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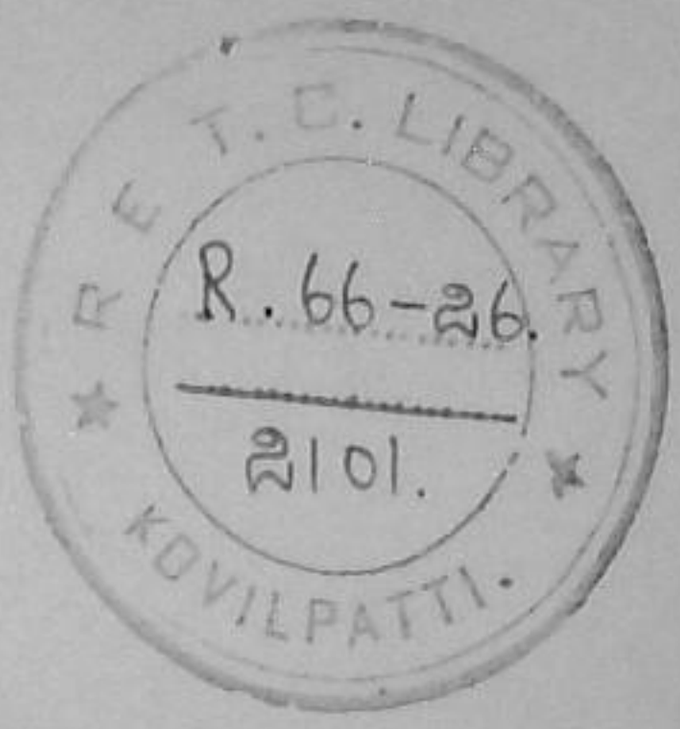




PANCHAYAT MANUAL

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PREFACE

The Panchayat Manual is a compilation of the rules framed under the Madras Village Panchayats Act, 1950, a few rules issued under the old Madras Local Boards Act, 1920, and executive instructions issued by Government. The Statutory Rules are printed in large type and the executive instructions are printed in small type. The rules relating to each subject are given under a paragraph and the paragraphs are serially numbered. The numbers relating to paragraphs are printed in large and thick type. The executive instructions are numbered in a separate series and the numbers are printed in small types and enclosed in brackets. The mode of citation of rules will be "rule 3 under paragraph 1", "rule 5 under paragraph 5", etc. The mode of citation of instructions will be "Instruction (3)", "Instruction (5)", etc.

This Manual will supersede the Union Manual.

Any errors or omissions in the Manual may be brought to the notice of the Secretary to Government, Health, Education and Local Administration Department.

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CHAPTER I—CONSTITUTION AND CONTROL.

A. Constitution of Panchayats.

(1) The Madras Village Panchayat Act, 1950, was brought into force with effect from 1st April 1951.

(G.O. No. 2330, L.A., dated 5th December 1950.)

(2) The Inspector, while splitting a revenue village for the purpose of constituting panchayats, should strictly adhere to the principle that the hamlets for which panchayats are constituted are big and that they are separated from the main village by some considerable distance, say two or three miles.

(Memorandum No. 10079/51-1, L.A., dated 20th March 1951.)

(3) Constitution of a panchayat for a group of villages lying in different revenue firkas should be avoided.

(Memorandum No. 32878/52-1, L.A., dated 29th August 1952.)

(4) Military and Central Government properties including railway property should be excluded from the jurisdiction of the panchayat wherever feasible. If it is not feasible to exclude these areas, the Inspector should submit each case to Government for orders.

(G.O. No. 1387, L. & M., dated 3rd April 1935.)

(Memorandum No. 45772/51-I-H, L.A., dated 17th Decmeber 1951.)

(5) In every case where new villages have to be included within the jurisdiction of existing panchayats a fresh notification should be issued by the Regional Inspector concerned (under the powers delegated to him by the Inspector) declaring the new group of revenue villages to be a "Village" and specifying the name of the village. This notification should specifically state that the previous notification relating to the constitution of the panchayat will be superseded and also fix a date for the coming into being of the new panchayat.

A copy of the model notification that may be used for the purpose is given below:—

MODEL NOTIFICATION.

In exercise of the powers delegated to him by the Inspector of Municipal Councils and Local Boards, Madras, under section 127 (2) of the Madras Village Panchayats Act, 1950, the Regional Inspector of Municipal Councils and Local Boards range, hereby:

(i) groups the revenue villages of in the taluk of district and declares the revenue villages so grouped to be a village for the purposes of the Act, with the name under section 3 (1) (ii) of the Act;

(ii) directs—

(*a*) under section 6 (1) of the Act that the total number of members of the panchayat exclusive of its president, shall be ;

(*b*) under section 8 (1) of the Act, that seat (s) shall be reserved for members of the Scheduled Castes; and

(*c*) under section 9 (1) of the Act, that the panchayat area shall be divided into wards as shown in column (1) of the Appendix and that each ward shall return members to the panchayat as shown in columns (2) and (3) of the Appendix.

This notification shall supersede the notification of the Inspector of Municipal Councils and Local Boards, dated the constituting the panchayat, published at page of Part I-A of the *Fort St. George Gazette*, dated the and shall take effect from

APPENDIX.

Name of ward and description of ward.	Number of members	
	For non-reserved seats,	For reserved seats.
(1)	(2)	(3)
I		
II		
III, etc.		
Total ..		

(G.O. No. 1724, L.A., dated 17th August 1953.)

(6) In a case where two or more existing panchayats have to be amalgamated into one panchayat a fresh notification under section 3 (1) (i) / section 3 (i) (ii) of the Madras Village Panchayats Act, 1950 should be issued by the Regional Inspector concerned (under the powers delegated to him by the Inspector) declaring the new grouping together revenue village for which two or more panchayats exist at present to be a all the revenue villages in the panchayats to be amalgamated, declaring the ' village ' / same to be a ' village ', and specifying the name of the village. The model notification given under instruction (5) may be used also for the purposes of amalgamation of two or more existing panchayats with suitable modifications.

(Memorandum No. 38234/53-2-I, L.A., dated 29th August 1953.)

1. STRENGTH OF A PANCHAYAT.

The total number of members of a panchayat, exclusive of its president, shall be fixed with reference to its population, in accordance with the following scale :—

Population.	Number of members exclusive of the president.
(1)	(2)
20,000 and above	15
Below 20,000 but not below 15,000	14
„ 15,000 do. 12,000	13
„ 12,000 do. 10,000	12
„ 10,000 do. 7,500	10
„ 7,500 do. 5,000	8
„ 5,000 do. 2,500	7
„ 2,500 do. 1,000	6
„ 1,000	5

(G.O. No. 520, L.A., dated 24th March 1951.)

(7) A new panchayat will come into existence only after the members and president are elected and from a date fixed by the Inspector. Prior to such date there will be no panchayat and hence there can be no consultation with it in regard to its division into wards. Consultation with panchayats in regard to division into wards is therefore restricted to panchayats already in existence on the date of revision of wards or division into wards for the first time.

(G.O. No. 17, L.A., dated 4th January 1951.)

(8) The members of the old panchayat residing in the area excluded under section 3 (2) (*a*) of the Madras Village Panchayats Act, 1950, will not be deemed to be members of the new panchayat constituted for the excluded

area. The members of the new panchayat will come into office after elections are held to it and from a date notified by the Inspector in accordance with section 122 of the Act.

(Memorandum No. 12021/52-1-I, L.A., dated 2nd April 1952.)

(9) Class II panchayats with a population of 1,000 or less will be divided into two wards. Class II panchayat with a population of more than 1,000 will be divided into not more than five wards. A panchayat with a population of over 1,000 say 1,100 or 1,200, may also be divided into two wards.

(Memorandum No. 1971/51-2-I, L.A., dated 5th February 1951.)

(10) Village officers should render assistance to Deputy Panchayat Officers and District Panchayat Officers by furnishing promptly the particulars required by them for the work relating to the constitution or reconstitution of panchayats.

(G.O. Ms. No. 451, L.A., dated 14th March 1951.)

2. RESERVATION OF SEATS FOR MEMBERS OF SCHEDULED CASTES.

1. The total number of seats reserved in a panchayat for the members of the Scheduled castes shall not exceed one-fifth of the strength of a panchayat, exclusive of its president.

2. No seat shall be reserved in any panchayat for the members of the Scheduled Castes if, at the last census, they constituted more than one-half of the total population of the village.

(G.O. No. 520, L.A., dated 24th March 1951.)

(11) No seat can be reserved for the Scheduled Castes if their population is more than half the total population of the village and where reservation is permissible, the number of seats that can be reserved should not exceed a fifth of the total strength of the panchayat. In other words, not more than one seat can be reserved in the case of panchayats having a strength of five to eight members, not more than two seats in the case of panchayats with a strength of 10 to 14 members and not more than three seats in the case of panchayats with a strength of 15 members. Within this limit the number of seats that may be reserved may be determined in the proportion the population of Scheduled castes bears to the total population of the village. In cases where the voting strength of the Scheduled castes in one or more wards is more than half the total voting strength of the ward or wards, Scheduled castes can secure a seat or seats without any reservation. In such cases the number of seats determined on population basis within the prescribed limit minus the number of seats that can be secured without reservation will give the number of seats that may be reserved. For example, in a panchayat, the strength of which is 15, and in which consequently not more than three seats can be reserved for the members of the Scheduled castes there are wards in which owing to the preponderance of the Scheduled caste voters over the voters of other communities and in which the Scheduled caste candidates have a reasonable chance of securing election without any reservation, the number or such wards should be deducted from the number of seats which the Scheduled castes deserve on the basis of their population. In the example cited, if there is one such ward, the number of seats to be reserved should be fixed at two; if there are two such wards only one seat should be reserved and if there are three or more such wards, no seat should be reserved.

In the same example cited above, if the population of the Scheduled castes is one-eighth of the total population ($15/8 = 1\frac{7}{8}$), only two seats need be reserved though under the Act the Scheduled castes are entitled to reservation up to a maximum of three seats. If even these two seats can be secured without reservation, no reservation will ordinarily be necessary.

Reservation of seats need not be made if the population and voting strength of the Scheduled castes are so low as not to justify any reservation. Reserved seats should be allotted to wards where the community has the highest voting strength, but in which it is not in absolute majority.

(Memorandum No. 11999/51-I, L.A., dated 3rd April 1951.)

(12) Members of Scheduled castes after their conversion to Christianity are not eligible to stand for elections to seats reserved for Scheduled castes even though their names may appear in the electoral rolls as Scheduled castes.

(Memorandum No. 15218/53-2-I, L.A., dated 9th April 1953.)

3. CONSTITUTION OF COMMITTEES, INCLUSION OF OUTSIDERS THEREIN AND DELEGATION OF FUNCTIONS TO SUCH COMMITTEES.

1. (1) A panchayat may constitute committees for the purpose of exercising such powers, discharging such duties or performing such functions as it may delegate to them.

(2) A panchayat may also constitute committees to inquire into and report or advise on any matters which it may refer to them.

2. A panchayat may, by a resolution supported by not less than one-half of its sanctioned strength, appoint as members of any committee constituted under rule 1 any persons who are not members of the panchayat but who may, in its opinion, possess special qualifications or special interest for serving on such committee; but the number of such persons shall not exceed one-third of the total number of members of such committee.

3. All the provisions of the Act relating to the duties, powers, liabilities, disqualifications and disabilities of members of the panchayat shall be applicable, so far as may be, to the members of the committee who are not members of the panchayat.

4. The president shall, by virtue of his office, be a member and the chairman of every committee constituted under rule 1.

(G.O. No. 520, L.A., dated 24th March 1951.)

4 CONSTITUTION, POWERS, PROCEDURE, ETC., OF JOINT COMMITTEES.

1. A joint committee may include persons who are not members of the local authorities concerned but who may, in their opinion, possess special qualifications or special interest for serving on such committee :

Provided that the number of such persons shall not exceed one-third of the total number of members of the joint committee.

2. The constitution of a joint committee shall be by means of regulations which shall not, except in the cases referred to in rules 5 and 6, have effect unless assented to by each of the local authorities concerned.

3. The regulations shall determine—

(*a*) the total number of members of the joint committee;

(*b*) the number who shall be members of the local authorities concerned and the number who may be outsiders;

(*c*) the persons who shall be members of the joint committee or the manner in which they shall be elected or appointed;

(*d*) the person who shall be chairman of the joint committee or the manner in which he shall be elected or appointed;

(*e*) the term of office of members and chairman;

(*f*) the powers, being powers exercisable by one or more of the local authorities concerned, which may be exercised by the joint committee; and

(*g*) the procedure of the joint committee.

4. Regulations made under rules 2 and 3 may be varied or revoked provided that all the local authorities concerned assent to such variation or revocation.

5. If the Inspector takes action under sub-section (1) of section 39, he may issue such directions as he thinks necessary or desirable in respect of all or any of the matters referred to in rules 2 and 3.

6. If any difference of opinion arises between local authorities under any of the foregoing rules, it shall be referred to the Inspector whose decision shall be final.

7. The powers of the Inspector under sub-section (1) of section 39 or under any of the foregoing rules, shall, where one of the local authorities concerned is a cantonment authority or the port authority of a major port, only be exercisable with the concurrence of the Central Government obtained through the State Government.

(G.O. No. 520, L.A., dated 24th March 1951.)

(13) The newly elected members of panchayat should before taking their seats make an oath or an affirmation of allegiance to India and the Constitution of India in the form given below:—

"I having been elected a member of this panchayat do solemnly swear (or affirm) that I will be faithful and bear true allegiance to India and to the Constitution of India as by law established and that I will faithfully discharge the duty upon which I am about to enter."

(Memorandum No. 7192/1-B, L.A., dated 24th February 1950.)

5. PROCEEDINGS OF PANCHAYATS AND COMMITTEES OF PANCHAYATS.

I. Proceedings of Panchayats.

1. Every panchayat shall provide an office and it shall meet therein at least once in every month for the transaction of business upon such days and at such times as it may arrange and also at other times as often as a meeting shall be called by the president.

2. No meeting shall be held on any day observed by the panchayat as a holiday.

3. (1) No meeting shall be held unless notice of the day and time when the meeting is to be held and of the business to be transacted thereat has been given at least three clear days before the day of the meeting.

(2) In cases of urgency, the president may convene a meeting of giving shorter notice than that specified in sub-rule (1).

4. (1) The president shall, on the requisition in writing of not less than one-third of the members then on the panchayat, convene a meeting of the panchayat, provided that the requisition specifies the day (not being a day observed by the panchayat as a holiday), when and the purpose for which the meeting is to be held. The requisition shall be delivered at the office of the panchayat during office hours to the president, the executive officer or any other person who may then be in charge of the office, at least ten clear days before the day of the meeting.

(2) If the president fails within forty-eight hours from the delivery of such requisition to call a meeting on the day specified therein, or within three days thereafter, the meeting may be called by the members who signed the requisition on giving the notice provided for in sub-rule (1) of rule 3 to the other members of the panchayat.

(3) No meeting under sub-rule (1) or sub-rule (2) shall be convened at any place other than the place where the office of the panchayat is situated.

5. All the meetings of a panchayat shall be open to the public, provided that the presiding member may, in any particular case, direct that the public generally or any particular person shall withdraw.

6. All questions which may come before a panchayat at any meeting shall be decided by a majority of the members present and voting at the meeting and, in case of equality of votes, the presiding member shall have and exercise a second or casting vote. In the case of any resolution not carried unanimously, the names of the members who vote for and against it shall be recorded.

7. No business shall be transacted at a meeting of any panchayat unless there be present at least one-third of the number of members then on the panchayat.

8. If, within half an hour after the time appointed for a meeting, a quorum is not present, the meeting shall stand adjourned, unless all the members present agree to wait longer.

9. No resolution of a panchayat shall be modified or cancelled within three months after the passing thereof except at a meeting specially convened in that behalf and by a resolution of the panchayat supported by not less than one-half of the sanctioned number of members.

10. The proceedings of a panchayat may be either in English or in the chief language of the village, provided that English shall be used for this purpose only so long as it continues to be used for official purposes within the State. Minutes of the proceedings at every meeting shall be drawn up and entered in a book to be kept for that purpose and shall be signed by the presiding member, or in his absence by some one of the members present thereat. The said minutes shall, at all reasonable times without charge, i.e., open at the office of the panchayat to the inspection of any person who pays to the panchayat any tax under this Act.

11. (1) No member shall vote on, or take part in, the discussion of any question coming up for consideration at a meeting of the panchayat, if the question is one in which, apart from its general application to the public, he has any direct or indirect pecuniary interest by himself or his partner.

(2) The president may prohibit any member from voting on, or taking part in the discussion of, any question in which he believes such member to have such pecuniary interest, or he may require such member to absent himself during the discussion.

(3) Such member may challenge the decision of the president who shall thereupon put the question to the meeting. The decision of the meeting shall be final.

(4) If the president is believed by any member present at the meeting to have any such pecuniary interest in any question under discussion, the president may, if a motion to that effect is carried, be required to absent himself from the meeting during such discussion.

(5) The member concerned shall not be entitled to vote on the question referred to in sub-rule (3) and the president concerned shall not be entitled to vote on the motion referred to in sub-rule (4).

Explanation.—In this rule "president" includes a vice-president or member presiding for the occasion at a meeting of the panchayat.

II. Proceedings of Committees of Panchayats.

12. Rules 1, 3, 6, 7, 8, 10 and 11 shall *mutatis mutandis* apply to the proceedings of a committee of the panchayat, and all references to the panchayat, member or the president thereof shall, wherever necessary, be construed as references to the committee, members or the Chairman thereof.

13. A copy of the minutes of the proceedings at every meeting of a committee of the panchayat shall, within three days of the date of the meeting, be forwarded by the chairman of the committee to the president of the panchayat and the president shall place the same before the panchayat at the first meeting of the panchayat held after the receipt thereof by him.

14. Every committee of the panchayat may, for transacting the business of the committee and for carrying out the purposes for which it is constituted, utilize the services of the staff of the panchayat.

III. General.

15. The Executive Authority shall have the custody of the proceedings and records of the panchayat and of any committees thereof and may grant copies of any such proceedings or records on payment of such fees as the Inspector may, by general or special order, determine. Copies shall be certified by the Executive Authority as provided in section 76 of the Indian Evidence Act, 1872, and copies so certified may be used to prove the proceedings or records of the panchayat or committee in the same manner as

the proceedings of a municipal body may, under sub-section (5) of section 78 of the said Act, be used to prove the proceedings of that body.

(G.O. No. 520, L.A., dated 24th March 1951.)

6. INTERPELLATION OF PRESIDENT BY MEMBERS OF PANCHAYAT.

1. No question shall be asked or answered at a meeting of a panchayat as to any matters not connected with the panchayat administration, and no question shall be asked except as to matters of fact and the answer shall be confined to a statement of facts. Except as thus provided, any question may be asked by any member of a panchayat subject to the following conditions and restrictions.

2. A member of a panchayat who wishes to ask a question shall intimate his intention in writing to the president by giving at least ten clear days' notice; such notice shall contain a copy of the question he wishes to ask.

3. In order that a question may be admissible it must satisfy the following conditions, namely :—

(1) it must not publish any name or statement not strictly necessary to make the question intelligible;

(2) if a question contains a statement, the member asking it must make himself responsible for the accuracy of the statement;

(3) it must not contain arguments, inferences, ironical expressions or defamatory statements;

(4) it must not ask for an expression of opinion or the solution of an abstract legal question or of a hypothetical proposition,

(5) it may not be asked as to the character or conduct of any person except in his official or public capacity;

(6) it must not be of excessive length; and

(7) a question once fully answered may not be asked again.

4. The president shall decide on the admissibility of a question and either allow or disallow it before the date fixed for the next meeting for which it is in time under rule 2. He may disallow any question when. in his opinion, it is an abuse of the right of questioning or where, in his opinion, it cannot be answered consistently with the public interests, and shall disallow any question which, in his opinion, contravenes the rules; and in such case, the question shall not be entered in the proceedings of the panchayat.

5. Questions allowed by the president shall be entered in the agenda paper for the day and the president shall answer every question so entered, if not previously withdrawn by the member putting it, in the order in which it stands in the paper, before any other business is entered upon at the meeting :

Provided that the president may, at his discretion, on the ground of public interest, answer a question on the agenda paper, even though the question may have been withdrawn.

6. Any member may put a supplementary question for the purpose of further elucidating any matter of fact regarding which an answer has been given :

Provided that the president shall disallow any supplementary question, if, in his opinion, it infringes the rules as to the subject-matter of questions :

Provided also that he may decline to answer a supplementary question without notice, in which case it may be put only in the form of a fresh question at a subsequent meeting of the panchayat.

7. No discussion shall be permitted in respect of any question or of any answer given to a question asked under these rules.

8. The question asked and the answer given to it shall be entered in the proceedings of the panchayat.

9. In these rules, ' president ' includes the person for the time being in charge of the office of the president under sub-sections (1), (2), (3) and (5) of section 25 of the Act.

(G.O. No. 520, L.A., dated 24th March 1951.)

7. MOVING OF RESOLUTIONS AT MEETINGS OF PANCHAYATS.

1. A member of a panchayat who wishes to move a resolution shall intimate his intention in writing to the president by giving at least ten clear days' notice and such notice shall contain a copy of the resolution which he wishes to move :

Provided that the president may allow a resolution with shorter notice to be entered on the list of business.

2. No resolution shall however be admissible which does not comply with the following conditions, namely :—

(*a*) it shall be clearly and precisely expressed and shall raise a definite issue; and

(*b*) it shall not contain arguments, inferences, ironical expressions or defamatory statements, nor shall it refer to the conduct or character of persons except in their official or public capacity.

3. The president, shall decide on the admissibility of a resolution and shall disallow any resolution which, in his opinion, contravenes the provisions of the Act or the rules made thereunder and his decision shall be final :

Provided that if in the opinion of the president a resolution relates to a matter which is unconnected with the panchayat administration and may lead to an unseemly or communal controversy, he shall refer the resolution to the Inspector and obtain his orders as to whether it may be admitted.

4. A resolution which has been admitted by the president shall be entered in the list of business in the notice for the meeting.

5. (1) A member in whose name a resolution appears on the list of business shall, when called on, either—

(*a*) withdraw the resolution, in which case he shall confine himself to a mere statement to that effect; or

(*b*) move the resolution.

(2) If the member when called on is absent or proposes to withdraw or is unwilling to move the resolution, or if he has ceased to be a member before the meeting, any member present at the meeting may move the resolution, and if no member moves it, it shall be considered to have been withdrawn.

(3) Every resolution which has been moved shall be seconded : otherwise it shall not be discussed.

6. No member shall make a speech exceeding fifteen minutes in duration, except with the permission of the president :

Provided that the mover of a resolution, when moving the same, may speak for thirty minutes.

7. The discussion of a resolution shall be strictly limited to the subject of the resolution.

8. (1) When a resolution is under discussion any member may, subject to rules 2, 3, 6 and 7, move an amendment to such resolution.

(2) Every amendment which has been moved shall be seconded; otherwise it shall not be discussed.

9. (1) A member who has moved a resolution or an amendment to a resolution shall not withdraw the same except by leave of the panchayat.

(2) No discussion shall be permitted on a motion for leave to withdraw except with the permission of the president.

10. (1) When an amendment to any resolution is moved, or when two or more such amendments are moved, the president shall, before taking the sense of the panchayat thereon, state or read to the panchayat the terms of the original motion and of the amendment or amendments proposed.

(2) Ordinarily the president shall put amendments to the vote in the order in which they have been moved and lastly the original motion if all the amendments are lost. But it shall be in his discretion in any case to put to the vote the original motion and the amendments in such order as he thinks fit.

11. When any resolution involving several points has been discussed, it shall be in the discretion of the president to divide the resolution and put each or any point separately to the vote as he may think fit.

12. In these rules ' president ' includes the person for the time being in charge of the office of the president under sub-sections (1), (2), (3) and (5) of section 25 of the Act.

(G.O. No. 520, L.A., dated 24th March 1951.)
(G.O. No. 1190, L.A., dated 27th August 1954.)

8. DEVOLUTION AND DELEGATION OF PRESIDENT'S FUNCTIONS.

1. Where the absence from jurisdiction of the president is within the State of Madras and is on business connected with the panchayat, his functions, except to the extent, if any, to which

functions have been delegated to the vice-president, shall not devolve on the said vice-president under sub-section (2) of section 25 of the Act.

2. The president shall not delegate under sub-section (5) of section 25 of the Act any of his functions including his functions as Executive Authority where he is also the Executive Authority, to the vice-president or a member, which the panchayat expressly forbids him to delegate.

3. The member to whom the functions of the president including his functions as Executive Authority where he is also the Executive Authority, have been delegated shall be styled the president-delegate during the period of delegation.

4. When an order of delegation made by the president to a member is in force, no further order of delegation of any functions shall be made in favour of any member other than the member in whose favour the order in force was made.

5. No delegation shall be made by the president to a member for any period exceeding in the aggregate ninety days in any year without the special sanction of the panchayat.

6. Every order of delegation made by the president to a member shall be communicated to the panchayat at its next meeting and to the District Panchayat Officer concerned.

7. The provisions of rules 3 to 6 shall not apply to the delegation by the president of his functions to the vice-president.

FUNCTIONS OF TEMPORARY PRESIDENT—RESTRICTIONS.

8. The temporary president appointed under section 25 (3) of the Act shall not, where the president is also the executive authority, perform any of the functions of the president relating to appointment, promotion or punishment of any officer or servant of the panchayat.

REPORTING OF VACANCY IN THE OFFICE OF PRESIDENT.

9. Every vacancy in the office of the president shall be reported to the election authority by the Executive Officer, or if there is no executive officer, by the vice-president or, if there is a vacancy in the office of the vice-president or, if the vice-president has been continuously absent from jurisdiction for more than fifteen days or is incapacitated, by the headman of the revenue village in which the office of the panchayat is situated.

10. The report referred to in rule 9 shall be sent within three days from the date of occurrence of the vacancy.

(G.O. No. 520, L.A., dated 24th March 1951.)

9. RESIGNATION OF PRESIDENTS, VICE-PRESIDENTS AND MEMBERS.

1. Any member of a panchayat other than the president, and any vice-president may resign his office by giving notice in writing to the president. Such resignation shall take effect from the date on which it is received by the president.

2. The president may resign his office by giving notice in writing to the panchayat. Such resignation shall take effect from the date on which it is placed before a meeting of the panchayat.

NOTE.—The term " president " includes also temporary president.

(G.O. No. 520, L.A., dated 24th March 1951.)

(14) When the office of the president is vacant, the functions of the president devolve on the vice-president under section 25 (1) of the Madras Village Panchayats Act, 1950, and any member of the panchayat may resign his office by giving notice in writing to the vice-president in charge of the office of president. Such a vice-president may resign his office by a formal notice in writing addressed to the president of the panchayat, though the office of the president may be vacant and the resignation will take effect from the date of notice.

(Memorandum No. 91346/54-2-L-7, L.A., dated 19th October 1954.)

(15) When all the members of a panchayat resign their office, and the president himself is unwilling to have anything to do with the panchayat and wants to be relieved from his office, the inspector may persuade the president to continue in office and function as the executive authority till elections are over and the panchayat is reconstituted. If this persuasion fails, the Inspector may supersede the panchayat and remove the President from office and appoint a Special Officer on the ground that a deadlock in administration has arisen and that the president is unwilling to continue in office.

(Memorandum No. 37776/52-2 I, L.A., dated 25th October 1952.)

10. AUTHORITY FOR TAKING POSSESSION OF PROPERTIES OF PANCHAYATS FROM OUTGOING PRESIDENTS, ETC.

The prescribed authority for the purposes of section 116 (3) of the Act shall be the District Panchayat Officer or the Deputy Panchayat Officer having jurisdiction.

(G.O. No. 520, L.A., dated 24th March 1951.)

11. TRAVELLING ALLOWANCE TO PRESIDENTS, VICE-PRESIDENTS, MEMBERS, ETC., OF PANCHAYATS.

1. The travelling allowances payable to—

(*a*) members of panchayats including presidents, vice-presidents, temporary presidents and presidents-delegate;

(*b*) non-officials appointed as special officers of panchayats under section 48 (5) of the Act;

(*c*) outsiders appointed as members of committees of panchayats with reference to the rules framed under section 112 (2) (iv) of the Act; and

(*d*) members appointed by the Inspector to constitute the panchayat court under section 132 (2) (*b*) of the Act,

shall be governed by the provisions of the Madras Travelling Allowance Rules, as amended from time to time, subject to the modifications and limitations specified in rules 2 and 3.

2. The persons mentioned in clauses (*a*), (*b*), (*c*) *and* (*d*) of rule 1 shall be entitled to the rates of travelling allowance as specified below :—

Railway or steamer journey—One third class fare,

Daily allowance and mileage—Actual expenses within such limits as may be fixed by the authority competent to sanction the travelling allowance subject to a maximum daily allowance of one rupee and a maximum mileage of 2 annas by road or canal.

NOTE.—The above rates shall be governed by rule 41 of the Madras Travelling Allowance Rules (Part II of the Madras Manual of Special Pay and Allowances, Volume I) in the same manner as the rates laid down in Annexure I to those rules.

3. The president, vice-president, temporary president, president-delegate or other member of a panchayat, the special officer of a panchayat or an outsider appointed as a member of the committee or a member appointed to constitute a panchayat court may travel on business connected with the panchayat or the panchayat court, as the case may be, to places outside the jurisdiction of the panchayat and claim travelling allowance for journeys so performed if such journeys were undertaken with the previous permission of the District Panchayat Officer concerned :

Provided that such previous permission shall not be necessary—

(*a*) for any journey undertaken by the president of the panchayat to draw land-cess, surcharge on stamp duty, and other amounts due to the panchayat from the Government sub-treasury, if the amount of travelling allowance claimed would not exceed the money order commission payable on the amounts due to the panchayat from the Government sub-treasury; and

(*b*) for the journeys undertaken by the presidents and vice-presidents of panchayats in connexion with the work relating to panchayat courts.

(G.O. No. 520, L.A., dated 24th March 1951.)

(16) Panchayats may pay from their funds travelling allowances to their presidents and members for attending conferences of the representatives of panchayats and project workers convened by the community projects authorities.

(G.O. No. 1521, L.A., dated 13th July 1953.)

(17) Payment of travelling allowance to members of panchayats for journeys over five miles performed by them within the limits of the panchayats is treated as an extraordinary charge on the panchayat fund. The sanction of the Inspector of Municipal Councils and Local Boards or his delegate, as the case may be, should be obtained before any such payment is made.

(G.O. No. 3199, L.A., dated 12th August 1939.)

(18) A set of instructions in regard to the formation and recognition of associations of presidents of panchayats in taluks and districts is given below :—

(i) Government are prepared to accord official recognition to associations of presidents of panchayats in the State, which comply with the conditions set out in these instructions.

(ii) An association may be formed in each taluk and/or in each district. of the president of panchayat in their capacity as representing the panchayats concerned.

(iii) The association shall be for the purpose of enabling the constituent panchayats to make representations to Government or to the officers of Government in respect of the needs of their villages, to make suggestions for reforms in panchayat administration or to point out difficulties in the practical working of the Madras Village Panchayats Act, 1950.

It may also express its views on matters referred to it by Government or an officer of Government.

(iv) Membership of the association shall be open only to presidents of panchayats who are actually in office. Presidents of panchayats who have either resigned or have been removed from the office shall resign from

the association forthwith; if any such president does not resign, the association shall remove him forthwith. The vice-president or the temporary president discharging the functions of the president (where the office of the president is vacant or the president is absent from headquarters or incapacitated) or the special officer of a superseded panchayat (where such an officer has been appointed) may however take part in the proceedings of the association.

(v) The association shall not discuss political subjects at any of its meetings or take part in political activities nor shall it maintain a political fund. The association shall particularly avoid taking part in any election activities.

(vi) The association may make its own regulations not inconsistent with these instructions in regard to all matters connected with the conduct of its proceedings and the powers, duties and functions of its office-bearers. A copy of such regulations shall be forwarded to the Inpector of Municipal Councils and Local Boards, if called for, and shall be subject to such amendments as he may specify.

(vii) The meetings of the association shall be open only to its members and office-bearers but any person may be permitted to attend when such person has been invited either to deliver an address or to participate in annual or other special celebration of the association. The association shall not, without the previous sanction of the Inspector, permit its proceedings to be open to the Press.

(viii) A copy of the annual statement of its accounts together with a brief report of its activities (prepared for each financial year) and list of its members and office-bearers shall be forwarded to the executive authorities of the constituent panchayats before 30th June following the year to which the accounts and the report relate.

A copy of the statement of accounts and report shall also be forwarded to the District Panchayat Officer or the Additional District Panchayat Officer concerned.

(ix) (*a*) Representations from such associations may be made orally by deputation or presented in writing to the authority concerned notwithstanding anything contained in the rules relating to the submission of petitions and memorials:

Provided that representations to Government shall be made only through the Inspector and that they shall be in the form of a petition stating the grounds and circumstances of each case; and

(*b*) no representation or deputation will be received except in connexion with a matter which is, or raises questions which are of common interest to all or some of the panchayats represented by the association.

(x) No attention will be paid to representations from associations which have not been accorded official recognition.

(xi) Nothing in these instructions affects the discretion of the Government, and the head of a department to receive or not to receive a deputation from any association.

(xii) Recognition is accorded for the purpose of enabling the presidents of the constituent panchayats to communicate their needs and grievances to the Government. It may be refused or withdrawn if the members adopt other methods of ventilating those needs and grievances.

NOTE.—For the purpose of this instruction "other methods" shall include seditious propaganda, expression of disloyal sentiments, publication in the press and engaging or inviting the assistance of political and other parties for the representation of grievances.

(xiii) Applications for recognition of associations should be submitted to the Government through the District Panchayat Officer concerned and the Regional Inspector and Inspector, together with a copy of the regulations of the association referred to in instruction (vi).

(xiv) The Government may delegate any of their powers under these instructions to any authority subordinate to it.

(G.O. No. 658, L.A., dated 3rd April 1951.)

B—ELECTIONS.

12. ELECTION AUTHORITY.

The Inspector shall be the election authority for all the purposes of the Madras Village Panchayats Act, 1950, in respect of every panchayat constituted under the Act:

Provided that in the case of any panchayat or class of panchayats, the Government may, in addition to the Inspector, designate, by general or special order, any officer or person to be an election authority for all or any of the purposes of the Act.

(G.O. No. 1116, L.A., dated 4th June 1951.)

(19) The Government have designated the following officers to be election authority in addition to the Inspector of Municipal Councils and Local Boards in the case of panchayats and for the purposes specified against them:—

(*a*)	Regional Inspector.. ..	(i) In the case of all panchayats in their respective jurisdiction for purposes of conducting ordinary or casual elections or elections to superseded and dissolved panchayats.
		(ii) In the cases of newly constituted panchayats in their respective jurisdiction for the conduct of elections of members and of president under section 122.
(*b*)	Personal Assistant to the Inspector of Municipal Councils and Local Boards.	(i) In the case of all panchayats in the State for purposes of conducting ordinary or casual elections or elections to superseded and dissolved panchayats.
		(ii) In the case of newly constituted panchayats in the State for the conduct of elections of members and of President under section 122.
(*c*)	District Penchayat Officers.	(i) In the case of all panchayats in their respective jurisdiction for purposes of conducting casual elections.
		(ii) In the case of newly constituted panchayats in their respective jurisdiction for the conduct of elections of members and of President under section 122.

(G.O. Ms. No. 1732, L.A., dated 1st September 1951.)

13. AUTHORITY FOR PURPOSES OF PUBLICATION OF ELECTORAL ROLLS, ETC.

The prescribed authority for the purposes of section 12, sub-sections (3) and (5), and section 12-A of the Act shall be the District Panchayat Officer having jurisdiction.

(G.O. No. 677, L.A., dated 2nd April 1952.)

(20) (i) Such portions of the electoral rolls for the Madras Legislative Assembly Constituencies as relate to each village should be arranged in accordance with its wards and published as the electoral rolls for the panchayat by the person authorized by the District Panchayat Officer concerned not later than the date fixed by the Regional Inspector—

(*a*) In the office of the person authorized by the District Panchayat Officer;

(*b*) in the office of the panchayat, where there is one; and

(*c*) in one conspicuous place in each of the wards.

(ii) If the electoral rolls for the Assembly Constituencies which consist of, or comprise any such village or any portion thereof, are revised or amended in pursuance of the Representation of the People Act, 1950 (Central Act XLIII of 1950), the alterations in the portions of the rolls which relate to the village should be published by the person authorized by the District Panchayat Officer not later than the date fixed by the Regional Inspector in the places mentioned above as alterations to the electoral roll for the panchayat.

(iii) The District Panchayat Officer may, after the publication of the electoral roll or the alterations thereto, correct clerical or accidental mistakes or misprints, rectify clerical or accidental omissions, transfer names from one portion of the roll to another or make any other amendment therein for the purpose of bringing it into accord with the relevant part of the electoral roll for the relevant Assembly constituency. The District Panchayat Officer should prepare a list of such amendments and this list should be published not later than the date fixed by the Regional Inspector in the form given below—

(*a*) in the office of the District Panchayat Officer;

(*b*) in the office of the panchayat, where there is one; and

(*c*) in one conspicuous place in the concerned ward or wards; and on such publication the amendments should be deemed to have been made in the electoral roll for the panchayat:—

FORM

[*See* paragraph (iii).]

Panchayat.

(*a*) The following corrections are made by the undersigned in the electoral roll for the panchayat:—

Ward.	Number of the roll.	Nature of corrections.
(1)	(2)	(3)

(*b*) The following additions are made by the undersigned in the electoral roll for the panchayat:—

Ward.	Name.	Father's or karnavan's or husband's name.	Address.
(1)	(2)	(3)	(4)

Station
Date

District Panchayat Officer.

(iv) In case where the village is divided into wards for the first time or where the existing division of the village is altered or where the limits of the village are varied, the District Panchayat Officer shall, in order to give effect to the division of the village into wards or to the alteration of the wards or to the variation of the limits, as the case may be, rearrange the electoral roll for the panchayat or any part of such roll and publish the same as thus rearranged in the places mentioned in paragraph (iii) above not later than the date fixed by the Regional Inspector.

(v) Copies of the electoral roll together with the alterations referred to in paragraph (ii) and the amendments referred to in paragraph (iii) or in cases falling under paragraph (iv) copies of the rearranged electoral roll, shall be kept at the offices of the District Panchayat Officer and of the panchayat concerned. The copies should be preserved until the next electoral roll has been prepared and they may then be destroyed after retaining three copies. The records in the offices of the Regional Inspector, the District Panchayat Officer and the Deputy Panchayat Officer relating to the preparation of the electoral roll may be retained in the said offices and dealt with in the same manner as other records.

(G.O. No. 426, L.A., dated 12th March 1952.)

(G.O. No. 1887, L.A., dated 14th September 1953.)

(21) The fly sheets to be attached to the electoral rolls should be in the following form:—

Fly sheet.

Electoral roll for panchayat published on

Ward No.

Number and names of streets.—House numbers in the street included in the ward where only parts of the street are included in the ward.

Names of blocks.	(e.g., 1 to 25, 41 to 65, etc.)
1	
2	
3, etc.	

NOTE.—The names of $\frac{\text{streets}}{\text{blocks}}$ should be entered in the order in which they appear in the electoral roll.

Date
Place

Person authorized by the prescribed authority.

The person authorized to publish the electoral roll should arrange to have the columns in the fly sheet properly filled in manuscript and to add it to the electoral roll, before it is published. Copies of the fly sheet as thus filled may be prepared and added to the electoral roll as and when required.

(Memorandum No. 21063/52-1-I, L.A., dated 18th July 1952.)

(22) If a person is registered in the electoral roll for more than one constituency or in the electoral roll for any constituency more than once the mistake can be rectified by the Electoral Registration Officer at the time of the revision of electoral rolls by taking action under rule 12 (2) of the Representation of People (Publication of Electoral Rolls Rules, 1950). Till the mistake is rectified in the Assembly electoral roll and consequently in the panchayat electoral roll also, the person concerned will be eligible to vote in both the panchayats in the electoral rolls of which his name appears.

(Memorandum No. 4950/53-2-I, L.A., dated 6th February 1953.)

14. CONDUCT OF ELECTIONS OF MEMBERS TO PANCHAYATS.

PART I.

1. (1) These rules shall apply to all Class I panchayats and to such other panchayats as may be notified in this behalf by the Election Authority.

(2) In these rules 'Election Officer' means the person or officer authorized or appointed by the Election Authority to do any act or perform any function in connection with the conduct of elections under these rules.

(3) The election of members shall be by secret ballot.

2. (1) The Election Authority shall arrange for the conduct of elections of members in ordinary and casual vacancies.

(2) Every casual vacancy in the office of an elected member shall be reported by the executive authority to the Election Authority within three days from the date of the occurrence of the vacancy.

3. (1) Not less than 21 days before the date fixed for the election of a member of a panchayat under section 10 or section 11 (1), the Election Officer shall prepare and publish a notice in English and in the chief language of the locality stating—

(*a*) the number of persons to be elected;

(*b*) the wards for which they are to be elected;

(*c*) the number of seats, if any, out of those for which elections are to be held, reserved for the members of the Scheduled castes in each ward;

(*d*) the date on which, the place at which and the hours between which, nomination papers should be presented, an interval of at least seven clear days being allowed between the date of publication of the notice and the date for presentation of nomination papers;

(*e*) the date on which the nomination papers will be taken up for scrutiny, such date being the date next to the date fixed for the presentation of nomination papers and not being less than eleven days before the date of the election;

(*f*) the date on which, and the place or places at which, the votes of the electors will be taken, should there be a poll; and the hours during which the poll will be open, not being less than ten hours between 7 a.m. and 6 p.m.; and

(*g*) the date on which, and the place and hour at which, the Election Officer will commence the counting of the votes.

(2) The notice shall be published by affixing it at the office of the panchayat concerned, where there is one and in not less than three conspicuous places in the ward for which an election is to be held.

Nomination of candidates.

4. (1) The nomination of every candidate shall be made by means of a nomination paper in Form I, which shall, on application, be supplied free of cost by the Election Officer or the executive authority of the panchayat concerned to any elector whose name is on the electoral roll for the panchayat.

(2) Every nomination paper shall be signed by two electors whose names are on the electoral roll for the ward concerned, as proposer and seconder and the candidate shall sign a declaration on it expressing his willingness to stand for election.

NOTE.—The candidate for a ward need not be an elector for that ward.

(3) The same elector may sign as many nomination papers as there are vacancies to be filled in the ward but no more. Each candidate shall be nominated by a separate nomination paper.

(4) Every nomination paper shall be presented by the candidate in person or by his proposer and seconder together on the date, at the place and during the hours appointed, to the Election Officer or to such other person as may be authorized by him in this behalf. The Election Officer or such other authorized person shall forthwith number the nomination papers serially in the order in which they are presented and enter on each nomination paper the time at which it is presented.

(5) Where a person has signed whether as proposer or seconder a larger number of nomination papers than there are vacancies to be filled, those of the papers so signed which have been first received up to the number of vacancies to be filled shall be deemed to be valid.

(6) The rejection of a nomination paper of any candidate on the ground of any irregularity in respect thereof shall not affect the validity of the nomination of the candidate if the candidate has been duly nominated by means of another nomination paper in respect of which no irregularity has been committed.

(7) No nomination paper shall be received after the appointed time on the date appointed for the presentation of nomination papers.

5. On the presentation of a nomination paper, the Election Officer or other authorized person referred to in sub-rule (4) of rule 4 may require the person or persons presenting the same to produce a copy of the electoral roll on which the candidate and his proposer and seconder are registered or of the necessary entries therein and shall satisfy himself that the name and number of the candidate and his proposer and seconder as entered in the nomination paper are the same as those entered in the electoral roll. Where necessary, he shall direct that the former be amended so as to be in accordance with the latter.

The Election Officer may interpret an entry in the electoral roll so as to overlook merely clerical or printing errors, but he shall record the interpretation adopted by him together with the reasons therefor.

6. (1) At or before the time of presentation of his nomination paper or papers, each candidate wishing to stand for election to a panchayat shall deposit or cause to be deposited with the Election Officer in cash or in Government promissory notes of equal value at the market rate of the day, the sum of five rupees if he is a member of the Scheduled castes or the sum of twenty rupees if he is not a member of the Scheduled castes and no candidate shall be deemed to be duly nominated for any ward in respect of which such deposit has not been made. A separate deposit shall be required in respect of each ward for which the candidate wishes to stand.

Explanation.—The delivery to the Election Officer of a receipt from a Government treasury in the district or from one of the branches of the Imperial Bank of India, Madras, situated in the district, or, from a bank wherein the panchayat has an account, evidencing the payment by or on behalf of a candidate, to the credit of the panchayat of the amount required to be deposited under this sub-rule, shall be deemed to be a deposit of such amount within the meaning of this sub-rule, made by or on behalf of such candidate at the time of such delivery.

(2) If no nomination paper is received within the time appointed in that behalf, in respect of any person by whom or on whose behalf the deposit referred to in sub-rule (1) has been made or if the nomination of any such person is rejected, or if he withdraws his candidature in the manner and within the time specified in sub-rule (1) of rule 11, the deposit shall be returned to the person by whom it was made; and if any candidate dies before the

commencement of the poll any such deposit, if made by him, shall be returned to his legal representative or if not made by the candidate, shall be returned to the person by whom it was made.

(3) If a candidate by whom or on whose behalf the deposit referred to in sub-rule (1) has been made, withdraws his candidature under sub-rule (2) of rule 11 or if he is not elected and the number of votes polled by him does not exceed one-eighth of the total number of votes polled divided by the number of members to be elected, the deposit shall be forfeited to the panchayat.

(4) For the purpose of sub-rule (3), the number of votes polled shall be deemed to be the number of ballot papers, other than spoilt ballot papers, counted.

(5) The deposit made in respect of candidate who is not elected shall, if it is not forfeited under sub-rule (3), be returned to the candidate or to the person who has made the deposit on his behalf as the case may be, as soon as may be, after the publication of the result of the election in accordance with rule 40 and the deposit made in respect of a candidate who is elected shall be so returned as soon as may be after the candidate has taken his seat in the panchayat, or in pursuance of a direction by the Government for the return of the deposit despite the fact that the seat has not been so taken by the candidate.

(6) Notwithstanding anything contained in sub-rules (2) and (5), where deposits have been made by or on behalf of a candidate in respect of two or more wards, not more than one of the deposits shall be returned and the remainder shall be forfeited to the panchayat.

(7) A deposit required to be returned to any person under sub-rule (2) or sub-rule (5) shall, if such person is dead, be returned to his legal representative.

(8) Notwithstanding anything contained in this rule, a deposit made under sub-rule (1) shall not be returned unless a claim therefor is delivered or sent by post to the Election Officer by the person who made the deposit or by his legal representative, as the case may be, within six months of the date of the declaration by the Election Officer of the results of the election or where such declaration is made on two different dates, within six months of the later of such dates.

7. On the day appointed for the receipt of nomination papers and immediately after the hour for their receipt is past, the Election Officer or other authorized person referred to in sub-rule (4) of rule 4 shall publish at the office of the panchayat concerned where there is one or else in any conspicuous place in the panchayat, in the chief language of the locality a list in Form II of all nominations received with a notice that the nomination papers will be taken up by the Election Officer for scrutiny at the office of the panchayat or other specified place on the date appointed under rule 3 at the hour specified.

Scrutiny of nomination papers.

8. (1) On the date appointed for the scrutiny of nominations, the candidates, one proposer and one seconder of each candidate and one other person duly authorized in writing by each candidate, and except for the purpose of assisting the Election Officer no other person, may attend at such time and place as may be specified under rule 7 and the Election Officer shall give such persons all reasonable facilities to examine the nomination papers of all candidates which have been received as aforesaid.

(2) The Election Officer shall then examine the nomination papers and shall decide all objections which may be made at the time to any nomination and may either on such objection or on his own motion after such summary inquiry, if any, as he thinks necessary, reject any nomination on any of the following grounds :—

(i) that the candidate is ineligible for election under sections 13, 14, 15, 16 or the second proviso to section 21 (1) of the Act;

(ii) that the proposer or seconder is a person whose name is not registered on the electoral roll for the panchayat;

(iii) that there has been any failure on the part of the candidate or his proposer or seconder to comply with any of the provisions of rule 4 or 6; or

(iv) that, in case the election is solely for a seat or seats reserved for members of the Scheduled castes, the candidate does not belong to any of the Scheduled castes :

Provided that the nomination of a candidate shall not be rejected merely on the ground of an incorrect description of his name or of the name of his proposer or seconder, or of any other particulars relating to the candidate or his proposer or seconder as entered on the electoral roll, if the identity of the candidate, proposer or seconder, as the case may be, is established beyond reasonable doubt.

(3) The Election Officer shall endorse on each nomination paper his decision accepting or rejecting the same and, if the nomination paper is rejected shall record in writing a brief statement of his reasons for such rejection. The scrutiny shall be completed on the date appointed in this behalf under rule 3 and no adjournment of the proceedings shall be allowed.

9. (1) If the nomination of a candidate is rejected, the Election Officer shall, on a written application made by the candidate or his authorized agent, forthwith give him a copy of the order rejecting such nomination.

(2) Against any order rejecting the nomination of a candidate, an appeal shall lie to the Revenue Divisional Officer. The memorandum of appeal shall be delivered to the Revenue Divisional Officer or shall reach him within three days of the date of the order.

(3) After the expiry of the three days aforesaid, the Revenue Divisional Officer shall forthwith inform the Election Officer, as to whether an appeal has or has not been preferred to him under sub-rule (2). If any such appeal or appeals have been preferred, the Revenue Divisional Officer shall communicate the orders passed by him on such appeal or appeals to the Election Officer within four days of such expiry, that is to say within seven days from the date fixed for the scrutiny of nominations.

10. (1) On the expiry of three days from the scrutiny of nominations, or if any appeal or appeals have been preferred under sub-rule (2) of rule 9, on the expiry of seven days from such scrutiny, the Election Officer shall in the chief language of the locality prepare a list in Form III of persons whose nominations have not been rejected and who have not withdrawn their candidature and publish it on the notice board of the office of the panchayat concerned where there is one or else in any conspicuous place in the panchayat at least four days before the date fixed for the election.

(2) The list shall contain the names of the candidates in alphabetical order and shall describe them as in their nomination papers and if a poll is found to be necessary shall also specify the distinctive symbols assigned to them under sub-rule (3).

(3) If a poll is found to be necessary, the Election Officer shall assign to each candidate, subject to such directions as may be issued by the Government in that behalf, a distinctive symbol.

11. (1) Any candidate may withdraw his candidature by notice in writing signed by him and delivered to the Election Officer at any time after the presentation of his nomination paper or papers and not later than 3 o'clock in the afternoon of the next day but one succeeding that appointed for the scrutiny of nominations. Unless the notice is delivered by the candidate himself to the Election Officer, the candidate's signature on the notice shall be attested by a person empowered to attest vakalats.

(2) In cases where a poll is found to be necessary, a candidate may also withdraw his candidature by notice in writing signed by the candidate and delivered by him personally to the Election Officer after the latest hour for withdrawal referred to in sub-rule (1) but at least three clear days before the date appointed for the poll.

A withdrawal under this sub-rule may be made not later than 5 o'clock in the afternoon of the last day for such withdrawal.

Explanation.—Withdrawal under this sub-rule will entail forfeiture of the deposit made by or on behalf of the candidate.

(3) The Election Officer, on receiving a notice of withdrawal under sub-rule (1) or sub-rule (2), shall, as soon as may be, cause a notice of the withdrawal to be published in the manner prescribed in sub-rule (1) of rule 10; and where the withdrawal is under sub-rule (2), the Election Officer shall forthwith gave intimation of such withdrawal to all other candidates who have not withdrawn their candidature.

(4) A candidate who has withdrawn his candidature under sub-rule (1) or sub-rule (2) shall not be allowed to cancel the withdrawal or to be re-nominated as a candidate for the same election.

12. The following provisions shall apply in respect of candidates, whose names appear in the list of valid nominations published under rule 10 :—

Case I.—Where the election is held for filling up either non-reserved vacancies only or reserved vacancies only—

(*a*) if the number of candidates or of eligible candidates, as the case may be, is equal to that of the vacancies, the Election Officer shall declare such candidate or all such candidates to be duly elected;

(*b*) if the number of candidates or of eligible candidates, as the case may be, is less than that of the vacancies, the Election Officer shall declare such candidate or all such candidates to be duly elected; and election proceedings shall be started afresh for filling up the remaining vacancy or vacancies, in all respects as if for a new election;

(*c*) if there is no candidate or eligible candidate, as the case may be, election proceedings shall be started afresh for filling up the vacancy or vacancies. in all respects as if for a new election; and

(*d*) if the number of candidates or of eligible candidates, as the case may be, exceeds that of the vacancies, a poll shall be taken.

Case II.—Where the election is held for filling up—

(i) one or more reserved vacancies; and

(ii) one or more non-reserved vacancies—

(*a*) if the number of candidates eligible for reserved seats is equal to that of the vacancies, the Election Officer shall declare such candidate or all such candidates to be duly elected to the reserved seat or seats;

(*b*) if the number of candidates eligible for reserved seats is less than that of the vacancies, the Election Officer shall declare such candidate or all such candidates to be duly elected to a reserved seat or seats and election proceedings shall be started afresh for filling up the remaining vacancy or vacancies, in all respects as if for a new election;

(*c*) if there is no eligible candidate for reserved seats, election proceedings shall be started afresh for filling up the vacancy or vacancies, in all respects as if for a new election;

(*d*) the candidates, if any, declared to be duly elected under clause (*a*) or (*b*) and the seats, if any, in respect of which they have been so declared as well as the seats, if any, in respect of which fresh election proceedings are necessary under clause (*b*) or (*c*) shall be excluded from the rest of the election proceedings;

(*e*) after making the exclusion, if any, of the candidates and seats required by clause (*d*)—

(i) if the number of the remaining candidates is equal to that of the remaining vacancies, the Election Officer shall declare the candidates to be duly elected to those vacancies;

(ii) if the number of the remaining candidates is less than that of the remaining vacancies, the Election Officer shall declare the candidates to be duly elected to those vacancies and election proceedings shall be started afresh for filling up the vacancy or vacancies still remaining, in all respects as if for a new election;

(iii) if there is no remaining candidate, election proceedings shall be started afresh for filling up the remaining vacancies, in all respects as if for a new election; and

(iv) if the number of the remaining candidates exceeds that of the remaining vacancies a poll shall be taken :

(*f*) where clauses (*a*) to (*d*) do not apply—

(i) if the number of candidates for the election is equal to that of the vacancies, the Election Officer shall declare the candidates, irrespective of community, to be duly elected to the reserved seats and to the non-reserved seats in the manner laid down in clause (*g*);

(ii) if the number of candidates is less than that of the vacancies, the Election Officer shall declare the candidates, irrespective of community, to be duly elected to the reserved seats, and to the non-reserved seats in the manner laid down in clause (*g*) and election proceedings shall be started afresh for filling up the vacancy or vacancies still remaining, in all respects as if for a new election; and

(iii) if the number of candidates exceeds that of the vacancies, a poll shall be taken;

(*g*) (i) in cases falling under sub-clause (i) or (ii) of clause (*f*), all candidates except those declared elected to reserved seats under the following sub-clause, shall be declared elected to a non-reserved seat or seats; and

(ii) the Election Officer shall, after notice to the candidates eligible for the reserved seats, decide by drawing lots which of such candidates shall be declared elected to the reserved seat or seats :

Provided that where such candidates have agreed among themselves as to which of them should be declared elected to the reserved seat or seats and presented a report of such agreement signed by all of them to the Election Officer within twenty-four hours of the expiry of the time for withdrawal of candidature under sub-rule (1) of rule 11, the Election Officer shall make a declaration accordingly.

Explanation.—In this rule—

(i) ' candidate ' means a candidate who has been duly nominated and has not withdrawn his candidature in the manner and within the time specified in sub-rule (1) of rule 11;

(ii) ' eligible candidate ' in respect of a reserved seat means, a candidate who is a member of the Scheduled castes;

(iii) ' reserved seat ' or ' reserved vacancy ' means a seat or vacancy reserved for a member of the Scheduled castes; and

(iv) ' non-reserved seat ' or ' non-reserved vacancy ' means a seat or vacancy which is not reserved for a member of the Scheduled Castes.

13. If, after the scrutiny of nominations has been completed and before the poll is taken, a candidate whose name appears in the list of valid nominations published under rule 10 withdraws his candidature under sub-rule (2) of rules 11 or becomes ineligible for election under clause (*f*) of sub-section (2) of section 16 of the Act, the Election Officer shall, upon receipt of such withdrawal or upon being satisfied as to the existence of such ineligibility, as the case may be, reject the nomination of the candidate and the provisions of rule 12 shall then be applied afresh (if necessary) in respect of the remaining candidate or candidates :

Provided that nothing contained in this rule shall apply if the candidate has already been declared duly elected under rule 12.

14. If, after the taking of a poll has become necessary and before the poll is taken, a candidate who has been duly nominated dies, the Election Officer shall, upon being satisfied of the fact of the death of the candidate, countermand the poll, and election proceedings shall be started afresh in all respects as if for a new election :

Provided that no fresh nomination shall be necessary in the case of a candidate who stood nominated at the time of the countermanding of the poll.

Voting.

15. (1) If a poll has to be taken, the Election Officer shall appoint forthwith one or more polling officers for each polling station and may pay them reasonable remuneration for their services. The Election Officer shall provide for each polling officer such number of clerks as may be necessary and may also, if necessary, appoint one or more identifying officers to assist the polling officer in identifying the electors. Polling officers shall neither be members of the panchayat concerned for the constituency for which the poll is to be taken nor registered electors therein, nor any person who is an officer or other employee of the panchayat.

(2) The polling officer shall keep order at the polling station, shall see that the election is fairly conducted, shall regulate the number of electors to be admitted at one time, and shall exclude all other persons except—

(*a*) the candidates, and at each booth one agent of each candidate at a time (hereinafter referred to as the polling agent) appointed in writing by the candidate,

(*b*) the police or other public servants on duty, and

(*c*) his own clerks and such persons as the polling officer may from time to time admit for the purpose of identifying electors.

(3) Where a woman elector cannot be identified by the identifying officers appointed under sub-rule (1) by reason of her observing ' purdah ', she may be required to be identified by any of her near relatives unless she otherwise satisfies the polling officer of her identity.

If any question arises as to whether a person is or is not a near relative within the meaning of this sub-rule, it shall be decided by the polling officer and his decision shall be final.

16. Each polling station and at a polling station having more than one polling booth each such booth shall contain a separate compartment in which electors can record their votes screened from observation. As far as possible, separate compartments and separate entrances and exits shall, where action is not taken under rule 17, be provided for women electors.

17. Notwithstanding anything hereinbefore contained, the Election Officer may, at his discretion, if a sufficient number of women suitable and willing to act as polling officers are available, provide a separate polling station for taking the votes of the women electors for any polling area or make such other arrangements as may be necessary to ensure the privacy of such electors. In such cases only women shall be appointed to act as polling officers in respect of the votes of the women electors concerned. Except the police or other public servants on duty, no candidate, agent of a candidate or other person who is not a woman shall be admitted into or be present at such polling station or the place where the votes of such women electors are taken, as the case may be.

18. (1) The Election Officer shall provide in each polling compartment at each polling station as many ballot boxes as there are candidates, the box of each candidate bearing both inside and outside, the serial number and the distinctive symbol assigned to him. He shall also provide a sufficient number of envelopes bearing the distinctive symbols assigned to the candidates and such other symbols as may be necessary to give effect to clause (ii) of sub-rule (2) of rule 28, together with the necessary outer-covers, copies of the electoral roll or such part thereof as contains the names of the electors entitled to vote at the station and such other papers, stationery and forms as may be necessary. He shall further provide a board on which is displayed in bold and clear print the name of each candidate, the serial number and the symbol assigned to him and the number of vacancies for which the election is held.

(2) Every ballot box shall be so constructed that ballot papers can be introduced therein but cannot be withdrawn therefrom, without the box being unlocked.

19. The polling officer at any polling station, immediately before the commencement of the poll, shall show each of the ballot boxes empty to such persons as may be present at such station, so that they may see that it is empty, and shall then lock it up, and place his seal upon it in such manner as to prevent its

being opened without breaking such seal. He shall thereupon place the box so locked and sealed inside the polling compartment for the receipt of ballot papers, but screened from observation.

The ballot boxes shall be arranged from left to right in the place set apart for the purpose and in the order in which the names are published in Form III.

20. (1) Ballot papers shall be in Form IV and shall have counterfoils attached to them which shall be in Form IV-A. Where the poll is taken for two or more seats, one counterfoil and as many ballot papers as there are seats shall be printed as foils to the counterfoil.

(2) Ballot papers shall be serially numbered both on the foil and on the counterfoil. Where the poll is taken for two or more seats, every one of the serial numbers shall be printed on as many ballot papers as there are seats; the first of such ballot papers shall bear the number alone and the remaining ballot papers shall bear the number with the capital letters of the English alphabet added after it in order.

Illustration.—If there are three seats for which a poll is taken, the serial numbering of the ballot papers shall be 1, 1-A and 1-B; 2, 2-A and 2-B; 3, 3-A, and 3-B; and so on; and the serial numbering of the corresponding counterfoils shall be 1, 2, 3 and so on.

(3) On every ballot paper such mark or marks and in such manner as may be directed by the Election Authority shall be stamped.

21. (1) At elections for constituencies in which not more than one seat has to be filled, an elector shall be given only one ballot paper which shall be placed in the ballot box bearing the serial number and the symbol assigned to the candidate for whom he desires to vote.

(2) At elections for constituencies in which more than one seat has to be filled, an elector shall be given as many ballot papers as there are seats to be filled and the polling officer shall explain to the elector—

(i) the number of candidates for whom he may vote;

(ii) that he may place one ballot paper in the ballot box of each of the candidates for whom he wishes to vote;

(iii) that he shall not place two or more ballot papers in the same ballot box; and

(iv) that where he wishes to vote for a smaller number of candidates than he has votes, he shall return the surplus ballot paper or ballot papers to the polling officer.

(3) The surplus ballot paper or ballot papers referred to in clause (iv) of sub-rule (2) shall be marked as cancelled and an entry to that effect be made on the corresponding counterfoil.

(4) Immediately before any ballot paper or papers are delivered to an elector—

(*a*) the number, name and description of the elector as stated in the electoral roll shall be called out; and

(*b*) the polling officer shall enter on the counterfoil, the name and number of the elector on the electoral roll.

The polling officer shall then detach the ballot paper or papers from the counterfoil and deliver the same to the elector. The polling officer shall also place a mark on a copy of the electoral roll against the number of the elector to denote that he has received the ballot paper or papers but with no indication of the particular ballot paper or papers which he has received.

22. The elector on receiving the ballot paper or papers shall forthwith proceed into the polling compartment and there place the ballot paper or papers in the ballot box or boxes according to his choice. Every elector shall vote without undue delay and shall quit the polling station as soon as he has voted. He shall not place anything except a ballot paper in any box. Anything other than ballot papers found in any box shall be forfeited to the panchayat concerned.

23. (1) If the polling officer is satisfied that an elector is incapacitated by blindness from voting in the manner prescribed in rule 22, the polling officer shall ascertain from the elector for which candidate or candidates he wishes to vote and shall, in the presence of any candidates or polling agents who may be present, place the ballot paper or papers in the box or each of the boxes bearing the serial number and the symbol assigned to the candidate or each of the candidates for whom he wishes to vote.

Where the elector, before the issue of ballot paper, wishes to vote for a smaller number of candidates than he has votes, the surplus ballot paper or papers shall be marked as cancelled and an entry to that effect be made on the corresponding counterfoil.

(2) In the case of every elector whose ballot paper or papers are dealt with in the manner laid down in sub-rule (1), a note shall be made on the counterfoil by the polling officer, of the reason why the paper or papers were so dealt with.

24. Special facilities in accordance with the instructions, if any, issued by the Election Authority in that behalf may be accorded to women electors.

25. When a person presents himself to vote and at any time before a ballot paper is supplied to him, the polling officer may of his own accord and shall, if so required by a candidate or polling agent, put to such person either or both of the following questions :—

(i) are you the person enrolled as follows (reading the whole entry from the roll);

(ii) have you already voted at the present election at this polling station or any other polling station;

and the person shall not be supplied with a ballot paper unless he gives an unqualified answer to the question or questions put to him and unless his answer to the first question is in the affirmative and the second is in the negative. Except as mentioned herein, and subject to the proviso to sub-section (5) of section 12 of the Act, every person whose name is found on the electoral roll shall be entitled to be supplied with a ballot paper.

26. If a person representing himself to be a particular elector named on the electoral roll applies for a ballot paper after another person has voted as such elector, the applicant shall, after duly answering such questions as the polling officer may ask, be entitled to receive a ballot paper or ballot papers in the same manner as any other elector.

The polling officer shall write the word 'Tendered' in bold characters on the face of the ballot paper or each of the ballot papers before it is handed over to such person. On receipt of such ballot paper or papers (hereinafter referred to as tendered ballot papers), the elector shall proceed into the polling compartment and there place the ballot paper or each of the ballot papers in an envelope bearing the symbol assigned to the candidate or each of the candidates for whom the applicant wishes to vote. He shall then stick the envelope or envelopes and enclose the same in a cover and hand it over to the polling officer. The polling officer shall make an endorsement containing the name of the elector and his number on the electoral roll and the name and number of the ward for which the election is held, and shall set aside the cover in a separate packet, the ballot papers in which shall not be counted by the Election Officer. The name of the elector and his number in the electoral roll and the name or distinctive number of the polling station to which the roll relates shall be entered in a list in Form V which shall bear the heading 'Tendered votes list'. The person tendering such ballot paper or papers shall sign his name and address on that list or affix his thumb-impression thereto.

Explanation.—In cases falling under this rule to which rule 27 is also applicable, the provisions of this rule as well as of rule 27 shall be followed.

27. (1) If any candidate or polling agent declares and undertakes to prove that any person by applying for a ballot paper has committed the offence of personation, the polling officer shall call upon the candidate or agent bringing forward the charge of personation to deposit with him a sum of five rupees in cash. A separate deposit shall be required for proceedings with each charge of personation. If such deposit is not made, the polling officer shall ignore the challenge.

(2) Immediately the deposit required by sub-rule (1) has been made, the polling officer shall obtain a written statement in Form VI which shall be signed by the candidate or agent, as the case may be, and attested by two credible witnesses, in the presence of the polling officer.

(3) The polling officer shall then require the applicant for the ballot paper to enter in the list of challenged votes (which shall be in Form VI-A) his name and address or, if he is unable to write, to affix his thumb-impression thereto and may further require such person to produce evidence of identification.

(4) If the applicant for the ballot paper on being questioned in the manner provided in rule 25 gives unqualified answers to the first question in the affirmative and to the second in the negative, he shall be allowed to vote after he has been informed of the penalty for personation. The polling officer shall make a note of the circumstances and of his decision on the list of challenged votes.

(5) The polling officer shall, at the close of the poll, forward to the Election Officer the statement mentioned in sub-rule (2), enclosed in the packet containing the list of challenged votes.

(6) The Election Officer shall immediately make such investigation as may be necessary and shall take steps to prosecute the person or persons whom he believes to be guilty of the offence of personation after obtaining the previous sanction, required by section 196 of the Code of Criminal Procedure, 1898, such sanction being obtained from the District Magistrate concerned. He shall, however, stay the investigation if notice of an election petition filed before the Election Commissioner and relating to the case under investigation is received and shall resume the investigation after disposal of the said petition. If it is found as a result of the judicial trial connected with the prosecution that the offence of personation has not been proved, the Election Officer shall decide whether the whole or any part of the deposit shall be declared forfeit to the panchayat. In coming to a decision on this point, the Election Officer shall be guided by the facts and conclusions recorded at the trial. If there is no such judicial trial, the Election Officer shall, in his discretion, decide whether, having regard to the relevant circumstances, the whole or any part of the deposit shall be declared forfeit to the panchayat. The deposit or such portion thereof as has not been declared forfeit shall be returned to the person who made the deposit.

28. (1) A polling officer, public servant or polling agent who being entitled to vote in the ward is duly appointed or authorized for duty at a polling station at which he is not ordinarily entitled to record his vote may apply to the Election Officer concerned for a certificate entitling him to record his vote at the polling station where he is employed. The said certificate shall be in Form VII.

If a polling officer, public servant or polling agent is on duty at a polling station not relating to the ward in which he is entitled to record his vote, the Election Officer shall. in addition to the certificate mentioned above furnish the polling officer concerned with particulars regarding the number of votes which an elector is entitled to give and the names of, and serial numbers and symbols assigned to the candidates standing for election in that

ward together with a ballot paper or ballot papers relating to such ward and envelope with each of the symbols assigned to such candidates.

The Election Officer shall in either case immediately send a copy of the certificate to the polling officer of the polling station at which the person to whom the certificate is issued is ordinarily entitled to record his vote.

(2) A person in possession of a certificate in the form prescribed in sub-rule (1) shall deliver the certificate to the polling officer who shall thereupon issue to the person a ballot paper or as many ballot papers bearing the same serial number as there are seats to be filled in the constituency referred to in sub-rule (1). Such ballot papers shall be dealt with in the following manner :—

(i) If the polling station at which the person is on duty relates to the ward in which he is entitled to vote, then the provisions contained in rules 21 and 22 shall apply. The polling officer shall at the end of the poll send the certificate to the Election Officer along with the statement mentioned in rule 32.

(ii) If the polling station at which the person is on duty be not in the ward in which he is entitled to vote, the polling officer shall issue the ballot paper or papers with instructions similar to those contained in sub-rule (2) of rule 21. The person shall proceed into the polling compartment and place the ballot paper or each of the ballot papers in an envelope bearing the symbol assigned to the candidate or each of the candidates for whom he wishes to vote. He shall then stick the envelope or envelopes and enclose the same in a cover and hand over the cover to the polling officer. The polling officer shall make up into separate packets for each ward the covers in which votes have been so recorded, the connected certificates being fastened to the covers, seal up each such packet in the manner specified in rule 31 and forward the same to the Election Officer.

29. (1) Where the proceedings at any polling station are seriously interrupted or obstructed by any riot or open violence or otherwise or where a large number of electors are unable to attend the poll at a polling station by reason of any act of God such as flood or fire, the polling officer shall stop the poll, pending the receipt of the orders of the Election Authority. The fact that the poll has been so stopped shall be immediately announced by the polling officer to the persons present at the polling station.

(2) Where a polling officer stops a poll under sub-rule (1), he shall observe the procedure laid down in rules 31 and 32 and forthwith make a full report of the circumstances to the Election Officer, who shall forward the same expeditiously with his remarks thereon, if any, to the Election Authority.

(3) The Election Authority shall thereupon order—

(*a*) that the poll be continued at the polling station for the number of hours for which it was not held on the previous occasion, or

(*b*) that the proceedings at the poll held at the polling station on the previous occasion be ignored and that a fresh poll be held at such polling station for the full number of hours for which it should have been held on the previous occasion.

Any order passed by the Election Authority under this sub-rule shall be final.

(4) Any order passed under sub-rule (3) shall—

(*a*) state—

(i) the date on which, and the hours between which, the continuation poll or the fresh poll, as the case may be, shall be held; and

(ii) the date on which and the place and hour at which, the Election Officer will commence the counting of the votes under rule 33; and

(*b*) be published in the manner laid down in sub-rule (2) of rule 3 not less than seven days before the date fixed for the continuation poll or for the fresh poll, as the case may be.

(5) (*a*) Where an order is passed under clause (*a*) of sub-rule (3) for the continuation of the poll, the Election Officer shall proceed afresh under sub-rule (1) of rule 15 and return to the polling officer appointed under that sub-rule, all the packets received by him under sub-rule (2) of this rule.

(*b*) The polling officer shall open the packets just before the commencement of the continuation poll in the presence of such persons as may be present at the polling station, and commence such poll precisely at the hour fixed therefor in the order passed by the Election Authority under clause (*a*) of sub-rule (3).

(*c*) At the continuation poll, the polling officer shall allow only such electors to vote as did not vote on the previous occasion.

(6) Where an order is passed under clause (*b*) of sub-rule (3) for holding a fresh poll, the Election Officer shall proceed afresh under sub-rule (1) of rule 15, and a fresh poll shall be held at the polling station concerned in accordance with the provisions of these rules in all respects as if it were being held at such polling station for the first time.

Explanation.—There shall be no fresh nominations in cases falling under this sub-rule.

(7) Notwithstanding anything contained in this rule, if a candidate dies at any time before orders are passed by the Election Authority under sub-rule (3) or at any time after the passing of such orders but before the commencement of the continuation poll or of the fresh poll, as the case may be, the Election Officer shall upon being satisfied of the fact of the death of the candidate, intimate such fact to the Election Authority, stop all further proceedings in connexion with the election, and start election proceedings afresh in all respects as if for a new election by the ward :

Provided that no fresh nomination shall be necessary in the case of the remaining candidates who stood nominated at the time when the poll was stopped.

30. An elector who has inadvertently dealt with his ballot paper in such manner that it cannot conveniently be used as a ballot paper may, on delivering it to the polling officer and satisfying him of the inadvertence, obtain another ballot paper in place of the spoilt paper, and the latter shall, together with its counterfoil, be marked as cancelled.

Where such an elector has originally received more than one ballot paper, he shall not be given fresh ballot papers unless he delivers to the polling officer all the ballot papers he had originally received which shall, together with their counterfoil, be marked as cancelled.

31. (1) The polling officer shall close the polling station at the hour appointed for closing under rule 3 or sub-rule (4) of rule 29, as the case may be, so as to prevent the admission thereto of any elector after that hour and no ballot paper shall be issued thereafter.

(2) The polling officer of each polling station, as soon as practicable after the close of the poll, shall, in the presence of any candidate or polling agents who may be present, make up into separate packets and seal with his own seal and the seals of such candidates or agents as may decide to affix their seals—

(i) each ballot-box in use at such station unopened but with the key (which should also be sealed in the same manner as the ballot-box) attached;

(ii) the tendered ballot papers;

(iii) the unused ballot papers;

(iv) the spoilt ballot papers;

(v) the marked copy of the electoral roll;

(vi) the counterfoils of the ballot papers;

(vii) the tendered votes list;

(viii) the list of challenged votes with the statement or statements mentioned in sub-rules (2) and (5) of rule 27; and

(ix) the covers referred to in clause (ii) of sub-rule (2) of rule 28; and shall forward such packets to the Election Officer.

(3) Each packet shall be numbered and shall bear a note as to its contents, the name of the polling station, and the name and number of the ward. Where no vote has been recorded at any polling station, the polling officer shall submit a *nil* report together with the statement in Form VIII referred to in rule 32.

32. The packets shall be accompanied by a statement, in a separate cover, in Form VIII made by the polling officer, showing the number of ballot papers entrusted to him, and accounting for them under the heads of ballot papers in the ballot boxes, unused, spoilt, and tendered ballot papers.

33. (1) The counting of votes shall commence on the day and at the place and hour appointed in that behalf. Votes shall be counted by, or under the supervision of, the Election Officer, and each candidate, the election agent of each candidate, and one representative of each candidate authorized in writing by the candidate shall have a right to be present at the time of counting. No other person shall be allowed to be present except such persons as the Election Officer may appoint to assist him in counting votes and no person shall be appointed to assist in counting the votes who has been employed by or on behalf of any candidate for any purpose whatsoever connected with the election.

(2) The Election Officer shall proceed as follows :—

(*a*) The ballot-box or boxes relating to all polling stations in the ward bearing the same serial number and symbol and all envelopes of the same symbol as those boxes, enclosed in covers which may have been received under rule 28 shall be opened one after another. The Election Officer shall take out the ballot papers therefrom, count them and record the total number of votes secured by the candidate concerned in a statement. He shall then proceed similarly with the boxes and envelopes of each symbol which may have been prescribed in the ward.

(*b*) The Election Officer shall allow the candidates and their agents reasonable opportunities to inspect, without handling, all ballot papers which in his opinion are liable to be rejected. He shall endorse on every ballot paper which is rejected the word 'Rejected'. If any candidate or agent present questions the correctness of the rejection he shall also record on the ballot paper the grounds for the rejection.

(*c*) The Election Officer shall, as far as practicable, proceed continuously with the counting of the votes; and shall, during any necessary intervals during which the counting has to be suspended, place the ballot papers, packets and other documents relating to the election under his own seal and the seals of such candidates or agents as may desire to affix them, and shall cause adequate precautions to be taken for their custody.

34. (1) A ballot paper shall be rejected if it—

(*a*) bears any mark by which the elector can be identified; or

(*b*) does not bear the official stamp prescribed in rule 20; or

(*c*) bears the mark belonging to a ward different from that of the ballot-box in which it is found :

Provided that a ballot paper dealt with under clause (ii) of sub-rule (2) of rule 28 shall not be rejected merely on the ground that it bears the mark of a ward different from the one in which the elector is entitled to vote :

Provided further that a ballot paper shall not be rejected under clause (*b*) if the Election Officer is satisfied beyond reasonable doubt that the ballot paper was one issued by the polling officer.

(2) If two or more ballot papers bearing the same serial number be found in a ballot-box, they shall count only as one vote in favour of the candidate to whom that box is assigned.

(3) Except on the grounds mentioned in sub-rules (1) and (2), a ballot paper shall not be rejected.

(4) The decision of the Election Officer as to the validity of a ballot paper shall be final, subject only to reversal on an election petition.

35. (1) After the Election Officer has completed the scrutiny and counting of votes, he shall prepare a return of the results of the polling in Form IX, and shall, subject to the provisions of rule 39, declare that the candidate or candidates to whom most valid votes have been given, has or have been duly elected :

Provided that if one or more seats are reserved for members of the Scheduled Castes, the Election Officer shall first declare the candidate or candidates belonging to that community to whom the largest number of votes has been given, to be elected to such reserved seat or seats.

(2) Any candidate or his agent shall, on application, be permitted to take a copy or an extract from the return in Form IX.

36. (1) The Election Officer shall not open the sealed packets containing tendered ballot papers, the marked copy of the electoral roll or the counterfoils of the ballot papers. He shall verify the statement submitted by the polling officer under rule 32 by comparing it with the number of accepted ballot papers and of rejected ballot papers and the unused ballot papers in his possession.

(2) The Election Officer shall then make up into separate bundles in respect of each candidate—

(i) such of the ballot papers as have been accepted as valid; and

(ii) the remaining ballot papers which have been rejected as invalid.

He shall then make up both the bundles into one packet and seal the packet with his own seal. He shall also re-close and re-seal each of the other packets which were opened by him and record on each such packet a description of its contents.

Disposal of ballot papers.

37. (1) The Election Officer shall, after declaring the results, forward a copy of the return to the executive authority of the panchayat concerned and shall retain in his custody the packets of ballot papers, whether counted, rejected or tendered, and of the counterfoils thereof. These packets shall not be opened and their contents shall not be inspected or produced except under the orders of an election or other competent court.

(2) The Election Officer shall retain the packets and the marked copies of the electoral roll for a year and shall then, unless otherwise directed by the orders of an election or other competent court, cause them to be destroyed.

General.

38. (1) If any person has been elected for more wards than one, he shall by notice in writing signed by him intimate to the Election Officer, the ward for which he chooses to serve. Such intimation shall reach the Election Officer within twenty-four hours of the latest of the declarations of the results of elections in the wards for which such person stood as a candidate.

(2) On receipt of the intimation, the Election Officer shall declare the said person to have been elected for the ward chosen by him. In default of such intimation, the Election Officer shall declare him to have been elected for any one of the wards. In either case, election proceedings shall be started afresh for filling up the vacancy in the other ward or wards, as the case may be, for which such person has been elected.

39. If there is any equality of votes between any two or more candidates, the Election Officer shall, after notice to the candidates concerned, decide by drawing lots which candidate or candidates he shall declare to have been elected.

40. The Election Officer shall publish on the notice board of the office of the panchayat concerned where there is one or else in any conspicuous place in the panchayat, a notification signed by him, stating the name or names of the candidate or candidates duly elected.

41. (1) If any question arises as to the interpretation of these rules otherwise than in connexion with an inquiry held under the rules for the decision of disputes as to the validity of an election, the question shall be referred to the Government whose decision shall be final.

(2) Pending the decision of the Government on any such reference made to them or the issue of final orders on any inquiry which the Government may institute upon receipt of information that an election is being or about to be held in contravention of the rules, it shall be lawful for the Government to direct the stay of the election proceedings at any stage thereof prior to the declaration of the results. Any election held or continued in contravention of the orders of the Government under this rule shall be void and of no effect whatsoever.

(3) Unless it is otherwise ordered by the Government election proceedings stayed under this rule shall, on cancellation of the stay order, proceed from the stage at which they were stayed on fresh dates to be fixed.

(4) If any difficulty arises as to the holding of any election under these rules, the Government may, by order, do anything not inconsistent with these rules, which appears to them necessary for the proper holding of the election.

42. Notwithstanding anything contained in the foregoing rules, the Government or the election authority may, in the case of panchayats in general, or of any panchayat in particular, empower the Election Officer to fix dates and periods other than those specified or fixed by or under these rules, for all or any of the stages of the election proceedings connected therewith.

43. (1) The Inspector may, by notification, order that in the case of any panchayat, the voting shall be by the method of marking on the ballot papers.

(2) Notwithstanding anything contained in rules 10, 16, 18, 19, 20, 21, 22, 23, 26, 28, 31, 33 and 34, the following procedure shall be followed in regard to the recording of votes by the electors of panchayats notified under sub-rule (1) :—

(i) The symbols assigned to the candidates shall be printed one below the other in the order in which the names are published in Form III, on the ballot paper which shall be in Form X and shall have a counterfoil in Form X-A which shall be attached to the top of Form X by a perforated line. The ballot papers shall be serially numbered both on the face of the counterfoil and on the back of the foil and shall be stamped by such mark or marks and in such manner, as may be directed by the election authority on the back of both the foil and the counterfoil.

(ii) There shall be a ballot box for each polling booth and the polling officer shall immediately before the commencement of the poll, show the box empty to such persons as may be present at such station, and shall then lock it up and place his seal upon it. He shall thereupon place the box so locked and sealed in his view for the receipt of ballot papers.

(iii) Each elector shall be given only one ballot paper whatever may be the number of seats which have to be filled. The elector on receiving the ballot paper shall forthwith proceed into the polling compartment and there make a mark (or marks) on the symbol (or symbols) of the candidate (or candidates) of his choice printed on the ballot paper. He shall then fold the ballot paper so as to conceal his vote and, after showing to the polling officer the serial number printed on its back, put it into the ballot box which will be in front of the polling officer.

(iv) If any elector, incapacitated by blindness or on account of old age from recording his vote on the ballot paper, requires the assistance of the polling officer, he shall ascertain from the elector for which candidate or candidates he wishes to vote and shall, in the presence of the candidates or their polling agents who may be present mark on the ballot paper according to the direction of the elector and then place the ballot paper in the ballot box.

(v) In the case of an elector receiving a " tendered " ballot paper, the elector shall proceed into the polling compartment and there place the ballot paper, after making the necessary mark or marks thereon, in an envelope, stick the envelope and then hand it over to the polling officer.

(vi) The Election Officer shall open the ballot box and adopt any convenient procedure that he may deem fit to count the ballot papers contained therein and ascertain the number of votes secured by each candidate.

(3) The Government may issue such general or special directions as may in their opinion be necessary, for the purpose of giving due effect to the conduct of elections to panchayats under this rule.

FORM I.

[*See* rule 4 (1).]

NOMINATION PAPER.

1 Name or number of the village/ward.
2 Full name of candidate.
3 Number of candidate on the electoral roll.
4 Father's, karnavan's or husband's name.
5 Age.
6 Sex.
7 Community.
8 Occupation and address.
9 Full name of proposer.
10 Number of proposer on the electoral roll.
11 Signature of the proposer.
12 Full name of the seconder.
13 Number of the seconder on the electoral roll.
14 Signature of the seconder.

Candidate's declaration.

I declare that I am willing to atend for election.

Signature of candidate.

Endorsement by the Election Officer or other authorized person.

Serial number.

This nomination paper was presented to me by (person) at (date and hour)

Signature of the Election Officer or other authorized person.

Instruction.

Nomination papers which are not presented to the Election Officer or other authorized person before (hour) on the day of 195 . shall not be received.

FORM II.

(*See* rule 7.)

LIST OF NOMINATIONS RECEIVED ON (DATE) FOR WARD.

1 Serial number.
2 Name of candidate.
3 Father's, karnavan's or husband's name.
4 Sex.
5 Community.
6 Occupation and address.
7 Name of proposer.
8 Name of seconder.

Note.

The nomination papers will be taken up for scrutiny at a.m./p.m. on the day of at (place).

Signature of the Election Officer or other authorized person.

FORM III.

[*See* rule 10 (1).]

LIST OF VALID NOMINATIONS.

Panchayat. Ward.

Serial number.	Names of candidates.	Sex of candidates.	Communities to which the candidates belong.	Address of candidates.	Distinctiv symbols assignede to candidates.
(1)	(2)	(3)	(4)	(5)	(6)

NOTE.—The poll will be taken between and at the polling station already notified.

Election Officer.

FORM IV—A.

(*See* rule 20.)

Panchayat. Ward.

Serial number.

Name and number of the elector on the electoral roll.

FORM IV.

(*See* rule 20.)

Panchayat. Ward.

Serial number.

FORM V.

(*See* rule 26.)

TENDERED VOTES LIST.

Name and number of polling station.

Name and number of ward.	Name of elector.	Number in electoral roll.	Signature of elector, if literate, or thumb-impression of elector, if illiterate, and address.

FORM VI.

(*See* rule 27.)

DECLARATION OF PERSONATION.

I (name) , hereby declare and undertake to prove that the person described below has, by applying for a ballot paper at this polling station, committed the offence of personation.

Description of the person.

Name. Address. Signature or thumb-impression.

Witnesses—

1. (Name and address).

2. (Name and address).

Signature of candidate or agent.

(Before me.)

Signature of Polling Officer.

FORM VI-A.

(*See* rule 27.)

LIST OF CHALLENGED VOTES.

Name of polling station.

Signature sheet number.

Number of elector on electoral roll.	Name of elector.	Signature of elector, if literate, or thumb-impression of elector, if illiterate.	Signature and address of identifier, if any.

Order of polling officer (in each case).

Station

Date

Signature of Polling Officer.

FORM VII.

(*See* rule 28.)

FORM OF CERTIFICATE ENTITLING A PERSON TO VOTE OUTSIDE POLLING AREA.

Certified that entitled to vote at for ward has been employed in connexion with the election for ward and is prevented from voting at the said station and that I have therefore authorized him to vote at .

Station

Date

Signature of Election Officer.

FORM VIII.

(*See* rule 32.)

STATEMENT SENT BY THE POLLING OFFICER AT AREA AFTER THE POLLING ON 19 IN THE FOR THE PANCHAYAT WARD.

(1) Description.	(2) Number received.	(3) Number of ballot papers in boxes.	(4) Number of ballot papers in packets—Rule 28 (2) (ii).	(5) Number of tendered ballot papers—Rule 26.	(6) Number unused.	(7) Number spoilt.	(8) Ballot papers dealt with [under rule 28 (2) (i) included under column (3)].	(9) Remarks.

FORM IX.

(*See* rule 35.)

RETURN SHOWING RESULTS OF THE ELECTION FOR SEATS FOR WARD IN THE VILLAGE OF IN THE DISTRICT OF .

Name of candidate. (1)	Number of valid votes. (2)
A	
B	
C	
D	
E	
F	

Total number of valid votes ...

Total number of invalid votes ...

I do hereby declare that the following candidates have been duly elected for ward.

A, B, C } to the seat reserved for the members of the Scheduled Castes.

D, E, F } to the non-reserved seats.

Signature of Election Officer.

FORM X-A.

[*See* rule 43 (2) (i).]

Panchayat.
Ward.

Serial number.

Name and number of the elector on the electoral roll.

.....

FORM X.

[*See* rule 43 (2) (i).]

Panchayat.

Ward.

Serial number. (1)	Symbol. (2)
1	Boat.
2	Cycle.
3	Tree.
4	Camel, etc.

PART II.

1. (1) These rules shall apply to all panchayats which are not governed by the rules in Part I.

(2) In these rules, " Election officer " means the Election Authority or the person or officer authorized or appointed by the Election Authority to do any act or perform any function in connexion with the conduct of elections under these rules.

2. (1) The Election officer shall arrange for the conduct of election members in ordinary and casual vacancies.

(2) Not less than 10 days before the date fixed for the election of a member or members to a panchayat, the Election Officer shall prepare and publish a notice in English and in the chief language of the locality—

(*a*) stating the number of persons to be elected, the ward or wards for which they are to be elected and the number of seats, if any, out of those for which elections are to be held reserved for the members of the Scheduled Castes in each ward; and

(*b*) calling on all persons whose names are registered on the electoral roll of the wards concerned to assemble on the date of election at the time and place specified in the notice.

(3) The notice shall be published by affixing a copy thereof in the office of the panchayat where there is one, and in not less than three conspicuous places in the ward for which an election is to be held. It shall also be published by beat of drum in each of the wards.

(4) The notice shall be published by beat of drum again in each of the wards on the date of election at least two hours before the time fixed for the commencement of the election proceedings.

3. The Election officer or, in his absence, the person deputed by him for this purpose shall preside at the meeting of the electors and conduct the election or elections.

4. The officer or person so presiding (hereinafter referred to as the Presiding Officer) shall exclude from the place of election all persons who are not entitled to vote or to stand as candidates. He shall then and there hear and decide any objection to the admission or exclusion of persons and his decision shall be final.

5. Every candidate shall be proposed by one elector of the ward and seconded by another such elector. The Presiding Officer shall note down the names so proposed and seconded.

NOTE.—The candidate for ward need not be an elector for that ward.

6. Where elections are to be held in respect of two or more wards—

(i) the proceedings under rule 5 for all the wards shall be completed before the proceedings in respect of any of them under rules 7 to 10 are commenced; and

(ii) the proceedings under rules 7 to 10 in connexion with the election in respect of one ward shall be completed before such proceedings are commenced in respect of the next ward.

7. The Presiding Officer shall *suo motu* or on objection taken by any of the electors present reject the nomination of any candidate on any of the following grounds, namely :—

(i) that the candidate is ineligible for election under section 13, 14, 15, 16 or the second proviso to section 21 (1) of the Act; or

(ii) that the proposer or seconder is a person whose name is not registered on the electoral roll for the ward; or

(iii) that, in case the election is solely for a seat, or seats reserved for Scheduled castes, the candidate does not belong to any of the Scheduled castes.

8. The Presiding Officer shall read out the names of the candidates whose nominations have been accepted by him and the following provisions shall apply in respect of such candidates :—

Case I.—Where the election is held for filling up either non-reserved vacancies only or reserved vacancies only—

(*a*) if the number of candidates or of eligible candidates, as the case may be, is equal to that of the vacancies, the Presiding Officer shall declare such candidate or all such candidates to be duly elected;

(*b*) if the number of candidates or of eligible candidates, as the case may be, is less than that of the vacancies, the Presiding Officer shall declare such candidate or all such candidates to be duly elected, and election proceedings shall be started afresh for filling up the remaining vacancy or vacancies, in all respects as if for a new election;

(*c*) if there is no candidate or eligible candidate, as the case may be, election proceedings shall be started afresh for filling up the vacancy or vacancies in all respects as if for a new election; and

(*d*) if the number of candidates or of eligible candidates, as the case may be, exceeds that of the vacancies a poll shall be taken.

Case II.—Where the election is held for filling up—

(i) one or more reserved vacancies, and

(ii) one or more non-reserved vacancies—

(*a*) if the number of candidates eligible for reserved seats is equal to that of the vacancies, the Presiding Officer shall declare such candidate or all such candidates to be duly elected to the reserved seat or seats;

(*b*) if the number of candidates eligible for reserved seats is less than that of the vacancies, the Presiding Officer shall declare such candidate or all such candidates to be duly elected to a reserved seat or seats and election proceedings shall be started afresh for filling up the remaining vacancy or vacancies, in all respects as if for a new election;

(*c*) if there is no eligible candidate for reserved seats, election proceedings shall be started for filling up the vacancy or vacancies in all respects as if for a new election;

(*d*) the candidates, if any, declared to be duly elected under clause (*a*) or (*b*) and the seats, if any, in respect of which they have been so declared as well as the seats, if any, in respect of which fresh election proceedings are necessary under clause (*b*) or (*c*) shall be excluded from the rest of the election proceedings;

(*e*) after making the exclusion, if any, of candidates and seats required by clause (*d*)—

(i) if the number of the remaining candidates is less than that of the remaining vacancies, the Presiding Officer shall declare the candidates to be duly elected to those vacancies;

(ii) if the number of the remaining candidates is less than that of the remaining vacancies, the Presiding Officer shall declare the candidates to be duly elected to those vacancies and election proceedings shall be started afresh for filling up the vacancy or vacancies still remaining, in all respects as if for a new election;

(iii) if there is no remaining candidate, election proceedings shall be started afresh for filling up the remaining vacancies, in all respects as if for a new election; and

(iv) if the number of the remaining candidates exceeds that of the remaining vacancies, a poll shall be taken; and

(*f*) (i) in cases falling under sub-clause (i) or (ii) of clause (*e*), all candidates, except those declared elected to reserved seats under the following sub-clause, shall be declared elected to a non-reserved seat or seats; and

(ii) where the number of candidates eligible for reserved seats at the election who have to be declared elected under sub-clause (i) or (ii) of clause (*e*) exceeds the reserved vacancies, the Presiding Officer shall, after notice to the candidates concerned, decide by drawing lots which of such candidates shall be declared elected to the reserved seat or seats :

Provided that where such candidates have agreed among themselves as to which of them should be declared elected in the reserved seat or seats and intimated such agreement to the Presiding Officer on the spot, the Presiding Officer shall make a declaration accordingly.

Explanation.—In this rule—

(i) " eligible candidate " in respect of a reserved seat means a candidate who is a member of any of the Scheduled castes;

(ii) " reserved seat " or " reserved vacancy " means a seat or vacancy reserved for a member of the Scheduled castes;

(iii) " non-reserved seat " or " non-reserved vacancy " means a seat or vacancy which is not reserved for a member of the Scheduled castes.

9. If a poll has to be taken, the Presiding Officer shall ascertain by show of hands or otherwise how many of the electors present and entitled to vote at the election for the ward, are in favour of each of the candidates in respect of whom the poll is taken and shall declare the candidate or candidates to whom the largest number of votes have been given to have been duly elected :

Provided that if one or more seats are reserved for the members of the Scheduled castes, the Presiding Officer shall first declare the candidate or candidates belonging to that community to whom the largest number of votes have been given to be elected to such reserved seat or seats.

10. If there is an equality of votes between any two or more candidates, the Presiding Officer shall, after announcing the fact, decide by drawing lots which candidate or candidates he shall declare to have been elected.

11. Immediately after the meeting, the Presiding Officer shall publish the name or names of the candidate or candidates duly elected, on the notice board of the office of the panchayat concerned where there is one or else in any conspicuous place in the village.

(G.O. No. 1547, L.A., dated 6th August 1951.)
(G.O. No. 1799, L.A., dated 8th September 1952.)
G.O. No. 940, L.A., dated 28th April 1953.)

15. ELECTION OF PRESIDENTS.

PART I.

1. (1) These rules shall apply to all Class I panchayats and such other panchayats as may be notified in this behalf by the Election Authority; and

(2) In these rules "Election Officer" means the person or officer (other than the District Panchayat Officer) authorized or appointed by the Election Authority to do any act or perform any function in connexion with the conduct of elections under these rules.

(3) The election of president shall be by secret ballot.

2. The Election Authority shall arrange for the conduct of elections of presidents to fill ordinary and casual vacancies.

3. (1) Not less than 21 days before the date fixed for the election of a president of a panchayat under section 21, the Election Officer shall prepare and publish a notice in English and in the chief language of the locality stating—

(*a*) the date on which, the place at which and the hours between which, nomination papers should be presented, an interval of at least seven clear days being allowed between the date of publication of the notice and the date for presentation of nomination;

(*b*) the date on which the nomination papers will be taken up for scrutiny, such date being the date next to the date for presentation of nomination papers and not being less than eleven days before the date of the election;

(*c*) the date on which, and the place or places at which, the votes of the electors will be taken, should there be a poll; and the hours during which the poll will be open, not being less than ten hours between 7 a.m. and 6 p.m.; and

(*d*) the date on which, and the place and hour at which, the Election Officer will commence the counting of the votes.

(2) The notice shall be published by affixing it at the office of the panchayat concerned, where there is one and in not less than three conspicuous places in the village.

Nomination of candidates.

4. (1) The nomination of every candidate shall be made by means of a nomination paper in Form 1, which shall, on application, be supplied free of cost by the Election Officer or the executive authority of the panchayat concerned to any elector whose name is on the electoral roll for the panchayat.

(2) Every nomination paper shall be signed by two such electors as proposer and seconder and the candidate shall sign a declaration on it expressing his willingness to stand for election.

(3) Each candidate shall be nominated by a separate nomination paper.

(4) Every nomination paper shall be presented by the candidate in person or by his proposer and seconder together on the date, at the place and during the hours appointed, to the Election Officer or to such other person as may be authorized by him in this behalf. The Election Officer or such other authorized person shall forthwith number the nomination papers serially in the order in which they are presented and enter on each nomination paper the time at which it is presented.

(5) Where a person has signed as proposer or seconder more than one nomination paper, the paper so signed which has been first received shall be deemed to be valid.

(6) The rejection of a nomination paper of any candidate on the ground of any irregularity in respect thereof shall not affect the validity of the nomination of the candidate if the candidate has been duly nominated by means of another nomination paper in respect of which no irregularity has been committed.

(7) No nomination paper shall be received after the appointed time on the date appointed for the presentation of nomination papers.

5. On the presentation of a nomination paper, the Election Officer or other authorized person referred to in sub-rule (4) of rule 4 may require the person or persons presenting the same to produce a copy of the electoral roll on which the candidate and his proposer and seconder are registered or of the necessary entries therein and shall satisfy himself that the name and number of the candidate and his proposer and seconder as entered in the nomination paper are the same as those entered in the electoral roll. Where necessary, he shall direct that the former be amended so as to be in accordance with the latter.

The Election Officer may interpret an entry in the electoral roll so as to overlook merely clerical or printing errors, but he shall record the interpretation adopted by him together with the reasons therefor.

6. (1) At or before the time of presentation of his nomination paper or papers, each candidate wishing to stand for election shall deposit or cause to be deposited with the Election Officer in cash

or in Government promissory notes of equal value at the market rate of the day the sum of five rupees if he is a member of the Scheduled castes or the sum of twenty rupees if he is not a member of the Scheduled castes.

Explanation.—The delivery to the Election Officer of a receipt from a Government treasury in the district or from one of the branches of the Imperial Bank of India, Madras, situated in the district, or, from a bank wherein the panchayat has an account, evidencing the payment by or on behalf of a candidate, to the credit of the panchayat of the amount required to be deposited under this sub-rule, shall be deemed to be a deposit of such amount within the meaning of this sub-rule, made by or on behalf of such candidate at the time of such delivery.

(2) If no nomination paper is received within the time appointed in that behalf, in respect of any person by whom or on whose behalf the deposit referred to in sub-rule (1) has been made or if the nomination of any such person is rejected, or if he withdraws his candidature in the manner and within the time specified in sub-rule (1) of rule 11 the deposit shall be returned to the person by whom it was made; and if any candidate dies before the commencement of the poll, any such deposit, if made by him, shall be returned to his legal representative or if not made by the candidate, shall be returned to the person by whom it was made.

(3) If a candidate by whom or on whose behalf the deposit referred to in sub-rule (1) has been made, withdraws his candidature under sub-rule (2) of rule 11 or if he is not elected and the number of votes polled by him does not exceed one-eighth of the total number of votes polled, the deposit shall be forfeited to the panchayat.

(4) For the purpose of sub-rule (3), the number of votes polled shall be deemed to be the number of ballot papers, other than spoilt ballot papers counted.

(5) The deposit made in respect of a candidate who is not elected shall, if it is not forfeited under sub-rule (3) be returned to the candidate or to the person who has made the deposit on his behalf as the case may be, as soon as may be, after the publication of the result of the election in accordance with rule 39 and the deposit made in respect of a candidate who is elected shall be so returned as soon as may be after the candidate has taken his seat in the panchayat, or in pursuance of a direction by the Government for the return of the deposit despite the fact that the seat has not been so taken by the candidate.

(6) A deposit required to be returned to any person under sub-rule (2) or sub-rule (5) shall. if such person is dead, be returned to his legal representative.

(7) Notwithstanding anything contained in this rule, a deposit made under sub-rule (1) shall not be returned unless a claim therefor is delivered or sent by post to the Election Officer by the

person who made the deposit or by his legal representative, as the case may be, within six months of the date of the declaration by the Election Officer of the result of the election.

7. On the day appointed for the receipt of nomination papers and immediately after the hour for their receipt is past, the Election Officer or other authorised person referred to in sub-rule (4) of rule 4 shall publish at the office of the panchayat where there is one, and if there is no such office, in any conspicuous place in the village in the chief language of the locality a list in Form II of all nominations received with a notice that the nomination papers will be taken up by the Election Officer for scrutiny at the office of the panchayat or other specified place on the date appointed under rule 3 at the hour specified.

Scrutiny of nomination papers.

8. (1) On the date appointed for the scrutiny of nominations, the candidates, one proposer and one seconder of each candidate and one other person duly authorized in writing by each candidate may, and except for the purpose of assisting the Election Officer no other person shall, attend at such time and place as may be specified under rule 7 and the Election Officer shall give such persons all reasonable facilities to examine the nomination papers of all candidates which have been received as aforesaid.

(2) The Election Officer shall then examine the nomination papers and shall decide all objections which may be made at the time to any nomination and may either on such objection or on his own motion after such summary inquiry, if any, as he thinks necessary, reject any or nomination on the following grounds :—

(i) that the candidate is ineligible for election under section 14, 15, 16 or 21 (1) of the Act ;

(ii) that the proposer or seconder is a person whose name is not registered on the electoral roll for the panchayat ; or

(iii) that there has been any failure on the part of the candidate or his proposer or seconder to comply with any of the provisions of rule 4 or 6 :

Provided that the nomination of a candidate shall not be rejected merely on the ground of an incorrect description of his name or of the name of his proposer or seconder, or of any other particulars relating to the candidate or his proposer or seconder as entered on the electoral roll, if the identity of the candidate, proposer or seconder, as the case may be, is established beyond reasonable doubt.

(3) The Election Officer shall endorse on each nomination paper his decision accepting or rejecting the same and, if the nomination paper is rejected shall record in writing a brief statement of his reasons for such rejection. The scrutiny shall be completed on the date appointed in this behalf under rule 3 and no adjournment of the proceedings shall be allowed.

9. (1) If the nomination of a candidate is rejected, the Election Officer shall, on a written application made by the candidate or his authorized agent, forthwith give him a copy of the order rejecting such nomination.

(2) Against any order rejecting the nomination of a candidate, an appeal shall lie to the Revenue Divisional Officer. The memorandum of appeal shall be delivered to the Revenue Divisional Officer or shall reach him within three days of the date of the order.

(3) After the expiry of the three days aforesaid, the Revenue Divisional Officer shall forthwith inform the Election Officer, as to whether an appeal has or has not been preferred to him under sub-rule (ii). If any such appeal or appeals have been preferred, the Revenue Divisional Officer shall communicate the orders passed by him on such appeal or appeals to the Election Officer within four days of such expiry, that is to say, within seven days from the date fixed for the scrutiny of nominations.

10. (1) On the expiry of three days from the scrutiny of nominations, or if any appeal or appeals have been preferred under sub-rule (2) of rule 9 on the expiry of seven days from such scrutiny, the Election Officer shall prepare a list in Form III in the chief language of the locality of persons whose nominations have not been rejected and who have not withdrawn their candidature and publish it on the notice board of the office of the panchayat where there is one and if there is no such office, in any conspicuous place in the village at least four days before the date fixed for the election.

(2) The list shall contain the names of the candidates in alphabetical order and shall describe them as in their nomination papers and if a poll is found to be necessary shall also specify the distinctive symbols assigned to them under sub-rule (3).

(3) If a poll is found to be necessary, the Election Officer shall assign to each candidate, subject to such directions as may be issued by the Government in that behalf, a distinctive symbol.

11. (1) Any candidate may withdraw his candidature by notice in writing signed by him and delivered to the Election Officer at any time after the presentation of his nomination paper or papers and not later than 3 o'clock in the afternoon of the next day but one succeeding that appointed for the scrutiny of nominations. Unless the notice is delivered by the candidate himself to the Election Officer, the candidate's signature on the notice shall be attested by a person empowered to attest vakalats.

(2) In cases where a poll is found to be necessary a candidate may also withdraw his candidature by notice in writing signed by the candidate and delivered by him personally to the Election Officer after the latest hour for withdrawal referred to in sub-rule (1) but at least three clear days before the date appointed for the poll.

A withdrawal under this sub-rule may be made not later than 5 o'clock in the afternoon of the last day for such withdrawal.

Explanation.—Withdrawal under this sub-rule shall entail forfeiture of the deposit made by or on behalf of the candidate.

(3) The Election Officer, on receiving a notice of withdrawal under sub-rule (1) or sub-rule (2) shall, as soon as may be, cause a notice of the withdrawal to be published in the manner prescribed in sub-rule (1) of rule 10 and where the withdrawal is under sub-rule (2), the Election Officer shall forthwith give intimation of such withdrawal to all other candidates who have not withdrawn their candidatures.

(4) A candidate who has withdrawn his candidature under sub-rule (1) or sub-rule (2) shall not be allowed to cancel the withdrawal or to be re-nominated as a candidate for the same election.

12. The following provisions shall apply in respect of candidates whose names appear in the list of valid nominations published under rule 10 :—

(*a*) Where only one candidate has been nominated, the Election Officer shall declare such candidate to be duly elected ; and

(*b*) if the number of candidates exceeds one, a poll shall be taken.

13. If, after the scrutiny of nominations has been completed and before the poll is taken, a candidate whose name appears in the list of valid nominations published under rule 10 withdraws his candidature under sub-rule (2) of rule 11 or becomes ineligible for election under the first proviso to section 21 (1) of the Act, the Election Officer shall, upon receipt of such withdrawal or upon being satisfied as to the existence of such ineligibility, as the case may be, reject the nomination of the candidate and the provisions of rule 12 shall then be applied afresh (if necessary) in respect of the remaining candidate or candidates.

14. If, after the taking of a poll has become necessary and before the poll is taken, a candidate who has been duly nominated dies, the Election Officer shall, upon being satisfied of the fact of the death of the candidate, countermand the poll and election proceedings shall be started afresh in all respects as if for a new election :

Provided that no fresh nomination shall be necessary in the case of a candidate who stood nominated at the time of the countermanding of the poll.

Voting.

15. (1) If a poll has to be taken, the Election Officer shall appoint forthwith one or more polling officers for each polling station and may pay them reasonable remuneration for their services. The Election Officer shall provide for each polling officer such number of clerks as may be necessary and may also, if necessary, appoint one or more identifying officers to assist the polling

officer in identifying the electors. Polling officers shall either be members of the panchayat concerned, nor registered electors in the village, nor any person who is an officer or other employee of the panchayat.

(2) The polling officer shall keep order at the polling station, shall see that the election is fairly conducted, shall regulate the number of electors to be admitted at one time, and shall exclude all other persons except—

(*a*) the candidates, and at each booth one agent of each candidate at a time (hereinafter referred to as the polling agent) appointed in writing by the candidate;

(*b*) the police or other public servants on duty; and

(*c*) his own clerks and such persons as the polling officer may from time to time admit for the purpose of identifying electors.

(3) Where a woman elector cannot be identified by the identifying officers appointed under sub-rule (1) by reason of her observing 'purdah' she may be required to be identified by any of her near relatives unless she otherwise satisfies the polling officer of her identity.

If any question arises as to whether a person is or is not a near relative within the meaning of this sub-rule, it shall be decided by the polling officer and his decision shall be final.

16. Each polling station and at a polling station having more than one polling booth each such booth shall contain a separate compartment in which electors can record their votes screened from observation. As far as possible, separate compartments and separate entrances and exits shall, where action is not taken under rule 17, be provided for women electors.

17. Notwithstanding anything hereinbefore contained, the Election Officer may, at his discretion, if a sufficient number of women suitable and willing to act as polling officers are available, provide a separate polling station for taking the votes of the women electors for any polling area or make such other arrangements as may be necessary to ensure the privacy of such electors. In such cases only women shall be appointed to act as polling officers in respect of the votes of the women electors concerned. Except the police or other public servants on duty, no candidate, agent of a candidate or other person who is not a woman shall be admitted into or be present at such polling station or the place where the votes of such women electors are taken, as the case may be.

18. (1) The Election Officer shall provide in each polling compartment at each polling station, as many ballot boxes as there are candidates, the box of each candidate bearing both inside and outside the serial number and the distinctive symbol assigned to him. He shall also provide a sufficient number of envelopes bearing the distinctive symbols assigned to the candidates together with the necessary outer covers, copies of the electoral roll or such part

thereof as contains the names of the electors entitled to vote at the station, and such other papers, stationery and forms as may be necessary. He shall further provide a board on which is displayed in bold and clear print the name of each candidate, the serial number and the symbol assigned to him.

(2) Every ballot box shall be so constructed that ballot papers can be introduced therein but cannot be withdrawn therefrom, without the box being unlocked.

19. The polling officer at any polling station, immediately before the commencement of the poll, shall show each of the ballot boxes empty to such persons as may be present at such stations so that they may see that it is empty, and shall then lock it up, and place his seal upon it in such manner as to prevent its being opened without breaking such seal. He shall thereupon place the box so locked and sealed inside the polling compartment for the receipt of ballot papers, but screened from observation.

The ballot boxes shall be arranged from left to right in the place set apart for the purpose and in the order in which the names are published in Form III.

20. Ballot papers shall be in Form IV and shall have counter-foils attached to them which shall be in Form IV-A. They shall be serially numbered both on the foil and on the counterfoil. On every ballot paper such mark as may be directed by the Election Officer shall be stamped across the perforation between the ballot paper and the counterfoil in such a manner that the mark falls partly on the ballot paper and partly on the counterfoil.

21. (1) An elector shall be given only one ballot paper which shall be placed in the ballot box bearing the serial number and the symbol assigned to the candidate for whom he desires to vote.

(2) Immediately before any ballot paper is delivered to an elector—

(*a*) the number, name and description of the elector as stated in the electoral roll shall be called out; and

(*b*) the polling officer shall enter on the counterfoil the name and number of the elector on the electoral roll.

The polling officer shall then detach the ballot paper from the counterfoil and deliver the same to the elector. The polling officer shall also place a mark on a copy of the electoral roll against the number of the elector to denote that he has received the ballot paper but with no indication of the particular ballot paper which he has received.

22. The elector on receiving the ballot paper shall forthwith proceed into the polling compartment and there place the ballot paper in the ballot box according to his choice. Every elector shall vote without undue delay and shall quit the polling station as soon as he has voted. He shall not place anything except a ballot paper in any box. Anything other than ballot papers found in any box shall be forfeited to the panchayat concerned.

23. (1) If the polling officer is satisfied that an elector is incapacitated by blindness from voting in the manner prescribed in rule 22, the polling officer shall ascertain from the elector for which candidate he wishes to vote and shall, in the presence of any candidates or polling agents who may be present, piace the ballot paper in the box bearing the serial number and the symbol assigned to the candidate for whom he wishes to vote.

(2) In the case of every elector whose ballot paper is dealt with in the manner laid down in sub-rule (1), a note shall be made on the counterfoil by the polling officer, of the reason why the paper was so dealt with.

24. Special facilities in accordance with the instructions, if any, issued by the Election Authority in that behalf may be accorded to women electors.

25. When a person presents himself to vote and at any time before a ballot paper is supplied to him, the polling officer may of his own accord and shall if so required by a candidate or polling agent, put to such person either or both of the following questions :—

(i) Are you the person enrolled as follows (reading the whole entry from the roll) ;

(ii) have you already voted at the present election at this polling station or at any other polling station ;

and the person shall not be supplied with a ballot paper unless he gives an unqualified answer to the question or questions put to him and unless his answer to the first question is in the affirmative and the second is in the negative. Except as mentioned herein and subject to the proviso to sub-section (5) of section 12 of the Act, every person whose name is found on the electoral roll shall be entitled to be supplied with a ballot paper.

26. If a person representing himself to be a particular elector named on the electoral roll applies for a ballot paper after another person has voted as such elector, the applicant shall, after duly answering such questions as the polling officer may ask, be entitled to receive a ballot paper in the same manner as any other elector.

The polling officer shall write the word ' Tendered ' in bold characters on the face of the ballot paper before it is handed over to such person. On receipt of such ballot paper (hereinafter referred to as tendered ballot paper) the elector shall proceed into the polling compartment and there place the ballot paper in an envelope bearing the symbol assigned to the candidate for whom the applicant wishes to vote. He shall then stick the envelope and enclose the same in a cover and hand it over to the polling officer. The polling officer shall make an endorsement containing the name of the elector and his number on the electoral roll and shall set aside the cover in a separate packet, the ballot papers in which shall not be counted by the Election Officer. The name of the elector and his number in the electoral roll and the name or distinctive number of the polling station to which the roll relates shall be entered in a list

in Form V which shall bear the heading ' Tendered Votes List '— The person tendering such ballot paper shall sign his name and address on that list or affix his thumb-impression thereto

Explanation.—In cases falling under this rule to which rule 27 is also applicable, the provisions of this rule as well as of rule 27 shall be followed.

27. (1) If any candidate or polling agent declares and undertakes to prove that any person by applying for a ballot paper has committed the offence of personation, the polling officer shall call upon the candidate or agent bringing forward the charge of personation to deposit with him a sum of five rupees in cash. A separate deposit shall be required for proceeding with each charge of personation. If such deposit is not made, the polling officer shall ignore the challenge.

(2) Immediately the deposit required by sub-rule (1) has been made, the polling officer shall obtain a written statement in Form VI which shall be signed by the candidate or agent, as the case may be and attested by two credible witnesses, in the presence of the polling officer.

(3) The polling officer shall then require the applicant for the ballot paper to enter in the list of challenged votes (which shall be in Form VI-A) his name and address or, if he is unable to write, to affix his thumb-impression thereto and may further require such person to produce evidence of identification.

(4) If the applicant for the ballot paper on being questioned in the manner provided in rule 25 gives unqualified answers to the first question in the affirmative and to the second in the negative, he shall be allowed to vote after he has been informed of the penalty for personation. The polling officer shall make a note of the circumstances and of his decision on the list of challenged votes.

(5) The polling officer shall, at the close of the poll, forward to the Election Officer the statement mentioned in sub-rule (2), enclosed in the packet containing the list of challenged votes.

(6) The Election Officer shall immediately make such investigation as may be necessary and shall take steps to prosecute the person or persons whom he believes to be guilty of the offence of personation after obtaining the previous sanction required by section 196 of the Code of Criminal Procedure, 1898, such sanction being obtained from the District Magistrate concerned. He shall, however, stay the investigation if notice of an election petition filed before the Election Commissioner and relating to the case under investigation is received and shall resume the investigation after disposal of the said petition. If it is found as a result of the judicial trial connected with the prosecution that the offence of personation has not been proved the Election Officer shall decide whether the whole or any part of the deposit shall be declared forfeit to the panchayat. In coming to a decision on this point, the Election Officer shall be guided by the facts and conclusions

recorded at the trial. If there is no such judicial trial, the Election Officer shall in his discretion, decide whether, having regard to the relevant circumstances, the whole or any part of the deposit shall, be declared forfeit to the panchayat. The deposit or such portion thereof as has not been declared forfeit shall be returned to the person who made the deposit.

28. (1) A polling officer, public servant or polling agent who being entitled to vote is duly appointed or authorized for duty at a polling station at which he is not ordinarily entitled to record his vote may apply to the Election Officer concerned for a certificate entitling him to record his vote at the polling station where he is employed. The said certificate shall be in Form VII.

The Election Officer shall immediately send a copy of the certificate to the polling officer of the polling station at which the person to whom the certificate is issued is ordinarily entitled to record his vote.

(2) A person in possession of a certificate in the form prescribed in sub-rule (1) shall deliver the certificate to the polling officer who shall thereupon issue to the person a ballot paper. Such ballot paper shall be dealt with in accordance with the provisions contained in rules 21 and 22. The polling officer shall at the end of the poll send the certificate to the Election Officer along with the statement mentioned in rule 32.

29. (1) Where the proceedings at any polling station are seriously interrupted or obstructed by any riot or open violence or otherwise or where a large number of electors are unable to attend the poll at a polling station by reason of any act of God such as flood, or fire, the polling officer shall stop the poll, pending the receipt of the orders of the Election Authority. The fact that the poll has been so stopped shall be immediately announced by the polling officer to the persons present at the polling station.

(2) Where a polling officer stops a poll under sub-rule (1) he shall observe the procedure laid down in rules 31 and 32 and forthwith make a full report of the circumstances to the Election Officer, who shall forward the same expeditiously with his remarks thereon, if any, to the Election Authority.

(3) The Election Authority shall thereupon order—

(*a*) that the poll be continued at the polling station for the number of hours for which it was not held on the previous occasion, or

(*b*) that the proceedings at the poll held at the polling station on the previous occasion be ignored and that a fresh poll be held at such polling station for the full number of hours for which it should have been held on the previous occasion.

Any order passed by the Election Authority under this sub rule shall be final.

(4) Any order passed under sub-rule (3) shall—

(*a*) state—

(i) the date on which and the hours between which, the continuation poll or the fresh poll, as the case may be, shall be held; and

(ii) the date cn which and the place and hour at which, the Election Officer will commence the counting of the votes under rule 33; and

(*b*) be published in the manner laid down in sub-rule (2) of rule 3 not less than seven days before the date fixed for the continuation poll or for the fresh poll, as the case may be.

(5) (*a*) Where an order is passed under clause (*a*) of sub-rule (3) for the continuation of the poll, the Election Officer shall proceed afresh under sub-rule (1) of rule 15 and return to the polling officer appointed under that sub-rule, all the packets received by him under sub-rule (2) of this rule read with sub-rule (2) of rule 31.

(*b*) The polling officer shall open the packets just before the commencement of the continuation poll in the presence of such persons as may be present at the polling station and commence such poll precisely at the hour fixed therefor in the order passed by the Election Authority under clause (*a*) of sub-rule (3).

(*c*) At the continuation poll, the polling officer shall allow only such electors to vote as did not vote on the previous occasion.

(6) Where an order is passed under clause (*b*) of sub-rule (3) for a holding a fresh poll, the Election Officer shall proceed afresh under sub-rule (1) of rule 15, and a fresh poll shall be held at the polling station concerned in accordance with the provisions of these rules in all respects as if it were being held at such polling station for the first time

Explanation.—There shall be no fresh nominations in cases falling under this sub-rule.

(7) Notwithstanding anything contained in this rule, if a candidate dies at any time before orders are passed by the Election Authority under sub-rule (3) or at any time after the passing of such orders but before the commencement of the continuation poll or of the fresh poll, as the case may be, the Election Officer shall upon being satisfied of the fact of the death of the candidate, intimate such fact to the Election Authority, stop all further proceedings in connexion with the election, and start election proceedings afresh in all respects as if for a new election :

Provided that no fresh nomination shall be necessary in the case of the remaining candidates who stood nominated at the time when the poll was stopped.

30. An elector who has inadvertently dealt with his ballot paper in such manner that it cannot conveniently be used as a ballot paper may, on delivering it to the polling officer and satisfying him of the inadvertence, obtain another ballot paper in place of the spoilt paper, and the latter shall, together with its counterfoil, be marked as cancelled.

31. (1) The polling officer shall close the polling station at the hour appointed for closing under rule 3 or sub-rule (4) of rule 29, as the case may be, so as to prevent the admission thereto of any elector after that hour and no ballot paper shall be issued thereafter.

(2) The polling officer of each polling station, as soon as practicable after the close of the poll, shall, in the presence of any candidate or polling agents who may be present, make up into separate packets and seal with his own seal and the seals of such candidates or agents as may decide to affix their seals—

(i) Each ballot box in use at such station unopened but with the key (which should also be sealed in the same manner as the ballot-box) attached;

(ii) the tendered ballot papers;

(iii) the unused ballot papers;

(iv) the spoilt ballot papers;

(v) the marked copy of the electoral roll;

(vi) the counterfoils of the ballot papers;

(vii) the tendered votes list; and

(viii) the list of challenged votes with the statement or statements mentioned in sub-rules (2) and (5) of rule 27; and shall forward such packets to the Election Officer.

(3) Each packet shall be numbered and shall bear a note as to its contents and the name of the polling station. Where no vote has been recorded at any polling station, the polling officer shall submit a *nil* report together with the statement in Form VIII referred to in rule 32.

32. The packets shall be accompanied by a statement in a separate cover, in Form VIII made by the polling officer, showing the number of ballot papers entrusted to him, and accounting for them under the heads of ballot papers in the ballot boxes, unused, spoilt, and tendered ballot papers.

33. (1) The counting of votes shall commence on the day and at the place and hour appointed in that behalf. Votes shall be counted by, or under the supervision of, the Election Officer, and each candidate, the election agent of each candidate, and one representative of each candidate authorized in writing by the candidate shall have a right to be present at the time of counting. No other persons shall be allowed to be present except such persons as the Election Officer may appoint to assist him in counting the votes and no person shall be appointed to assist in counting the votes who has been employed by or on behalf of any candidate for any purpose, whatsoever connected with the election.

(2) The Election Officer shall proceed as follows:—

(*a*) The ballot-box or boxes relating to all polling stations bearing the same serial number and symbol shall be opened one after another. The Election Officer shall take out the ballot papers therefrom, count them and record the total number of votes secured by the candidate concerned in a statement. He shall then proceed similarly with the boxes of each other symbol.

(*b*) The Election Officer shall allow the candidates and their agents reasonable opportunities to inspect, without handling, all ballot papers which in his opinion are liable to be rejected. He shall endorse on every ballot paper which is rejected the word 'Rejected'. If any candidate or agent present questions the correctness of the rejection he shall also record on the ballot paper the grounds for the rejection.

(*c*) The Election Officer shall, as far as practicable, proceed continuously with the counting of the votes; and shall, during any necessary intervals during which the counting has to be suspended, place the ballot papers, packets and other documents relating to the election under his own seal and the seals of such candidates or agents as may desire to affix them, and shall cause adequate precautions to be taken for custody.

34. (1) A ballot paper shall be rejected if it—

(*a*) bears any mark by which the elector can be identified; or

(*b*) does not bear the official stamp prescribed in rule 20; or

(*c*) bears the mark belonging to a polling station different from that of the ballot box in which it is found:

Provided that a ballot paper shall not be rejected under clause (*b*) if the Election Officer is satisfied beyond reasonable doubt that the ballot paper was one issued by the polling officer.

(2) Except on the grounds mentioned in sub-rule (1), a ballot paper shall not be rejected.

(3) The decision of the Election Officer as to the validity of a ballot paper shall be final, subject only to reversal on an election petition.

35. (1) After the Election Officer has completed the scrutiny and counting of votes, he shall prepare a return of the results of the polling in Form IX, and shall, subject to the provisions of rule 28, declare that the candidate to whom most valid votes have been given, has been duly elected.

(2) Any candidate or his agent shall, on application, be permitted to take a copy or an extract from the return in Form IX.

36. (1) The Election Officer shall not open the sealed packets containing tendered ballot papers, the marked copy of the electoral roll or the counterfoils of the ballot papers. He shall verify the statement submitted by the polling officer under rule 32 by comparing it with number of accepted ballot papers and of rejected ballot papers and the unused ballot papers in his possession.

(2) The Election Officer shall then make up into separate bundles in respect of each candidate—

(i) such of the ballot papers as have been accepted as valid; and

(ii) the remaining ballot papers which have been rejected as invalid.

He shall then make up both the bundles into one packet and seal the packet with his own seal. He shall also re-close and re-seal each of the other packets which were opened by him and record on each such packet a description of its contents.

Disposal of ballot papers.

37. (1) The Election Officer shall, after declaring the results, forward a copy of the return to the executive Authority of the panchayat concerned and shall retain in his custody the packets of ballot papers, whether counted, rejected or tendered, and of the counterfoils thereof. These packets shall not be opened and their contents shall not be inspected or produced except under the orders of an election or other competent court.

(2) The Election Officer shall retain the packets and the marked copies of the electoral roll for a year and shall then, unless otherwise directed by the orders of an election or other competent court, cause them to be destroyed.

General.

38. If there is an equality of votes between any two or more candidates, the Election Officer shall, after notice to the candidates concerned, decide by drawing lots which candidate he shall declare to have been elected.

39. The Election Officer shall publish on the notice board of the office of the panchayat where there is one, and if there is no such office, in any conspicuous place in the village a notification signed by him, stating the name of the candidate duly elected as President.

40. (1) If any question arises as to the interpretation of these rules otherwise than in connexion with an inquiry held under the rules for the decision of disputes as to the validity of an election, the question shall be referred to the Government whose decision shall be final.

(2) Pending the decision of the Government on any such reference made to them or the issue of final orders on any inquiry which the Government may institute upon receipt of information that an election is being or about to be held in contravention of these rules, it shall be lawful for the Government to direct the stay of the election proceedings at any stage thereof prior to the declaration of the results. Any election held or continued in contravention of the orders of the Government under this rule shall be void and of no effect whatsoever.

(3) Unless it is otherwise ordered by the Government, election proceedings stayed under this rule, shall, on cancellation of the stay order, proceed from the stage at which they were stayed on fresh dates to be fixed.

(4) If any difficulty arises as to the holding of any election under these rules, the Government may, by order, do anything not inconsistent with these rules, which appears to them necessary for the proper holding of the election.

41. Notwithstanding anything contained in the foregoing rules, the Government or the Election Authority may, in the case of panchayats in general, or of any panchayat in particular, empower the Election Officer to fix dates and periods other than those specified or fixed by or under these rules, for all or any of the stages of the election proceedings connected therewith.

42. (1) The Inspector may, by notification, order that in the case of any panchayat, the voting shall be by the method of marking on the ballot paper.

(2) Notwithstanding anything contained in rules 10, 16, 18, 19, 20, 21, 22, 23, 26, 31, 33 and 34, the following procedure shall be followed in regard to the recording of votes by the electors of panchayats notified under sub-rule (1) :—

(i) The symbols assigned to the candidates shall be printed one below the other in the order in which the names are published in Form III, on the ballot paper which shall be in Form X and shall have a counterfoil in Form X-A which shall be attached to the top of Form X by a perforated line. The ballot papers shall be serially numbered both on the face of the counterfoil and on the back of the foil and shall be stamped by such mark or marks and in such manner, as may be directed by the Election Authority, on the back of both the foil and the counterfoil.

(ii) There shall be a ballot box for each polling booth and the polling officer shall, immediately before the commencement of the poll, show the box empty to such persons as may be present at such station, and shall then lock it up and place his seal upon it. He shall thereupon place the box so locked and sealed in his view for the receipt of ballot papers.

(iii) The elector on receiving the ballot paper shall forthwith proceed into the polling compartment and there make a mark on the symbol of the candidate of his choice printed on the ballot paper. He shall then fold the ballot paper so as to conceal his vote and after showing to the polling officer the serial number printed on its back put it into the ballot box.

(iv) If any elector who is incapacitated by blindness or on account of old age from recording his vote on the ballot paper, requires the assistance of the polling officer, he shall ascertain from the elector for which candidate he wishes to vote and shall, in the presence of any candidates or polling agents who may be present mark on the ballot paper according to the directions of the elector and then place the ballot paper in the ballot box.

(v) In the case of an elector receiving a ' tendered ' ballot paper, the elector shall proceed into the polling compartment and there place the ballot paper, after making the necessary mark or marks thereon, in an envelope, stick the envelope and then hand it over to the polling officer.

(vi) The Election Officer shall open the ballot box and adopt any convenient procedure that he may deem fit to count the ballot papers contained therein and ascertain the number of votes secured by each candidate.

(3) The Government may issue such general or special directions as may in their opinion be necessary for the purpose of giving due effect to the conduct of elections to panchayats under this rule.

FORM I.

[*See* rule 4 (1).]

NOMINATION PAPER FOR ELECTION AS PRESIDENT.

1 Name of the village.
2 Full name of candidate.
3 Nurmber of candidate on the electoral roll.
4 Father's, karnavan's or husband's name.
5 Age.
6 Sex.
7 Community.
8 Occupation and address.
9 Full name of proposer.
10 Number of proposer on the electoral roll.
11 Signature of the proposer.
12 Full name of the seconder.
13 Number of the seconder on the electoral roll.
14 Signature of the seconder.

Candidate's declaration.

I declare that I am willing to stand for election as president.

Signature of candidate.

Endorsement by the Election Officer or other authorized person.

Serial number.

This nomination paper was presented to me by (person)
at (date and hour)

Signature of the Election Officer
or other authorized person.

Instruction.

Nomination papers which are not presented to the Election Officer or other authorized person before (hour) on the day of 195 shall not be received.

FORM II.

(*See* rule 7.)

LIST OF NOMINATIONS RECEIVED ON (DATE) FOR ELECTION AS PRESIDENT.

1 Serial number.
2 Name of candidate.
3 Father's karnavan's. or husband's name.
4 Sex.
5 Community.

6 Occupation and address.

7 Name of proposer.

8 Name of seconder.

Note.

The nomination papers will be taken up for scrutiny at a.m./p.m on the day of at (place).

Signature of the Election Officer or other authorized person.

FORM III.

[*See* rule 10 (1).]

LIST OF VALID NOMINATIONS FOR ELECTION AS PRESIDENT.

PANCHAYAT.

Serial number.	Name of candidates.	Sex of candidates.	Communities to which the candidates belong.	Address of candidates.	Distinctive symbols assigned to candidates.
(1)	(2)	(3)	(4)	(5)	(6.

NOTE.—The poll will be taken between and the polling stations already notified.

Election Officer.

FORM IV-A.

(*See* rule 20.)

....Panchayat.

Serial number.

Name and the number of the elector on the electoral roll.

FORM IV.

(*See* rule 20.

.....Panchayat

Serial number.

FORM V.

(*See* rule 26.)

TENDERED VOTES LIST.

Name and number of polling station.

Name and number of ward.

Name of elector.	Number in electoral roll.	Signature of elector if literate, or thumb-impression of elector if illiterate, and address.

FORM VI.

(*See* rule 27.)

DECLARATION OF PERSONATION.

I (name) , hereby declare and undertake to prove that the person described below has, by applying for a ballot paper relating to election of president at this polling station, committed the offence of personation.

Description of the person.

Name. Address.

Signature or thumb-impression.

Witnesses—

1. (Name and address).
2. (Name and address).

Signature of candidate or agent.

(Before me.)

Signature of Polling Officer.

FORM VI-A.

(*See* rule 27.)

LIST OF CHALLENGED VOTES.

Name of polling station.

Signature sheet No.

Number of elector on electoral roll.	Name of elector.	Signature of elector, if literate, or thumb impression of elector, if illiterate.	Signature and address of identifier, if any.

Order of polling officer (in each case).

Station

Date

Signature of Polling Officer.

FORM VII.

(*See* rule 28.)

FORM OF CERTIFICATE ENTITLING A PERSON TO VOTE AT A POLLING STATION OTHER THAN THE ONE IN WHICH HE IS ORDINARILY ENTITLED TO VOTE.

Certified that entitled to vote at station has been employed in connexion with the election of president and is prevented from voting at the said station and that I have therefore authorized him to vote at

Station

Date

Signature of Election Officer.

FORM VIII.

(*See* rule 32.)

STATEMENT SENT BY POLLING OFFICER AT IN THE PANCHAYAT AREA AFTER THE POLLING ON 19 FOR THE ELECTION OF PRESIDENT.

(1) Description.

(2) Number received.

(3) Number of ballot papers in boxes.

(4) Number of tendered ballot papers, rule 26.

(5) Number unused.

(6) Number spoilt.

(7) Ballot papers dealt with under rule 28 (2) [included under column (3)].

(8) Remarks.

FORM IX.

(*See* rule 35.)

RETURN SHOWING RESULTS OF THE ELECTION OF PRESIDENT OF ..... PANCHAYAT, IN THE DISTRICT OF .....

Name of candidate. (1)	Number of valid votes. (2)
A	
B	
C	
D	
E	
F	

Total number of valid votes

Total number of invalid votes

I do hereby declare that ..... has been duly elected as president.

Signature of Election Officer.

FORM X-A.

[*See* rule 42 (2) (i).]

Panchayat.

Ward.

Serial number. .

Name and number of the elector on the electoral roll .....

FORM X.

[*See* rule 42 (2) (i)].

panchayat.

ward.

Serial number. (1)	Symbol. (2)
1	Boat.
2	Cycle.
3	Tree.
4	Camel, etc.

PART II.

1. (1) These rules shall apply to all panchayats which are not governed by the rules in Part I.

(2) In these rules "Election Officer" means the Election Authority or the person or officer authorized or appointed by the Election Authority to do any act or perform any function in connexion with the conduct of elections under these rules.

2. (1) The Election Officer shall arrange for the conduct of election of presidents to fill ordinary and casual vacancies.

(2) Not less than ten days before the date fixed for the election of president to a panchayat, the Election Officer shall prepare and publish a notice in English and in the chief language of the locality—

(*a*) calling for nomination of candidates for election as president to be intimated to the Election Officer, or in his absence, the person deputed by him for this purpose, at the office of the panchayat where there is one or in some other conspicuous place in the village to be specified in the notice, two hours before the time fixed for the conduct of the election proceedings; and

(*b*) calling on all persons whose names are registered on the electoral roll of the panchayat to assemble on the date of election at the time and place specified in the notice.

(3) The notice shall be published by affixing a copy thereof in the office of the panchayat where there is one, and in not less than two conspicuous places in each ward. It shall also be published by beat of drum in each of the wards.

(4) The notice shall be published by beat of drum, again on the date of election at least two hours before the time fixed for the commencement of the election proceedings.

3. Every nomination for election as president shall be proposed by one elector and seconded by another elector and the candidate himself shall signify his willingness to stand for election. The Election Officer or, in his absence, the person deputed by him for this purpose, shall note down the names so proposed and seconded.

4. The Election Officer or the person deputed by him shall *suo motu* or on objection taken by any of the electors present, reject the nomination of any candidate on any of the following grounds, namely :—

(i) that the candidate is ineligible for election under sections 14, 15, 16 or 21 (1) of the Act; or

(ii) that the proposer or seconder is a person whose name is not registered on the electoral roll for the panchayat.

5. The Election Officer or the person deputed by him shall read out the names of the candidates whose nominations have been accepted by him and the following provisions shall apply in respect of such candidates :—

(*a*) Where only one candidate has been nominated, the Election Officer or the person deputed by him shall declare such candidate to be duly elected; and

(*b*) if the number of candidate exceeds one, a poll shall be taken in accordance with rules 6 to 8.

6. If a poll has to be taken, the Election Officer or, in his absence, the person deputed by him for this purpose (hereinafter referred to as Presiding Officer) shall preside at the meeting of the electors in each of the wards, one after another in the order in which the wards are serially numbered.

7. The Presiding Officer shall exclude from the place of election all persons who are not entitled to vote or to stand as candidates. He shall then and there hear and decide any objection to the admission or exclusion of persons and his decision shall be final.

8. The Presiding Officer shall ascertain by show of hands or otherwise how many of the electors present and entitled to vote at the election for the ward, are in favour of each of the candidates in respect of whom the poll is taken and shall make a note of it.

9. After the completion of poll of all the wards of the village, the Presiding Officer shall proceed to the office of the panchayat or the place at which he received the nominations of candidates and shall work out the total number of electors in the village who are in favour of each of the candidates in respect of whom the poll is taken and shall declare the candidate to whom the largest number of votes have been given to have been duly elected.

10. If there is an equality of votes between any two or more candidates, the Presiding Officer shall, after announcing the fact, decide by drawing lots which candidate he shall declare to have been elected.

11. Immediately after the declaration under rule 10, the Presiding Officer shall publish the name of the candidate duly elected as president, on the notice board of the office of the panchayat concerned where there is one or else in any conspicuous place in the village.

12. Notwithstanding anything contained in the preceding rules, the Election Authority may appoint an additional Election Officer to conduct the poll in any specified ward or wards of the panchayat in accordance with rules 6, 7 and 8. Such officer should hand over the results of the poll conducted by him to the principal Election Officer, so that the latter may be enabled to follow the procedure outlined in rules 9, 10 and 11 and declare the result of the election.

(G.O. Ms. No. 1547, L.A., dated 6th August 1951.)
(G.O. No. 1799, L.A., dated 8th September 1952.)
(G.O. No. 940, L.A., dated 28th April 1953.)

Elections under Part I Rules.

(23) In the case of Class I Panchayats the three days referred to in rule 9 (2) of the rules for election of members and Presidents of Panchayats, are exclusive of the date of the order rejecting the nomination and if the last date as thus fixed happens to be a holiday, the appeal can be admitted on the next working day. A court-fee stamp of the value of rupee one should be affixed on appeals preferred to Revenue Divisional Officers under the rules.

(Memorandum No. 10860/53-2-I, L.A., dated 7th March 1953.)

(24) 1. Under rule 10 (3) of the rules relating to conduct of elections of members/Presidents of panchayats (Part I), the Government have issued the following directions for the assignment of symbols to candidates contesting elections to panchayats:—

2. Symbols shall be assigned to candidates from among the symbols approved by the Election Commission, India, for the last general elections to the Madras State Legislative Assembly. The thirty-two symbols approved by the Election Commission in connexion with the last general elections to the Madras State Legislative Assembly are shown in the Annexure to these instructions. In case more symbols are found to be necessary, after the said thirty-two symbols are exhausted, the Inspector of Municipal Councils and Local Boards may, with the approval of the State Government, specify other symbols for use in the elections.

3. Symbols for all candidates will be assigned formally by the Election Officer. In doing so, the Election Officer will assign to the "official candidate" of an All-India or State party the symbol, if any, allotted for that identical party by the Election Commission, India, or the Chief Electoral Officer, Madras, as the case may be (vide Parts I and II of the Annexure).

4. If any new All-India or State party other than the parties referred to in Parts I and II of the Annexure, is contesting the elections, the Inspector shall allot to that party a symbol from among the symbols specified in Part III of the Annexure in accordance with the procedure laid down in paragraphs 6 and 8.

5. The Election Officer himself shall assign distinctive symbols to the "official candidates" of parties functioning within the limits of the village and to independent candidates out of the symbols specified in Part III of the Annexure, which may remain unallotted to parties under paragraph 4 in accordance with the procedure laid down in paragraphs 7 and 8. If any symbol is allotted to a party or independent candidate under this paragraph in one panchayat, it will not be treated as a bar to its allotment in similar manner to another party or independent candidate in another panchayat.

6. In the case of All-India and State parties falling under paragraph 4, the parties concerned may select three symbols in the order of preference from among the symbols specified in Part III of the Annexure and intimate in writing to the Inspector not less than three days previous to the date fixed for the presentation of nomination papers. The Inspector will assign the symbol of the first choice to such party whose first choice does not conflict with the first choice of any other party. After the first choices of the parties are thus accepted and disposed of, the Inspector shall proceed to assign symbols to the remaining parties, taking into consideration their preferences. Where there are conflicting claims to a symbol, the Inspector shall decide the matter by lot.

7. In the case of parties functioning within the limits of the village and independent candidates falling under paragraph 5, the party or the candidate concerned may select three symbols in the order of preference from out of the symbols specified in Part III of the Annexure which have not already been allotted to All-India or State parties by the Inspector under paragraph 6 and intimate in writing to the Election Officer before the date fixed for the scrutiny of nominations. The Election Officer will assign the symbol of the first choice to such party or candidate as the case may be, whose first choice does not conflict with the first choice of any other party or candidate. After the first choices of the parties or candidates as the case may be, are thus accepted and disposed of, the Election Officer shall decide the matter by lot.

8. Where under the procedure outlined in paragraphs 6 and 7, a party or candidate does not get any of the symbols asked for, such party or candidate will have the symbol allotted by the Inspector or the Election Officer, as the case may be. The decision of the Inspector or the Election Officer in the matter will be final.

9 The Inspector will intimate promptly to the Election Officers, the symbols assigned by him to each of the All-India and State parties under paragraphs 4 and 6. This should be done before the Election Officers proceed to assign symbols to candidates.

10. (1) In a ward to which one or more non-reserved seats as well as one or more reserved seats have been allocated, each party may set up as many candidates as there are seats, one or more of whom will be qualified for the reserved seat or seats. The symbol that may have been already assigned for the party will be assigned to all the official candidates of that party, the only distinction being that the symbol will be printed on distinctive coloured papers (including white and excluding black) as may be found feasible. The Election Officer shall decide the colour of the paper on which the symbol should be printed in respect of each candidate.

(2) In case where the voting is by the method of marking on ballot paper under rule 43/42 of the rules relating to conduct of election of members/presidents of panchayats (Part I), the party symbol will be assigned to all the official candidates of the party and in a ward to which one or more non-reserved seats as well as one or more reserved seats have been allotted the party symbols be assigned to all the official candidates of each party, the only distinction being that the symbol will be enclosed within one

or more thick black circles. The Election Officer shall decide which candidate shall be alloted the plain symbol and which candidate the symbol enclosed in one or more thick black circles, subject to the general condition that the plain symbol shall be allotted to a candidate who will not be eligible for the reserved seat.

11. Each party which contests the elections, should intimate in writing to the Election Officer before the date fixed for the scrutiny of nominations (and also to the Inspector in the case of an All-India or a State party), the name or names of the person or persons who are authorized by the party to convey its decision regarding the adoption of candidates for each ward along with the specimen signature of such persons. A list of candidates adopted by the party for each of the wards should be sent to the Election Officer concerned before the date fixed for the scrutiny of nominations. A consolidated list of the candidates adopted by an All-India or a State party for all the wards in the panchayat should also be sent to the Regional Inspector concerned before the date fixed for scrutiny of nominations. Withdrawal of the party support to candidates should be intimated in writing to the Election Officer in time. The Election Officer should take into account in assigning symbols to parties, only the intimations received by him from the authorized person or persons up to the time fixed for withdrawal of candidature under rule 11 (1) of the rules in Part I of the Election Rules.

12. If two or more persons of the same party duly authorized by that party stand for election to the same seat in a ward, one of them may be treated by the Election Officer as the party's candidate and the others as independents if that is agreed to by all those persons. In the case of disagreement, the Election Officer shall decide by lot.

13. The candidate of any party to whom a symbol has not been assigned under paragraph 3, 4 or 5 shall be treated as an independent candidate by the Election Officer.

ANNEXURE.

PART I.

Symbols allotted by the Election Commission to All-India Parties recognized by it.

Name of the party.	Symbol.
1 Indian National Congress	Two Bulls with Yoke on.
2 Socialist Party	Tree.
3 All-India Forward Block (Marxist Group).	Standing lion.
4 All-India Forward Block (Ruikar Group).	Human hand.
5 Akhil Bharatiya Hindu Mahasabha ..	Horse and rider.
6 Kisan Mazdoor Praja Party	Hut.
7 Akhil Bharatiya Ram Rajya Parishad.	Rising sun.
8 All-India Scheduled Castes Federation.	Elephant.
9 Communist Party of India	Ears of corn and a sickle.
10 Revolutionary Socialist Party ..	Spade and stoker.
11 Revolutionary Communist Party of India	Flaming torch (Mashal).
12 Bolshevik Party of India	Star.
13 Krishikar-Lok Party	A cultivator winnowing grain.
14 All-India Bharatiya Jan Sangh ..	Lamp (Deepa)

PART II.

Symbols allotted by the Chief Electoral Officer, Madras to State Parties recognised by him.

Name of the party. (1)	Symbol. (2)
1 The Justice Party	Scales.
2 The Madras State Muslim League Party.	Ladder.
3 The Commonweal Party	Cycle.
4 The All India Republican Party ..	Railway Engine.
5 The Tamil Nad Toilers Party	Cock.
6 The All-India Agriculturists Union ..	Cart (without Bullocks).

PART III.

Symbols available for candidates of other Parties and Independent candidates.

1 Bow and Arrow.
2 Boat.
3 Flower.
4 Umbrella.
5 Bird (Sparrow).
6 Motor car.
7 Pitcher.
8 Camel.
9 A Twig with two leaves.
10 Chair.
11 Lock and key.
12 A well with platform and pully arrangement.

(G.O. No. 2335, L.A., dated 26th November 1952.)
(G.O. No. 1043, L.A., dated 12th May 1953.)

Elections under Part II Rules.

(25) Ordinarily the elections of the various wards may be assembled at different places in or near the wards concerned. The Election Officer may, however, at his discretion, call upon the electors of one or more wards to assemble at a common place for the purposes of conducting the election of members as well as the President; this course may be conveniently adopted in the case of a panchayat covering a large area where it will be difficult for the election officer to go from ward to ward.

(G.O. No. 2063, L.A., dated 23rd October 1952.)

(26) One or more election officer deputed to a panchayat and who have each to conduct elections in two or more wards *ordinarily* have to visit each of the wards assigned to him twice, first for taking the nominations and then for the second time, for conducting the poll. In cases where the electors of different wards are assembled at a common place, the election officer should arrange first to obtain the nominations in respect of each of the wards one after another and then proceed to conduct the poll in respect of each of the wards one after another.

(G.O. No. 2063, L.A., dated 23rd October 1952.)

(27) Where the electors of two or more wards are assembled in a common place, the presiding officer who is to conduct the election of president may arrange the electors assembled into separate groups, each group consisting of the electors of a particular ward and preside at the meeting of each of the groups, one after another. It is not necessary that, under rule 6 of the rules relating to election of president, the presiding officer should conduct the meeting of the electors of a ward, only at a particular place within the ward.

The expression 'two hours before the time fixed for the conduct of election proceedings' occurring in rule 2 (2) (*a*) refers to two hours before the earliest time fixed for the conduct of election of president in any of the wards in a panchayat.

(G.O. No. 2063, L.A., dated 23rd October 1952.)

(28) In the case of election of members from any ward, an elector of any other ward may be allowed to be present, if he wishes to stand as a candidate for that particular ward at the time of taking poll however, only candidates whose nominations have been accepted by the Presiding Officer should be allowed to remain at the place of election. Similarly in the case of election of the president, only the candidates whose nominations have been accepted should be allowed to remain at the place of election, at the time of taking poll.

(G.O. No. 2063, L.A., dated 23rd October 1952.)

(29) The Election Officer should hand over the record relating to the elections under Part II rules, to the District Panchayat Officer concerned soon after the elections are over. The officer transferring the records should make out a complete list of the records and obtain an acknowledgment from the District Panchayat Officer. The District Panchayat Officer should retain the records for a period of one year and then destroy them unless they relate to some election pending decision by a court.

(G.O. No. 1887, L.A., dated 14th September 1953.)

(30) The elections to all the wards of a panchayat under Part II rules should be completed, as far as possible, before 6 p.m. on the day appointed for the poll. However, in cases where the election to a particular ward has been taken up and the time limit is likely to exceed 6 p.m. by a few minutes for the completion of the election, the election for that ward, of both member and president should be completed even after 6 p.m. by making adequate lighting arrangements the elections for the remaining wards, if any, being postponed to the next day. In cases where, in the judgment of the Election Officer, the election of a particular ward cannot be completed soon after 6 p.m. he may adjourn the election proceedings, at a convenient stage, to the next day.

(G.O. No. 1083, L.A., dated 3rd August 1954.)

16. ELECTION OF VICE-PRESIDENT OF PANCHAYAT.

1. The election of the vice-president of a panchayat shall be held in the office of the panchayat at a meeting specially convened by the president for the purpose. Such meeting shall be presided over by the president, or in his absence, by a member of the panchayat not intending to stand as a candidate at the election, chosen by the meeting to preside for the occasion.

2. Notice of the day and hour of the meeting for the election of the vice-president shall be given to the members at least five clear days previous to the day of meeting.

3. (1) A candidate for the office of the vice-president of a panchayat shall be proposed by one member and seconded by another.

(2) The candidate so proposed and seconded shall be present at the meeting and shall inform the president of the meeting whether he is willing to stand for such election :

Provided that, if any candidate who is willing to stand for such election is unable to be present at the meeting, his proposer or seconder shall produce a letter of consent from the candidate, duly attested by an officer of Government not lower in rank than a Revenue Inspector, and hand it over to the president of the meeting who shall read it out at the meeting.

(3) The names of all the candidates who have been proposed and seconded and who have expressed their willingness to stand for election, shall be read out by the president of the meeting.

4. (1) If there is only one duly nominated candidate, there shall be no ballot and he shall be declared to have been elected.

(2) If there are two or more such candidates, an election shall be held by secret ballot and votes of the members present at the meeting taken.

(3) Where the votes of the members have to be taken under sub-rule (2), a distinctive mark shall be assigned to each candidate by the president of the meeting in consultation with the candidates. Serial numbers shall also be assigned to candidates with reference to the alphabetical order of their names. The president of the meeting shall then announce to the members of the distinctive mark and serial number assigned to each candidate.

5. (1) At the place set apart for voting, the president of the meeting shall provide as many ballot-boxes as there are candidates, the box of each candidate bearing prominently the name of the candidate in English and in the language or languages of the district and the serial number and the distinctive mark assigned to him. Every ballot-box shall be so constructed that ballot papers can be introduced therein but cannot be withdrawn therefrom, without the box being unlocked.

(2) The president of the meeting, shall immediately before the votes are taken, show each of the ballot-boxes empty to such members as may be present, so that they may see that it is empty, and shall then lock it up, and place his seal upon it in such a manner as to prevent its being opened without breaking such seal. The ballot-boxes shall be arranged from left to right inside the voting compartment in the serial order referred to in sub-rule (3) of rule 4.

(3) Every member wishing to vote shall be supplied with a ballot paper, which shall be a blank sheet of paper on which the president of the meeting shall have, before the supply, affixed a stamp so as to indicate its authenticity. The voter shall then proceed to the place set apart for the purpose and there place the ballot paper in the ballot-box of the candidate for whom he wishes to vote. The president of the meeting shall cause arrangements to be made as will ensure the secrecy of the ballot and prevent the members who have already voted from having access to the members who are yet to vote.

(4) The president of the meeting shall then open in the presence of the members present the ballot-boxes one after another, take out the ballot papers therefrom, count them and record the number thereof in a statement. A ballot paper shall be rejected if it—

(*a*) bears any mark by which the voter can be identified, or

(*b*) does not bear the stamp prescribed in sub-rule (3).

(5) The president of the meeting shall then declare the results in accordance with the following instructions :—

(i) If there are only two candidates, the one who secures the larger number of the votes shall be declared to have been elected. In the event of there being an equality of votes between the two candidates, the president of the meeting shall draw lots in the presence of the members and the candidate whose name is first drawn shall be declared to have been duly elected.

(ii) If there are more than two candidates, the one who obtains the smallest number of votes shall be eliminated and the votes taken again. If there is an equality of votes among all the candidates, or if two or more candidates lowest on the list obtained an equal number of votes, the president of the meeting shall ascertain by casting lots in the presence of the members which of such candidates shall be eliminated. The elimination shall be repeated until two candidates only are left, when votes shall be taken for the last time and the candidate who secures the larger number of votes shall be declared to have been duly elected. In the event of there being an equality of votes at the final stage between the two remaining candidates, the president of the meeting shall draw lots in the presence of the members and the candidate whose name is first drawn shall be declared to have been duly elected.

6. No candidate shall take part in a ballot, but a candidate may withdraw at any stage, and after so withdrawing, may take part in any ballot. Similarly a candidate who has been eliminated at any stage under clause (ii) of sub-rule (5) of rule 5 may take part in any ballot at subsequent stages.

7. Immediately after the meeting, the president of the meeting shall—

(*a*) prepare a record of the proceedings at the meeting and sign it, attesting with his initials every correction made therein; and also permit any member present at the meeting to affix his signature to such record, if he expresses his desire to do so.

(*b*) publish on the notice board of the panchayat concerned, a notification, signed by him, stating the name of the person elected as vice-president; and send a copy of such notification to such person or persons as may be specified in this behalf by the Inspector.

8. (1) The president of the meeting shall then make up into separate packets the ballot papers relating to each candidate, whether counted or rejected, seal up each packet and note thereon a description of its contents, the election to which it relates and the date thereof.

(2) These packets shall not be opened and their contents shall not be inspected or produced except under the orders of an election or other competent court.

(3) The packets shall be retained in safe custody in the office of the panchayat concerned for a year and shall then, unless otherwise directed by the orders of a competent court, be destroyed.

(G.O. No. 520, L.A., dated 24th March 1951.)
(G.O. No. 1728, L.A., dated 4th December 1954.)

17. ELECTION OF MEMBERS BY PANCHAYATS IN CERTAIN CASES.

The election of a member by a panchayat under section 11 (2) of the Act shall be in the manner provided for in the rules for the election of the vice-president.

(G.O. No. 520, L.A., dated 24th March 1951.)

18. DECISION OF ELECTION DISPUTES.

1. (1) Save as otherwise provided, no election held under the Act whether of a member, president or vice-president of a panchayat shall be called in question except by an election petition presented in accordance with these rules to an Election Commissioner as defined in sub-rule (2) by any candidate or elector against the candidate who has been declared to have been duly elected (hereinafter called the returned candidate) or if there are two or more returned candidates, against all or any such candidates.

(2) The Election Commissioner shall be—

(i) except in cases falling under clause (ii), in the case of district other than the Nilgiris, the District Munsif having territorial jurisdiction over the place in which the office of the panchayat is situated or, if there is more than one such District Munsif, the Principal District Munsif, and in the case of the Nilgiris district, the Subordinate Judge, Ootacamund.

(ii) Where the Government so direct, whether in respect of panchayats generally or in respect of any class of panchayats or in respect of panchayats in the same district or taluk, such officers or officer of Government as may be designated by the Government in this behalf by name or by virtue of office :

Provided that an election petition may, on application, be transferred—

(*a*) if presented to a District Munsif under clause (i) by the District Judge concerned to another District Munsif within his jurisdiction;

(*b*) if presented to an officer of Government under clause (ii), by the Government to another officer of Government.

Where an election petition is transferred to any authority under the foregoing proviso, such authority shall be deemed to be the Election Commissioner.

(3) An Election Commissioner exercising jurisdiction under these rules shall be deemed to exercise such jurisdiction as a *persona designata* and not in his capacity as a judge or other officer of Government as the case may be.

2. (1) The election petition shall be presented within fifteen days of the date of the declaration of the result of the election.

Explanation.—If the court of the District Munsif or the office of the officer of Government, who is the Election Commissioner, is closed on the last of the fifteen days aforesaid, the petition may be presented to the Election Commissioner on the next day afterwards on which such Court or office is open.

(2) The petition shall contain a statement in concise form of the material facts on which the petitioner relies and the particulars of any corrupt practice which he alleges. and shall where necessary, be divided into paragraphs numbered consecutively. It shall be signed by the petitioner and verified in the manner prescribed for the verification of pleading in the Code of Civil Procedure, 1908.

3. (1) If the irregularities alleged in the petition are likely to affect the validity of the election of more than one returned candidate, the petitioner shall join as respondents to his petition all such returned candidates.

(2) The petitioner may, if he so desires, in addition to calling in question the election of the returned candidate or of all or any of the returned candidates, as the case may be, claim a declaration that he himself or any other candidate has been duly elected; in such case, he shall join as respondents to his petition and all other candidates who were nominated for the election but had not withdrawn before the polling.

4. (1) At the time of presentation of the petition, the petitioner shall deposit with it in cash twenty-five rupees as security for the costs of the same.

Explanation.—Where the election of more than one returned candidate is called in question, a separate deposit shall be made in respect of each such returned candidate.

(2) If the provisions of sub-rule (1) are not complied with, the Election Commissioner shall dismiss the petition.

(3) Upon compliance with the provisions of sub-rule (1), the Election Commissioner shall proceed to inquire into the petition.

5. The Election Commissioner shall as soon as may be cause a copy of the petition to be served on each respondent and on the executive authority of the panchayat concerned and the Election Authority. Copies shall also be fixed to the notice board of the court or office, as the case may be, of the Election Commissioner and of the office of the panchayat. The Election Commissioner may also call on the petitioner to execute a bond in such amount and with such sureties as he may require for the payment of any further costs. At any time within fourteen days after such publication, any other candidate shall be entitled to be joined as a respondent on furnishing similarly such security as may be demanded by the Election Commissioner.

6. (1) Every election petition shall be inquired into by the Election Commissioner as nearly as may be in accordance with the procedure applicable under the Code of Civil Procedure, 1908, to the trial of suits : provided that it shall only be necessary for the Election Commissioner to make a memorandum of the substance of the evidence of any witness examined by him.

(2) The Election Commissioner shall have the powers which are vested in a court under the Code of Civil Procedure, 1908, when trying a suit, in respect of the following matters :—

(*a*) Discovery and inspection;

(*b*) enforcing the attendance of witnesses and requiring the deposit of their expenses;

(*c*) compelling the production of documents;

(*d*) examining witnesses on oath;

(*e*) reception of evidence taken on affidavit; and

(*f*) issuing commissions for examination of witnesses, and may summon and examine *suo motu* any person whose evidence appears to him to be material.

7. (1) No election petition shall be withdrawn without the leave of the Election Commissioner.

(2) If there are more petitioners than one, no application to withdraw a petition shall be made except with the consent of all the petitioners.

(3) When an application for withdrawal is made, notice thereof fixing a date for the hearing of the application shall be given to all other parties to the petition and shall be published in the manner specified in rule 5.

(4) No application for withdrawal shall be granted if the Election Commissioner is of opinion that such application has been induced by any bargain or consideration which he considers ought not to be allowed.

(5) If the application is granted—

(*a*) the petitioner shall be ordered to pay the costs of the respondent theretofore incurred or such portion thereof as the Election Commissioner may think fit, and

(*b*) such withdrawal shall be communicated to the executive authority of the panchayat concerned and the election authority by the Election Commissioner.

8. Any order made by the Election Commissioner regarding the costs of the enquiry may be produced before the court of the District Munsif within the local limits of whose jurisdiction any person directed by such order to pay any sum of money has a place of residence or business or where such place is within the limits of the ordinary original civil jurisdiction of the High Court of Judicature at Madras, before the Court of Small Causes of Madras, and such court shall execute such order or cause it to be executed in the same manner and by the same procedure as if it were a decree for the payment of money made by itself in a suit.

9. An election petition shall abate on the death of a sole petitioner or of the surviver of several petitioners, and such abatement shall be communicated to the executive authority of the panchayat concerned and the election authority by the Election Commissioner.

10. Where at an inquiry into an election petition any candidate, other than a returned candidate, claims the seat for himself, the returned candidate or candidates or any other party to the proceeding may give evidence to prove that the election of such candidate would have been void if he had been a returned candidate and a petition had been presented complaining of his election.

11. If in the opinion of the Election Commissioner—

(*a*) a returned candidate, his agent or any other person with the connivance of such candidate or agent, has committed, or abetted the commission of any election offence falling under Chapter IX-A of the Indian Penal Code or any law or rule relating to the infringement of the secrecy of an election, or

(*b*) the election of a returned candidate has been procured or induced or the result of the election has been materially affected, by any of the following corrupt practices, namely—

(i) any election offence falling under Chapter IX-A of the Indian Penal Code or any law or rule relating to the infringement of the secrecy of an election when committed by a person who is not a candidate or his agent or a person acting with the connivance of a candidate or his agent;

(ii) any payment or promise of payment to any person whomsoever on account of the conveyance of any elector to or from any place for the purpose of recording his vote;

(iii) the hiring, employment, borrowing or using for the purposes of the election of any boat, vehicle or animal usually kept for letting on hire or for the conveyance of passengers by hire :

Provided that any elector may hire any boat, vehicle or animal or use any boat, vehicle or animal which is his own property to convey himself to or from the place where the vote is recorded, or

(*c*) the result of the election has been materially affected by any irregularity in respect of a nomination paper or by the improper reception or refusal of a nomination paper or vote or by any non-compliance with the provisions of the Act or the rules made thereunder,

the election of such returned candidate shall be void :

Provided that if the Election Commissioner is of opinion that any corrupt practice specified in clause (*b*) of this rule, which does not amount to any form of bribery other than treating as hereinafter explained has been committed and if the Election Commissioner is further of opinion that the candidate has satisfied him that—

(*a*) no corrupt practice was committed at such election by the candidate and that any corrupt practices committed were committed contrary to the orders and without the sanction or connivance of such candidate ; and

(*b*) such candidate took all reasonable means for preventing the commission of corrupt practices at such election; and

(*c*) the corrupt practices committed were of a trivial unimportant and limited character; and

(*d*) in all other respects the election was free from any corrupt practice on the part of such candidate or any of his agents;

then the Election Commissioner may find that the election of such candidate is not void.

Explanation.—For the purpose of this rule " treating " means the incurring in whole or in part by any person of the expense of giving or providing any food, drink, entertainment or provision to any person with the object, directly or indirectly, of inducing him or any other person to vote or refrain from voting or as a reward for having voted or refrained from voting.

12. (1) At the conclusion of the inquiry, the Election Commissioner shall declare whether the election of the returned candidate or candidates is void under rule 11.

(2) If he declares the election of the returned candidate or candidates void, he shall further pass and order either—

(*a*) declaring that any other party to the petition who has under these rules claimed the seat has been duly elected; or

(*b*) ordering a fresh election.

(3) The order of the Election Commissioner under sub-rules (1) and (2) shall be final.

(4) A copy of every order under sub-rule (1) or sub-rule (2) shall be communicated to the executive authority of the panchayat concerned and the election authority.

13. When an election is declared void under sub-rule (1) of rule 12 and a fresh election is ordered under clause (*b*) of sub-rule (2) of that rule, the seat of the returned candidate or the seats of the returned candidates, as the case may be, shall be deemed to be vacant from the date of the order of the Election Commissioner and the authority concerned shall forthwith take the necessary steps for holding such fresh election.

14. (1) Notwithstanding anything contained in the foregoing rules, where more than one person claims that he has been elected as the vice-president of a panchayat, and the election of none of them has been called in question by an election petition presented to the Election Commissioner within the time specified in sub-rule (1) of rule 2 or where such election petition has, or election petitions have been presented but subsequently withdrawn, the election authority may, after such inquiry as he considers necessary—

(*a*) declare one of the claimants to have been duly elected as the vice-president of the panchayat, or

(*b*) if he finds that none of the claimants has been duly elected, order a fresh election.

(2) An order passed under clause (*b*) of sub-rule (1) shall be final.

(3) Against an order passed under clause (*a*) of sub-rule (1), an appeal may be preferred by any candidate or elector to the Election Commissioner as defined by sub-rule (2) of rule 1 within fifteen days of the date of the order.

(4) The provisions of these rules, shall so far as may be, apply to such appeal as if it were an election petition presented under these rules.

(5) An order passed under clause (*a*) of sub-rule (1) shall, subject to the result of any appeal preferred under sub-rule (3), be final.

15. Notwithstanding anything contained in the foregoing rules, where more than one person claims to have been elected as the vice-president of a panchayat, and the election of one or more of them has been called in question by an election petition presented in accordance with these rules, the election authority may, after such inquiry as he considers necessary, direct one of the claimants to perform the functions of the vice-president of the panchayat until orders are passed by the Election Commissioner on the election petition.

(G.O. No. 1116, L.A., dated 4th June 1951.)
(G.O. No. 1937, L.A., dated 18th September 1953.)

19. INFRINGEMENT OF SECRECY OF ELECTION.

Every polling officer, clerk or other person in attendance at the polling room who, except for a purpose authorized by law, communicates to any person any information showing directly or indirectly for which candidate any voter has voted, and every person who by any improper means procures any such information shall be punishable with fine which may extend to one hundred rupees.

(G.O. No. 520, L.A., dated 24th March 1951.)

20. DISQUALIFICATION OF CANDIDATES FOR ELECTION AND OF MEMBERS OF PANCHAYATS.

No person shall be disqualified for election as a member of a panchayat on the ground that, at the date of nomination or election he is interested in a subsisting contract made with, or any work being done for, the panchayat and no member of a panchayat shall cease to hold office as such on the ground that he acquires any interest in any such contract or work, by reason of such person or member having a share or interest in—

(i) any lease, sale or purchase of immovable property or any agreement for the same; or

(ii) any agreement for the loan of money or any security for the payment of money only; or

(iii) any newspaper in which any advertisement relating to the affairs of the panchayat is inserted; or

(iv) the sale to the panchayat of any articles in which he regularly trades, or the purchase from the panchayat of any articles, to a value in either case not exceeding fifteen hundred rupees in the aggregate in any year during the period of the contract or work.

(G.O. No. 520, L.A., dated 24th March 1951.)

21. JUDICIAL AUTHORITY TO DECIDE QUESTIONS RELATING TO DISQUALIFICATION OF MEMBERS.

The judicial authority to whom applications under section 19 (1) of the Act may be made shall be the District Munsif having territorial jurisdiction over the place in which the office of the panchayat concerned is situated or if there is more than one such District Munsif, the Principal District Munsif :

Provided that the District Judge shall have power to transfer any such application to any other District Munsif in the district.

(G.O. No. 520, L.A., dated 24th March 1951.)

(31) Sufficient police force should be stationed at election places to prevent any disorder and to ensure that voters are allowed to exercise their franchise free from threat and rowdyism. The District Panchayat Officers and the Additional District Panchayat Officers should communicate promptly to the Collectors and the District Superintendents of Police concerned, a copy of programme of dates of conduct of elections as soon as it is approved by the Regional Inspector, so that the Collectors and the District Superintendents of Police may arrange for police bandobust in villages during elections.

(G.O. Ms. No. 1858, L.A., dated 17th September 1952.)

(32) Executive Officers of religious institutions to whom Government Servants' Conduct Rules have been made applicable are disqualified to stand for election as a member or president of a panchayat.

(Memorandum No. 3708/53-2-H, L.A., dated 2nd March 1953.)

(33) Persons, other than Government servants, working in co-operative institutions and stores are not disqualified to stand for election as a member or president of a panchayat.

(Memorandum No. 3708/53-2-H, L.A., dated 2nd March 1953.)

(34) If a factory is in arrears, each partner of it will be deemed to have fallen in arrears of the tax due by him to the panchayat and, consequently, disqualified to stand for election to a panchayat.

(Memorandum No. 3709/53-2-H, L.A., dated 18th March 1953.)

(35) Extra Departmental Branch Postmasters are disqualified from standing for election to a panchayat.

(Memorandum No. 2930/53-1-H, L.A., dated 23rd March 1953.)

(36) Election Officers holding elections to Class II panchayats under Part II of the Election Rules should count aloud the votes recorded by show of hands so as to obviate any complaint of irregular counting of votes.

(G.O. Ms. No. 837, L.A., dated 10th April 1953.)

(37) Rural Medical Practitioners under District Boards are precluded from standing for election to any local authority including a panchayat.

(G.O. Ms. No. 2111, P.H., dated 9th July 1942.)

(38) In view of the practical difficulties involved no ward of any panchayat should be allotted more than three seats.

(Memorandum No. 11740/53-4-I, L.A., dated 21st May 1953.)

C. GENERAL ADMINISTRATION.

22. GRANT OF HOLIDAYS BY PANCHAYATS TO INSTITUTIONS UNDER THEIR CONTROL.

The office and institutions under the control of panchayats shall be permitted to observe only such public and special local holidays as may be sanctioned by the Government from time to time in respect of Government offices and institutions :

Provided that the grant of holidays to educational institutions under the control of panchayats shall be regulated in accordance with the Madras Educational Rules :

Provided further that no panchayat shall grant to offices and institutions under its control holidays other than those sanctioned to Government offices and institutions, without the previous sanction of the Inspector.

(G.O. No. 520, L.A., dated 24th March 1951.)

23. POWER OF EXECUTIVE AUTHORITY TO CALL FOR INFORMATION ON ANY MATTER, ETC.

1. The Executive Authority of a panchayat may summon any person to attend before him and to give evidence or produce documents, as the case may be, in respect of any question relating to taxation, or inspection, or to the grant of any licence or permission under the provisions of the Act.

2. Whoever fails to obey the summons issued by the Executive Authority under rule 1 shall be punishable with fine which may extend to ten rupees.

(G.O. No. 520, L.A., dated 24th March 1951.)

24. GRANT OF COPIES OF PROCEEDINGS OR RECORDS.

1. A person requiring copies of or extracts from proceedings or records of a panchayat shall submit an application (giving his full name and address and as accurate a description of the proceedings or records, as possible) to the Executive Authority of the panchayat. When the proceedings or records, copies of or extracts from which are applied for, belong to any year prior to the current calendar year, a search fee according to the scale specified below shall be remitted to the panchayat as soon as the application has been admitted :—

(*a*) For searching records of any one year for a single document or entry—Eight annas.

(*b*) For searching the records of every additional year—Four annas.

NOTE.—(1) A separate application need not be presented in respect of each proceeding or record of which a copy or extract is required.

(2) Enclosures or annexures to letters, accounts or other documents form part of the documents to which they appertain and shall not be reckoned for purposes of search as separate documents.

2. If the record is not found, the fee paid shall not be refunded, but the applicant shall be furnished with a certificate stating that the document applied for cannot be found.

3. (1) If the record is found and the Executive Authority decides to grant copies of or extracts from it, the applicant shall deposit in cash, a fee of annas three for every 175 words or part thereof.

(2) In the case of statements or extracts from registers where figures have to be copied, five figures shall be taken as equivalent to one word.

(3) In the case of maps or plans a reasonable fee shall be fixed by the Executive Authority in consultation with the Engineering staff in charge of the panchayat works.

4. The Executive Authority shall intimate to the applicant the fees chargeable for the copy of, or extract from, the proceeding or record. On receipt of the fee he shall have the copies, extracts, or tracings prepared. The copies or extracts shall then be certified

by him as true after scrutiny in office and furnished to the applicant if he appears in person to receive them, or sent by post if the applicant has deposited the necessary postage stamps for the purpose.

5. A receipt signed by the Executive Authority or any person empowered by him in this behalf shall be furnished to every person depositing search fees or copying fees.

6. If the Executive Authority considers the grant of the copy of or extracts from any proceedings or record objectionable, he shall reject the application by an endorsement stating briefly the reasons for doing so.

(G.O. No. 520, L.A., dated 24th March 1951.)

25. MANNER OF PUBLICATION OF NOTIFICATION OR NOTICE.

1. Every notification issued under the Act by the Government or the Inspector shall be published in the *Fort St. George Gazette*.

2. Save as otherwise expressly provided in the Act or in the rules made thereunder, every notification under the Act other than one issued by the Government or the Inspector shall be published in the official gazette of the district to which such notification applies, both in English and in the chief language of the district:

Provided that the Government shall have power to direct that any such notification—

(i) shall be published in the said gazette either in English or in the chief language of the district; or

(ii) shall, instead of being published in the said gazette, be published in any other manner specified by them; or

(iii) shall in addition to being published in the said gazette, be published in such manner as may be specified by them.

3. Whenever a panchayat sets apart any place for any purpose or prohibits the doing of anything in any place, the Executive Authority shall cause to be put in such place a notice in the chief language of the locality specifying the purpose for which such place has been set apart, or the act prohibited in such place.

4. Save as otherwise expressly provided in the Act or in the rules made thereunder, every notice to the public under the Act shall be published—

(*a*) by affixing a copy thereof in some conspicuous place in—

(i) the office of the panchayat; and

(ii) the chavadi or chavadis, if any, in the village; and

(*b*) by beat of drum in the village.

(G.O. No. 520, L.A., dated 24th March 1951.)
(G.O. No. 569, L.A., dated 25th March 1952.)

(39) Every notification issued by a Regional Inspector under the powers delegated to him by the Inspector under sections 3, 6, 8 and 9 of the Madras Village Panchayats Act, 1950, shall in addition to being published in the manner provided in rule 2 of the rules relating to the manner of publication of notification or notice, be published in English in the *Fort St. George Gazette*.

(G.O. No. 869, L.A., dated 1st May 1952.)

26. USE OF FACSIMILES OF SIGNATURES OF THE EXECUTIVE AUTHORITIES AND OFFICERS OF PANCHAYATS.

1. Every licence, permission, notice, bill, schedule, summons or other document which is required by the Act or by any rule, by law or regulation made under it to bear the signature of the Executive Authority or of any officer of a panchayat shall be deemed to be properly signed if it bears a facsimile of the signature of the Executive Authority or of such officer, as the case may be, stamped thereon.

2. Nothing in rule 1 shall be deemed to apply to a cheque drawn upon a panchayat fund or to any deed of contract entered into by a panchayat.

(G.O. No. 520, L.A., dated 24th March 1951.)

(40) The following instructions are issued regarding the correspondence by panchayats with Government, Inspector of Municipal Councils and Local Boards, etc:—

(*a*) In the case of panchayats having executive officers, no official correspondence between the panchayat and the Government or the Inspector of Municipal Councils and Local Boards or any other head of Government department should be conducted except through the president of the panchayat.

(*b*) All correspondence by the panchayat with the Government or the Inspector or any other head of department or the Regional Inspector or a District Officer, or the President of the District Board should pass through the District Panchayat Officer concerned.

(*c*) The District Panchayat Officer may dispose of references received from panchayats in cases where he is himself competent to do so or where he considers it needless to forward such references. In other cases he should forward such references to the proper authority with his remarks, if any.

(*d*) References addressed to Government should pass through the Inspector. The Inspector may at his discretion dispose of such references himself or forward the same to the Government with his remarks, if any.

(*e*) Correspondence by panchayats with either the Government or the Inspector in regard to provident fund matters should pass through the president of the District Board concerned in addition to the District Panchayat Officer concerned.

(*f*) The panchayat may correspond with the Government *direct* only in cases of urgency, such as furnishing any report or return or information called for by the Government within a specified date.

(G.O. Ms. No. 2014, L.A., dated 31st October 1951.)

27. COMMON INSTITUTIONS TO BE MAINTAINED BY TWO OR MORE PANCHAYATS.

The following institutions may be established and maintained in common by two or more panchayats:—

(1) Agricultural stores-*cum*-museum;

(2) workshops for making and repairing of agricultural implements and machinery;

(3) institutions for improving the breed of cattle (maintenance of stud bulls);

(4) institutions for developing forests or woodlands for the supply of fuel, timber and green leaves;

(5) elementary schools or higher elementary schools;

(6) hospitals and sanatoria; and

(7) institutions for conducting anti-malarial and anti-filarial operations.

(G.O. No. 1116, L.A., dated 4th June 1951.)

28. RESTRICTIONS AND CONTROL ON POWERS OF ENTRY INTO AND INSPECTION OF ANY PLACE, BUILDINGS OR LAND.

1. For the purposes of clause (*a*) of sub-section (1) of section 99—

(*a*) no entry shall be made by the Executive Authority or any person authorized by him between sunset and sunrise;

(*b*) no dwelling house, and no part of a public building used as a dwelling place, shall be entered into by the Executive Authority or any person authorized by him, without the consent of the occupier thereof, unless the said occupier has received at least six hours' previous notice of the intention to make such entry;

(*c*) sufficient notice shall be given by the Executive Authority or any person authorized by him, in every case [even when any premises may otherwise be entered without notice under rule 2 (*b*)] to enable the inmates of any apartment appropriated to women to remove to some part of the premises where their privacy may be preserved;

(*d*) due regard shall be paid by the Executive Authority or any person authorized by him, so far as may be compatible with the exigencies of the purpose of the entry, to the social and religious usages of the occupants of the premises.

2. For the purposes of clause (*b*) of sub-section (1) of section 99—

(*a*) the Executive Authority or any person authorized by him may enter any premises, between sunrise and sunset, and also between sunset and sunrise if it is open to the public, or any industry is being carried on in it, at the time;

(*b*) if there is no reason to believe that any premises is being used for any of the purposes mentioned below without a licence or permission, where the same is required by or under the Act or anything is being done in such premises otherwise than in conformity with the conditions of such licence or permission, the Executive Authority or any person authorized by him may at any time by day or night without notice enter such premises for the purpose of satisfying himself whether any provision of law, rules, by-laws or regulations, any condition of a licence or permission or any lawful direction or prohibition is being contravened :—

(i) Tanning hides or skins;

(ii) manufacturing gunpowder or fireworks;

(iii) brewing beer, manufacturing arrack or other spirit containing alcohol (whether denatured or not) by distillation; and

(iv) storing any explosive or combustible materials.

(G.O. No. 1116, L.A., dated 4th June 1951.)

29. POWERS OF INSPECTING AND SUPERINTENDING OFFICERS, ETC.

1. All persons authorized by the Madras Village Panchayats Act, 1950, or the rules made thereunder to conduct inquiries and all inspecting and superintending officers appointed under the said Act, holding any inquiries into matters falling within the scope of their duties shall have for the purpose of holding such inquiries powers—

(i) to summon any person resident within the district whose evidence may appear to them to be necessary for the investigation of any matter under inquiry and also to require the production of any document relevant to the matter under inquiry which may be in the possession or under the control of such person; and

(ii) to grant to any such person such allowance as is admissible to a witness summoned by a civil court and to pass orders as to the person by whom or the fund out of which allowance shall be paid.

2. Such summons shall be in writing and authenticated by the signature and seal of the officer by whom it is issued.

It shall require the person summoned to appear before the said officer at a stated time and place and shall specify whether his attendance is required for the purpose of giving evidence or to produce a document or for both purposes; and any particular document, the production of which is required shall be described in the summons with convenient certainty.

3. The summons shall be served personally on the person summoned, or, if he cannot be found, it may be left for him with some adult member of his family residing with him, or with the head of the village in which he lives.

4. Any person may be summoned to produce a document without being summoned to give evidence; and any person summoned merely to produce a document shall be deemed to have complied with the summons if he causes such document to be produced, instead of attending personally to produce the same.

5. When the person whose evidence may be required is unable from sickness or infirmity, to attend before the officer issuing the summons, or is a person whom by reason of rank or sex it may not be proper to summon, the officer issuing the summons may, of his own motion, or on the application of the party whose evidence is desired, dispense with the appearance of such person, and order to be examined by a subordinate deputed by such officer for the purpose.

6. Any person who fails to obey a summons issued under these rules shall be punishable with fine which may extend to one hundred rupees.

7. Nothing contained in these rules shall apply to cases for which provision has otherwise been made by or under the Act.

(G.O. No. 520, L.A., dated 24th March 1951.)

(41) No officer below the rank of a Deputy Tahsildar should be empowered by the Collector to exercise the powers of entry and inspection in respect of items specified in clauses (*a*), (*b*) and (*c*) of section 42 (5) of the Act.

(Memorandum No. 16400/51-2-I, L.A., dated 9th May 1951.)

30. CONTROL OF THE EMERGENCY POWERS OF INSPECTOR AND COLLECTOR.

Every case in which the powers conferred by section 44 of the Act are exercised shall—

(i) in case such powers are exercised by the Inspector, be forthwith reported by him to the Government, and

(ii) in case such powers are exercised by the Collector, be forthwith reported by him to the Inspector, with the reasons in full for the exercise of such powers and a copy of the report shall, at the same time, be sent to the panchayat for information.

(G.O. No. 520, L.A., dated 24th March 1951.)

31. INFORMATION THAT MAY BE CALLED FOR FROM VILLAGE OFFICERS.

The executive authority of a panchayat may, by an order in writing, require the headman or karnam or both of any revenue village comprised within the jurisdiction of the panchayat, to furnish him with information on any matter falling within the following categories in respect of such village or any part thereof or any person or property therein :—

(1) Particulars of survey number, subdivision, classification, description such as whether the land is dry or wet, extent, assessment and name of the registered holder or occupier of any land within the limits of the panchayat, available in the village records.

(2) Any other particulars available in the registers and accounts maintained by village officers, for the administration of the panchayat.

(G.O. No. 520, L.A., dated 24th March 1951.)

(42) The executive authorities should, in the first instance, report any failure on the part of the village headman or karnam to furnish the information called for by the executive authority of the panchayat, to the Revenue Divisional Officer concerned. The extreme step of launching prosecution contemplated in section 12 of the Madras Village Panchayat Act, 1950, should be resorted to only in cases of wanton non-compliance or persistent default on the part of any village headman or karnam.

(G.O. No. 739, L.A., dated 16th April 1951.)

32. PRODUCTION OF DOCUMENTS BY EXECUTIVE AUTHORITY.

The executive authority shall comply with every requisition of the panchayat, to produce any document which is in his custody unless in his opinion immediate compliance therewith would be prejudicial to the interest of the panchayat or of the public, in which case he shall make a declaration in writing to that effect and shall, if required by the panchayat, refer the question to the Regional Inspector or to such officer as he may empower in this behalf whose decision shall be final.

(G.O. No. 520, L.A., dated 24th March 1951.)

(43) Delegation of powers to Inspector of Municipal Councils and Local Boards, Regional Inspector and Collector:—

The following powers vested in Government under the Madras Village Panchayats Act, 1950, have been delegated to the Inspector:—

Section of the Act.	Powers.
(1)	(2)
5 (1) (*a*)	Powers to classify panchayats as Class I panchyats.
5 (2)	Power to alter the classification of a panchayat under section 5 (1) (*a*).
30 (*a*) Proviso ..	Power to decide whether a resolution of a panchayat has not been legally passed or is in excess of the powers conferred on it by the Act or if carried out, it is likely to endanger human life or health or the public safety, on a reference made by the executive authority.
48 (1) and (3) ..	Power to dissolve or supersede panchayats.
48 (5)	Power to determine the extent to which the president shall exercise the powers and discharge duties of the panchayat during the period of dissolution or supersession.
48 (6)	Power to fix the date of expiry of the term of office of members elected to panchayats reconstituted after dissolution or supersession.
65 (5)	Power to apportion profession-tax— (i) between a panchayat and any other local authority not being a panchayat; and (ii) among two or more panchayats within the jurisdiction of two or more Regional Inspectors.
78	Power to require person having control over places of pilgrimage to make contribution towards festival arrangements.
81 (2)	Power to decide whether a market falls within the scope of the proviso to section 81 (1) or not.
83	Power to decide whether any place is a market or not.
86	Power to classify, public and private markets situated in a village as district markets and panchayat markets and provide for the control of any such market, and for the apportionment of the income derived therefrom between district board and the panchayat or the payment of a contribution in respect thereof to the panchayat or the district board, as the case may be.
93 (3)	Power to issue orders or directions in respect of any action taken under section 91 or section 92.
106	Power to accord previous sanction for the prosecution of the president or executive authority or any member of a panchayat.
130	Power to adjudicate disputes— (i) between a panchayat and any other local authority not being a panchayat; and

Section of the Act. (1)	Powers. (2)
	(ii) among two or more panchayats within the jurisdiction of two or more Regional Inspectors.
Rule 12 of the transitional provisions in Schedule III to the Madras Village Panchayats Act, 1950.	Power to direct by general or special order, the discontinuance of any tax, cess or fee which was being lawfully levied by any panchayat at the commencement of the Act for the years subsequent to 1951-52.

(G.O. No. 1118, L.A., dated 4th June 1951.)
(G.O. No. 2029, L.A., dated 31st October 1951.)
(G.O. No. 702, L.A., dated 7th April 1952.)

The following powers vested in Government have been delegated to the Regional Inspectors, in regard to panchayats within their jurisdiction:—

Section of the Act. (1)	Powers. (2)
65 (5) .. .	Power to apportion profession-tax among two or more panchayats.
130 .. .	Power to adjudicate disputes among two or more panchayats.

(G.O. No. 1118, L.A., dated 4th June 1951.)

The following powers vested in Government have been delegated to the Collectors:—

Section of the Act. (1)	Powers. (2)
56 (2) ..	Power to exclude by notification from the operation of the Madras Village Panchayats Act, 1950, any public road, sewer, drain, drainage work, tunnel or culvert and to modify or cancel such notifications subject to the condition that the Collector shall consult the panchayat concerned before publishing such notification or any modification or cancellation thereof.

(G.O. No. 1990, L.A., dated 24th October 1951.)

(44) The power under section 86 of the Act, delegated to the Inspector so far as it relates to the classification of private markets situated in panchayats shall be subject to the condition that no private market be classified as a district market.

(G.O. No. 1872, L.A., dated 11th September 1953.)

33. REGULATIONS RELATING TO RECRUITMENT, PAY, ALLOWANCES, ETC., OF EXECUTIVE OFFICERS OF PANCHAYATS.

REGULATIONS.

1. *Definitions.*—In these regulations, unless there is anything repugnant in the subject or context—

(1) a person is said to be "appointed to the Service" when in accordance with these regulations, he discharges for the first time the duties of a post borne on the cadre of the Service or commences the probation prescribed for members thereof;

(2) " approved probationer " means a member of the Service who has satisfactorily completed his period of probation and awaits appointment as a full member of the Service;

(3) " Backward Classes " means the communities mentioned in Annexure I to these regulations;

(4) " cadre " means the sanctioned strength of the Service;

(5) " discharge of a probationer from the Service during the period of his probation " means reverting him to his permanent post or dispensing with his services, as the case may require;

(6) " full member of the Service " means a member of the Service who has been appointed substantively to a permanent post borne on the cadre thereof;

(7) " member of the Service " means a probationer, an approved probationer or a full member of the Service;

(8) " military duty " means—

(i) duty of any kind (including a course of training) involving subjection to Naval, Military or Air Force law; or

(ii) duty (including a course of training), with a liability to serve overseas or in any operational area in a Naval, Military or Air Force Unit or formation or under Military, Munitions or Stores authorities or in factories; or

(iii) wholetime duty in—

(*a*) the Civil Pioneer Force, the Madras Civil Labour Units or the Madras Labour Units for Ceylon; or

(*b*) the A.R.P. or any other civil defence organization specified by the Central Government; or

(*c*) any post created for the efficient prosecution of the war of 1939–46 or associated with the training of war technicians, if duty in such post is declared by the Central Government to be military duty;

NOTE.—(i) No duty shall be treated as 'military duty' unless it commenced on any date between the 3rd September 1939 and the 1st April 1946 (both days inclusive).

(ii) No duty rendered on or after the 22nd November 1948 shall be treated as 'military duty';

(9) " period of probation " of a member of the Service means the period of probation prescribed in these regulations together with—

(*a*) the period until the issue of an order by the Inspector under clause (*c*) of regulation 7, declaring the probationer to have satisfactorily completed his period of probation; or

(*b*) the period until an order discharging the probationer under clause (*b*) or *c*lause (*d*) of regulation 7 takes effect;

(10) " probationer " means a member of the Service who has not completed the period of his probation;

Explanation.—A person on military duty shall be deemed to have commenced his probation in the Service from the date on which he would have been appointed as executive officer but for his absence on such duty;

(11) " Scheduled Castes " means the communities mentioned in Part A of Annexure II to these regulations;

Explanation.—No person who professes a religion different from Hinduism shall be deemed to be a member of a Scheduled Caste;

(12) " Scheduled Tribes " means the communities mentioned in Part B of Annexure II to these regulations;

(13) " Service " means the Madras Panchayats Executive Officers' Service.

2. *Constitution.*—The Service shall consist of four grades of executive officers of panchayats including the selection grade. The sanctioned strength of the Service shall be the total number of panchayats already notified under section 21 (1) of the Madras Local Boards Act, 1920 (now Madras District Boards Act, 1920), and in existence as such at the commencement of the Madras Village Panchayats Act, 1950, and the number of panchayts notified by the Government under section 28 (1) of the Madras Village Panchayats Act, 1950, for appointment of paid executive officers.

3. *Recruitment.*—Appointment to the Service shall be made subject to the provisions of regulation 13, by the Inspector from among the following categories of persons, namely :—

(1) ex-special officers of panchayats;

(2) candidates who have successfully undergone the training prescribed for special officers of panchayats and have been selected for appointment as executive officers; and

(3) persons who have successfully undergone such training as is prescribed for executive officers of panchayats.

Appointment to the Service shall be made by direct recruitment to III grade and by promotion from the lower grades to selection, I and II grades :

Provided that a person who is recruited from Government, district board, panchayat or municipal service may be appointed to I or II grade according as his pay in the parent office is equal or approximately equal to, or more than, the initial pay of I or II grade :

Provided further that one-third of the vacancies in the I grade shall be reserved for appointment of graduates by direct recruitment :

Provided also that posts in the selection grade may be filled by appointment of Deputy Panchayat Officers recruited from the category of I grade executive officers and other services, who may be reverted for want of vacancies, if they are willing to be appointed and in other cases by promotion of other I grade executive officers.

4. *Temporary appointments.*—(i) Where it is necessary in the public interest owing to an emergency which has arisen to fill immediately a vacancy in a post borne on the cadre of the Service and there would be undue delay in making such appointment in

accordance with these regulations, the Inspector may appoint a person, otherwise than in accordance with these regulations, temporarily as executive officer.

(ii) A person appointed under clause (i) shall be replaced as soon as possible by a member of the Service or an approved candidate qualified to hold the post under these regulations.

(iii) A person appointed under this regulation shall not be regarded as a probationer and shall not, by reason only of such appointment, have any preferential claim to future appointment to the Service.

5. *Reservation of appointments.*—Appointments to the Service shall be made on the following basis :—

(*a*) The unit of appointments for the purpose of this regulation shall be twenty-five of which four shall be reserved for the Scheduled Castes and the Scheduled Tribes and six shall be reserved for the Backward Classes and the remaining fifteen shall be filled on the basis of merit :

Provided that on every fourth occasion, out of the twenty-five appointments in a unit, four shall be reserved for the Scheduled Castes and the Scheduled Tribes, seven shall be reserved for the Backward Classes and the remaining fourteen shall be filled on the basis of merit.

(*b*) The claims of members of the Scheduled Castes and the Scheduled Tribes and the Backward Classes shall also be considered for the appointments which shall be filled on the basis of merit; and where a candidate belonging to a Scheduled Caste, Scheduled Tribe or a Backward Class is selected on the basis of merit, the number of posts reserved for Scheduled Castes and Scheduled Tribes or for Backward Classes, as the case may be, shall not in any way be affected.

(*c*) Appointments under this regulation shall be made in the order of rotation specified below in every cycle of twenty-five vacancies :—

(1) Open competition.
(2) Scheduled Castes and Scheduled Tribes.
(3) Open competition.
(4) Backward Classes.
(5) Open competition.
(6) Open competition.
(7) Backward Classes.
(8) Open competition.
(9) Scheduled Castes and Scheduled Tribes.
(10) Open competition.
(11) Open competition.
(12) Backward Classes.
(13) Open competition.
(14) Backward Classes.
(15) Open competition.
(16) Scheduled Castes and Scheduled Tribes.
(17) Open competition.
(18) Open competition.

(19) Backward Classes.
(20) Open competition.
(21) Open competition.
(22) Scheduled Castes and Scheduled Tribes.
(23) Open competition.
(24) Backward Classes.
(25) Open competition.

NOTE.—In every fourth cycle, the twenty-fifth turn will be reserved for the Backward Classes.

(*d*) If a qualified and suitable candidate belonging to any of the Scheduled Castes and Scheduled Tribes or the Backward Classes is not available for appointment in the turn allotted for them in the cycle, the turn will lapse and the vacancy shall be filled by the next turn in the order of rotation. No account shall be taken of any lapsed turns of the Scheduled Castes and the Scheduled Tribes or of the Backward Classes.

6. *Qualifications.*—(*a*) No person shall be eligible for appointment to the Service unless he—

(i) is a citizen of India;

(ii) possesses the minimum general educational qualification mentioned in Annexure III to these regulations in the case of persons belonging to communities other than the Scheduled Castes and the Scheduled Tribes;

(iii) is the holder of a completed certificate in respect of the examinations mentioned in Annexure III to these regulations, in the case of persons belonging to the Scheduled Castes and the Scheduled Tribes;

NOTE.—A person shall be deemed to be 'the holder of a completed certificate' if he has completed the course of study relating to the respective examination and appeared for the examination.

(iv) has not attained the age of 30 years on the date of his appointment to the Service :

Provided that a person in the Government, district board, panchayat or municipal service shall be eligible for appointment till he attains the age of 35 years :

Provided further that the Government shall have power to exempt any person or class of persons from the operation of the provisions of this sub-clause;

(v) satisfies the Inspector that he is of sound health, active habits and free from bodily defect or infirmity, unfitting him for the Service; and

(vi) satisfies the Inspector that his character and antecedents are such as to qualify him for the Service.

(*b*) The selected candidates shall undergo, at their own expense, a course of practical training prescribed bv the Government and only those who complete the training satisfactorily shall be eligible for appointment.

(*c*) (i) Every candidate appointed to the Service shall furnish security to the value of Rs. 500.

(ii) The security shall be in cash, Post Office Savings Bank deposits, Government promissory notes, Post Office 10-year Defence Savings Certificate, Post Office 5, 7 or 12-year National Savings Certificate or fidelity bonds of Insurance Companies approved by Government.

(iii) Where a candidate is not able to tender security either in cash in lump sum or in any of the kinds specified in sub-clause (ii), the security shall be obtained from him in instalments by deduction from his salary at 10 per cent of the salary or such sum as would make up the security in four years whichever is greater :

Provided that until the full amount of the security required in cash has been recovered, personal securities shall be obtained for not less than double the amount of the cash security from solvent persons or security in immovable property free from all encumbrances and carefully evaluated, for double the amount of the cash security.

7. *Probation.*—(*a*) Every person appointed to the Service shall, from the date on which he joins duty, be on probation for a total period of two years on duty within a continuous period of three years and shall not be eligible for appointment as a full member of the Service until he has been on such probation :

Provided that in the case of a person who was on duty as special officer of a panchayat on the date of his appointment as executive officer, he shall be entitled to count the continuous period of his duty as special officer towards his probation :

Provided further that in the case of an executive officer appointed as a municipal commissioner or as a special officer of a panchayat which has not been notified for appointment of an executive officer, he shall be entitled to count the period of his duty as municipal commissioner or as special officer towards his probation :

Provided also that the Inspector may direct that any person appointed to the Service shall be on probation for such further total period not exceeding one year on duty as he may think fit; and the prescribed period of probation shall, in the case of such a person, be deemed to have been extended accordingly for all the purposes of these regulations.

(*b*) At any time before the expiry of the prescribed or extended period of probation, the Inspector may at his discretion, terminate the probation of a probationer without assigning any reasons and discharge him from the Service.

(*c*) If at the end of the prescribed or extended period of probation, the Inspector considers the probationer to be suitable for full membership of the Service, he shall as soon as possible issue an order declaring the probationer to have satisfactorily completed his period of probation. On the issue of such order, the probationer shall be deemed to have satisfactorily completed his period of probation on the date of the expiry of the prescribed or extended period of probation.

(*d*) If, at the end of the prescribed or extended period of probation, the Inspector does not consider the probationer to be suitable for full membership of the Service, he shall by order discharge him from the Service.

(*e*) Nothing contained in clause (*d*) shall be deemed to preclude the Government from revising in such manner as they deem fit any order issued by the Inspector under that clause.

(*f*) A probationer who has been deputed for military duty shall be entitled to count towards the period of probation, the period spent on military duty during which he would have held a post in the Service but for his deputation for military duty.

8. *Date of commencement of probation of persons first appointed temporarily.*—If a person having been appointed temporarily under regulation 4 to a post borne on the cadre of the Service or having been appointed to the Service otherwise than in accordance with these regulations, is subsequently appointed to the Service in accordance with these regulations, he shall commence his probation from the date of such subsequent appointment or from such earlier date as the Inspector may determine.

9. *Discharge or reversion for want of vacancies.*—(*a*) (i) The order in which probationers and approved probationers shall be discharged or reverted for want of vacancies shall be first, the probationers in order of juniority; and second, the approved probationers in order of juniority :

Provided that the above order may be departed from for special reasons, or in cases where such order would involve administrative inconvenience.

(ii) Approved probationers and probationers who have been reverted or discharged for want of vacancies shall be re-appointed as vacancies arise, in the inverse of the order laid down in sub-clause (i) :

Provided that the order laid down in this sub-clause may be departed from with the consent, express or implied, of the person or persons having a preferential right to appointment under this sub-clause :

Provided further that the said order may also be departed from for special reasons or in cases where such order would involve administrative inconvenience.

(*b*) The order of re-appointment laid down in sub-clause (ii) of clause (*a*) shall not apply to appointments under regulation 4.

(*c*) For the purpose of this regulation, seniority as between probationers and approved probationers shall be determined in accordance with regulation 12.

10. *Pay.*—(1) There shall be paid to a probationer such pay as may be fixed by the Inspector from time to time.

(2) There shall be paid to an approved probationer or a full member of this Service—

(*a*) in the selection grade, a pay calculated at the rate of Rs. 100 a month rising by annual increments of Rs. $2\frac{1}{2}$ each to a maximum of Rs. 120;

(*b*) in the first grade, a pay calculated at the rate of Rs. 80 a month rising by annual increments of Rs. $2\frac{1}{2}$ each to a maximum of Rs. 100;

(*c*) in the second grade, a pay calculated at the rate of Rs. 65 a month rising by annual increments of Rs. $1\frac{1}{2}$ each to a maximum of Rs. 80;

(*d*) in the third grade, a pay calculated at the rate of Rs. 50 a month rising by annual increments of Rs. $1\frac{1}{2}$ each to a maximum of Rs. 65 :

Provided that a person recruited from Government, District Board, Panchayat or Municipal Service, shall, until he becomes a full member be entitled to draw the rate of pay admissible to him from time to time in his parent department in a substantive, officiating or temporary capacity or the pay admissible to him as executive officer of the grade concerned from time to time, whichever is higher.

(3) There shall be paid to a person appointed under regulation 4—

(*a*) if he held a post substantively under the Government, a municipal council, district board or panchayat prior to his appointment as executive officer, a pay calculated at the minimum in the respective scale of pay of the grade to which he is temporarily appointed or the pay admissible to him in the post held by him under the Government, a municipal council, district board or panchayat, whichever is higher;

(*b*) if he held a post under the Government, a municipal council, district board or panchayat only in a temporary or officiating capacity prior to his appointment as executive officer, a pay calculated at the minimum in the respective scale of pay of the grade to which he is temporarily appointed or the pay drawn by him in the officiating or temporary post under the Government, a municipal council, district board or panchayat on the date of his appointment as executive officer, whichever is higher :

Provided that the person who, at the time of his appointment as executive officer holds a substantive post as well as a post in an officiating or temporary capacity, his pay shall be fixed under clause (*a*) or (*b*) whichever is advantageous to him :

Provided further that the grant of a pay to a person calculated on the pay drawn by him under the Government, a municipal council, district board or panchayat on the date of his appointment as executive officer shall be permissible only until such time as he would have continued to hold the officiating or temporary post and drawn that rate of pay in that post but for his appointment as executive officer.

11. *Appointment of full members.*—An approved probationer shall, if a substantive vacancy in the permanent cadre of the Service exists, be appointed by the Inspector to be a full member of the Service at the earliest possible opportunity; and if such vacancy existed from a date previous to the issue of the order of appointment, he may be so appointed with retrospective effect from such date or, as the case may be, from such subsequent date from which he was continuously on duty as a member of the Service :

Provided that where more than one approved probationer is available for such appointment as full member, the seniormost approved probationer shall be appointed.

12. *Seniority in the Service.*—(*a*) The seniority of a member of the Service shall be determined with reference to the seniority fixed at the time of selection. In respect of persons recruited prior to the issue of these regulations, the seniority shall be in accordance with the order in which their names are arranged in a list maintained by the Inspector :

Provided that the Government shall have power, for good and sufficient reasons, to transfer a person from one grade to another or to refix the seniority of a person within a grade.

(*b*) A member of the Service shall, unless he is reduced in seniority under the provisions of these regulations, retain seniority in the Service as determined at the time of selection, throughout his service, notwithstanding any delay in the completion of his probation or in his appointment as a full member of the Service.

13. *Promotion.*—Promotions shall be made by the Government on the recommendation of the Inspector on grounds of merit and ability, seniority being considered only where merit and ability are approximately equal.

14. *Temporary promotion.*—Where it is necessary in the public interest owing to an emergency which has arisen to fill immediately a vacancy in a post in the selection, first or second grade by promotion from the lower grade and there would be undue delay in making such promotion in accordance with these regulations, the Inspector may promote a member of the Service otherwise than in accordance with these regulations, temporarily until a person is promoted in accordance with these regulations. A person thus promoted temporarily shall be replaced as soon as possible by the member of the Service who is entitled to the promotion under these regulations. A person temporarily promoted under this regulation shall not, by reason only of such promotion, have any preferential claim to future promotion in the Service and shall continue to draw the pay which he would have drawn but for his temporary promotion.

15. *Transfers and postings.*—Postings and transfers shall be made by the Inspector.

16. *Advance of pay and travelling allowance.*—A member of the Service shall on transfer be eligible for the payment of an advance of one month's pay and travelling allowance at the rate

admissible to him under the Madras Travelling Allowance Rules. Such advance shall be drawn by the member of the Service from the funds of the panchayat from which he is transferred. It shall be recorded on his last pay certificate. The advance of pay shall be recovered from his pay in three equal monthly instalments beginning with the month in which a full month's pay is drawn after the transfer. The advance of travelling allowance shall be recovered in full on the submission of his travelling allowance bill. The amounts so recovered shall be remitted to the panchayat which originally paid the advance.

17. *Conditions of service.*—Except to the extent expressly provided otherwise in these regulations, the Fundamental Rules issued from time to time under the authority of the Government shall apply to the members of the Service.

18. *Advance for purchase of conveyance.*—(1) A panchayat may, with the sanction of the Regional Inspector concerned, grant an advance to its executive officer for the purchase of a bicycle, subject to the following conditions :—

(i) The amount of such advance shall not exceed Rs. 250 or the anticipated price of the bicycle whichever is less;

(ii) if the actual price paid for the bicycle is less than the advance taken, the balance shall forthwith be refunded to the panchayat; and

(iii) no advance shall be granted to an executive officer who is not a full member or an approved probationer or who does not hold a lien on a permanent post under a district board, panchayat or municipal council or the Government.

(2) The panchayat shall, when granting an advance, take sufficient security for the repayment of the advance. Such security shall be in addition to the bicycle purchased.

(3) (i) The advance shall be repayable in equal monthly instalments not exceeding twenty-five. Each instalment shall consist of whole rupees :

Provided that, in any case where the amount of the advance divided by the number of instalments involves a fraction of a rupee, the amount of each instalment except the last shall be rounded to the next higher whole rupee, the necessary reduction being made in the amount of the last instalment.

(ii) The recovery of the instalments of the advance shall be effected regularly from the monthly pay bills of the executive officer and shall be watched through the Register of Advances Recoverable maintained in the office of the panchayat.

(iii) Simple interest shall be charged on the advance at the rate fixed by the Government for similar advances to their servants from time to time and shall be calculated on the balance outstanding on the last day of each month. The interest thus charged shall be recovered in one or more instalments, each instalment not being appreciably greater than the instalment by which

the principal was recovered. The recovery of interest shall commence from the month following that in which the whole of the principal has been repaid.

(iv) In the case of the death of the executive officer or of the termination of his service as executive officer of the panchayat, the balance of the advance, if any, with interest thereon, shall be immediately recovered.

(4) When an executive officer is transferred from one panchayat to another or is appointed as a Municipal Commissioner, the outstanding balance of the advance, if any, remaining to be refunded by the executive officer, at the time of transfer, shall be advanced to him by the panchayat or municipal council to whose service he is transferred and the amount so advanced recovered by the latter local body.

19. *Discipline and conduct.*—In matters affecting discipline and conduct, the members of the Service shall be under the immediate supervision of the Inspector. Such of the members of the Service as are Government servants shall be governed by the Government Servants' Conduct Rules, and the others by the rules regulating the personal conduct of officers and servants of panchayats subject to the modifications that references to " executive authority " in rules 1, 4, 5 and 17 of the said rules shall be deemed to be references to the Regional Inspector concerned and references to the " executive authority " in the rest of those rules shall be deemed to be references to the Inspector.

20. *Penalties.*—(1) The following penalties may, for good and sufficient reason, be imposed upon members of the Service by the Inspector :—

(i) Censure.

(ii) Withholding of increment or promotion.

(iii) Reduction to a lower rank in the seniority list other than that mentioned in regulation 12 or to a lower time-scale or to a lower stage in the time-scale.

(iv) Recovery from pay of the whole or part of any pecuniary loss caused to the panchayat or the Government by negligence or breach of orders.

(v) Removal from service.

(vi) Dismissal from service.

Explanation.—The discharge of a person appointed on probation during the period of probation does not amount to removal or dismissal within the meaning of this regulation.

The penalties referred to in items (i) and (ii) may also be imposed by the Regional Inspector. The penalty referred to in item (i) may also be imposed by the District Panchayat Officer concerned.

(2) In every case where it is proposed to impose on a member of the Service any of the penalties mentioned in items (i), (ii) and (iv) of clause (1), he shall be given a reasonable opportunity of showing cause against the action proposed to be taken in regard to him.

(3) (i) In every case where it is proposed to impose on a member of the Service any of the penalties mentioned in items (iii), (v) and (vi) of clause (1), the grounds on which it is proposed to take action shall, except where such action is proposed to be taken on facts which have led to his conviction in a criminal court or by a military court martial, be reduced to the form of a definite charge or charges, which shall be communicated to the person charged, together with a statement of the allegations on which each charge is based and of any other circumstances which it is proposed to take into consideration in passing orders on the case. He shall be required, within a reasonable time, to put in a written statement of his defence and to state whether he desires an oral inquiry or only to be heard in person. An oral inquiry shall be held if such an inquiry is desired by the person charged or is directed by the authority concerned. At that inquiry oral evidence shall be heard as to such of the allegations as are not admitted, and the person charged shall be entitled to cross-examine the witnesses, to give evidence in person, and to have such witnesses called, as he may wish, provided that the officer conducting the inquiry may, for special and sufficient reason to be recorded in writing, refuse to call a witness. After the inquiry has been completed, the person charged shall be entitled to put in, if he so desires, any further written statement of his defence. If no oral inquiry is held and if he had desired to be heard in person, a personal hearing shall be given to him. The proceedings shall contain sufficient record of the evidence and a statement of the findings and the grounds thereof.

(ii) After the inquiry referred to in sub-clause (i) has been completed and after the authority competent to impose the penalty has arrived at provisional conclusions in regard to the penalty to be imposed, the person charged shall be supplied with a copy of the report of the inquiring authority and be called upon to show cause, within a reasonable time not ordinarily exceeding one month, against the particular penalty proposed to be inflicted. Any representation in this behalf submitted by the person charged shall be duly taken into consideration before final orders are passed.

(4) The requirements of clauses (2) and (3) shall not apply where the person concerned has absconded, or where it is for other reasons impracticable to communicate with him. All or any of the provisons of the said clause may, in exceptional cases, for special and sufficient reasons to be recorded in writing, be waived, where there is a difficulty in observing exactly the requirements of the clauses and those requirements can be waived without injustice to the person charged.

(5) A member of the Service may be placed under suspension from service by the Inspector, pending enquiry into grave charges where such suspension is necessary in the public interest.

21. *Appeals.*—(*a*) A member of the Service shall be entitled to appeal to the Regional Inspector from an order of the District Panchayat Officer imposing the penalty specified in item (i) of clause (1) of regulation 20, to the Inspector from an order of the Regional Inspector imposing any of the penalties specified in items

(i) and (ii) of the said clause and to the Government from an order of the Inspector imposing any of the penalties specified in items (i) to (vi) of that clause.

(*b*) Every person preferring an appeal shall do so separately and in his own name. Every appeal preferred under clause (*a*) shall contain all material statements and arguments relied on by the appellant, shall contain no disrespectful or improper language and shall be complete in itself. Every such appeal shall be submitted to the Regional Inspector through the District Panchayat Officer, or to the Inspector through the Regional Inspector, or to the Government through the Inspector, as the case may be.

(*c*) No appeal will be considered by the Government or by the Inspector or by the Regional Inspector, as the case may be, if it is not preferred within two months after the date on which a copy of the order appealed against was communicated to the appellant and no reasonable cause is shown for the delay.

Explanation.—Where the person concerned has absconded or where it is for any other reason impracticable to communicate with him, the period of two months referred to in this regulation shall be counted from the date of the order appealed against.

(*d*) An appeal may be withheld by the Inspector, if—

(i) it does not comply with the requirements of clause (*b*), or

(ii) it is a repetition of a previous appeal made to the Government and decided by them and no new facts or circumstances are adduced which afford grounds for a reconsideration of the case :

Provided that in every case in which an appeal is withheld the appellant shall be informed of the fact and the reasons for it :

Provided further that an appeal withheld on account only of failure to comply with the provisions of clause (b) may be resubmitted at any time within one month of the date on which the appellant has been informed of the withholding of the appeal, and if resubmitted in a form which complies with those provisions, shall not be withheld.

(*e*) Every appeal which is not withheld under clause (*d*) shall be forwarded to the Government by the Inspector with his remarks or expression of opinion.

(*f*) A list of appeals withheld under clause (*d*) with the reasons for withholding them shall be forwarded half-yearly by the Inspector to the Government.

(*g*) The Government may call for any appeal admissible under these regulations which has been withheld by the Inspector and may pass such orders thereon as they consider fit.

(*h*) There shall be no appeal against the withholding of an appeal by the Inspector.

(*i*) An order imposing a penalty by the Inspector or by the Regional Inspector under regulation 20 may be reversed or altered by the Government or the Inspector respectively, even in cases in which no appeal is preferred.

22. *Reversion.*—The Inspector may for any sufficient cause at any time revert a member of the Service to his permanent post, if any, after giving him a reasonable opportunity to show cause against such reversion.

23. *Saving.*—Nothing contained in these regulations shall be construed to limit or abridge the power of the Government to deal with the case of a member of the Service, in such manner as appears just and equitable to them :

Provided that, where any of these regulations is applicable to the case of a member of the Service, the case shall not be dealt with in any manner less favourable to him than that provided by that regulation.

NOTE.—Nothing contained in these regulations shall affect the operation of the orders in G.O. No. 1390, L.A., dated the 26th June 1945, relating to the maintenance of a list of temporary executive officers, the removal of their names from the list, etc.

24. *Application of certain provisions to persons appointed temporarily.*—References in regulations 19 to 22 to members of the Service include references to persons temporarily appointed to the Service under regulation 4.

25. *Provident Fund.*—(1) A person appointed as executive officer of a panchayat who, prior to such appointment, had no lien on any appointment in the service of the Government or of any municipality or district board or panchayat shall be governed by the Local Boards Provident Fund Rules, and notwithstanding anything contained in those rules, he shall subscribe to the provident fund with effect from the 1st April or the date of his appointment, whichever is later.

(2) For the purpose of Explanation (3) (*c*) of rule 4 of the Local Boards Provident Fund Rules, the executive officer of a panchayat shall be deemed to officiate in a post which is permanently vacant and the panchayat of which he is the executive officer shall make the requisite contribution to his provident fund account.

(3) The provident fund account of a person referred to in clause (1) shall be maintained by the district board having jurisdiction over the panchayat of which he is for the time being the executive officer.

(4) A person appointed as executive officer of a panchayat who, prior to such appointment, was a subscriber to the provident fund of any municipality, district board or panchayat shall—

(*a*) if and so long as he retains a lien on any appointment in the service of such municipality, district board or panchayat, continue to be a subscriber to its provident fund, the subscriptions being recovered from his pay and credited to the said fund in accordance with the rules thereof; and

(*b*) if he ceases to retain a lien on any such appointment, be admitted as a subscriber to the provident fund of the panchayat of which he is the executive officer, the amount, if any, to his credit in the provident fund of the municipality, district board or panchayat under which he was previously employed being transferred to the provident fund of such panchayat.

(5) The provident fund account of an executive officer of a panchayat referred to in sub-clause (*a*) of clause (4) shall be maintained by the local body in the service of which he holds a lien and the subscriptions from and the contributions due to him shall be sent to that local body by the panchayat of which he is the executive officer.

26. *Leave and incidence of leave allowances.*—(1) The leave and leave allowances of a person who is appointed as executive officer of a panchayat shall be regulated—

(*a*) if and so long as he retains a lien on any appointment in the service of the Government, a municipality, a district board or a panchayat, by the rules and regulations applicable to such service; and

(*b*) if he has no lien or ceases to retain a lien on any such appointment, by the rules applicable to non-permanent Government servants—

(i) under the Fundamental Rules, if those rules were applicable to him at the time of his appointment as executive officer; and

(ii) in all other cases, under the Madras Leave Rules, 1933:

Provided that in the case of a person who previous to his appointment as an executive officer was a special officer of a panchayat under supersession, his service as such special officer shall be taken into account for purposes of leave, if his service was continuous:

Provided further that if he has served as executive officer of a panchayat for a total period of two years on duty within a continuous period of three years, he shall be governed by the rules applicable to permanent Government servants—

(*a*) under the Fundamental Rules, if those rules were applicable to him at the time of his appointment as executive officer; and

(*b*) in all other cases, under the Madras Leave Rules, 1933.

Explanation.—In the case of a person referred to in the second proviso, the continuous period of service on duty, if any, prior to his appointment as executive officer shall also be counted towards the period of two years referred to in that proviso.

(2) The Inspector shall be the authority competent to grant all kinds of leave except casual leave to executive officers of panchayats.

27. *Executive officers who were in the service of the Government.*—A person who was in the service of the Government whether as full member, a probationer or an approved probationer at the time when he was appointed as executive officer of a panchayat shall, for the purposes of pension, provident fund, if any, and leave allowances, be governed by the rules applicable to officers of the Government while on foreign service, the panchayat concerned making the necessary contributions to the Government.

NOTE.—A person appointed as executive officer of a panchayat from the service of the Government shall not be eligible for the additional pay provided by the rules applicable to officers of the Government while on foreign service.

28. *Service books.*—A service book for every executive officer of panchayat shall be maintained—

(i) by the Inspector in respect of executive officers who have no lien on any appointment in the service of Government or of any municipality or district board or panchayat and in respect of executive officers who have been made full members of the Service;

(ii) by the departmental head concerned in respect of executive officers holding lien on any appointment in the service of Government or of any municipality or district board or panchayat.

29. *Confidential reports.*—The half-yearly confidential reports of executive officers of panchayats shall be prepared by the District Panchayat Officers and sent to the Regional Inspector concerned who shall forward them with his remarks to the Inspector for custody.

ANNEXURE I.

Backward Classes.

[Referred to in clause (3) of regulation 1.]

1 Agamudiyans (including Tuluva Vellalas).
2 Agasa.
3 Ambalakaran.
4 Annadan.
5 Are Mahrati.
6 Arya (South Kanara).
7 Atagara.
8 Archukatlavandu.
9 Bedaga.
10 Balolika.
11 Bestha.
12 Bhandari
13 Billava.
14 Bissoy.
15 Bondil.
16 Boya.
17 Chaptegara.
18 Chatadi (Chattada Srivaishnava).
19 Dasari.
20 Devadiga.
21 Devalkar.
22 Devanga.
23 Dhakkada.
24 Dommara.
25 Dudekula.
26 Enadi.
27 Galada Konkani.
28 Gandla.
29 Gangavars.
30 Ganika (including Nagavamsam).
31 Gatti.
32 Gavara (including Kavarai Naidu of the Coimbatore district).
33 Godaba.
34 Gondo.
35 Gowda (including Gamalla or Kalali).
36 Gudigara.
37 Hegde.
38 Idiga (including Setti Balija).
39 Isai Vellalar or Melakarar.
40 Illuvan (Ezhuvan).
41 Irulas.
42 Jandara.
43 Jangam.
44 Jhetty.
45 Jogi.
46 Kabbora.
47 Kadaiyan.
48 Kaduppattan (Malabar).
49 Kaikolan (Sengunthar).
50 Kalavanthula.
51 Kalingi.
52 Kallan (including Esanattu Kallar).
53 Kammalans (Kamsalas, Viswa Brahmans and Viswakarma).
54 Kani or Kaniyan and Kanisu or Kaniyar Panikkar,
55 Kannadiyan.
56 Kavuthiyan.
57 Kolasi.
58 Kharvi.
59 Khatri.
60 Kohdala.
61 Kolaries or Muniyanies
62 Koppalavelamas.
63 Koracha.
64 Kotegar (Sheragara Ksnatriya of South Kanara).
65 Kulala (Kosava—Potter).
66 Kuruba.
67 Kurumba.
68 Labbai.
69 Lambadis.
70 Madivala.
71 Madugar or Medavar or Vethakkara of Salem district.
72 Mahendra (Medara).
73 Mahratta (Non-Brahman).
74 Malaiali.
75 Malayan (Malabar).
76 Male.
77 Mangala.
78 Mappilla.
79 Marati of South Kanara district (hill tribe).
80 Maravar (including Karu Maravar of the Tiruchirappalli district).
81 Maruthuvar.
82 Melakudi or Kudiyan.
83 Modi Banda.
84 Mogaveera.
85 Moili.
86 Morriagar.
87 Muduva.
88 Mukhari.
89 Mukkuvan or Mukayan alias Mogayan (including Bovis).
90 Mutracha or Muthuraja.
91 Muttiriyan or Muthiriyar.
92 Nagaram.
93 Nakkale.
94 Nalkedaya.
95 Namdev Mahratta.
96 Odden (Donga).
97 Odde (Vodde or Vadde or Voddai).
98 Odiya.
99 Ojulu.

100 Omanaito.
101 Oriya.
102 Padayachi (Villayan Kuppam).
103 Palli.
104 Pamula.
105 Pangadikara.
106 Panniyar or Pannayar.
107 Parakavakulam (Surithiman, Malayaman, Nathaman, Moopanar and Nainar).
108 Patnulkaran.
109 Pattanavan.
110 Pentias.
111 Perike.
112 Peruvannan.
113 Picchigunta.
114 Poraya.
115 Pulluvan.
116 Pusala (Pusalavadu).
117 Rajapur (South Kanara.)
118 Reddi (Ganjam).
119 Ronas.
120 Sadhu Chetty (including Telugu Chetty or 24 Manai Telagu Chetty).
121 Saliyan.
122 Sedan.
123 Paravatharajakulam.
124 Senaithalaivar (Senaiudayan.)
125 Siviar.
126 Sourashtra.
127 Srisayana.
128 Sugalis.
129 Tatapu.
130 Telikula.
131 Thegata Veerakshatriya.
132 Theluva Naickar and Vettalakara Naicker.
133 Theriyan.
134 Thurpu Kapus.
135 Tigala (Tigla).
136 Tondaman.
137 Rajaka.
138 Uppara.
139 Ural Goundan.
140 Vaduvan (Vadugan).
141 Vakkliga.
142 Valaiyan.
143 Vaniar (Oil-monger caste all over the State).
144 Vannan.
145 Vanniyakula Kshatriya.
146 Velakatalavan.
147 Veluthadan.
148 Virakodi Vellalars.
149 Vathis.
150 Yadava.
151 Yerukula.
152 Converts to Christianity from the Scheduled Castes (only persons who are themselves converts).

ANNEXURE II.

Part A—Scheduled Castes.

[Referred to in clause (11) of regulation 1.]

1 Adi-Andhra.
2 Adi-Dravida.
3 Adi-Karnataka.
4 Ajila.
5 Arunthathiyar.
6 Baira.
7 Bakuda
8 Bandi.
9 Bariki.
10 Bavuri.
11 Bellara.
12 Byagari.
13 Chachati.
14 Chakkiliyan.
15 Chalavadi.
16 Chamar.
17 Chandala.
18 Cheruman.
19 Dandasi.
20 Devendrakulathan.
21 Dom or Dombara, Paidi Pano.
22 Ghasi or Haddi, Relli Sachandi.
23 Godagali.
24 Godari.
25 Godda.
26 Gosangi.
27 Hasla.
28 Holeya.
29 Jaggali-
30 Jambuvulu.
31 Kadan.
32 Kalladi.
33 Kanakkan.
34 Karimpalan.
35 Kodalo.
36 Koosa.
37 Koraga.
38 Kudubi.
39 Kudumban.
40 Kuravan.
41 Kurichchan
42 Madari.
43 Madiga.
44 Maila.
45 Mala (including Agency Malas).
46 Mala Dasu.
47 Malasar.
48 Matangi.
49 Mavilan.
50 Moger.
51 Muchi.
52 Mundala.
53 Nalakeyava.
54 Nayadi.
55 Pagadai.
56 Painda.
57 Pagy.
58 Pallan.
59 Pambada.
60 Pamidi.
61 Panan.
62 Panchama.
63 Panniandi.
64 Paraiyan.
65 Paravan.
66 Pulayan.
67 Puthirai Vannan.
68 Raneyar.
69 Samagara.
70 Samban.
71 Sapari.
72 Semman.
73 Thoti.
74 Tiruvalluvar.
75 Valluvan.
76 Valmiki.
77 Vettuvan.

Part B—Scheduled Tribes.

[Referred to in clause (12) of regulation 1.]

1 Aranadan.
2 Bagata.
3 Bhottadas–Bodo Bhottada, Muria Bhottada and Sano Bhottada.
4 Bhumias—Bhuri Bhumia and Boda Bhumia.
5 Chenchu.
6 Gadabas—Boda Gadaba, Cerllam Gadaba, Franji Gadaba, Jodia Gadaba, Olaro Gadaba, Pangi Gadaba and Pranga Gadaba.
7 Gondi—Modya Gond and Rajo Gond.
8 Goudus—Bato, Bhirithya Dudhokouria, Hato, Jatako and Joria.
9 Kosalya Goudus–Bosothoriya Goudus, Chitti Goudus, Dangayath Goudus, Doddu Kamariya, Dudu Kamaro, Ladiya Goudus and Pullosoriya Goudus.
10 Magatha Goudus—Bernia Goudu, Boodo Magatha, Dongayath Goudu, Ladya Goudu, Ponna Magatha and Sana Magatha.
11 Holva.
12 Jadapus.
13 Jatapus.
14 Kammara.
15 Kattunayagan.
16 Khattis—Khatti, Kommarao and Lohara.
17 Kodu.
18 Kommar.
19 Konda Dhoras.
20 Konda Kapus.
21 Kondareddis.
22 Kondhs — Desaya Kondhs, Dongria Kondhs, Kuttiya Kondhs, Tikiria Kondhs and Yenity Kondhs.

23 Kota.
24 Kotia–Bartika, Bentho Oriya, Dhulia or Dulia, Holva Paiko, Putiya, Sanrona and Sidho Paiko.
25 Koya or Goud, with its sub sects—Raja or Rasha Koyas, Lingadhari Koyas (ordinary) and Kottu Koyas.
26 Kudiya.
27 Kurumans.
28 Manna Dhora.
29 Maune.
30 Mukha Dhora—Nooka Dhora.
31 Muria.
32 Paigarapu.
33 Palasi.
34 Paniyan.
35 Porjas—Bodo Bonda, Daruva, Didua, Jodia Mundili, Pengu, Pydi and Saliya.
36 Reddi Dhoras.
37 Savaras—Kapu Savaras, Khutto Savaras and Maliya Savaras.
38 Sholaga.
39 Toda.
40 Inhabitants of the Laccadive, Minicoy and Amindivi Islands who, and both of whose parents were born in these islands.

Annexure III.

[Referred to in clause (*a*) of regulation 6.]

1. A pass in the S.S.L.C. Public Examination of the Government of Madras and declared eligible for college courses of study or the minimum general educational qualification prescribed for selection for Ministerial Service under the State Government.

2. Indian Army Special Certificate of Education.

3. A pass in the Higher Education Test of the Indian Navy.

4. A pass in the Anglo-Vernacular School-Leaving Certificate (Burma) Examination (with eligibility for University Course).

5. A pass in the Burma High School Final Examination (with eligibility for University Course).

6. A pass in the entrance examination of the Shrimati Nathibai Damodhar Thackersey Indian Women's University, Bombay.

7. A pass in the Matriculation Examination of the Rangoon University.

8. A pass in the English School-Leaving Certificate Examination of the Travancore area under the revised syllabus introduced from 1949.

9. A pass in the Secondary School Certificate Examination conducted by the Government of Bombay (under the Revised Scheme, 1951) provided that the percentage of marks obtained at the Examination in each subject is the same or higher than the percentage of marks prescribed in the Schedule for the corresponding subject in the Madras S.S.L.C. Examination.

10. A completed European School-Leaving Certificate or a completed Anglo-Indian School-Leaving Certificate issued under the authority of the Government of Madras.

11. A pass in the Matriculation Examination of a University of the State.

(G.O. No. 1274, L.A., dated 20th September 1955.)

34. CONTRIBUTIONS PAYABLE BY PANCHAYATS IN RESPECT OF EXECUTIVE OFFICERS WHO ARE NOT GOVERNMENT SERVANTS.

The panchayat in which a person is appointed as Executive Officer shall, if and so long as he retains a lien on any appointment in the service of any municipality or district board or panchayat, pay the following contributions :—

(*a*) Twelve and a half per cent of the pay drawn by him, from time to time, towards his leave allowances, provided that only 11 per cent of the pay drawn shall be payable in respect of persons governed by the Madras Leave Rules, 1933;

(*b*) an amount equal to the contribution payable under the provident fund rules of the municipality or district board or panchayat concerned in respect of the subscriptions realized from him or if a pensionary contribution is paid to the Government under

the provisions of Article 802 of the Civil Services Regulations in respect of the appointment on which he retains a lien, an amount equal to such contribution; and

(*c*) an amount calculated at 8-1/3 per cent of the contribution towards his leave salary in order to provide for the payment of contribution to his provident fund during leave.

2. The local body in which the executive officer retains a lien shall receive the contributions specified in rule 1 and the panchayat of which he is the Executive Officer shall pay the contributions to the local body concerned.

3. There shall be a central fund to provide for the payment of leave salary and contribution to the provident fund during leave, of all executive officers who are not Government servants and who have no lien on any appointment in the service of any municipality or district board or panchayat or who have ceased to hold a lien on any such appointment. The service books and leave accounts of such executive officers shall be maintained by the Inspector. The panchayat in which such a person is appointed as executive officer shall pay to the central fund every month contributions towards his leave salary and contributions to provident fund during leave at the rate specified in clauses (*a*) and (*c*) respectively of rule 1.

4. The central fund shall be administered by the Inspector. All arrears of contributions due under rule 3 shall be determined by the Inspector and credited to the central fund by the panchayats concerned.

5. The leave salary for the leave earned in respect of service rendered by an officer as executive officer and in respect of which contribution for leave salary has been recovered under rule 3 shall be debitable to the central fund, the leave salary for the leave earned by him prior to his appointment as executive officer being borne by the local body in whose service the leave was earned, provided that the leave salary in respect of any leave taken after the constitution of the central fund shall be charged to the central fund until the entire leave in respect of which the fund is liable to bear the leave salary has been exhausted. If in the case of an officer who has served under two or more local bodies prior to his appointment as executive officer, the entire leave in respect of which the central fund is liable to bear the salary has been exhausted, the leave salary shall be debited to the local bodies in the inverse of the order of employment by which the leave was earned.

6. If the executive officer is governed by the Madras Leave Rules, 1933, the procedure of debit shall be as follows:—

(*a*) The amount of earned leave at credit at the time of his admission to the central fund shall first be exhausted before the central fund can begin to bear debit to leave earned under it. For this purpose, the leave salary due to the executive officer in respect of earned leave at his credit at the time of his admission

to the central fund shall be debited to the local bodies under which such leave was earned in the order of his employment under them; and

(*b*) the leave salary in respect of any other kind of leave which may be taken by the executive officer after his admission to the central fund shall be borne by the fund.

7. No claim for refund of the contributions specified in rule 1 shall lie against the panchayat, district board, municipality or the central fund to which they are paid.

(G.O. No. 1116, L.A., dated 4th June 1951.)
(G.O. No. 2476, L.A., dated 27th December 1951.)

35. DELEGATION OF FUNCTIONS OF EXECUTIVE OFFICERS.

1. Subject to any directions given or restrictions imposed by the Government, or the Inspector or the panchayat, the executive officer may by an order in writing, delegate his functions when ever he is on casual leave or leave his station or is otherwise unable to attend to his duties.

2. The delegation may, if necessary, be supplemented by any instructions required for the disposal of routine work.

3. Every order of delegation made under these rules together with the supplementary instructions, if any, shall be intimated forthwith to the president, the panchayat and the District Panchayat Officer concerned.

(G.O. No. 520, L.A., dated 24th March 1951.)

CHAPTER II—BUDGET, ADMINISTRATION REPORT AND AUDIT.

36. BUDGET AND ALLOTMENT AND TRANSFERS OF FUNDS IN RESPECT OF PANCHAYATS.

Preparation of the Budget.

1. The executive authority of every panchayat shall in each year frame a budget showing the probable receipts and expenditure of the panchayat during the following year.

2. The working balance to be provided for in the budget shall not be less than 5 per cent of the estimated receipts during the year excluding those from endowments, State grants and debt heads.

3. The budget of every panchayat and an abstract thereof shall be prepared in such form as may be laid down by the Government from time to time.

4. (1) Copies of the budget in the language of the village shall be circulated to the members of the panchayat sufficiently in advance of the date fixed for the consideration of the budget by the panchayat, so that the members may have a reasonable opportunity of examining the same before the said date.

(2) The budget shall, after it has been circulated as provided in sub-rule (1) and after detailed scrutiny by the budget committee, if any, of the panchayat, be placed before the panchayat by its president.

Sanctioning of the Budget.

5. The panchayat shall sanction the budget with such modifications as it may deem necessary after satisfying itself of the following points, namely :—

(i) that the estimate of receipts is exhaustive and cautious;

(ii) that due provision has been made for all obligatory charges;

(iii) that provision has been made for the due discharge of all liabilities in respect of loans contracted by the panchayat and for all other commitments;

(iv) that all variations between the figures of the budget year and those of the previous year have been adequately explained; and

(v) that the working balance is not less than the minimum prescribed in rule 2.

6. Three copies of the sanctioned budget shall be submitted by the executive authority of a Class I / Class II panchayat to the Regional Inspector / District Panchayat Officer through the District Panchayat Officer / Deputy Panchayat Officer concerned on or before the 30th November preceding the budget year and one copy shall at the same time be furnished to the auditor. The District Panchayat Officer / Deputy Panchayat Officer shall retain one copy with him and forward the remaining two copies with his remarks to the Regional Inspector / District Panchayat Officer. The Regional Inspector / District Panchayat Officer shall pass orders either approving the budget as sanctioned by the

panchayat or modifying the same in exercise of the powers conferred by sub-section (2) of section 73 and communicate a copy of the orders to the executive authority, the District Panchayat Officer / Deputy Panchayat Officer and the auditor. The executive authority shall place before the panchayat the orders passed by the Regional Inspector / District Panchayat Officer for its information.

7. No panchayat shall authorize any item of expenditure not included in the budget or which is in excess of the budget allotment without indicating the source from which the money required for the proposed expenditure is to be found.

8. The sanctioning of the budget shall not by itself be deemed to authorize the panchayat to incur all the expenditure provided for therein; and where the sanction of the Government or of any other authority is required for incurring any expenditure, provision for which has been included in the budget, and such sanction has not been specifically accorded, it shall be the duty of the panchayat to obtain such sanction before the expenditure is incurred.

9. The executive authority shall pay prompt attention to the remarks, if any, made by the auditor in regard to expenditure as compared with the budget allotment.

Allotments and Transfers.

10. All allotments made in the budget shall lapse at the end of the year. Parts of allotments remaining unexpended at the end of the year shall not be reserved for disbursement after the end of the year, nor shall they be appropriated by transfer to deposits or any other head or drawn in advance, in order to avoid lapse.

11. All expenditure during the course of the year shall be regulated in accordance with the allotments made in the budget for the year, as modified by the Regional Inspector in the case of Class I panchayats or the District Panchayat Officer in the case of Class II panchayats.

12. (1) Where an allotment or additional allotment under any head of account is subsequently found necessary, such allotment or additional allotment shall, with the sanction of the Regional Inspector or the District Panchayat Officer, as the case may be, be made by reappropriation from other heads, subject to the condition that all applications for reappropriation shall be made in Form A appended to these rules and shall be submitted by the executive authority after obtaining the sanction of the panchayat in time to admit the passing of orders on the applications before the end of the year :

Provided that the sanction of the panchayat shall be sufficient for the transfer of allotments not exceeding one hundred rupees from one head to another :

Provided further that, in special circumstances and on satisfactory explanation being furnished by the executive authority, the Regional Inspector or the District Panchayat Officer, as the case

may be, shall have power to sanction the transfer of allotments from one head to another, after the close of the year to which the transaction relates.

(2) The executive authority shall forward to the auditor a copy of the order of the Regional Inspector or the District Panchayat Officer, as the case may be, sanctioning such application, within a week from the date of receipt of such order.

13. Where it is found necessary to find allotments or additional allotments from balances of any kind or from other sources, such allotments or additional allotments shall be made with the sanction of the Regional Inspector or the District Panchayat Officer as the case may be, subject to the following conditions and limitations :—

(i) The working balance shall not be reduced below the minimum specified in rule 2;

(ii) the applications for allotments or additional allotments shall be made in Form B appended to these rules and shall be submitted by the executive authority after obtaining the sanction of the panchayat in time to admit the passing of orders on the application before the end of the year; and

(iii) the executive authority shall forward to the auditor a copy of the order sanctioning such application within a week from the date of receipt of such orders.

APPENDIX.

FORM A.

(*See* Rule 12.)

APPLICATION FOR ALLOTMENT OR ADDITIONAL ALLOTMENT OF FUNDS BY PANCHAYAT.

REAPPROPRIATION REQUIRED BY THE

Particular work or purpose. (1)	Head of account in which or name of work for which additional allotment is required. (2)	Amount provided for the work or purpose in the budget. (3)	Amount subsequently allotted or transferred. (4)	Amounts spent up-to-date. (5)	Amount required to meet probable expenditure up to the end of the year. (6)	Total of colums (5) and (6). (7)	Amount now required to be transferred, i.e., Column (7) minus/Columns (3) plus (4)/ (8)	Reasons for exceeding the original allotment. (9)	Head of account or source from which transfer is applied for. (10)	Anticipated savings from which funds may be allotted. (11)	Remarks. (12)

Executive Authority of panchayat sanctioned in subject to the modification.

Regional Inspector.
District Panchayat Officer.

FORM B.

(*See* Rule 13.)

APPLICATION FOR ALLOTMENT OR ADDITIONAL ALLOTMENT OF FUNDS FROM THE BALANCE REQUIRED BY THE PANCHAYAT.

Particular work or purpose.	Head of account in which or name of work, etc., for which additional allotment is required.	Amount provided for the work or purpose in the budget.	Amount subsequently allotted or transferred.	Amount spent up-to-date.	Amount required to meet probable expenditure up to the end of the year.	Amount now required by transfer from the balance.	Reasons for exceeding the original allotment.	Reference to previous correspondence and the number and date of the Regional Inspector's/District Panchayat Officer's sanction.	Amount of closing balance provided in the budget as revised with reference to the actual opening balance of the year.	Total of all allotments made from such balance including those now applied for.	Net balance available.	Five per cent of estimated receipts.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

Executive Authority of panchayat sanctioned in subject to the modifications.

Regional Inspector.
District Panchayat Officer.

NOTE.—It should be explained in the remarks column how the defference between columns (6) and (7) is proposed to be met.

(G.O. No. 1547, L.A., dated 6th August 1951.)

(45) The panchayat should prepare the budget and the abstract thereof in the form given in Appendix I.

(G.O. No. 1115, L.A., dated 20th May 1953.)

(46) The District Panchayat Officer should submit a consolidated budget of all the Class II panchayats in his jurisdiction to the Regional Inspector. The Regional Inspector should in his turn compile a consolidated budget of all the panchayats (Class I and Class II) in each of the districts within his range and submit it to the Inspector.

The consolidated budget prepared by the District Panchayat Officer for submission to the Regional Inspector should consist of an abstract (in duplicate) of the budget of each of the Class II panchayats in the district with the modifications, if any, ordered by the District Panchayat Officer. The consolidated budget prepared by the Regional Inspectors for submission to the Inspector should consist of an abstract of the budget of each of the Class II panchayats as furnished by the District Panchayat Officers and an abstract of the budget of the Class I panchayats in the district with the modifications, if any, ordered by the Regional Inspector. For this purpose, three copies of the budget abstract prepared with reference to rule 3 of the rules relating to budgets of panchayats should be furnished by the executive authority of the panchayat along with the copies of the sanctioned budget to the appropriate officers specified in rule 6 of the said rules.

(G.O. No. 1692, L.A., dated 27th August 1951.)

37. ADMINISTRATION REPORT.

PREPARATION AND SUBMISSION OF ADMINISTRATION REPORTS.

1. The executive authority of every panchayat shall, after the close of each year, prepare the administration report of the panchayat in two parts, namely :

(i) the report proper embodying the particulars referred to in the questionnaire appended to these rules; and

(ii) the annual account in such form as may be laid down by the Government from time to time.

2. The panchayat shall submit two copies of the administration report to the Inspector through the Regional Inspector and the District Panchayat Officer not later than the 1st May of the year following that to which the report relates.

The District Panchayat Officer shall consolidate the figures and send a consolidated report for his area together with a copy of the administration report not later than the 15th May of the said year to the Regional Inspector.

The Regional Inspector shall consolidate the figures furnished by the District Panchayat Officers and send a consolidated report for his range to the Inspector not later than the 15th July of the said year.

The Inspector shall submit a general report for all the panchayats in the State to Government as soon as may be after the receipt of the consolidated reports from the Regional Inspectors.

APPENDIX.

ADMINISTRATION REPORT OF PANCHAYAT

TALUK, DISTRICT, FOR 195 –5 .

I. Constitution and management.

(1) (*a*) What is the number and date of order constituting the panchayat?

(*b*) Was there any change in jurisdiction during the year? Quote the number and the date of order.

(*c*) Is the panchayat a Class I or Class II panchayat? What is its population according to the latest census figures available?

(2) (*a*) What is the total sanctioned strength of the panchayat?

(*b*) Was there any change in strength during the year?

(*c*) Was any revision of wards ordered during the year?

(*d*) The number of seats, if any reserved for Scheduled Castes. Was this number changed during the year?

(*e*) Was any election of members, ordinary or casual, held during the year and was there any election dispute?

(*f*) Whether there was any delay in filling up the casual or ordinary vacancies, if any, and if so, the reasons therefor?

(3) *President, Vice-President and members.*—(*a*) Was there any election of President or Vice-President during the year and was there any election dispute?

(*b*) Was the President or Vice-President removed from office during the year?

(*c*) Was the Vice-President in charge of the office of President or whether any temporary president appointed and if so, for what period?

(*d*) Was any member removed from office during the year?

(4) *Meetings.*—(*a*) How many meetings were held during the year under rules 3 (1), 3 (2) and 4 (1) of the rules relating to the proceedings of panchayats and how many such meetings were ordinary, urgent and special?

(*b*) How many were adjourned for want of a quorum?

(5) Was any Committee formed during the year and if so, for what purpose?

(6) *Management.*—(*a*) Where is the panchayat office located? Is the building owned or rented? If rented, what is the amount paid? Is it accessible to all communities?

(*b*) Are the prescribed registers and forms maintained?

(*c*) Has the panchayat been notified for appointment of a whole-time executive officer? What is the number and date of the order in which the notification was issued? Was there an executive officer for the panchayat throughout the year? If not, state the period or periods during which the panchayat was actually in charge of executive officer.

(*d*) *Establishment.*—(i) What is the number of clerks employed and on what scale of pay?

(ii) Are the number of clerks and scales of pay in accordance with the orders of the Inspector or his delegatee?

(iii) Has the panchayat, along with any other panchayat, employed any common engineering or other staff? If so, furnish details of such staff with information regarding the proportion of cost thereof met by the panchayat.

II. Communications.

(1) (*a*) Were any roads newly formed or bridges and culverts constructed during the year and at what cost?

(*b*) What is the total length of roads and streets maintained by the panchayat?

(*c*) Number of encroachments pending at the beginning of the year.

(*d*) Number of encroachments detected during the year.

(*e*) Number of encroachments disposed of during the year.

(*f*) Number of encroachments pending at the close of the year.

(*g*) What is the general condition of roads?

(*h*) Was any public road, sewer, drain, drainage work, tunnel, or culvert excluded from the operation of the Act?

(2) Are there any canals and ferries in the village and is their management entrusted to the panchayats ? What is the income derived from this source?

(3) Is the right to collect the usufruct of avenue trees leased out? What is the income and expenditure?

III. Lighting.

(1) Is electricity introduced in the village?

(2) State the number of electric lights, kerosene lights, petromax or gas lights maintained by the panchayat. What is the total expenditure?

(3) Is any tax levied on agricultural land for the specific purpose of meeting lighting expenditure under section 63 (3) (b) of the Madras Village Panchayats Act, 1950, and if so, what is the income derived from it.(?)

IV. Education.

(1) What is the number of schools in village? By whom are they maintained? Is it adequate? What is the total number of boys and girls attending the schools?

(2) (*a*) Is the panchayat running a school of its own? What is the total strength of the school and the number of teachers employed? Has it a building of its own? Has it been provided with necessary equipment?

(*b*) How many children of the Scheduled Castes are reading in the panchayat school?

(*c*) Is the panchayat along with any other panchayat, maintaining a common elementary school?

(3) Is compulsory education in force in the village?

(4) Is the panchayat maintaining a library? What is the total number and value of books collected?

(5) Is there any reading room in the village? Give details of journals supplied.

(6) Is there any adult school or night school in the village? If so, how many and by whom they are conducted? What was the strength of these schools during the year? Were any illiterate adults turned literate in the panchayat during the year and if so, how many? Did the panchayat spend any amount on adult education and if so, how much?

V. Public Health.

(1) *Streets.*—Are streets swept regularly? What is the number of sweepers employed and at what cost?

(2) *Latrines.*—Are there any public latrines? If so, how many?

(3) *Water-supply.*—(*a*) What are the drinking water sources and are they adequate?

(*b*) Have measures been taken to prevent them from pollution?

(*c*) Were any prosecutions launched and if so, the number?

(4) *Drainage.*—Are there any drains in the panchayat and are they cleaned regularly and maintained properly? If there are no drains, what arrangements are made for the disposal of sullage?

(5) Is the Towns Nuisances Act, 1889, in force in the village? If so, what is the number of prosecution and what is the amount of fines levied?

(6) Is the Madras Registration of Births and Deaths Act, 1899, in force in the village?

(7) *Fairs and festivals.*—(*a*) What are the principal fairs and festivals?

(*b*) Were sanitary arrangements made during such fairs and festivals? If so, by whom and at what cost?

(8) *Epidemics.*—Were there any epidemics during the year and what preventive measures were taken by the panchayat?

(9) *Dangerous and offensive trades.*—(*a*) Has the panchayat notified any industrial area?

(*b*) What are the trades controlled by the panchayat?

(*c*) How many licences were issued during the year and what is the income derived from them?

(*d*) Has the panchayat framed any by-laws?

(10) *Medical relief.*—(*a*) Is there any hospital or dispensary in the village?

(*b*) Is the panchayat maintaining any dispensary? If so, what is the staff employed?

(*c*) Is the panchayat maintaining any common hospital. dispensary or sanatoria, along with any other panchayat?

(11) Whether the panchayat is maintaining private scavenging service and if so, whether it is self-supporting?

(12) Is the Places of Public Resort Act, 1888, or the Madras Prevention of Adulteration Act, 1918, or any of the provisions of the Madras District Municipalities Act, 1920, or the Madras Town-Planning Act, 1920, extended to the area?

VI. Remunerative enterprises.

(1) Did the panchayat open any new markets, cart-stands, or slaughter-houses during the year?

(2) *Markets.*—(*a*) How many public markets are there in the village? Is the panchayat maintaining any and has it constructed any stalls? What is the income therefrom?

(*b*) Is the panchayat receiving contribution from the district board on account of markets classified as district board markets?

(*c*) Are there any private markets? If so, what is their number? What is the income derived by way of licence fees levied on them?

Were any private markets closed during the year and if so, were public markets opened in their place?

(3) *Cart-stands.*—Is the panchayat maintaining any cart-stand? What is the method of collecting fees? What is the income therefrom and the cost of establishment?

(4) *Slaughter-houses.*—State the number of slaughter-houses maintained by the panchayat and the net revenue therefrom.

(5) *Chatrams and choultries.*—Are there any under the control of the panchayat? If so, what is the income realized and expenditure incurred thereon?

(6) *Cottage industries.*—Describe the steps taken, if any, by the panchayat to improve them.

(7) Is any rent paid for the unreserved forest under the control of the panchayat and if so, state the amount and the income realized and other expenditure incurred.

(8) Is compost manufactured? If so, state the income derived therefrom.

(9) How many trees were planted during the year?

(10) (i) Number of public parks and gardens maintained and name, if any.

(ii) Expenditure incurred on their maintenance—cost of staff and other items separately.

(iii) Income, if any, derived from them and the source from which the net expenditure is met.

(iv) Proposal, if any, to open new parks or gardens.

VII. General revenues.

(1) *Taxes.*—(*a*) Give particulars of rates at which house tax, profession tax and vehicle tax are levied, and the amount collected during the year under each head.

(*b*) State the number of coercive processes issued for the recovery of tax.

(*c*) Is collection of any tax or fees entrusted to village headman?

(2) *Miscellaneous income.*—(*a*) Panchayat's share of the land-cess levied in the village due to the panchayat under section 92 of the Madras District Boards Act, 1920.

(*b*) Land-cess levied under section 63 (3) (*a*) of the Madras Village Panchayats Act, 1950, if any.

(*c*) Tax on agricultural lands levied under section 63 (3) (*b*), if any.

(*d*) Fees on commercial crop levied under section 63 (3) (*c*) of the Madras Village Panchayats Act, 1950, if any.

(*e*) Income from duty on transfers of property.

(*f*) Income from fisheries.

(*g*) Income from communal porambokes.

(*h*) Income from endowments and trusts.

(*i*) Government grants under section 71 of the Madras Village Panchayats Act, 1950.

(*j*) Any *ex gratia* grants paid by Government.

(*k*) Any other income.

(3) (*a*) The amount of contribution, if any, paid by district board and on what account.

(*b*) The amount of contribution, if any, paid by private individuals and for what purpose.

(4) Payment, if any, made by a market committee under section 11 (3) of the Madras Commercial Crops Markets Act, 1933.

VIII. Financial position.

(1) (*a*) Is the panchayat fund lodged in savings bank, or in other approved manner?

(*b*) Give details of investment, if any of panchayat-fund, quoting the authority in support of such investment?

(2) When were the accounts of the panchayat last audited and what is the result of the audit?

(3) Give a brief abstract of receipts and charges during the year together with opening and closing cash balance. (The heads and the amounts furnished in the audit report for the year under report to be entered here, if audit has been completed already).

IX. Miscellaneous.

(1) *Civil and criminal jurisdiction.*—(*a*) What is the number of civil cases disposed of during the year?

(*b*) Is the panchayat vested with criminal jurisdiction? If so, state the number of criminal cases tried during the year.

(*c*) Was any civil or criminal jurisdiction not provided for in the Madras Village Courts Act, 1888, conferred on the panchayat court during the year?

(2) *Registration work in the case of panchayats having executive officers*).—(*a*) Is the executive officer a person duly authorized to undertake registration work?

(*b*) State the number of documents exempt from stamp duty and registration fees which were registered during the year.

(*c*) State the number of documents of an ephermeral nature registered during the year. What is the amount of registration fees realized during the year and credited to Government?

(3) Was any unreserved forest withdrawn from the control of the panchayat during the year?

(4) Are there any institutions or works transferred to the management of the panchayat?

(5) Are there any charitable endowments or inams under the management and superintendence of the panchayat?

(6) Was any donation accepted during the year? If so, state details.

(7) Are there any trusts under the management of the panchayat?

(8) Is protection and maintenance of any village irrigation work, management of turns of irrigation, or regulation of distribution of irrigation water transferred to the panchayat?

(9) Was any poramboke, grazing ground, threshing floor, burning and burial-ground, cattle-stand, cart-stand and tope excluded by the Collector from the operation of the Act during the year?

X. General Administration.

(1) Was the panchayat superseded or dissolved during the year? If so, state the period.

(2) Was there any occasion for the executive authority or the Collector or the Inspector to exercise emergency powers under section 31 or section 44 of the Madras Village Panchayats Act, 1950, respectively?

(3) Was any resolution, licence or permission cancelled during the year?

(4) Was there any occasion for the Inspector or other competent authority to direct the performance of any duty in default of the panchayat, president or executive authority performing the same?

(5) Was any kudimaramat executed?

(6) Are weights and measures tested?

(7) Were any by-laws framed? If so, state their nature?

(8) General remarks, if any.

(G.O. No. 677, L.A., dated 2nd April 1952.)

(G.O. No. 2493, L.A., dated 16th December 1952.)

(47) The Government have laid down that the Annual Account should be in the form given in Appendix 1.

(G.O. No. 1115, L.A., dated 20th May 1953.)

(48) The figures entered in the Annual Account should be rounded off to the nearest rupee.

(G.O. No. 1428, L.A., dated 18th August 1922.)

(49) The District Panchayat Officer or the Additional District Panchayat Officer should submit consolidated figures and reports to the Regional Inspector in two parts, one in respect of Class I and the other in respect of Class II panchayats. The Regional Inspector should review the administration reports of panchayats in each district before the 30th June every year and communicate the copies of his review to the District Panchayat Officer or the Additional District Panchayat Officers concerned, as well as to the Inspector of Municipal Councils and Local Boards. The review should be in two parts, one for Class I panchayats and the other for Class II panchayats. The Inspector should submit the general report to Government in two parts, one for Class I panchayats and the other for Class II panchayats, not later than the 1st September of the year following that to which the report relates. He should also compile an annual statement of receipts and charges of Class I and Class II panchayats separately and submit two copies to Government along with his general report.

(G.O. No. 310, L.A., dated 16th February 1953.)

(Memorandum No. 42570-AR/53-2, L.A., dated 21st October 1953.)

AUDIT.

38. INSPECTION OF BOOKS AND ACCOUNTS BY RATEPAYERS.

1. The executive authority of a panchayat shall prepare and keep the assessment books in such form as may be laid down by the Government from time to time showing the persons and properties liable to taxation under the Act.

2. The assessment books and where detailed particulars relating to any assessment are kept in separate records, the portion thereof containing such particulars, shall be open to inspection during office hours on working days and without payment of fees by any person who pays any tax to the panchayat or his authorized agent. Such persons or their authorized agents shall be entitled to take extracts, free of charges, from the said books and records.

3. The account books of the panchayat shall be open to inspection without payment of any fee by any person who pays any tax to the panchayat or his authorized agent on such day or days in each month as may be fixed by the panchayat.

(G.O. No. 1116, L.A., dated 4th June 1951.)

Appointment of Auditors.

'50) Under section 74 (1) of the Madras Village Panchayats Act, 1950, the Government have appointed the Examiner of Local Fund Accounts and his assistants as auditors of the accounts of receipts and expenditure of Class I panchayats and the Regional Inspectors, District Panchayat Officers and Deputy Panchayat Officers as auditors of the accounts of receipts and expenditure of Class II panchayats.

(G.O. Ms. No. 1155, L.A., dated 11th June 1952.)

(G.O. Ms. No. 2344, L.A., dated 27th November 1952.)

AUDIT REPORTS.

39. ISSUE AND DISPOSAL OF AUDIT REPORTS.

1. The report on the audit of the accounts of a panchayat for each financial year shall be sent by the auditor appointed by the Government under section 74 (1) of the Act to the executive authority of the panchayat after the audit is completed. A copy of such report shall be sent by the auditor to the Regional Inspector and in the case of Class II panchayats, also to the District Panchayat Officer concerned :

Provided that in case where the audit of the accounts of any Class II panchayat has been done by the District Panchayat Officer, the copy of the audit report shall be sent to the Regional Inspector only.

2. The executive authority of the panchayat shall place the audit report, with his replies thereto, before the panchayat and submit it to the District Panchayat Officer concerned, together with two copies of his replies and the resolution of the panchayat approving them within two months from the date of receipt of the audit report :

Provided that in the case of any Class II panchayat the audit of the accounts of which is done by the District Panchayat Officer, the executive authority of such panchayat shall submit the audit report with his replies thereto to the Regional Inspector.

3. In the case of Class I panchayats, the District Panchayat Officer shall submit the replies to the Regional Inspector with his remarks, if any. The audit report of these panchayats shall be reviewed by the Regional Inspector and a copy of the review shall be sent to the auditor, with a copy of the replies of the executive authority and the resolution of the panchayat. In the case of Class II panchayats (the audit of the accounts of which is done ordinarily by Deputy Panchayat Officers), the District Panchayat Officer concerned shall review the audit report and a copy of the review shall be sent to the auditor. Where the audit of any Class II panchayat is done by the District Panchayat Officer himself, the audit report of such panchayat shall be reviewed by the Regional Inspector and a copy of the review shall be sent to the District Panchayat Officer.

(G.O. No. 1116, L.A., dated 4th June 1951.)
(G.O. No. 1292, L.A., dated 15th June 1953.)

(51) The Regional Inspector should maintain a register to watch the receipt and review of audit reports.

SURCHARGE.

40. SURCHARGE AND DISALLOWANCE OF ITEMS—POWERS OF AUDITORS TO HOLD INQUIRIES.

I. The executive authority of a panchayat shall submit all accounts to auditors appointed under section 74 of the Act, as required by the auditors.

II. The auditors may—

(*a*) by summons in writing, require the production of any book, deed, contract, account, voucher, receipt or other document the perusal or examination of which they consider necessary;

(*b*) by summons in writing require any person having the custody or control of any such document or accountable for it to appear in person before them;

(*c*) require any person so appearing to make and sign a declaration with respect to such document or to answer any question or to prepare and furnish any statement relating thereto. Whoever fails to comply with any requisition lawfully made upon him under this rule shall be punishable with fine which may extend to fifty rupees.

III. The auditors shall—

(*a*) report to the panchayat any material impropriety or irregularity which they may observe in the expenditure or in the recovery of moneys due to the panchayat or in the accounts of the panchayat; and

(*b*) report to the panchayat any loss, waste or misapplication of money or other property owned by or vested in the panchayat, if such loss, waste or misapplication is a direct consequence of his neglect or misconduct, with the names of persons directly or indirectly responsible for such loss, waste or misapplication.

IV. The executive authority shall forthwith remedy any defects or irregularities that may be pointed out by the auditors and report the same to the panchayat.

V. (1) Any auditor empowered by the Government may disallow every item contrary to law and surcharge the same on the person making or authorizing the making of the illegal payments and may charge against any person responsible therefor, the amount of any deficiency, loss or unprofitable outlay incurred by the negligence or msconduct of that person or of any sum, which ought to have been, but is not brought to account by that person and shall, in every such case, certify the amount due from such person.

Explanation.—It shall not be open to any person whose negligence or misconduct has caused or contributed to any such deficiency or loss, to contend that notwithstanding his negligence or misconduct the deficiency or loss would not have occurred but for the negligence or misconduct of some other person.

(2) The auditor shall state in writing the reasons for his decision in respect of every disallowance, surcharge or charge, and furnish by registered post a copy thereof to the person against whom it is made.

(3) If the person to whom a copy of the auditor's decision is so furnished refuses to receive it, he shall nevertheless be deemed to have been duly furnished with a copy of such decision within the meaning of sub-rule (2). The period of fourteen days fixed in rules VI and VII shall be calculated from the date of such refusal.

VI. (1) Any person aggrieved by disallowance, surcharge or charge made may, within fourteen days after he has received or been served with the decision of the auditor, either

(*a*) apply to the Principal Civil Court of Original Jurisdiction to set aside such disallowance, surcharge or charge and the court, after taking such evidence as is necessary, may confirm, modify or remit such disallowance, surcharge or charge with such orders as to costs as it may think proper in the circumstances; or

(*b*) in lieu of such application, appeal to the Government in the case of Class I panchayats or to the Inspector in the case of Class II panchayats. Any order passed on such appeal by the Government or the Inspector, as the case may be, shall be final.

(2) From any decision of the court under clause (*a*) of sub-rule (1), an appeal shall lie to the High Court.

Where an application is made to the court under clause (*a*), the auditor shall be the sole respondent thereto and the applicant shall not be entitled to make either the Government or any other person a party to the proceedings.

VII. Every sum certified to be due from any person by the auditor under these rules shall be paid by such person into the treasury or the bank in which the funds of the panchayat are lodged within fourteen days after the intimation to him of the decision of the the auditor unless within that time such person has appealed to the court or to the Government or to the Inspector against the decisions; and such sum, if not paid, or such sum as the court or the Government or the Inspector shall declare to be due, shall be recoverable on an application made by the District Panchayat Officer to the court in the same way as an amount decreed by the court.

VIII. Notwithstanding anything contained in these rules, the Government may at any time direct that the recovery of the whole or any part of the amount certified to be due from any person by the auditor under these rules shall be waived if, in their opinion, such a course is necessary, considering all the circumstances of the case.

(G O. No. 520, L.A., dated 24th March 1951.)
(G.O. No. 348, L.A., dated 23rd February 1953.)

(52) The Government have empowered—

(i) The Examiner of Local Fund Accounts to exercise the powers referred to in rule V of the Surcharge Rules in respect of the funds of all Class I panchayats;

(ii) the Regional Inspectors to exercise the powers referred to in the said rule in respect of the funds of all Class II panchayats within their jurisdiction.

(G.O. Ms. No. 2345, L.A., dated 23rd November 1952.)

(53) The Government have decided that in fixing the relative liability of panchayats and of their Executive Officers in respect of losses caused to panchayat funds, the following principles should be observed:—

(i) If any expenditure proposed to be incurred is brought before the panchayat, the executive officer should prepare a note for its information stating clearly whether—

(*a*) the proposed charge is within its powers of sanction;

(*b*) it requires the sanction of a higher authority;

(*c*) such expenditure has been prohibited either by any statutory rules framed by the Government or executive orders issued by them or by any other authority. If any objectionable item of expenditure is sanctioned by the panchayat without previous notice to the executive officer before incurring the expenditure, invite the attention of the panchayat to the correct position and advise it to reconsider its resolution. He will be held solely responsible for any loss or illegal expenditure incurred by failure to follow this procedure.

(ii) If the panchayat decides to incur any expenditure in spite of the fact that the executive officer has already pointed out that the incurring of the particular expenditure is against the orders of the Government or of any other authority or that it is not covered by the panchayat's powers of sanction, the executive officer should address the Inspector of Municipal Councils and Local Boards or the Government, as the case may be, for orders in the matter and await their orders before incurring the expenditure in question. In exceptional cases where there is no time to obtain such orders and when the panchayat's resolution in the matter is otherwise clear and the executive officer has no reason to believe that loss will occur, he may give effect to the panchayat's resolution and incur the expenditure. If any loss occurs in such cases, the liability for it may be fixed on the members of the panchayat who voted for the resolution.

(iii) If the panchayat sanctions any item of expenditure subject to the requisite sanction of higher authority being obtained, the executive officer should obtain such sanction before incurring expenditure. If he fails to obtain such sanction and thus unauthorizedly incurs the expenditure, he will be held responsible for the illegal expenditure and for the loss involved.

(G.O. No. 1868, L.A., dated 14th November 1946.)

(54) The Inspector should take disciplinary action against the executive officer or special officer of a panchayat, who is responsible for losses caused to the panchayat if he is in service. Surcharge should be made on the executive officer or special officer of a panchayat who has been discharged from service and who has no lien on any post either under the Government or under a local body in respect of any loss for which he is responsible. In the case of a Government servant who has reverted to the Government service, the Inspector should refer the matter to the authorities concerned for taking disciplinary action and watch the result, while in the case of a person who has reverted to service under a local body in any other post, the Inspector should take disciplinary action himself.

(G.O. Ms. No. 4201, L.A., dated 10th December 1940.)

(55) In order to enable the Examiner of Local Fund Accounts and the Regional Inspectors of Municipal Councils and Local Boards to watch the timely recovery of all amounts covered by the surcharge certificates issued by them, a half yearly return in the form given below should be sent by the District Panchayat Officer to the Examiner of Local Fund Accounts in respect of Class I panchayats and to the Regional Inspector in respect of Class II panchayats in his jurisdiction. The action taken to effect the recoveries for which the District Panchayat Officer is responsible should be specified in the return.

The return for each half-year should include all surcharges made up to the beginning of the half-year, the recovery of which is pending at the end of the half-year and should be sent so as to reach the concerned authorities by the 10th of the month succeeding the half-year to which the return relates. The returns should also contain detailed information regarding the stage of recovery of amounts due with reference to the surcharge certificates issued by the Examiner of Local Fund Accounts and the Regional Inspector of Municipal Councils and Local Boards, as the case may be, with a certificate that the recovery of the amounts has not become time-barred. Where no surcharge is pending recovery, a 'Nil' return should be sent. On receipt of the half-yearly returns, the Examiner of Local Fund Accounts and the Regional Inspector of Municipal Councils and Local Boards should verify whether all surcharges made up to the beginning of the half-year and pending recovery have been included in the returns and bring to the notice of the District Panchayat Officers concerned any cases in which recovery is about to become time-barred. As soon as a surcharge amount is completely recovered, the District Panchayat Officers concerned should report the fact to the Examiner of Local Fund Accounts or the Regional Inspector of Municipal Councils and Local Boards as the case may be.

Half-yearly return of surcharges pending recovery.

Serial number.	Name of panchayat.	Name of person surcharged.	Amount.	Number and date of the surcharge certificate.	Amount recoverable according to the orders passed on appeal if any, preferred and date of orders on appeal.	Steps taken for recovery (where no execution petition has been filed, reasons for not filing it, should be stated here.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
			RS. A. P.		Rs. A. P.	

(G.O. No. 1216, L.A., dated 6th June 1953.)

(56) The Government Pleader will appear, when requested by the District Panchayat Officer, or the Additional District Panchayat Officer concerned on behalf of the Examiner of Local Fund Accounts, or the Regional Inspector of Municipal Councils and Local Boards, in appeals made to Courts, and the applications made to Courts for the recovery of surcharge amounts under rules VI and VII respectively.

(G.O. Ms. No. 163, Home, dated 16th January 1953.)

(57) The charges incurred by District Panchayat Officers in taking execution proceedings on behalf of panchayats for the recovery of amounts surcharged should be met in the first instance from State funds and recouped from the sums recovered from the surcharges the balance being credited to the panchayat concerned. In cases where it is not possible to recover the costs of the execution proceedings from the surcharges, the costs should be recovered from the panchayat concerned.

The cost of the execution proceedings should be debited to "25. General Administration—j. Civil Secretariats—P. Inspector of Municipal Councils and Local Boards—4 Other Charges". The recoveries from the surcharges or from the panchayat towards the cost should be credited to "XLVI Miscellaneous—j. Collection of payments for services rendered".

(G.O. No. 1095, L.A., dated 18th May 1953.)

CHAPTER III—ESTABLISHMENT.

41. QUALIFICATIONS FOR OFFICERS AND SERVANTS OF PANCHAYATS.

I. Ministerial posts, Revenue Inspectors, Attenders and Bill-Collectors.

No person shall be appointed to any of the posts under a panchayat specified in column (1) of the sub-joined table unless he possesses the qualifications laid down in the corresponding entry in column (2) thereof :—

TABLE.

Description. (1)	*Qualifications.* (2)
(1) Ministerial posts and Revenue Inspectors.	Matriculation Examination of the University of Madras or a completed Secondary School Leaving Certificate issued under the authority of the Government or any equivalent examination held by any of the other Universities in India mentioned in the annexure or the Indian army special certificate of education.
(2) Attenders	A pass in the Third form in a recognized secondary school.
(3) Bill-Collectors	Do.

ANNEXURE

Indian Universities.

The Universities of Allahabad, Bombay, Calcutta, Delhi, Lucknow, Nagpur and Patna.
The Aligarh Muslim University.
The Annamalai University.
The Andhra University.
The Benares Hindu University.
The Mysore University.
The Osmania University.
The Utkal University.

II. Medical Officers and Subordinates.

No person shall be eligible for appointment by direct recruitment to any of the posts under a panchayat specified in column (1) of the table below, unless he possesses the qualifications specified in the corresponding entries in column (2) thereof :—

TABLE.

Posts. (1)	*Qualifications.* (2)
1 Sub-Assistant Surgeon 2 Assistant Surgeon	(1) M.B.B.S. degree, L.M.P., L.M. & S. or D. M. & S. diploma-holders of a University in the State and registered by the Madras Medical Council. (2) Service for a period of not less than one year in one of the following capacities, namely — (i) House Surgeon, House Physician, Clinical Assistant or Honorary Assistant Surgeon in one of the Government hospital in the State or in any of the Local Fund and Municipal hospitals or dispensaries ; or (ii) Medical Officer in charge of a subsidized rural dispensary in the State. (3) Age not exceeding 35 years.
3 Nurse 4 Ward Attendant 5 Nursing Orderly	Qualifications for the time being in force for such posts under the Government of Madras.

Provided that appointment to the post of Assistant Surgeon shall ordinarily be made by promotion of Sub-Assistant Surgeons on grounds of merit and ability, seniority being considered only where merit and ability are approximately equal and that direct recruitment of Assistant Surgeons shall be made only if suitable Sub-Assistant Surgeons are not available :

Provided further that the Honorary Director of Indigenous Medicine, in the case of Ayurvedic, Unani, Siddha or Homœpathic hospitals or dispensaries and the Director of Medical Services in the case of any other medical institution may sanction the appointment as a nursing orderly, of any person not qualified for such appointment under this rule, subject to the condition that his scale of pay shall not exceed that admissible for the time being to an unqualified nursing orderly in the service of the Government :

Provided further that in the case of rural medical practitioners appointed to be in charge of regular dispensaries, maintained by panchayats, the age-limit shall except in the case of persons who were exempted by the Government, be fixed at 35 :

Provided also that in the case of candidates for appointment as Assistant Surgeons and Sub-Assistant Surgeons in charge of regular dispensaries or hospitals maintained by panchayats, the Government shall have power to grant exemption from the prescribed age-limit.

III. Medical Officers in Ayurvedic, Unani or Siddha Hospitals or Dispensaries.

No person shall, without the sanction of the Government accorded by general or special order, be appointed as a medical officer in an Ayurvedic, Unani or Siddha hospital or dispensary under the administratvie control of a panchayat, unless such person—

(i) has been registered under class " A " referred to in rule 2 of the rules for the registration of practitioners of indigenous medicine; and

(ii) has not on the date of appointment attained, if a man, the age of 27 years and if a woman, the age of 30 years :

Provided that—

(1) in the case of a man belonging to the Scheduled Castes, the age-limit shall be 30; and

(2) in the case of a medical practitioner in charge of a rural dispensary of Ayurvedic, Unani or Siddha medicine under a panchayat who is appointed as a medical officer in a regular dispensary of the same system of medicine under a panchayat the age-limit shall, except in the case of persons who are exempted by the Government, be 35.

IV. Compounders and Maternity Assistants.

1. No person shall be appointed as a compounder under a panchayat unless such person possesses the qualifications laid down for the time being for selection for admission to the service of the Government as a compounder :

Provided that in the case of compounders in rural dispensaries appointed to regular local fund dispensaries maintained by panchayats, the age-limit shall, except in the case of persons who are exempted by the Government, be fixed at 45.

2. Appointment as compounder shall be—

(i) by transfer from the category of nursing orderlies who are fully qualified and suitable for appointment as compounders, or

(ii) if no such nursing orderly is available for appointment, by direct recruitment.

3. No person shall, without the sanction of the Government accorded by a general or special order, be appointed as a maternity assistant under a panchayat, unless such person possesses the qualifications laid down for the time being for selection for admission to the service of the Government as a maternity assistant.

Exception.—Nothing contained in this rule shall apply to a maternity assistant appointed to be in charge of a maternity and child-welfare centre under a panchayat.

V. Compounders and Nursing Orderlies in Ayurvedic, Siddha or Unani Hospitals or Dispensaries.

1. No person shall be appointed as a compounder in an Ayurvedic, Siddha or Unani hospital or dispensary under the administrative control of a panchayat unless such person—

(1) holds the diploma of qualified compounder in the Ayurvedic, Siddha or Unani System of Medicine as the case may be, issued by the Government Board of Examiners in Indigenous Medicine, and

(2) is able to read and write English, the standard required being that of pupil in the III Form of a recognized school.

2. No person shall be appointed as a nursing orderly in an Ayurvedic, Siddha or Unani hospital or dispensary under the adminis-tratvie control of a panchayat unless such person—

(1) has completed a course of training as paid or unpaid apprentice for a period of not less than one year, in an ayurvedic, Siddha or Unani hospital or dispensary, approved by the Principal College of Indigenous Medicine; and

(2) has secured a pass in the V standard in a recognized primary school.

3. No person shall be appointed as a compounder or as a nursing orderly in an Ayurvedic, Siddha or Unani hospital or dispensary under the administrative control of a panchayat, if such person has on the date of appointment attained the age of 30 years :

Provided that in the case of compounders in rural dispensaries appointed to dispensaries of indigenous medicine, maintained by panchayats, the age-limit shall, except in the case of persons who are exempted by the Government, be fixed at 35.

VI. Weaving and Spinning Instructors employed in Elementary Schools.

No person shall be appointed as a weaving or spinning instructor in an elementary school maintained by a panchayat unless such person has passed the Government Technical Examination in Weaving of the lower grade or has obtained the certificate of the Government Textile Institute, Weaving Instructors' Course :

Provided that if a qualified candidate is not available for appointment, an unqualified person may, in consultation with the Deputy Inspector of Schools, be appointed until a qualified candidate is available.

VII. Teachers in Elementary Schools.

1. (1) Save as otherwise provided in sub-rules (2) and (3), every person appointed to a post of teacher in an elementary school maintained by a panchayat shall possess the qualifications prescribed by the rules for the grant of recognition to elementary schools :

Provided that no holder of a trained teacher's certificate of the lower elementary grade shall be appointed in any elementary school except with the prvious consent of the District Educational Officer concerned.

Every consent accorded under the above proviso shall be accompanied by a certificate from the officer concerned to the effect that no person possessing qualifications higher than those specified in the proviso is available for appointment to the post in question.

(2) A person not possessing the qualifications specified in sub-rule (1) may be appointed to any post referred to therein with the previous consent of the District Educational Officer concerned.

Every consent accorded under this sub-rule shall be accompanied by a certificate from the officer concerned to the effect that no person possessing the qualifications specified in sub-rule (1) is available for appointment to the post in question. Such consent shall not be valid for more than one year.

(3) An untrained person may be appointed as teacher in an elementary school with the previous consent of the District Educational Officer in special cases for a period of not more than one year at a time where it is necessary to satisfy local needs, provided that such person possesses general educational qualification not inferior to a pass in the III Form and belongs to the locality in which the school is situated.

(4) No person who has not attained the age of 17 years shall be eligible for appointment to any post of teacher in any school maintained by a panchayat.

2. (1) A woman shall be eligible for appointment or transfer to a boys' school as a teacher.

(2) No man shall be eligible for appointment or transfer to a girls' school as a teacher, unless—

(*a*) he is over 30 years of age; and

(*b*) a woman teacher who is qualified under sub-rule (1) of rule 1 is not available for appointment.

3. Any expenditure incurred in respect of unqualified teachers appointed otherwise than as provided in these rules, shall be surchargeable on the authority making the appointment.

4. No pandit or munshi, gymnastic instructor, sewing instructor or drawing master shall be appointed as such separately in any elementary school maintained by a panchayat without the previous sanction of the Government.

VIII. Veterinary Surgeons.

No person shall be appointed as a Veterinary Surgeon under a panchayat, except in consultation with the Director of Animal Husbandry and unless such person—

(i) has not attained the age of 32 years; and

(ii) possesses the qualifications other than the one relating to age, for the time being in force, for appointment to the Madras Veterinary Subordinate Service—Class I—Veterinary Assistant Surgeons.

IX. Surveyors.

A person appointed as a surveyor, by a panchayat shall, within the period of his probation, pass the Deputy Surveyor's Test specified in the Annexure below :

Provided that nothing contained in this rule shall apply to a person who holds the Upper or Lower Subordinate Certificate of the College of Engineering, Guindy, but such person shall not be eligible for confirmation on his appointment as a surveyor under a panchayat until he passes the said Deputy Surveyor's Test.

Annexure.

Deputy Surveyor's Test.

1 Arithmetic—Up to decimal fractions and square root.

2 Handwriting and dictation.

3 The whole of the book entitled 'Land Surveying for Village Karnams'.

4 Survey Manual, 1923—

Chapters I, II, III, VI and VII—Whole.

Chapter X, rules 3 to 13.

Chapter XI, rules 1 to 6.

Chapter XII, rules 1 to 20.

Chapter XIII, rules 1 to 133.

Chapter XVI, rules 16 to 36.

Chapter XVII, rules 241 to 279.

Chapter XIX, all survey instruments except proportional compasses, beam compasses, bow compasses and pentagraph.

Chapter XX, problems.

5 B S O. No. 34, A, B, C, except Appendices III, IV, V, VI, VII, X, XI, XII, XV and XVI.

X. Public Health Establishments.

No person shall be appointed to any of the posts under a panchayat specified in column (1) of the subjoined table unless he possesses the qualifications laid down in the corresponding entry in column (2) thereof :

Provided that the age-limit specified in column (2) of the said table shall, notwithstanding anything contained in the rules relating to the general establishment, appointment and punishment of officers and servants of panchayats, apply to the appointment of a person for the first time to the corresponding post specified in column (1) thereof :

Provided further that the age-limit specified in column (2) of the Table shall not apply to the appointment by transfer or promotion of a person in the service of a panchayat or of any other panchayat :

Provided also that unless otherwise expressly provided for in the table, this rule shall not adversely affect the continuance in service of persons already in service in the posts specified in the table or the reappointment in their turn of persons who have commenced probation in such posts, provided they were qualified and eligible to hold the posts under the rules previously in force or have been granted exemption for purposes of appointment to, or continuance in, such posts on a regular basis.

Table.

Designation. (1)	*Qualifications.* (2)
(1) Sanitary Inspector and Health Assistant.	(i) Must not be more than 30 years of age: Provided that this clause shall not apply to appointment of a Sanitary Inspector made on transfer or by promotion from II Grade to I Grade and from Health Assistant to Sanitary Inspector, II Grade, or to those Sanitary Inspectors who have held appointment on epidemic or festival duty under any local authority during the period of three years immediately preceding their regular appointment if they had not attained the age of 35 years. (ii) Must possess a Sanitary Inspector's Certificate granted by the Director of Public Health, Madras, as the Chairman, Board of Examiners, constituted by Government in this behalf. (iii) Must possess ability to read and write at least one of the languages mentioned below :— Tamil, Telugu, Malayalam Kannada and Hindustani : Provided that the qualifications specified in clauses (i) to (iii) shall not apply to a candidate who possesses medical qualification registered under the Madras Medical Registration Act, 1914.

Designation. (1)	*Qualifications.* (2)
(2) Maternity Assistant (Maternal and Child Health).	(i) Must not be less than 21 or more than 40 years of age, and (ii) must possess a midwifery diploma and should be a registered maternity assistant under the Madras Nurses and Midwives Act, 1925.
(3) Sanitary Maistri or Public Health peon.	(i) Must not have attained the age of 25 years, provided that this shall not apply to the appointment as Sanitary Maistri or Public Health peon or a menial paid from contingencies if he had entered service under the panchayat before he had attained the age of 25 years or to the appointment as a Sanitary Maistri or Public Health peon of an ex-army man, or a peon or a maistri who was employed in connexion with A.R.P. or Civil Defence Schemes, as the case may be. (ii) Must be able to read and write the language or one of the languages of the district in which he is to be employed.
(4) Field Assistant (Malaria) and Maistri (Malaria),	(i) Must possess the qualification prescribed for appointment to similar posts in Government service, (ii) Must not have completed 25 years of age if recruited direct.
(5) Field Assistant (Guineaworm).	(i) Must not have completed 25 years of age if recruited direct, (ii) Must have passed the III Form in a recognized secondary school or must possess an Army First-class Certificate of Education, and (iii) Must have undergone one month's training in guineaworm survey and control work in any of the Regional Malariologist Organizations of the State.
(6) Ayah (Maternal and Child Health).	Must have completed 30 years of age.

XI. Town-Planning Establishment.

No person shall be appointed to any of the posts under a panchayat, specified in column (1) of the subjoined table unless he possesses the qualifications specified in the corresponding entry in column (2) thereof :—

Table.

Posts. (1)	*Qualifications.* (2)
(1) Town-Planning and Building Supervisor.	(i) Upper Subordinate Diploma of the College of Engineering, Guindy, with previous experience in town-planning and engineering in a local body for not less than three years out of which two years' experience shall be in town-planning, or (ii) Lower Subordinate Diploma of the College of Engineering, Guindy with previous experience in town-planning and engineering in a local body for not less than five years out of which three years' experience shall be in town planning : Provided that candidates possessing the quallfication specified in item (ii) shal be appointed only if candidates possessing the qualifications specified in item (i) are not available for appointment.

Posts.	*Qualifications.*
(1)	(2)
(2) Town-Planning and Building Overseer.	(i) Upper Subordinate Diploma of the College of Engineering, Guindy, with previous experience in town-planning or engineering in local body for not less than one year; and (ii) Lower Subordinate Diploma of the College of Engineering, Guindy, with previous experience in town-planning or engineering in a local body for less than two years; or (iii) Service as town-planning and Building Inspector, Grade I, in a local body for not less than two years; Provided that candidates possessing the qualifications specified in item (iii) shall be appointed only if candidates possessing the qualifications specified in item (i) or (ii) are not available for appointment: Provided further that candidates not possessing the Upper or Lower Subordinate Diploma of the College of Engineering, Guindy, shall be appointed only with the previous approval of the Director of Town-planning.
(3) Town-Planning and Building Inspector Grade I, (4) Town-Planning and Building Inspector, Grade II,	(i) Upper Subordinate Diploma of the College of Engineering, Guindy, or Lower Subordinate Diploma of the College of Engineering, Guindy with previous experience in town-planning or engineering in a local body for not less than one year: Provided that candidates possessing lower Subordinate Diploma shall be appointed to Grade I only if candidates possessing the Upper Subordinate Diploma are not available for appointment; or (ii) Service as Town-Planning and Building Inspector, Grade II, in a local body for not less than two years in the case of appointment to Grade I, and as Town-Planning and Building Inspectors, Grade III for not less than one year in the case of appointment to Grade II: Provided that candidates possessing the qualification specified in item (ii) shall be appointed only if candidates possessing the qualifications specified in item (1) are not available for appointment: Provided further that candidates not possessing the Upper or Lower Subordinate Diploma of the College of Engineering, Guindy shall be appointed only with the previous approval of the Director of Town-Planning.
(5) Town-Planning and Building Inspector, Grade III.	(i) Lower Subordinate Diploma of the College of Engineering, Guindy; or (ii) Pass in the Government Technical examination in Building; Drawing, Building construction and Surveying and experience in town-planning or engineering in a local body for not less than one year; or (iii) Pass in the Deputy Surveyor's Test with experience for not less than one year as Town Suveyor or as Surveyor or Draftsman in a local body.

Posts. (1)	*Qualifications.* (2)
(6) Town-Planning Surveyor or Building Draughtsman, Grade I, (7) Building Draughtsman, Grade II.	(i) Lower Subordinate Diploma of the College of Engineering, Guindy ; or (ii) Any diploma of Draughtsman recognized by the Government of Madras ; or (iii) Deputy Surveyor's test ; or (iv) Pass in Government Technical Examinations in building, Drawing, Building Construction and Surveying and experience in town-planning or drawing work for not less than six months ; or (v) Revenue Draughtsman Test.
(8) Town-Planning Tracer.	(i) Any diploma of Draughtsman recognised by the Government of Madras , or (ii) Deputy Surveyor's Test: or (iii) Revenue Draughtsman's Test : or (iv) Pass in the Government Technical Examination in Building Drawing or Building Construction and Surveying.

Notwithstanding anything contained in this rule, the Director of Town-Planning may approve the appointment of any person with qualifications other than those specified in this rule to any of the posts if he is satisfied that the qualifications possessed by such person are sufficient or suitable for discharging the duties of the post and provided the period of such appointment does not exceed one year at a time.

(G.O. No. 677, L.A., dated 2nd April 1952.)
(G.O. No. 839, L.A., dated 10th April 1953.)
(G.O. No. 181, L.A., dated 9th February 1954.)

(58) (i) The prescription of educational qualification for attenders and bill-collectors in the rule will not adversely affect the incumbents who are in service whether in a substantive or officiating capacity on the date of coming into force of the said rule, namely, 8th April 1952.

(ii) Attenders and bill-collectors who had commenced their probation before the date of coming into force of the rule but were discharged from service on account of retrenchment or for want of vacancies, will retain their claim for re-appointment in future.

(G.O. No. 1922, L.A., dated 1st October 1952.)

(59) Persons who have completed the S.S.L.C. course and appeared for the S.S.L.C. examination should be deemed to hold completed Secondary School-Leaving Certificates irrespective of their eligibility for the University course.

(G.O. No. 680, L.A., dated 20th October 1936.)

42. SANCTIONING OF POSTS IN THE PUBLIC HEALTH ESTABLISHMENT.

The Inspector shall, before fixing or altering, the number, designation and grades of and the salaries, fees and allowances payable to the officers and servants of the public health establishment of any panchayat, consult the Director of Public Health. If in any case, there is a difference of opinion between the Inspector and the Director of Public Health, the Inspector shall refer the matter to Government for orders.

(G.O. No. 677, L.A., dated 2nd April 1952.)

43. GENERAL ESTABLISHMENTS, APPOINTMENT AND PUNISHMENT OF OFFICERS AND SERVANTS OF PANCHAYATS.

1. These rules shall apply to all members of the establishment under panchayats, other than the executive officers, whether permanent, temporary or officiating, whose pay or the maximum pay of the posts held by them exceeds Rs. 24 per mensem and who are not paid out of contingencies, except where otherwise provided for in any particular rule.

2. (1) No person whose age exceeds thirty years or who does not possess the prescribed qualifications shall be appointed to any post in superior service under a panchayat :

Provided that nothing contained in this rule shall apply to the appointment of a person by transfer from service under any district board, municipal council or panchayat in the State of Madras.

Explanation.—For purposes of this and other rules, " posts in superior service " shall include all posts other than those of peons, the pay of which exceeds Rs. 30 per mensem.

(2) A certificate of age, health and vaccination shall, save in the case of temporary appointments under rule 7, be obtained by the executive authority from every person on his first appointment by direct recruitment to a post in superior service. Such certificate shall ordinarily be one issued by a Government Assistant Surgeon.

3. No person who has been dismissed from the service of the Central or State Government or of any local authority or who has been removed from such service on account of insolvency or who has been debarred from employment in the service, of the Central or State Government shall be entertained in service, except with the previous sanction of the Inspector.

4. No officer or servant of a panchayat who is convicted of an offence involving moral turpitude shall be retained in the service of the panchayat and no person so convicted shall be appointed to any post in its service, except with the special sanction of the Government.

5. No person shall be appointed—

(*a*) to be a medical officer in Ayurvedic, Unani, Siddha or Homœopathic hospital or dispensary under a panchayat, except in consultation with the Honorary Director of Indigenous Medicine, Madras;

(*b*) to be a medical officer in any other medical institution under a panchayat except in consultation with the Director of Medical Services;

(*c*) to be a compounder, midwife, nurse or nursing orderly (ward attendant) under a panchayat except in consultation with the Honorary Director of Indigenous Medicine, Madras, in the case of an Ayurvedic, Siddha, Unani or Homœopathic hospital or dispensary and with the District Medical Officer in the case of any other hospital or dispensary;

(*d*) to be a public health subordinate except in consultation with the District Health Officer;

(*e*) to a post in the water works and drainage department, the maximum salary of which is not less than fifty rupees per mensem, except with the previous approval of the Sanitary Engineer to Government and in case he is already a holder of a technical post in the Town-Planning department except also with the previous approval of the Director of Town-Planning;

(*f*) to a technical post in the Town-Planning Department except with the approval of the Director of Town-Planning, and in case he is already a holder of a post in the water works or the drainage department, except also with the previous approval of the Sanitary Engineer.

6. (1) Every appointment to a post in superior service shall be subject to probation for a total period of two years on duty within a continuous period of three years.

(2) At any time before the expiry of the period of probation, the executive authority may, in his discretion, for reasons to be recorded in writing, terminate the probation of any person and revert him to his permanent post, if he is already a permanent officer or servant, or to a lower post, if he is not a permanent officer or servant, but is a probationer or an approved probationer in such lower post and if there is a vacancy in such lower post or if a person junior to him is holding such lower post, or discharge him from the service of the panchayat in other cases :

Provided that an opportunity to show cause against the termination of probation shall be given to the person concerned after the executive authority has arrived at a provisional conclusion regarding termination of probation.

(3) At the end of the prescribed period of probation or of the period of probatoin as extended under sub-rule (5), if the executive authority decides that the probationer is suitable for confirmation, he shall, as soon as possible, issue an order, declaring the probationer to have satisfactorily completed his period of probation.

(4) If the executive authority decides that the probationer is not suitable for confirmation, he shall, unless the period of probation is extended under sub-rule (5), by order, revert him or discharge him from the service.

(5) If, at the end of the prescrbied period of probation, the executive authority considers that the probationer is not suitable for confirmation, he may extend his probation by a period, which in no case shall be longer than one year from the date of expiry of the period of probation prescribed in sub-rule (1).

7. If, owing to an emergency, or for administrative reasons, the executive authority considers it desirable to appoint a person, otherwise than in accordance with these rules, he may, for reasons to be recorded in writing, appoint a person whom he considers suitable temporarily for a period not exceeding three months on each occasion with a proviso to the effect that the person so

appointed shall not be regarded as a probationer or be entitled only by reason of such appointment to any preferential claim to a future appointment. Such person shall be replaced as soon as possible by a candidate qualified to hold the post under these rules.

8. A person who has completed his period of probation in a post shall be confirmed at the earliest opportunity, according to his seniority determined with reference to the date of first appointment. When the date by which seniority is determined is the same in the case of two or more persons, their seniority *inter se* shall be determined by the order of preference, if any, previously laid down in their case. If no such order is laid down or in case of doubt, seniority shall be determined by the executive authority.

9. (1) Every post of Head Clerk or Revenue Inspector (where it carries a scale higher than that of clerk) shall be a selection post. All the ministerial posts other than those specified in this sub-rule shall be non-selection posts.

(2) Promotion to selection posts shall be made on grounds of qualifications and merit, seniority being considered only where the qualifications and merit are approximately equal.

(3) Promotion to non-selection posts shall be made in accordance with strict seniority except—

(i) where a senior does not possess the qualifications prescribed for holding the higher post or is definitely proved to be incompetent to hold such post; or

(ii) where on account of his proved serious misconduct, it is considered undesirable to promote him.

10. Save as otherwise provided in these rules, the conditions of service of the members of the establishment under panchayats shall be the same as those of Government servants of similar standing and status in respect of the following matters, namely :—

(*a*) leave and leave allowances,

(*b*) travelling allowances, and

(*c*) superannuation and retirement.

Any powers assigned to Government and the head of the department in the provisions applicable to such Government servants shall be exercised by the Inspector and the Regional Inspector, respectively.

11. (1) Security shall be taken from the members of the establishment specified below for an amount not being less than that indicated against each :—

	RS.
(i) Store-keepers and clerks	100
(ii) Bill-collectors and Warrant Officers ...	200

(2) The security shall be in cash, post office savings bank deposits, Government promissory notes, post office 10-year defence savings certificates, post office 5, 7 or 12 years' National Savings Certificate or fidelity bonds of insurance companies approved by the Government.

(3) Where an officer or servant is not able to tender security either in cash in a lumpsum or in any of the kinds specified in sub-rule (2), the security shall be obtained from him in instalments by deduction from his salary at 10 per cent of the salary or such sum as would make up the security in four years, whichever is greater :

Provided that until the full amount of the security required in cash has been recovered, personal securites shall be obtained for not less than double the amount of the security required in cash from solvent persons or security in immovable property free from all encumbrances and carefully evaluated, for double the amount of security :

Provided further that in the case of bill-collectors cash security to the extent of half the amount that may be fixed under sub-rule (1) shall, in any case, be taken in addition to the security mentioned in this sub-rule.

12. No officer or servant of a panchayat in superior service shall be retained in its service after he has attained the age of 55 years :

Provided that nothing contained in this rule shall apply to the employment, in the public interest, by the executive authority and with the previous sanction of the Inspector for a period not exceeding one year at a time, of persons who have retired from the service of the Central or State Government or of any local authority.

13. (1) A service book shall be maintained in the same form and manner as in the case of municipal servants.

(2) The date of birth as already entered in a service book shall not be altered, except with the previous sanction or under the direction of the Inspector.

14. The executive authority shall, early in April in each year, prepare a detailed statement of all permanent posts under a panchayat existing on the 1st April and forward it to the auditor appointed under Section 74 of the Madras Village Panchayats Act, 1950, not later than the 15th April.

15. Where a member of the establishment under a panchayat is found guilty of any negligence or breach of rules or orders, in consequence of which pecuniary loss has been caused to the panchayat, the executive authority may, in addition to any other punishment which may be inflicted in respect of such negligence or breach, order that the whole or portion of the loss shall be made good by such officer or servant.

16. No order of censure, fine (in the case of persons on whom the imposition of fine is permissible under these rules) or withholding of increments or promotion, including stoppage at an efficiency bar shall be passed on a member of the establishment under a panchayat and no order reducing the pay of a teacher employed in an elementary school shall be passed, unless he has been given a reasonable opportunity of showing cause against the action proposed to be taken against him.

17. No order of dismissal, removal, reduction (except in the case of a teacher in an elementary school), suspension not being one pending enquiry, or recovery of the whole or a portion of any pecuniary loss caused to the panchayat by negligence or breach of rules or orders, shall be passed on a member of the establishment under a panchayat (other than an order based on facts which have led to his conviction in a criminal court) unless he has been informed in writing of the grounds on which it is proposed to take action, and has been afforded an adequate opportunity of defending himself. The grounds on which it is proposed to take action shall be reduced to the form of a definite charge or charges which shall be communicated to the person charged, together with a statement of the allegations on which each charge is based and of any other circumstances which it is proposed to take into consideration in passing orders on the case. He shall be required to put in a written statement of his defence and to state whether he desires to be heard in person. If he so desires or if the authority concerned so directs, an oral enquiry shall be held. At that enquiry oral evidence shall be heard as to such of the allegations as are not admitted and the person charged shall be entitled to cross examine the witnesses to give evidence in person and to have such witnesses called as he may wish, provided that the person conducting the enquiry may, for special and sufficient reasons to be recorded in writing, refuse to call a witness. The proceedings shall contain a sufficient record of the evidence and a statement of the findings and the grounds thereof :

Provided that this rule shall not apply where the person concerned has absconded or where it is for other reasons impracticable to communicate with him :

Provided further that where there is a difficulty in observing exactly the requirements of this rule, all or any of the provisions thereof may, in exceptional cases, for special and sufficient reasons to be recorded in writing, be waived with the previous sanction of the appropriate appellate authority :

Provided also that none of the punishments specified in this rule shall be inflicted on any member of the establishments specified in column (1) of the table below excluding non-technical staff, except in consultation with the officer mentioned in the corresponding entry in column (2) thereof :—

TABLE.

Establishment. (1)	*Officer to be consulted.* (2)
Establishment in a medical institution including reserve staff.	District Medical Officer or Civil Surgeon in respect of establishment in medical institutions of Modern medicine and the Honorary Director of Indigenous Medicine, in respect of establishment in institutions of Indian medicine.
Public Health establishment ..	District Health Officer.
Waterworks and drainage establishment.	Sanitary Engineer to Government.
Town-Planning establishment ..	Director of Town-Planning.

18. An opportunity to make any representation against the imposition of any of the penalties mentioned in rule 16 or 17 shall be given to the person concerned after the executive authority of the panchayat arrives at a provisional conclusion in regard to the penalty to be imposed.

19. (i) The executive authority of a panchayat shall give effect to a recommendation made by an inspecting officer, for reasons to be recorded either in his inspection report or in a review thereof, that the increment of a teacher employed in an elementary school be withheld and it shall not be necessary to follow the provisions of rule 16.

(ii) If the inspecting officer recommends that the pay of a teacher employed in an elementary school who has reached the maximum of the time-scale of pay applicable to him be reduced, the executive authority shall give notice of the proposed reduction to the teacher concerned and shall call upon him to show cause within a month from the date of receipt of the notice why the reduction should not be ordered. He shall forward to the District Educational Officer, the explanation, if any, which may be received from the teacher within the prescribed time. If no explanation is received from the teacher as required or if his explanation is not accepted by the District Educational Officer, the executive authority shall pass an order reducing the teacher's pay :

Provided that no such order shall have the effect of reducing the teacher's pay by more than one increment at a time and that the order shall not be in force for more than two years, unless a similar order is passed in the meantime.

(iii) Where the Training School-Leaving Certificate of a teacher in any elementary school is suspended by the Divisional Inspector of Schools or by the Director of Public Instruction, Madras, or is cancelled by the latter, the executive authority of the panchayat shall suspend such teacher during the period for which his certificate is so suspended or dismiss him, as the case may require. The provisions of rule 17 shall not apply to the suspension or dismissal of a teacher under this rule. During the period of suspension under this rule the teacher shall not be entitled to any allowance.

20. The executive authority of a panchayat may suspend a member of the establishment, pending enquiry into his conduct, for a period not exceeding three months, provided that in exceptional cases where the enquiry cannot be completed within three months from the date of suspension, the person may be suspended for a further period not exceeding three months with the previous sanction of the Regional Inspector concerned. During the period of suspension, such member of the establishment shall be paid a subsistence allowance at such rates as the suspending authority may direct, subject to the following maxima and minima, namely :—

(1) In case his salary is not more than Rs. 40 per mensem, a maximum of one-half of the salary subject to a minimum of Rs. 10 per mensem; and

(2) in case his salary is more than Rs. 40 per mensem a maximum of one-fourth of the salary subject to a minimum of Rs. 20 per mensem.

21. The executive authority of a panchayat shall not impose a fine on a member of the establishment under the panchayat other than a bill collector or a last grade servant or a worker belonging to the regular establishment but not belonging to the superior service or to the last grade service.

22. No appeal shall lie against the orders of the executive authority of a panchayat imposing any one or more of the following punishments, namely :—

(*a*) censure;

(*b*) a fine not exceeding Rs. 5 or a recovery of any sum not exceeding Rs. 5 under rule 15;

(*c*) suspension or dismissal under rule 19 (iii); and

(*d*) suspension pending enquiry under rule 20.

23. (1) Except as provided in sub-rule (2) in respect of members of teaching establishment, an appeal shall lie to the Inspector, against all orders of the executive authority of a panchayat imposing punishments, other than those referred to in rule 22, against all orders of discharge or reversion to a lower post of a person appointed on probation and against non-promotion to a non-selection post.

(2) An appeal shall lie in respect of a member of the teaching establishment of an elementary school to the Divisional Inspector of Schools, and of a secondary school to the Director of Public Instruction :

Provided that if the appeal is preferred by the headmaster or relates to the post of headmaster of a high school, such appeal shall lie to the Government.

(3) Notwithstanding anything contained in the preceding rules, any of the authorities specified in column (1) of the table below may call for the records relating to an enquiry into the conduct of any member of the establishment of a panchayat specified in the corresponding entry in column (2) thereof, which has been completed, and pass such orders as may be deemed fit :—

TABLE.

Authority. (1)	*Panchayat establishment.* (2)
Government or an officer empowered by Government.	Any member of the establishment.
Inspector or an officer empowered by the Inspector.	Any member of the establishment other than a member of the teaching establishment.
Director of Public Instruction or an officer empowered by him.	Any member of the teaching establishment other than the headmaster of a High School.
Divisional Inspector of Schools or an officer empowered by him.	Any member of the teaching establishment of an Elementary School.

If the order passed under this sub-rule imposes a punishment where the executive authority of a panchayat had not imposed a punishment or if the order enhances the punishment imposed by such authority, an appeal shall lie as follows :—

(i) *To the Government*, against an order passed by the Inspector or the Director of Public Instruction, or by any officer empowered by the Government.

(ii) *To the Inspector*, against an order passed by any officer empowered by the Inspector.

(iii) *To the Director of Public Instruction*, against an order passed by the Divisional Inspector of Schools or by an officer empowered by the Director of Public Instruction.

(iv) *To the Divisional Inspector of Schools*, against an order passed by an officer empowered by the Divisional Inspector of Schools.

(4) All orders passed on appeal under sub-rules (1) and (2) and all orders passed under sub-rule (3) shall be carried out by the executive authority.

24. A member of the establishment under a panchayat preferring an appeal shall do so separately and in his own name and within two months from the date on which the appellant received the order appealed against.

25. Every appeal shall be submitted through the head of the office, if any, to which the appellant belongs or belonged and through the authority from whose order the appeal is preferred. A copy of the appeal may, however, be sent direct to the appellants authority.

26. The executive authority of a panchayat shall not cancel or modify an order of punishment whether passed by himself or by any of his predecessors in office without the previous sanction of the Inspector.

27. (1) The executive authority of a panchayat shall decide all matters relating to discharge or reversion of personnel on abolition of posts and reemployment of discharged personnel and any other matter relating to conditions of service of the establishment under panchayats not dealt with in these rules as well as any question arising in the application of these rules, in consultation with the Regional Inspector concerned.

(2) The Regional Inspector may, on a reference made to him under sub-rule (1), or *suo motu*, call for the connected papers relating to any establishment matter from the executive authority of the panchayat and pass such orders as he deems fit. Such orders shall be carried out by the executive authority.

(3) The orders passed under sub-rule (2) by the Regional Inspector shall be subject to such special or general orders as may be issued by the Inspector in any particular case or class of cases as the case may be.

28. (1) Notwithstanding anything contained in the foregoing rules, the Inspector may, with the previous sanction of Government, by notification, constitute the sanitary inspectors employed under panchayats into a separate service for the whole of the State, with effect from a date which shall be specified in the notification.

(2) On the constitution of a service of sanitary inspectors under sub-rule (1), the following special provisions shall apply to the members of such service, namely :—

(i) The cadre of the service shall include all the posts of sanitary inspectors existing in panchayats on the date of constitution of the service and those that may be sanctioned by him subsequently and shall consist of two grades, namely, Grade I and Grade II.

(ii) The Inspector shall sanction the creation or abolition of posts included in the service.

(iii) The Inspector shall be the authority—

(*a*) to make appointments to the service (including temporary appointments);

(*b*) to order extension or termination of probation or to declare satisfactory completion of probation, in the case of any member of the service;

(*c*) to confirm any member of the service in a permanent vacancy;

(*d*) to promote any member of the service from Grade II to Grade I;

(*e*) to order the transfers and postings of the members of the service; and

(*f*) to inflict penalties on the members of the service.

(iv) The Inspector may, at his discretion, empower the Regional Inspectors to exercise all or any of the powers specified in clause (iii) in respect of the members of the service working in panchayats within the jurisdiction of the respective Regional Inspectors.

(v) Where any order of punishment is passed against a member of the service, an appeal shall lie, to the Inspector if the order is passed by the Regional Inspector and to the Government if the order is passed by the Inspector.

(vi) The Inspector shall be competent to issue directions from time to time on any matter relating to pay, conditions of service and discipline and conduct of the members of the service.

(3) The provisions in rules 1 to 27 shall apply to the members of the service of sanitary inspectors constituted under sub-rule (1) to such extent as these rules are not inconsistent with the special provisions in sub-rule (2).

(G.O. No. 634, L.A., dated 1st May 1954.)
(Memorandum No. 98727/54-2-L-7, L.A., dated 18th October 1954.)

(60) Before passing orders on an appeal the Inspector should consult the Director of Public Health in the case of an appeal from any member of the public health staff, the Director of Medical Services in the case of an appeal from any member of the medical staff.

(G.O. No. 635, L.A., dated 1st May 1954.)

(61) Security bonds should be drawn up and signed by all employees, etc., who are required to furnish security. The cost of registering them will be borne by panchayat funds, but all expenses connected with the renewal, consolidation and subdivision of security documents must be borne by the depositor. The forms for security bonds are given in Appendix II.

(Memorandum No. 5843/54-1, L.A., dated 11th May 1954.)
(E.I. 14 of Union Manual.)

44. APPOINTMENT OF COMMON OFFICER OR SERVANT FOR TWO OR MORE PANCHAYATS.

1. The Inspector may, when necessary, require two or more panchayats to appoint the same officer or servant not being an executive officer, to exercise or discharge any powers or duties of a similar nature for both or all of them :

Provided that the Inspector shall consult the Director of Public Health in respect of proposals relating to the public health establishment.

2. The panchayats concrened shall meet the salary and allowances payable to such officer or servant, together with contributions payable towards his leave salary or provident fund in such proportion and in such manner as may be laid down by the Inspector with reference to the income of the panchayats, the outturn of work of such officer or servant, or any other data which the Inspector may consider suitable for the purpose.

3. The Inspector shall specify the executive authority of one of the panchayats concerned for the purpose of exercising the powers referred to in section 34 (6) of the Act.

4. If the executive authority of any of the panchayats concerned is not satisfied with the exercise of the powers referred to in rule 3 by the executive authority specified under that rule, the executive authority first mentioned may refer the matter to the Inspector whose decision on such reference shall be final.

(G.O. No. 520, L.A., dated 24th March 1951.)

(62) Two or more contiguous panchayats in each district with an aggregate annual income ranging from Rs. 3,000 to Rs. 10,000 may be grouped together and a common clerk-*cum*-bill collector may be appointed to attend to the work of levy and collection of taxes and maintenance of registers and accounts of the panchayats included in the group. If at a later date it becomes necessary to appoint separate clerks and bill collectors or such other additional staff they may be appointed by the Inspector or his delegates wherever necessary.

A conveyance allowance of Rs. 4 per month may be paid to such of the members of the above staff as maintain a bicycle for the discharge of their duties.

(G.O. No. 2379, L.A., dated 4th December 1952.)
(G.O. No. 1538, L.A., dated 5th November 1954.)

(63) The following procedure will be followed for appointment of pay and allowances and contributions to provident fund payable in respect of common staff working in each group of panchayats. The income of the panchayats for a particular year is the proper basis for apportionment of salary, etc., of the common staff of clerks, bill collectors and clerk-*cum*-bill collectors among the panchayats in each group. A panchayat getting a larger income may have to pay a larger share as office and outdoor work in that panchayat will be generally heavier. Only the ordinary income of each panchayat need be taken into account and the apportionment once fixed may be in force for a period of three years. This apportionment may be fixed by the District Panchayat Officers and approved by the Inspector once in three years.

(Memorandum No. 7244/53-2-I, L.A., dated 26th March 1953.)

45. CONTROL OF EMERGENCY APPOINTMENTS BY EXECUTIVE AUTHORITY.

1. The executive authority shall, exercise the powers conferred by the proviso to section 34 (1) of the Act, subject to the following conditions, namely :—

(1) that the temporary employment of additional officers and servants for any particular work has not been prohibited by any resolution of the panchayat or by the Regional Inspector or the Inspector; and

(2) that every appointment shall be reported by the executive authority to the panchayat at its next meeting and forthwith to the Regional Inspector concerned with full reasons for the exercise of such powers.

2. When the appointment has not ceased before the date of report thereof to the panchayat under rule 1 and the panchayat resolves that such appointment be continued, the executive authority shall forthwith apply to the Inspector through the District Panchayat Officer, for sanction under section 34 (1) of the Act for the continuance of such appointment. If, however, the panchayat resolves that the appointment be terminated, the executive authority shall give effect to the resolution, unless, for reasons to be recorded in writing, he proposes to continue the appointment on his own responsibility, in which case he shall forthwith apply to the Inspector through the District Panchayat Officer for such sanction.

3. The pay and allowances of any officer or servant appointed temporarily by the executive authority shall not be in excess of the rates applicable to an officer or servant appointed regularly.

(G.O. No. 677, L.A., dated 2nd April 1952.)

46. PERSONAL CONDUCT OF OFFICERS AND SERVANTS OF PANCHAYATS.

Gifts, gratuities and rewards.—(1) Save as otherwise provided in these rules, an officer or servant of a panchayat shall not, except with the previous sanction of the executive authority, accept directly or indirectly on his own behalf or on behalf of any other person, or permit any member of his family so as to accept, any gift, gratuity or reward or any offer of a gift, gratuity or reward from any person who is not related to him.

(2) Subject to the provisions of any general or special order of the Government, an officer or servant of a panchayat may accept from any person a complementary gift of flowers or fruits or similar articles of trifling value, but all officers and servants of a panchayat shall use their best endeavours to discourage the tender of such gifts.

(3) Subject to the provisions of any general or special order of the Government, an officer or servant of a panchayat may accept, or permit any member of his family to accept, from a person who is his personal friend, a wedding gift of a value which is reasonable in all the circumstances of the case. All officers and servants of a

panchayat shall use their best endeavours to discourage the tender of such gifts and such acceptance or permission shall be reported to the executive authority and if the executive authority so requires, the gift shall be returned to the donor.

(4) If an officer or servant of a panchayat cannot, without giving undue offence, refuse a gift of substantial value from a person, he may accept the same, but shall, unless the panchayat otherwise directs, deliver the gift to the panchayat.

(5) Subject to the provisions of any special or general order of the Government, a medical or veterinary officer of a panchayat may accept any gift, gratuity or reward offered in good faith by any person or body of persons in recognition of his professional services :

Provided that no veterinary officer of a panchayat shall accept any gift, gratuity or reward for inoculating animals against contagious diseases.

(6) No officer or servant of a panchayat shall make a habitual use of vehicles or animals belonging to others or travel free of charge in any vehicle plying for hire.

2. *Subscriptions.*—An officer or servant of a panchayat shall not take any part in the collection of subscriptions for any public or local purpose :

Provided that the executive authority may, in consultation with the Senior Deputy Inspector of Schools in the case of teachers employed in elementary schools for boys and the Sub-Assistant Inspectress of Schools in the case of teachers employed in elementary schools for girls, accord permission to teachers to collect subscriptions for the following purposes, namely :—

(i) School day or parent's day celebrations including prizes for class work and sports and school entertainments by pupils;

(ii) poor pupils' fund for providing fees or books or food for deserving pupils;

(iii) school excursions; and

(iv) educational exhibitions and propaganda.

The headmaster or headmistress of the school shall be responsible for the proper maintenance of the accounts relating to such collections and the expenditure therefrom.

The headmaster or headmistress shall prepare a statement of receipts and charges for each purpose separately and submit it tc the executive authority within a week after the close of the celebration or after the accounts are settled in other cases. These accounts shall also be made available for the scrutiny of the inspecting officers either at visits to schools or at inspection. The balance of collections, if any, shall be deposited in the post office savings bank.

3. *Purchase of resignation.*—Officers or servants of a panchayat shall not enter into any pecuniary arrangement for the resignatior by one of them of any office under the panchayat for the benefit of

others. Should this rule be infringed, any appointment consequent upon such resignation shall be cancelled and such parties to the arrangement as are still in the service shall be suspended pending the orders of the executive authority.

4. *Control over immovable property held or acquired by officers and servants of panchayats.*—Every officer or servant of a panchayat or candidate for service under a panchayat shall make to the executive authority a declaration of all immovable property which may from time to time be held or acquired by him or by his wife or by any member of his family living with or in any way dependent on him. Such declaration shall state the district within which the property is situated and shall give such further information as the panchayat may by general or special order require.

This rule shall apply only to officers and servants in, and candidates for appointment to, the superior service as defined in the rules regulating the grant by panchayats of gratuity to their officers and servants.

NOTE. —(i) The declaration must include all immovable property held or acquired wherever situated in India. It should, as far as possible, give all the details specified in the form in Appendix A.

(ii) Every officer or servant of a panchayat shall submit to the executive authority not later than the 15th January in each year, a statement in the form given in Appendix A showing all the immovable property of which he stood possessed, or in which he had an interest at the close of the preceding calendar year. In columns (6) to (16) and (19) to (21) of the form, particulars shall be entered of any immovable property relinquished or otherwise disposed of.

(iii) If in any year an officer or servant of a panchayat has neither acquired nor relinquished or otherwise disposed of any immovable property or any interest in immovable property, he may instead of a return in the form given in Appendix A submit a certificate in the form below:—

"I, A.B., do solemnly declare that since the submission by me of the return/certificate on I have not acquired or become possessed of, either in my own name or in that of any other person, or relinquished or otherwise disposed of any immovable property or any beneficial or other interest in immovable property.

(Signature) A.B.,
Official Designation."

Place
Date

(iv) The annual return shall include all immovable property acquired or registered in the name of the officer or servant of the panchayat either on his own account or as a trustee, executor or administrator or temple mirasidar or acquired or registered in the name of or held or managed by his wife or by any other member of his family living with or in any way dependent on him. In the case of an officer or servant of a panchayat who follows the Marumakkatayam or Aliyasanthana Law, the statement shall include acquisitions of immovable property by his consort.

(v) A statement in the form given in Appendix B showing the immovable property held by each officer or servant shall be recorded in his service book. This statement shall be revised every year with reference to the particulars furnished under Note (ii) above. Every entry or alteration in the statement shall be duly attested by the officer competent to record the certificate of annual verification in the service book concerned.

(vi) A candidate for appoinment under a panchayat shall submit with his application a statement in the form given in Appendix A.

(vii) Any attempt to mislead and any failure to give full and correct information will render the officer or servant concerned liable to dismissal from service.

5. *Promotion and management of companies.*—(1) No officer or servant of a panchayat shall accept paid employment in any company, or mutual benefit society, or act as an agent, whether paid by salary or by commission, to any insurance company or society.

(2) Any officer or servant of a panchayat may, with the previous sanction of the executive authority, take part in the management of a mutual benefit society, provided that no remuneration is accepted therefor.

(3) Any officer or servant of a panchayat may take part in the promotion of co-operative societies and may, with the previous sanction of the executive authority, hold office in any co-operative society, or serve on any committee appointed for its management, or accept remuneration from it for any service rendered by him.

(4) Before according sanction in any case under sub-rule (2) or (3), the executive authority shall satisfy himself that the work undertaken by the officer or servant will be performed without detriment to his official duties.

6. *Private trade or employment.*—(1) An officer or servant of a panchayat shall not engage in any trade or undertake any employment other than his public duties :

Provided that this sub-rule shall not apply to teachers appointed as authorized agents for the sale of National Savings Certificates on a commission basis.

(2) (*a*) An officer or servant of a panchayat may undertake honorary work of a social or charitable nature or occasional work of a literary or artistic character provided that his official duties do not suffer thereby. But the panchayat may at any time forbid him to undertake or require him to abandon any employment which in its opinion is undesirable.

(*b*) No teacher shall undertake private tuition without the written permission of the executive authority.

(3) The executive authority may, in consultation with the Senior Deputy Inspector of Schools in the case of teachers employed in elementary schools for boys and the Sub-Assistant Inspectress of Schools in the case of teachers employed in elementary schools for girls, accord permission to teachers to undertake the following items of work, namely :—

(i) broadcast talks on educational problems;

(ii) writing of text-books for class work or for use in libraries in exceptional cases, subject to the following conditions, namely :—

(*a*) The teacher shall not retain copyright in or interest in the sale of copies of any text-book written by him for use in a recognized school in this State. He may accept only a definite lump sum as remuneration from the publishing firm or any other party.

(*b*) No teacher who is a member of the Text-Book Committee shall write or edit any text-books for use in a recognised school during his membership of the Committee.

Explanation.—A recognized school shall mean a school maintained by or opened with the sanction of the Government or to which recognition has been accorded under the Madras Educational Rules or under the rules framed under the Madras Elementary Education Act, 1920.

(iii) examinership for public examinations;

(iv) service as part-time postmaster or as part-time clerk of a panchayat, provided that no teacher shall be permitted to hold at the same time the post of a part-time postmaster and part-time clerk of a panchayat.

(4) (*a*) Save as otherwise provided for in sub-rule (3) in the case of broadcast talks on educational problems, no officer or servant of a panchayat shall deliver a broadcast talk at a broadcasting station on any subject without the previous permission of the Inspector. The Inspector may refer any case to Government for orders if he considers such a course desirable.

(*b*) An officer or servant of a panchayat who is invited or who wishes to deliver a broadcast talk shall intimate to the Inspector through the proper channel, the subject on which he propose to talk and if it is on a subject directly or indirectly connected with his official duties, or if so required shall submit the full text of the talk for the approval of the Inspector before it is delivered.

(*c*) The provision of clauses (*a*) and (*b*) shall apply *mutatis mutandis* to the broadcast by an officer or servant of a panchayat of musical or other performances (including the playing of prepared 'recitals' or gramophone records).

7. *Pecuniary transactions with contractors.*—All officers and servants of panchayats are prohibited from having any pecuniary transactions with panchayat contractors or any other person in any way connected with any department under the panchayat.

8. *Insolvency and habitual indebtedness.*—An officer or servant of a panchayat shall avoid habitual indebtedness. If he is adjudged or declared insolvent, or has incurred debts aggregating a sum which, in ordinary circumstances, he could not repay within a period of two years or if a part of his salary is frequently attached for debt, has been continuously so attached for a period of two years, or is attached for a sum which, in ordinary circumstances, he could not repay within a period of two years, he may, unless he proves that the insolvency or indebtedness is the result of circumstances which, with the exercise of ordinary diligence he could not have foreseen or over which he had no control, and has not proceeded from extravagant or dissipated habits, be presumed to have contravened this rule. An officer or servant of a panchayat who applies to be or is adjudged or declared insolvent, shall forthwith report his insolvency to the head of the office or department in which he is employed.

9. *Communication of official documents or information.*—No officer or servant of a panchayat shall, except when generally or specially empowered in this behalf by the panchayat communicate directly or indirectly any document or information which has come into his possession in the course of his official duties or has been prepared or collected by him in the course of those duties, whether from official sources or otherwise, to any other officer or servant of the panchayat or an officer or servant of any other local authority or a servant of the Government unauthorized to receive the same, or to a non-official person or to the press.

10. *Connexion with the press.*—An officer or servant of a panchayat shall not become a proprietor in whole or in part or conduct or participate in the editing or management of any newspaper or other periodical publication.

11. *Restrictions on the publication of documents and on communications to the press.*—(1) No officer or servant of a panchayat shall, in any document published under his own name or in any communication made to the press under his own name or in any public utterance delivered by him, make any statement of fact or opinion which is capable of embarassing—

(*a*) the relations between a panchayat or other local authority and the Government; or

(*b*) the relations between the Central Government or any State Government and the people of India or any section thereof; or

(*c*) the relations between the Union and any foreign State.

(2) An officer or servant of a panchayat who intends to publish any document under his own name or to make any communication to the press under his own name or to deliver any public utterance containing statements in respect of which any doubt as to the application of the restrictions imposed by sub-rule (1) may arise, shall submit to the Inspector a copy or draft of the document which he intends to publish or of the communication which he intends to make or of the utterance which he intends to deliver, and shall not publish the document, make the communication or deliver the utterance save with the sanction of the Inspector and with such alterations, if any, as he may direct.

12. *Evidence before committees.*—An officer or servant of a panchayat shall not give evidence before a public committee, unless he has first obtained the permission of the executive authority. In giving such evidence he shall not criticize the policy or decisions of the panchayat or of the State or Central Government.

This rule shall not apply to the evidence given before statutory committees with power to compel attendance and the giving of answers or to evidence given in judicial inquiries.

13. *Taking part in elections.*—An officer or servant of a panchayat shall not stand as a candidate, or interfere, or use his influence in any way or do anything in aid or in obstruction of any candidate, in any election to a legislative body or local authority, nor shall he take part in or subscribe in aid of any electioneering party organization :

Provided that an officer or servant of a panchayat who is qualified to vote at such an election may exercise his right to vote but shall, as far as possible, avoid giving any indication of the manner in which he proposes to exercise that right.

This rule shall apply only to whole-time officers and servants.

14. *Taking part in politics.*—Subject to any general or special order of the Government, no officer or servant of a panchayat shall take part in, subscribe in aid of, or assist in any way any political

movement in India, or relating to Indian affairs. When there is room for doubt whether any action which an officer or servant proposes to take will contravene this rule, he should refer the matter to the Inspector through the executive authority.

NOTE.—Subversive activities or the expression of disloyal sentiments by an officer or servant will be regarded as sufficient ground for dispensing with his services.

15. *Responsibility of officers and servants for acts of their family.*—An officer or servant of a panchayat is responsible for any act done by his wife or by any other member of his family living with or in any way dependent on him which, if done by himself, would constitute a breach of the rules.

16. *Vindication of acts and character of panchayat officers or servants as such.*—An officer or servant of a panchayat may not, without the previous sanction of the executive authority, have recourse to any court or to the press for the vindication of his official acts or character from defamatory attacks.

Nothing in this rule shall limit or otherwise affect the right of any officer or servant of a panchayat to vindicate his private acts or character.

17. *Address while under suspension.*—When an officer or servant of a panchayat is suspended, he is free to go where he likes, but he shall leave his address with the executive authority. He shall also leave his address with the officer, if any, holding an enquiry into his conduct.

He shall obey all orders to attend any inquiry into his conduct and if he fails to do so, the inquiry may be held in his absence.

18. *Influencing superior authorities for furtherance of interests.*—No officer or servant of a panchayat shall bring or attempt to bring any political or other outside influence to bear upon any superior authority for the furtherance of his interests. The penalty for a contravention of this rule shall be the withholding of promotion from him either permanently or for such period as the executive authority may determine, or the reduction to a lower stage in the time-scale of pay.

Explanation.—An officer or servant of a panchayat causing his own case to be made a subject of an interpellation in the panchayat or in Parliament or in the State Legislature contravenes this rule.

19. *Addressing or interviewing superior authorities.*—(1) No officer or servant of a panchayat may address directly any superior authority other than that to which he is immediately subordinate in any matter relating to his official duties or affecting him personally as such officer or servant.

NOTE.—An officer or servant of a panchayat who has addressed through his immediate superior a superior authority may, if he wishes, submit to the superior authority direct, a copy of the communication sent through his immediate official superior.

(2) No officer or servant of a panchayat may approach any person, official or non-official, other than the officer to whom he is immediately subordinate in order to enlist support in respect of a matter affecting him personally as an officer or servant of a panchayat or to obtain testimonials or certificates.

(3) No officer or servant of a panchayat may, except with the previous permission of the authority to which he is immediately subordinate, seek an interview with any officer other than his immediate superior in respect of any matter affecting him personally as such officer or servant and no officer or servant of a panchayat may seek such an interview with a Minister or a Secretary to Government.

(4) Every application by an officer or servant of a panchayat for an appointment or for promotion shall be sent through the proper channel.

NOTE.—The provisions of sub-rules (1) to (4) will not have the effect of prohibiting any subordinate officer from sending any return or report which he is required to submit in his official capacity to any officer who is not his immediate superior.

20. *Public demonstrations in honour of officers and servants of panchayats.*—(1) No officer or servant of a panchayat shall receive any complimentary or valedictory address, or attend any public meeting or entertainment held in his honour. There is, however, no objection to an officer or servant attending an entertainment given to him by his personal friends or by a club of which he is a member; but in accepting an invitation, the officer or servant shall make it clear that the function must be purely private and on no account assume the character of a public entertainment, that no address shall be presented to him and that no report of the proceedings shall be published in the public press.

(2) No officer or servant of any rank shall accept an entertainment from his subordinates.

21. No officer or servant of a panchayat shall be a member of any association, union or federation of officers and servants of panchayats, if a person who is not an officer or servant of a panchayat is a member, office-bearer or patron of such association, union or federation.

22. *Discussion of the policy or action of Government, etc.*—No officer or servant of a panchayat shall by any utterance, writing or otherwise, discuss or criticize in public or at any meeting of any association or body, any policy pursued or action taken by the Central or a State Government, a panchayat or a district board or a municipal council, nor he shall in any manner participate in any such discussion or criticism.

Provided that nothing contained in this rule shall be deemed to prohibit—

(1) any officer or servant of a panchayat from participating in discussions at any private meeting solely of officers and servants of panchayats of matters which affect the personal interests of such servants individually or generally, or

(2) any officer or servant of a panchayat from defending and explaining in public or private meetings any policy or action of the panchayat for the purpose of removing misapprehensions and correcting mis-statements or for the purpose of effectively carrying out such policy.

Explanation.—Nothing contained in this rule shall be construed to limit or abridge the power of the panchayat to require any of its officers or servants to publish and explain any policy or action of the panchayat in such manner as may appear to it to be expedient or necessary.

23. (1) *Application for private employment.*—No officer or servant of a panchayat shall apply for private employment or signify his willingness to accept such employment without having previously obtained the permission in writing of the executive authority of the panchayat.

(2) (*a*) Permission to apply for or accept private employment shall normally be granted to a person who is on leave preparatory to retirement, unless the employment is in a trading concern in India. Permission to apply for or accept private employment in a trading concern in India will be granted only in very exceptional cases and may be subject to the condition of immediate retirement of the officer or servant concerned.

(*b*) Permission to apply for or accept private employment shall not be granted to any other officer or servant of the panchayat unless the executive authority of the panchayat is satisfied that his premature resignation may be accepted without detriment to the service of the panchayat.

(3) If a person who is refused permission to apply for or accept private employment wishes to resign his appointment under a panchayat, such resignation shall ordinarily be accepted.

(4) Where a person who is not on leave preparatory to retirement is permitted to apply for or accept private employment, he shall resign his appointment under the panchayat immediately on accepting such employment.

APPENDIX A.

Statement of immovable property and interest in immovable property possessed, acquired or transferred by during the year ending the 31st December 19 .

NOTE.—Property in which the officer or servant had acquired an interest before the year for which the return is submitted and in which he retained an interest during that year should be shown first, then those properties regarding which transaction took place during the year.

Name of officer or servant.	(2) Office held.	(3) Date of entertainment in service.	(4) Nature of property, i.e.,— (1) Houses (stating whether they are with or without gardens) and the uses to which they are put. (2) Lands whether used for purposes of agriculture or as gardens or for any other purposes.	(5) Whether acquired before or during 19 .	(6) Whether relinquished during 19 .

Situation of land or other property.			Extent and assessment of lands.					From whom acquired or in whose favour relinquished.	In whose name registered after acquisition or before relinquishment.	By what means and for what purpose acquired.	Year, month and day of deed.	Right possessed in the land.	Price paid or obtained for the land.	Remarks.
			Dry.		Wet.									
(7) Village.	(8) Taluk.	(9) District.	(10) Survey number.	(11) Extent.	(12) Assessment.	(13) Extent.	(14) Assessment.	(15) Circar or inam.	(16)	(17)	(18)	(19)	(20)	(21)	(22)

I, , do solemnly declare that I do not at this time possess either in my own name or in that of any other person and that I have not during the year 19 acquired or parted with any immovable property or any beneficial or other interest in immovable property other than what is entered in this return.

Station
Date 19 . (Signature.)
(Office.)

NOTE.—(1) The statement must be submitted punctually on the 15th January of each year.

(2) New acquisitions during the year to which the return relates should be entered in red ink.

(3) Particulars of any immovable property of which an officer may have become dispossessed during the year should also be entered in the annual return.

APPENDIX B.

Statement of immovable property and interests in immovable property held by officers and servants of panchayats.

(1) Name of officer or servant.	(2) Date of entertainment in service.	(3) Office held.	(4) District and division in which property is situated.	Particulars regarding property. (5) Nature of property.	(6) Extent.	(7) Assessment.	(8) In whose name registered.	(9) When acquired, inherited, etc.	(10) By what means and for what purpose acquired.	(11) Nature of interest possessed by the officer or servant concerned in such property.	(12) Remarks.

(G.O. No. 1116, L.A., dated 4th June 1951.)

(G.O. No. 470, L.A., dated 17th March 1952.)

47. PAYMENT OF ARREAR CLAIMS OF PANCHAYAT STAFF.

1. Any claim of an officer or servant of a panchayat for arrears of pay, allowances or increments of pay which has been allowed to remain in abeyance shall, before payment, be investigated by the executive authority—

(i) with the sanction of the panchayat in the case of claims relating to a period exceeding six months but not exceeding two years; and

(ii) with the sanction of the panchayat and of the Regional Inspector in the case of claims relating to a period exceeding two years.

NOTE.—No claim for travelling allowance will be entertained if it is made after three months from the date of completion of the journey to which it relates. Countersigning officers should refuse to countersign the bills presented after three months from the date of completion of the journey for which the travelling allowance is claimed.

2. The payment of an arrear claim ordered under rule 1 shall not exceed the amount found to be actually due under the claim in respect of a period of one year immediately preceding the date of detection of the under-payment. If, in any particular case, it is considered that for special reasons a larger concession should be granted the executive authority shall consult the Examiner of Local Fund Accounts in the first instance and then obtain, if the Examiner of Local Fund Accounts so advises, the sanction of the Regional Inspector for payment of arrears for a period exceeding one year :

Provided that consultation with the Examiner of Local Fund Accounts shall not be necessary in respect of arrear claims involving a sum not exceeding rupees twenty-five in each case.

NOTE.—For the purpose of this rule, the date of detection of an under-payment will be the date on which the under-payment is detected by or brought to the notice of the executive authority or, if it is first detected in audit, the date of detection by the Audit Department. An arrear claim resulting from an order issued with retrospective effect does not arise until the order is issued and shall not, therefore, be treated as a claim allowed to remain in abeyance during the period prior to the date of the order. An order passed with retrospective effect shall, for the purposes of this note, be deemed to be one, which in the circumstances of the case, could not have been passed earlier or which was deliberately held over pending consideration.

3. The power conferred on the panchayat by rule 1 shall not be delegated by the panchayat.

(G.O. No. 2085, L.A., dated 12th October 1953.)

48. GRANT OF GRATUITIES TO OFFICERS AND SERVANTS.

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

(i) ' pay ' means the monthly substantive pay and includes personal pay;

(ii) ' servant ' means an officer or servant holding a post under a panchayat; and

(iii) ' last grade service ' and ' superior service ' mean service in the posts classified as last grade and superior respectively in Annexure I to these rules.

2. Gratuity under these rules shall be admissible in respect of any service whether permanent, temporary, substantive or officiating and inclusive of periods of absence on leave with allowances. Gratuity shall be admissible only for completed years of service. The executive authority of a panchayat may, in deserving cases, condone a deficiency not exceeding three months and the panchayat may similarly condone a deficiency not exceeding twelve months.

3. No gratuity shall be admissible to a servant for any period of service in respect of which he is entitled to the benefits of a Provident Fund.

4. No gratuity under these rules shall be admissible to a servant whose service is pensionable, apart from any gratuity which may be admissible to him under the pensionary scheme to which he has been admitted.

5. No gratuity shall be admissible to a servant who—

(*a*) is dismissed from the panchayat service, or

(*b*) is removed or called upon to resign on account of misconduct or inefficiency, or

(*c*) resigns of his own free will.

6. (1) No gratuity shall be admissible to a servant whose total service under a panchayat is less than five years.

(2) Gratuity shall be admissible to a servant for service prior to his admission to the benefits of the Provident Fund though such service is less than five years, provided that his total service is not less than five years. Gratuity shall be admissible to a servant even in respect of service which is discontinuous.

7. (1) Gratuity may be paid to a servant in superior service—

(*a*) when he retires from service on superannuation or invalidation, or

(*b*) when he is discharged from service on account of reduction of staff or on account of some causes other than misconduct or inefficiency.

(2) Gratuity may be paid to a servant in last grade service—

(*a*) when on account of bodily or mental infirmity he is permanently incapacitated for further service, or

(*b*) when he is discharged from servcie on the abolition of his appointment or on a reduction of establishment and no other suitable appointment can be found for him.

8. Subject to the provisions of rules 2 to 7 and 12, servants in superior service who have not been admitted to the benefits of a Provdient Fund may be paid gratuity at the rate of half a month's pay for each year of service subject to the restriction that gratuity should not exceed six months' pay if service is under fifteen years and fifteen months' pay if it is fifteen years or more.

Gratuity under this rule shall be calculated on the pay drawn at the time the gratuity becomes payable under rule 7.

9. Subject to the provisions of rules 2 to 7 and 12, servants in superior service who have only been admitted to the benefits of a Provident Fund in the course of their service may be paid gratuity at the rate of a half a month's pay for each year of service before admission to the benefits of the Provident Fund in addition to any sums to which they may be entitled from the Provident Fund subject to the restriction that gratuity should not exceed six months' pay if service before such admission is under fifteen years and fifteen months' pay if it is fifteen years or more.

Gratuity under this rule shall be calculated on the pay drawn immediately before admission to the Provident Fund.

10. Subject to the provisions of rules 2 to 5, 7 and 12, gratuity may be paid to servants in last grade service at the rate of one month's pay for each year of service subject to the following restrictions, namely :—

(*a*) no gratuity shall be paid in respect of the first five years' of service; and

(*b*) the gratuity shall not in any case exceed twenty months' pay.

Gratuity under this rule shall be calculated on the pay drawn at the time the gratuity becomes payable under rule 7.

11. Gratuity under these rules shall be granted by the panchayat, but no payment shall be made without obtaining the previous approval in writing of the Inspector. The rates laid down in rules 8, 9 and 10 shall be regarded as maxima and shall not be sanctioned unles the service rendered was thoroughly satisfactory. In any case where the service was not thoroughly satisfactory, the panchayat shall make such reduction in the amount payable as it thinks proper.

12. In calculating the gratuity admissible to a servant in last grade service, only service rendered by him after ataining the age of 16 years shall be taken into account, and in the case of a servant in superior servcie, only service rendered by him after attaining the age of 20 years shall be taken into account.

13. A servant, part of whose service has been last grade and part superior, may either count—

(*a*) the whole as last grade towards gratuity on the last grade scale; or

(*b*) the superior part towards gratuity on the superior scale and the last grade part towards gratuity on the last grade scale.

Under clause (*a*), the gratuity shall be calculated on the pay (whether in superior or last grade service) which the servant drew at the time the gratuity becomes payable under rule 7 or immediately before admission to the Provident Fund, as the case may be.

Under clause (*b*), the gratuity on each scale shall be calculated on the pay which the servant drew at the time of transfer from last grade to superior service or from superior to last grade service and at the time the gratuity becomes payable under rule 7 or immediately before admission to the Provdient Fund, respectively. If a servant is reduced from superior service to last grade service for misconduct, no gratuity shall be paid to him under this rule, except with the special sanction of the Inspector.

Explanation.—The gratuity for last grade service together with the gratuity for superior service shall not exceed the amount of gratuity that would be admissible, if the whole service were treated as superior service.

14. Where a servant dies in service his family may, if the panchayat is satisfied that it is in needy circumstances, be paid gratuity as though it had become payable under rule 7 on the day of his death.

Explanation.—For the purposes of this rule ' family ' includes the servant's wife, his legitimate children which expression shall include an adopted son, step-children residing with and wholly dependent on him and also his parents, sisters and minor brothers if wholly dependent on and residing with him. If the servant has no family as defined above and if he is a subscriber to the Provident Fund, the gratuity, if any, payable to him may be paid to the nominee who receives the Provident Fund amount provided that the panchayat is satisfied that such nominee is in needy circumstances.

15. If a servant has rendered service under different local bodies, the service under the different local bodies shall be combined and treated as a whole for the calculation of the gratuity admissible under these rules. The liability for the payment of gratuity shall be apportioned between the different local bodies in the proportions in which the aggregate pay drawn by the servant during the whole of his qualifying service has been paid by them. If, on such apportionment, it is found that more than three-fourths of the amount of gratuity is payable by one local body, that local body shall bear the whole charge and no apportionment shall be made.

Explanation.—This rule shall not apply to cases of resignation from one local body to take up employment under another local body.

16. (1) (*a*) A servant who is eligible for a gratuity under these rules shall submit an application for the payment thereof to the head of his office.

(*b*) Every application for gratuity under clause (*a*) of sub-rule (2) of rule 7 shall be accompanied either by a certificate of a Medical Officer or the head of the office, to the effect that the applicant is incapacitated for further service.

(*c*) Where a servant dies in service or before submitting his application for gratuity, the application for gratuity shall be made by the person entitled to the gratuity under rule 14 or if such person is a minor or otherwise incapacitated, by the guardian of such person.

(*d*) Every application for the payment of gratuity shall be submitted within six months from the date on which a servant—

(i) retires;

(ii) is discharged from service; and

(iii) dies.

(2) If the executive authority of the panchayat proposes to grant the gratuity applied for, he shall draw up an application for gratuity in the form in Annexure II to these rules.

17. No gratuity shall ordinarily be admissible to workers borne on the regular establishment but not classified as belonging to the superior service or to the last grade service. If a panchayat, however, considers that gratuity may be paid in deserving cases, such payments may be sanctioned subject to the following conditions, namely :—

(*a*) that the service of the worker under the panchayat is not less than twenty years;

(*b*) that the total amount of gratuity sanctioned does not exceed that admissible to last grade servants under the foregoing rules; and

(*c*) that the previous sanction of the Regional Inspector concerned is obtained for the payment.

ANNEXURE I.

[*See* rule I (iii).]

Posts in superior service.	*Posts in last grade service.*
Avenue or Garden Superintendent	Attendants in hospitals and dispensaries.
Attenders	
Bill collectors	
Birth and Death Registrars	
Clerks	
Clerk-*cum*-bill collectors	
Compounders	
Cinema operators and other skilled servants employed in Public Health work	
Fitters *	
Headmasters	Gardeners.
Health visitors	
Licence Superintendents	
Librarians	
Lighting Superintendent or Inspector	
Lorry driver *	
Medical Officers (Allopathic, L.I.M., Ayurvedic and Unani)	
Midwives	
Masters—Drawing, drill, etc.	
Mechanics	
Market Superintendent or Supervisor, Sergeant.	
Nurses	Nursing orderlies.
Physicians (Ayurvedic and Unani dispensaries).	Peon including Public Health peons.
Park Supervisors	
Radio Operator	
Registrar-Vaccinators	
Revenue Inspectors	
Sanitary Inspectors	
Supervisors or Superintendents of Schools	
Supervisor of Forests	
Stockers	
Store-keepers	
Teachers	
Town-Planning Supervisor	
Vaccinators	
Veterinary Surgeon or Inspector or Officer	Turncocks.
Warrant Officer	
Woman Medical Officer, Maternity and Child Welfare	

*When the pay or maximum pay exceeds Rs. 20 per mensem.

ANNEXURE II.

[*See* rule 16 (2).]

Application for gratuity.

1 Name of applicant.
2 Father's name.
3 Race, sect and caste.
4 Residence, showing village and district.
5 Present or last employment including name of establishment.
6 Date of beginning of service.
7 Date of ending of service.
8 Length of service, including interruptions of which superior . . . inferior . . ., non-qualifying and interruptions . . . .
9 Class of gratuity applied for, and cause of application. *
10 (Average) emoluments of pay.
11 Proposed pension.
12 Proposed gratuity.
13 Date from which pension to commence.
14 Place of payment.
15 Date of applicant's birth by Christian Era.†
16 Height.
17 Marks.
18 Date.

Signature of the executive authority.

* If the application is for a compensation, pension or gratuity, the nature of the change of establishment which has given rise to the claim should be fully stated.

† If not known exactly, must be stated on the best information or estimate.

History of the service (showing interruption) of

(1) Establishment.	(2) Appointment.	(3) Pay.	(4) Acting pay.	(5) Date of beginning.	(6) Date o ending.	(7) Period reckoned service.	(8) Period not reckoned service.	(9) Remarks.	(10) How verified.	(11) Remarks of the Examiner of Local Fund accounts.
		RS.	RS.	A.	P.					

Total period of

Superior
Last grade } service.

Remarks by Head of Office.

1 As to character and past conduct of applicant.
2 Explanation of any suspension or degradati n.
3 Regarding any gratuity or pension already received by applicant.
4 Any other remarks.
5 Specific opinion of Head of Office whether the service claimed is established and should be admitted or not.

Certificate and Report.

Certified that (subject to the remarks recorded below) qualifying service in { Superior / Last grade } grades has been duly proved for years months days; and that a gratuity not exceeding Rs. , is admissible. The calculations have been duly verified.

Executive Authority.

Application for gratuity.

Date of application.
Name of applicant.
Last appointment.
Class of gratuity.
Amount of gratuity sanctioned.
Date of commencement.
Date of sanction.

Executive Authority.

(G.O. No. 1116, L.A., dated 4th June 1951.)
(G.O. No. 2178, L.A., dated 30th October 1953.)

(64) *Provident Fund.*—The Government have directed that the function vested in panchayats, of maintaining the Provident Fund of their officers and servants shall be transferred to and performed by, the district boards concerned in accordance with the Local Boards, Provident Fund Rules.

(G.O. No. 640, L.A., dated 1st April 1951.)

49. THE PANCHAYATS' LAST GRADE SERVANTS' AND WORKERS' PROVIDENT FUND RULES.

1. These rules may be called the Panchayats' Last Grade Servants' and Workers' Provident Fund Rules.

NOTE.—The Provident Funds Act, 1925 (Central Act XIX of 1925), applies to the Panchayats' Last Grade Servants' 'and Workers' Provident Fund.

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

(i) " family " means—

(*a*) in the case of a male subscriber, the wife or wives and children of the subscriber, and the widow or widows and children of a deceased son of the subscriber :

Provided that if the subscriber proves that his wife has been judicially separated from him or has ceased under the customary law of the community to which she belongs to be entitled to maintenance she shall henceforth be deemed to be no longer a member of the subscriber's family in matters to which these rules relate, unless the subscriber subsequently indicates by express notice in writing to the executive authority that she shall continue to be so regarded; and

(*b*) in the case of female subscriber, the husband and the children of the subscriber, and the widow or widows and children of a deceased son of the subscriber :

Provided that if a subscriber by notice in writing to the executive authority expresses her desire to exclude her husband from her family, the husband shall henceforth be deemed to be no

longer a member of the subscriber's family in matters to which these rules relate, unless the subscriber subsequently cancels formally in writing her notice excluding him.

NOTE I.—" Children " means legitimate children.

NOTE II.—An adopted child shall be considered to be a child by the executive authority; if any doubt arises in the mind of the executive authority, it shall be decided by him after taking legal advice;

(ii) " Form " means a form appended to these rules;

(iii) " Fund " means the Last Grade Servant's and Workers' Provident Fund established by a panchayat;

(iv) " Last Grade Servant " means a servant whose post is classed as belonging to the last grade service in the rules for regulating the grant of gratuities;

(v) words importing the masculine gender shall be taken to include females, if circumstances so require;

(vi) " worker " means a worker borne on the regular establishment but not classified as belonging to the superior or to the last grade service under the rules regulating the grant of gratuities.

3. Contribution under these rules shall, subject to the provisions of rule 12 (iii), ordinarily be admissible only in respect of permanent service for which subscription is recovered from the subscriber :

Provided that it shall be open to a panchayat to allow contribution in respect of temporary or officiating service also.

4. A person who has been admitted to the benefits of these rules shall not be entitled to gratuity or compensation under any other rules in respect of any period for which he is entitled to get the benefit under these rules.

5. (1) Every panchayat shall (establish and maintain a " Provident Fund " for the benefit of its last grade servants and workers. It shall be obligatory on all permanent last grade servants and workers of the panchayat to subscribe to the Fund.

(2) The Fund shall be administered by the panchayat and shall be maintained in rupees.

6. (1) Each subscriber shall, on admission, be required to make a nomination in such form as may be laid down by the Government conferring the right to receive the amount that may stand to his credit in the Fund in the event of his death before quitting the service.

(2) A subscriber who at the time of joining the Fund has a family shall send to the executive authority a nomination in Form I in favour of one or more members of his family.

(3) A subscriber who has no family may similarly nominate a person or persons in Form II, provided that a nomination so made shall be deemed to have been duly made in accordance with these rules only for so long as the subscriber has no family.

(4) When a subscriber who has made a nomination in Form II subsequently acquires a family, he shall be called upon to cancel formally such nomination and make a fresh nomination under sub-rule (2).

(5) A nomination becomes operative only on its being accepted by the executive authority.

7. Each last grade servant or worker shall, in respect of each month of his service, under the panchayat after the establishment of the Fund subscribe to the Fund a sum of annas eight, irrespective of the actual period in any month for which service is rendered, provided that it shall be open to the subscriber not to make any subscription in respect of a month in which he has not rendered full month's service and does not draw full month's pay. The recovery of this subscription shall be effected by the executive authority by deduction of the amount from the pay bill of subscribers. The panchayat shall also contribute annually an equivalent amount from its general funds towards the amount of the subscriber as its contribution.

8. The amounts deducted from the pay bills of subscribers as Provident Fund deductions and the contributions paid by the panchayat and other sums relating to the Provident Fund shall be lodged in the Government treasury and a separate cash book shall be maintained. The whole or any portion of such deductions, contributions and other sums relating to Provident Fund may be withdrawn from the treasury at such intervals as may be necessary for investment in such manner as may be prescribed by Government for the investment of deposits of other Provident Fund accounts of local authorities. No interest shall be allowed to the subscribers on the subscriptions made by them or on the contribution credited to the Fund by the panchayat. Any interest earned by way of deposit of the subscription and contribution in the Savings Bank or any other bank and by investment of any sum withdrawn from the deposit account shall be credited to the General Fund of the panchayat to meet the cost of staff engaged in the maintenance of the accounts relating to the Fund.

NOTE.—The sums required for the payment of temporary advances during a month shall be withdrawn from the amounts lodged in the Government treasury under this rule. The balance remaining in the Government treasury at the beginning of a month, out of the deposits made therein till the end of the previous month, shall be remitted into the Post Office Saving Bank not later than the fourth day of that month.

9. The executive authority may grant temporary advances to a subscriber from the amount standing to his credit on account of subscriptions made by him, if in the opinion of the executive authority the grant of such advance is absolutely necessary and subject to the following conditions :—

(*a*) Reasons for the grant of such advances shall be placed on record.

Explanation.—The following may be recognized as legitimate reasons for which advances may be granted :—

(1) To pay expense incurred in connexion with the serious illness (including confinement) of the subscriber or a member of his family.

(2) To pay expenses in connexion with marriages, funerals or ceremonies which by the religion of the subscriber it is incumbent upon him to perform and in connexion with which it is obligatory that expenditure should be incurred.

(*b*) An advance granted under this rule shall not exceed three months' pay of the subscriber or one-half of the amount of the subscription made by him to the Fund whichever is less.

(*c*) An advance shall not, except for special reasons to be recorded in writing and except with the special sanction of the panchayat, be granted until at least six months have elapsed after the final repayment of all previous advances and the interest thereon.

(*d*) The advance granted under this rule shall be recovered in not more than twelve successive equal monthly instalments from the pay bills of the subscribers concerned. The recovery shall commence from the month in which the subscriber draws full pay after receiving the advance.

10. The amount standing to the credit of a subscriber in his Fund shall not in any way be capable of being assigned or charged and shall not be liable to attachment under any decree or order of any civil, revenue or criminal court in respect of any debt or liability incurred by the subscriber and neither the Official Assignee nor any receiver appointed under the Provincial Insolvency Act, 1920, shall be entitled to, or have any claim on, such amount.

11. The account of each subscriber shall be closed—

(*a*) when he is dismissed or removed from service, or

(*b*) when he is discharged from service or resigns, or

(*c*) when he dies.

12. (i) When a subscriber's account is closed in the circumstances detailed in rule 11, the subscriber or his nominees, as the case may be, shall be paid the amount subscribed to the Fund by the subscriber and standing to his credit as on the date on which the account is closed.

(ii) On the death of a subscriber before quitting the service, when he leaves a family and if no nomination in favour of a member or members of the family subsists, or if such nomination relates only to a part of the amount standing to his credit in the Fund, the whole amount or the part thereof to which the nomination does not relate, as the case may be, shall notwithstanding any nomination purporting to be in favour of any person or persons other than a member or members of his family, become payable to the members of his family in equal shares :

Provided that no share shall be payable to—

(1) sons who have attended legal majority;

(2) sons of a deceased son who have attained legal majority;

(3) married daughters whose husbands are alive;

(4) married daughters of a deceased son whose husbands are alive, if there is any member of the family other than those specified in clauses (1) to (4) :

Provided also that the widow or widows and the child or children of a deceased son shall receive between them in equal parts only the share which that son would have received if he had survived the subscriber.

(iii) Similarly the subscriber or his nominee, as the case may be, may be paid the amount of contribution paid by the panchayat less such sums as it may be found necessary to recover from him and credit to the panchayat on any account. The executive authority shall, before paying the contribution to the subscriber or his nominee, as the case may be, make a record in the service roll that the work and conduct of the subscriber have been such as to merit the payment of the contribution in full. It shall be open to the panchayat to pay the contribution in full or in part as it deems fit, subject to the above conditions.

(iv) No contribution shall be payable to persons who have rendered less than five years total service but the subscriber's own subscription shall be paid whatever may be the length of service :

Provided that this restriction shall not apply to the case of a person who dies or who is compulsorily retired on account of physical unfitness, before he completes the prescribed period of five years.

NOTE.—Striking work without adequate and reasonable cause and stopping away from work without permission may be deemed to be sufficient reasons for withholding the contribution.

13. As soon as possible after the close of each year every subscriber shall be furnished with a statement in Form III showing the amount at his credit inclusive of the contribution. Subscribers shall satisfy themselves about the correctness of the amount shown in the statements, and errors, if any, in them shall be brought to the notice of the executive authority within a month from the date of their receipt. The executive authority will thereupon take such action as may be considered necessary.

14. The executive authority shall cause to be kept a register of suscribers in Form IV, a cash book in Form V, a register of temporary advances and their recoveries in Form VI and an abstract in Form VII.

15. Save as otherwise provided in these rules, the provisions of the rules in Local Boards Provident Fund Rules specified below, shall apply in respect of the matters dealt with therein—

(1) Rule 5 (1), (4) to (6) and (9) to (11) of the Local Boards Provident Fund Rules for making nomination and cancellation of nominations;

(2) Rule 5 (2) of Local Boards Provident Fund Rules regarding share of nominees;

(3) Rule 20 of the Local Boards Provident Fund Rules for closure of accounts and payments; and

(4) Rule 24 of the Local Boards Provident Fund Rules for payment of minor beneficiaries.

FORM I

[*See* rule 6 (2).]

CERTIFICATE OF NOMINATION.

I do hereby declare the following to be the names and addresses of the member or members of my family who, in the event of my death, will be entitled to receive payment of all sums due to me from the Last Grade Servants' and Workerz' Provident Fund, and I make this my will so far as regards such sums aforesaid.

(1) Name in full.	(2) Relationship to subscriber.	(3) Age.	(4) Occupation.	(5) Address.	(6) Sums due in what proportions payable.	Name and address of guardianin the case of minors. (7)	Contingencies on the happening of which the nomination shall become invalid. (8)	Name, address and relationship of the person, if any, to whom the right of the nominee shall pass in the event of his pred ceasing the subscriber. (9)	(10) Remarks.

Station _____

Date _____

Signature or thumb-impression and address of first witness.

Signature or thumb-impression and address of second witness.

(Signature of thumb-impression and designation of subscriber.)

FORM II.

[*See* rule 6 (3) and (4).]

CERTIFICATE OF NOMINATION.

I do hereby declare the following to be the names and addresses of the person or persons who, in the event of my death, will be entitled to receive payment of all sums due to me from the Last Grade Servants' and Workers' Provident Fund, and I make this my will so far as regards such sums aforesaid :—

2. I also declare that I have no family to whom I can assign the amount.

(1) Name in full	(2) Age.	(3) Occupation.	(4) Address.	(5) Sums due in what proportion payable.

(6) Name and address of guardian in the case of of minors.	(7) Contingencies on the happening of which the nomination shall become invalid.	(8) Name, address and relationship of the person, if any, to whom the right of the nominee shall pass in the event of his predeceasing the subscriber.	(9) Remarks.

Station

Date.

(Signature or thumb-impression and address of first witness.)

(Signature or thumb-impression and address of second witness.)

(Signature or thumb-impression and Designation of subscriber.)

FORM III.

(*See* rule 13.)

LAST GRADE SERVANTS' AND WORKERS' PROVIDENT FUND.

Deposit account of

(Official designation) for the yoar ending the 31st March 19 .

Account No.

	Subscription. RS. A. P.	Contribution. RS. A. P.	Remarks.
Opening balance ..	..	..	..
Credits during the year * ..			
Total ..			
Withdrawals during the year.			
Balance on the † 31st March 19 .			

* Includes recoveries made during the months of April to March.

† Balance accepted.

Forwarded to the subscriber as required by rule 13 of the Last Grade Servants' and Workers' Provident Fund Rules.

He is requested to satisfy himself as to the correctness of the statement and to bring errors, if any, to the notice of the undersigned within one month from the date of its receipt.

He is requested to state whether he desires to make any alteration in any nomination made under rule 6 of the Panchayats' Last Grade Servants' and Workers' Provident Fund Rules.

In case the subscriber has made no nomination in favour of a member or members of his family, due to his having no family at the time, he is also requested to state whether he has acquired a family thereafter.

(Signature) ———,

Executive authority.

Office of the

The 19 .

Subscriber.

FORM IV.

(*See* rule 14.)

REGISTER OF SUBSCRIBERS TO THE LAST GRADE SERVANTS' AND WORKERS' PROVIDENT FUND AND THEIR NOMINEES.

SUBSCRIBERS.

(1) Serial number.	(2) Fame in full.	(3) Father's name.	(4) Address.	(5) Date of birth by the Christian era.	(6) Caste, race or religion.	(7) Date of admission.	(8) Age on date of admission.	(9) Name of appointment held on date of admission.	(10) Pay of post.

(11) Number and date of certificate of nomination to be filled separately.	(12) Serial number.	(13) Name in full.	(14) Relationship to subscriber.	(15) Age.	(16) Occupation.	(17) Address.	(18) Sums due in what proportions payable.	(19) Names and addresses of witnesses attesting the certificate.	(20) Names and addresses of witnesses attesting the certificate.	(21) Remarks.

FORM V.

(*See* rule 14.)

CASH BOOK OF THE LAST GRADE SERVANTS' AND WORKERS' PROVIDENT FUND FOR THE YEAR 19 .

Receipts.

Subscriptions. (1) RS. A. P.	Contribution. (2) RS. A. P.	Investment. (3) RS. A. P.	Miscellaneous. (4) RS. A. P.	Month and date. (5) RS. A. P.

Payments.

Particulars of transactions. (6)	Subscriptions. (7) RS. A. P.	Contributions. (8) RS. A. P.	Investments. (9) RS. A. P.	Miscellaneous. (10) RS. A. P.	Total net balance every month. In the Post Office Savings Bank. (11)

FORM VI.

(*See* rule 14.)

REGISTER OF TEMPORARY ADVANCES AND THEIR RECOVERIES.

Withdrawals.						Recoveries.													
(1) Name and designation.	(2) Account number.	(3) Authority.	(4) Amount sanctioned.	(5) Amount withdrawn.	(6) Number of instalments for recovery.	Year. (7)	(8) April.	(9) May.	10) June.	(11) July.	(12) August.	(13) September.	(14) October.	(15) November.	(16) December.	(17) January.	(18) February.	(19) March.	(20) Remarks.
						19—19													
						19—19													
						19—19													
						19—19													
						19—19													

FORM VII

[*See* rule 14.]

ABSTRACT OF THE LAST GRADE SERVANTS' AND WORKERS' PROVIDENT FOR 19 —19.

Serial number as per register of subscribers.	Number of subscriber.	Official designation.	Opening balance.	
			Subscription account.	Contribution account.
(1)	(2)	(3)	(4)	(5)
			RS. A. P.	RS. A. P.

Credits.						
Amount of subscriptions or refunds of withdrawals received in						
April.	May.	June.	July.	August.	September.	October.
(6)	(7)	(8)	(9)	(10)	(11)	(12)
RS. A. P.	RS. A. P.	RS. A. P.	..	..	..	RS. A. P.

Credits—*cont.*					Total.
Amount of subscriptions or refunds of withdrawals received in—*cont.*					Subscription account/Total of columns (6) to (17).
November.	December.	January.	February.	March.	(18)
(13)	(14)	(15)	(16)	(17)	
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.

Contribution for the year.	Subscription and contribution withdrawn or temporary withdrawals of contribution forfeited.			Closing Balance.	
	Subscription.	Contribution.	Voucher number.	Subscrition Account.	Contribution Account.
(19)	(20)	(21)	(22)	(23)	(24)
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.

(G.O. No. 70, L.A., dated 21st January 1954.)

(65) *Travelling allowance admissible to servants of panchayats.*—Payment of travelling allowance to an officer or servant of a panchayat (including the Executive Officer for a journey performed by him outside the jurisdiction of such panchapat shall be treated as ordinary expenditure falling under section 72 (2) (iii) of the Madras Village Panchayats Act, 1950 and met out of the funds of the panchayat concerned.

Previous permission of the District Panchayat Officer concerned should be obtained by such officer or servant before undertaking the journey.

(G.O. No. 2347, L.A., dated 8th December 1951.)

(66) *Appointment and conditions of service of Engineering Supervisors of Panchayats.*—The Government have considered that the Inspector of Municipal Councils and Local Boards should appoint under section 34 (8) (i) of the Madras Village Panchayats Act, 1950, a common supervisor and a peon under him for each district, for the purposes of all the panchayats in that district, except in the Nilgiri district. The Supervisor for the Coimbatore district should attend to work relating to panchayats in the Nilgiri district also. They should be drafted from the Highways Department for appointment as supervisor for panchayat works for a term. They can go back to the Highways Department, when necessary and new men from the Highways Department may take their places. They will not be treated as on foreign service.

Qualification.—Ordinarily a supervisor possessing qualifications prescribed for the post of Assistant Engineer alone should be in charge of a district. Only occasionally a supervisor without Engineering qualification or an overseer can be put in charge of a district.

Control.—The supervisor will be under the administrative control of the District Panchayat Officer concerned and under the technical control of the Highways department. The pay and allowances of the supervisor and his peon will be met from the State funds in the first instance and debited to the same head of account to which the pay of the District Panchayat Officer is debited. The amounts will be recovered later from the panchayats. The salary and allowances paid to the supervisors and their peons and the contributions towards their leave salary and pension or provident fund shall be recovered annually from the panchayats concerned in proportion to the cost of the work executed plus the amount of estimates prepared by the supervisor for individual panchyats. The rent for the office accommodation and the cost of furniture, stationery and technical equipment will be recovered from the panchayats in the same proportion in which recovery is made towards the cost of an account of salary allowance, etc., of the supervisor. Particulars of amounts to be recovered from the panchayats towards the salary and allowances paid to the supervisor and his peon and the contribution towards their leave salary and pension or provident fund should be worked out by the District Panchayat Officers and furnished to the Inspector of Municipal Councils and Local Boards, who should take necessary steps to recover the amount from the panchayats and adjust it to the state funds. The amounts recovered towards pay and allowance and leave salary should be credited to " XLVI—Miscellaneous—j. Collection of payments for services rendered " and the amounts recovered towards pension and provident fund should be credited to " XLIV—Receipts in aid of Superannuation ".

The expenditure on account of office accommodation, furniture, stationery and technical equipment for the supervisor will also be debited to " 25. General Administration—j. Civil Secretariats—S. Inspector of Municipal Councils and Local Boards ". The amounts recovered from the panchayats towards this expenditure will be credited as receipts under the head " XLVI —Miscellaneous—Collection of payments for services rendered ".

Correspondence.—All references from and to the supervisor should be in the name of the District Panchayat Officer.

Pay and allowances.—The supervisor will draw pay and allowances excluding travelling allowance as he would draw in the time-scale of pay of Rs. 100—5—150—10—250 in the Highways Department from time to time.

Increments.—The increments of the supervisor in the time-scale of pay will continue to be sanctioned by the Divisional Engineer (Highways). The increment certificate will be sent to the Divisional Engineer (Highways) through the District Panchayat Officer for sanction.

Travelling allowance.—The supervisor will draw a fixed travelling allowance of Rs. 39–4–0 plus 50 per cent temporary increase (viz., Rs. 58–14–0) per mensem subject to a minimum touring of fifteen days in a month. If in any month the number of days on tour is less than the minimum number of days, proportionate allowance for the actual number of days should be paid.

Casual leave.—Casual leave to the Supervisor will be sanctioned by the District Panchayat Officer.

Leave other than casual leave.—The Inspector of Municipal Councils and Local Boards will sanction leave other than casual leave to the supervisor. The application for such leave should be sent to the Inspector through the District Panchayat Officer and Divisional Engineer (Highways). In cases where a substitute is required the Inspector should consult the Chief Engineer (Highways) before the leave is sanctioned.

Transfers.—The Inspector may transfer the supervisor from one district to another on administrative or other grounds. The Inspector will send a copy of the proceedings transferring the supervisor to the Chief Engineer (Highways).

Confidential report.—The District Panchyat Officer should initiate the writing of the confidential report on the supervisor every half year and submit it to the Inspector of Municipal Councils and Local Boards through the Divisional Engineer (Highways) and the Regional Inspector of Municipal Councils and Local Boards. The Inspector will forward the reports with his remarks to the Chief Engineer (Highways). The claim of supervisors for promotion in the Highways Department will depend also on the reports they earn while working in the panchayats. The Chief Engineer (Highways) will be custodian of the personal files of supervisors.

(G.O. No. 2462, L.A., dated 13th December 1952.)
(G.O. No. 1677, L.A., dated 5th August 1953.)
(G.O. No. 1093, L.A., dated 16th May 1953.)
(G.O. No. 2211, L.A., dated 12th November 1953.)
(G.O. No. 311, L.A., dated 6th March 1954.)

(67) *Overseers.*—The Inspector of Municipal Councils and Local Boards may appoint an overseer in each district to assist the supervisor for preparation of plans and estimates and execution of works. Appointments to the post of overseer should be made by direct recruitment. The cost on account of the pay and allowances of the overseer will be met from the State funds in the first instance and debited to the same head to which the pay and allowances of the District Panchayat Officers are debited. The amount should be recovered annually from the panchayats concerned in proportion to the cost of the work executed plus the amounts of estimates prepared by the overseer for individual panchayats. The overseer for panchayat works should be paid fixed travelling allowance at the rate of Rs. 24 plus 50 per cent temporary increase (i.e., Rs. 36 in all) per mensem subject to a minimum touring of twenty days in a month. If in any month the number of days on tour is less than the minimum number of days proportionate allowance for the actual number of the days chould be paid. The payment of fixed travelling allowance should be made with effect from the date on which the overseer took charge of his duties.

(G.O. No. 1135, L.A., dated 26th May 1953.)
(G.O. No. 920, L.A., dated 23rd June 1954.)
(G.O. No. 404, L.A., dated 22nd March 1954.)
(G.O. No. 919, L.A., dated 23rd June 1954.)
(G.O. No. 1601, L.A., dated 16th November 1954.)

50. POWER OF GOVERNMENT TO RELAX RULES OR REGULATIONS IN RESPECT OF ESTABLISHMENTS OF PANCHAYATS.

No rule or regulation made under the Madras Village Panchayats Act, 1950 (Madras Act X of 1950), shall be construed to limit or abridge the power of Government to deal with the case of any officer or servant of a panchayat in such manner as may appear to them to be just and equitable :

Provided that where any such rule or regulation is applicable to the case of any such officer or servant, the case shall not be dealt with in any manner less favourable to him than that provided by that rule or regulation.

(G.O. No. 1593, L.A., dated 15th Deomber 1954)

CHAPTER IV—ASSESSMENT AND COLLECTION OF TAXES AND OTHER REVENUES.

51. ASSESSMENT AND COLLECTION OF TAXES.

A. Rules common to all Taxes.

1. The executive authority shall, save as otherwise provided in these rules, determine the tax to which each person or property is liable :

Provided that in the case of taxes payable by the executive authority, the assessment shall be made by the panchayat.

2. (*a*) If at any time it appears to the panchayat that any person or property has been inadequately assessed or inadvertenly or improperly omitted from the asessment books relating to any tax, or that there is any clerical or arithmetical error in the said books, it may direct the executive authority to amend the said books in such manner as it deems just or necessary :

Provided that no such direction shall be given, where it involves an increase in the assessment, unless the person concerned shall have been afforded a reasonable opportunity to show cause to the panchayat why the assessment books should not be amended as proposed.

(*b*) Such amendment shall be deemed to have taken effect on the earliest date, either in the current half-year or in the two half-years immediately preceding it on which the circumstances justifying the amendment existed.

3. (1) The executive authority shall give to every person making payment of a tax a receipt therefor signed by him or by some person duly authorized by him in that behalf.

(2) Such receipt shall specify—

(*a*) the date of the grant thereof,

(*b*) the name of the person to whom it is granted,

(*c*) the tax in respect of which the payment has been made,

(*d*) the period for which payment has been made, and

(*e*) the amount paid.

B. Assessment of the House-tax.

4. When the panchayat has resolved to assess houses for the purpose of house-tax either on their annual or their capital value, the rates fixed by the panchayat may either be proportionate to the value of each house, or may advance in systematic progression with the value of the house ; but shall in no case decrease as the value of the house increases.

5. (1) When a proportionate rate has been adopted by the panchayat, it may group the houses in the village into classes to simplify the calculation and the collection of the tax.

(2) When a progressive rate has been adopted by the panchayat, it shall (i) prescribe principles of classification (as that a certain sum, which shall be tax-free, shall be deducted from the

assessment of each house, or that the progression shall be from a certain percentage in the lowest to a certain percentage in the highest class), and (ii) settle the precise number and limits of each class.

(3) The panchayat shall not in either case so arrange the classes as to affect substantially the principle of taxation, whether proportionate or progressive, and the number of classes shall in no case be less than six.

6. (1) The karnam having jurisdiction over any area comprised in the village shall, on the requisition of the executive authority, prepare and furnish to him a list of all houses within such area and shall enter in the list the names of owners and occupiers of such houses.

(2) The karnam shall be entitled, for the preparation of such list, to receive such remuneration, if any, as the panchayat may, subject to the sanction of the Collector, fix.

7. The executive authority shall, on the receipt of the lists mentioned in rule 6, cause assessment books to be prepared. Such assessment books shall show in distinct columns the name of the owner and of the occupier of each house, the class, if any, under which such house is taxed, the amount of the tax due and the date on which the tax is payable.

8. As soon as the assessment books are prepared, the executive authority shall, by beat of drum in the village, give public notice thereof and of the place or places where the books may be inspected.

9. (1) The executive authority may amend the assessment books at any time between one general revision and another by inserting any house therein or removing any house therefrom or by altering the valuation or classification of any house, or the amount of tax payable in respect thereof or, subject to any other rules which the Government may make in this behalf, by substituting therein for the name of the owner of any house, the name of any other person who has succeeded by transfer or otherwise to the ownership of the house.

(2) Such amendment shall be deemed to have taken effect on the first day of the half-year in which it is made :

Provided that when the amendment is made in any half-year after the demand notice for that half-year has been issued, it shall have effect only from the succeeding half-year, except where the amendment gives effect to the fixation of the fair rent of a house under the Madras Buildings (Lease and Rent Control) Act, 1949 :

Provided further that, where the amendment is rendered necessary by reason of the fixation of the fair rent of a house under the Madras Buildings (Lease and Rent Control) Act, 1949, the amendment shall have effect as from the date on which the fair rent was so fixed :

Provided also that the decision of the executive authority in any disputed case of transfer of ownership of a house shall not give the transferee a legal title to the house.

(3) In every case in which, between one general revision and another, the executive authority assesses any house for the first time or increases the assessment or any house otherwise than in consequence of a general enhancement of the rates at which the house-tax is leviable, the executive authority shall intimate by a special notice to the owner or occupier of such house that a petition for revising the assessment will be considered if it reaches the panchayat office within sixty days from the date of service of such notice in the case of the Government, a railway administration or a company and within thirty days from the date of service of such notice in other cases.

10. Any person may, at any time, not being less than thirty days or more than sixty days before the end of a half-year, move the executive authority by revision petition to reduce the tax to which he is liable for the forthcoming half-year on the ground that the annual or capital value, as the case may be, of the house in respect of which the tax is imposed has decreased since the assessment of the house was last made or revised.

11. Immediately after the disposal of a revision petition under rule 9 (3) or rule 10, the executive authority shall inform the petitioner or his authorized agent, either orally or in writing, of the orders passed thereon, and shall direct him to pay the amount fixed on revision within fifteen days after the date of receipt of such intimation or, if the amount is not yet due within fifteen days from the date on which it becomes due, and shall, if necessary, cause the assessment books to be corrected.

12. The executive authority shall not be bound to cause new lists or assessment books to be prepared every half-year but may adopt those of the preceding half-year with such amendments as have been made or may be made for the preceding half-year :

Provided that a fresh general assessment shall be made not less than once in five years.

Public notice of such amendments and general assessment shall be given in the manner provided in rule 8.

The general assessment shall be deemed to have taken effect on the first day of the half-year in which such notice is given.

C. Tax on Vehicles.

13. (1) The executive authority shall send to every person, supposed to have become liable to the payment of vehicle tax, a printed table to be filled up with such information respecting the vehicles kept or used by him as the executive authority considers necessary for the assessment of the tax.

(2) Such table shall be filled up with such information in writing, and signed and dated and returned within one week of its receipt to the panchayat office by the person to whom it has been sent.

(3) On the expiry of the period of one week referred to in sub-rule (2), the executive authority shall cause a notice to be served

on such person requiring him to pay within fifteen days of the date of such service the sum for which, in the opinion of the executive authority, such person is liable on account of the vehicle tax.

14. When any person pays the amount of tax due in respect of any vehicle, the executive authority shall grant him a licence to keep or use such vehicle for the period to which the payment relates.

15. A panchayat number shall be affixed to every vehicle for which a licence is granted under rule 14 and such number shall be registered in the panchayat office :

Provided that no panchayat number shall be requisite in the case of a vehicle to which a number must be affixed under the provisions of any special law.

16. If a panchayat number or a number under the provisions of any special law is not affixed to a vehicle as required by rule 15, the executive authority may at any time, seize and detain the vehicle :

Provided that no vehicle other than a bicycle, tricycle or rickshaw shall be seized or detained when actually employed in the conveyance of any passenger or goods.

17. (1) If the vehicle seized be not claimed and the tax due thereon paid within ten days from the date of seizure, the executive authority may direct that the vehicle shall be sold in public auction and the proceds of sale applied to the payment of—

(i) the tax, if any, due on the vehicle sold;

(ii) such penalty not exceeding the amount of the tax as the executive authority may direct; and

(iii) a sum of eight annas on account of charges incurred in connexion with the seizure, detention and sale.

(2) If the owner of the vehicle or other person entitled thereto claims the same within ten days from the date of seizure or at any time before the sale, it shall be returned to him on payment of—

(i) the tax due thereon;

(ii) such penalty not exceeding the amount of tax as the executive authority may direct; and

(iii) a sum of four annas on account of charges incurred in connexion with the seizure and detention.

D. Appeals.

18. An appeal shall lie to the panchayat in respect of the assessment and imposition of the following taxes :—

(*a*) the assessment and imposition of house-tax under rules 7 and 12 and the orders of the executive authority under rule 11 upon a revision petition;

(*b*) the imposition by the executive authority of—

(i) a tax on any vehicle;

(ii) any profession tax; and

(*c*) the assessment of a tax on agricultural land, the levy of which has been sanctioned by the Inspector under the Act.

19. No appeal to a panchayat shall be heard—

(i) unless it reaches the office of the panchayat within fifteen days after the tax complained of has been demanded; and

(ii) unless, except when the executive authority otherwise directs on the ground of poverty the tax in respect of which the appeal is presented has been paid or deposited at the office of the panchayat within the period specified in clause (i):

Provided that the panchayat may admit an appeal within fifteen days after the time specified in clause (i), if cause be shown to its satisfaction for not preferring it within the said time.

20. The panchayat may, of its own motion or otherwise, cancel or modify any order passed by the executive authority reducing or remitting a tax.

21. The assessment books shall be corrected in accordance with any orders passed by the panchayat on appeal; in the event of the amount of any tax being reduced or remitted by the panchayat the executive authority shall grant a refund accordingly.

22. The assessment or demand of any tax when no appeal is made as hereinbefore provided, and when such an appeal is made, the adjudication of the panchayat thereon, shall be final:

Provided that where any assessment or demand is not in accordance with the assessment books, nothing in this rule shall be deemed to prohibit a fresh assessment or demand of the tax being made in accordance therewith.

E. Collection of Taxes.

23. (1) When a housetax is due from any person, the executive authority of the panchayat shall serve upon such person a bill for the sum due before he proceeds to enforce the provisions of rule 24.

(2) A bill under sub-rule (1) shall be signed by the executive authority or some person duly authorized by him in that behalf and shall contain—

(*a*) a statement of the period and a description of the house for which the tax is charged; and

(*b*) a notice of the liablity incurred in default of payment.

(3) No tax for any half-year shall be recovered from any person in the manner laid down in rule 24 unless the bill is served upon such person either within that half-year or in the succeeding half-year:

Provided that where the assessment books have been amended under rule 2, the bill may be served either in the half-year in which the amendment was made or in the succeeding half-year.

(4) Nothing contained in this rule or in rule 24 shall preclude the panchayat from suing in a civil Court for the tax due to it.

24. (1) If the amount of the tax demanded is not paid within fifteen days from the service of the bill or the giving of the direction referred to in rule 11, and if the person from whom the tax is due has not shown cause to the satisfaction of the executive authority why it should not be paid, the executive authority may recover by distraint under his warrant and sale of the movable property of the defaulter, the amount due on account of the tax together with the warrant fee and the distraint fee and with such further sum as will satisfy the probable charges that will be incurred in connexion with the detention and sale of the property so distrained :

Provided always that movable property described in the proviso to section 60 of the Code of Civil Procedure, 1908, shall not be liable to distraint.

(2) If for any reason the distraint or a sufficient distraint of the defaulter's property is impracticable, the executive authority may prosecute the defaulter before a magistrate.

(3) The warrant under sub-rule (1) shall be in the form contained in Appendix A to these rules or in some similar form; and for each such warrant a fee of two annas shall be levied.

(4) Under a special order in writing of the executive authority, any officer charged with the execution of a warrant of distress may, between sunrise and sunset, break open any outer or inner door or window of any building in order to make the distress, if he has reasonable grounds for believing that such building contains property which is liable to seizure, and if, after notifying his authority and purpose and duly demanding admittance, he cannot otherwise obtain admittance :

Provided that such officer shall not enter or break open the door of any apartment appropriated to women, until he has given three hours notice of his intention and has given such women an opportunity to withdraw.

25. (1) The officer charged with the execution of a warrant shall, before making the distraint, demand payment of the tax due and warrant fee. If the tax and fee are paid, no distraint shall be made, but if the tax or fee is not paid, the officer shall—

(*a*) seize such movable property of the defaulter as he may think necessary;

(*b*) make an inventory of the property seized; and

(*c*) give to the person in possession of the property seized, at the time of seizure, a copy of the inventory and the notice of sale in the form contained in Appendix B to these rules or in some similar form :

Provided that a period of seven days shall be allowed for paying the amounts due and redeeming the property seized.

(2) The distress shall not be excessive, that is to say, the property distrained shall be as nearly as possible equal in value to the tax due by the defaulter together with all expenses incidental to the warrant, distraint, detention and sale.

26. (1) If the amount due by the defaulter on account of the tax, the warrant fee and distraint fee and the expenses incidental to the detention of the property are not paid within the period of seven days mentioned in the notice given under rule 25, and if the distraint warrant is not suspended by the executive authority, the property seized or a sufficient portion thereof shall be sold by public auction under the orders of the executive authority who shall apply the proceeds of the sale to the payment of the amount due on account of the tax, the warrant fee and the distraint fee and the expenses incidental to the detention and sale of the property, and shall return to the person in whose possession the property was at the time of seizure, any property or sum which may remain after the sale and the application of the proceeds thereof as aforesaid. If the proceeds of the sale are insufficient for the payment of the amount due on account of the tax, the warrant fee and distraint fee and the expenses incidental to the detention and sale of the property, the executive authority may again proceed under rule 24 in respect of the sum remaining unpaid.

(2) When the property seized is subject to speedy and natural decay, the executive authority may sell it at any time before the expiry of the said period of seven days, unless the amount due is sooner paid.

(3) The executive authority shall consider any objection to the distraint of any property which is made within the said period of seven days and may postpone the sale pending investigation thereof. If the executive authority decides that the property attached was not liable to distraint, he shall return it, or, if it has already been sold, the proceeds of the sale, to the person appearing to be entitled thereto and may again proceed under rule 24; and all fees and expenses connected with the first distraint and sale shall be recoverable from the defaulter if it shall appear to the executive authority that he wilfully permitted the distraint of the property when to his knowledge it was not liable to distraint.

27. (1) Distraint fees shall be payable at such rates not exceeding those mentioned in Appendix C to these rules as may be determined by the panchayat.

(2) Such fees shall not be held to include the expenses incidental to the detention of any property distrained.

28. The property of a person in default under sub-rule (1) of rule 24 may be distrained wherever it may be found within the area of the panchayat.

29. If the tax due on account of any house remains unpaid in whole or in part at the end of the period specified in sub-rule (1) of rule 24, the executive authority may, if the said tax has not remained unpaid for more than twelve months, require the occupier for the time being of such building to pay the amount within a specified period, not being less than fifteen days; and if the occupier fails to comply with such requisition, the executive authority may distrain and sell any movable property found on the building, and

the provisions of the foregoing rules shall *mutatis mutandis* apply to all distraints and sales effected under this rule : provided that no occupier shall be liable to prosecution or to a civil suit in respect of any sum recoverable from him under this rule, unless he has wilfully prevented distraint or a sufficient distraint.

30. If any tax due from any person remains unpaid in whole or in part at the end of the period specified in sub-rule (1) of rule 24 and if such person has left India or cannot be found, the said tax or such part thereof as remains unpaid together with all sums payable in connection therewith shall be recoverable as if it were an arrear of land revenue.

31. (1) Every person who is prosecuted under sub-rule (2) of rule 24 shall be liable, on proof to the satisfaction of the magistrate that he wilfully omitted to pay the amount due by him or that he wilfully prevented distraint or a sufficient distraint, to pay a fine not exceeding twice the amount which may be due by him on account of—

(*a*) the tax and the warrant fee, if any, and

(*b*) if distraint has taken place, the distraint fee and the expenses incidental to the retention and sale, if any, of the property distrained.

(2) Whenever any person is convicted of an offence under sub-rule (1), the magistrate shall, in addition to any fine which may be imposed, recover summarily and pay over to the panchayat the amounts, if any, due under the heads specified in clauses (*a*) and (*b*) of sub-rule (1) and may, in his discretion, also recover summarily and pay the panchayat such amount, if any, as he may fix as the costs of the prosecution.

32. Neither the executive authority nor any officer or servant of the panchayat shall directly or indirectly purchase any property at any sale of distrained property held under the foregoing rules.

33. The foregoing rules shall apply *mutatis mutandis* to the assessment of the house-tax levied on the basis mentioned in the rules made under section 64 (1) (*c*) of the Act, the revision of, and appeals against, such assessment and the realization of such house-tax.

APPENDIX A.

DISTRAINT WARRANT.

[*See* rule 24 (3).]

Warrant No.

To

(Name of officer charged with execution of warrant.)

(State tax or taxes due and premises, if any, in respect of which the tax is or taxes are due.)

Whereas of has not paid or shown sufficient cause for the non-payment of the sum of Rs. A. P. due for the tax or taxes noted above for the ending 19 , although the said sum has been duly demanded from the said and fifteen days have elapsed since such demand was made. This is

to command you to demand the said sum of Rs. A. P. together with annas two for warrant fee, failing payment of which you are to distrain the goods and chattels of the said (or as the case may be, any goods and chattels found on the premises referred to), to the amount of the said sum of Rs. A. P. together with Rs. A. P. for warrant fee and distraint fee, making together a sum of Rs. A. P. and such further sum as may be sufficient to defray the charges of keeping and selling such distraint; and if within seven days next after such distraint, the amount due on account of the said tax or taxes and fees shall not be paid, together with such further sum as may be sufficient to defray the charges of keeping such distraint, to sell the said goods and chattels under orders to be hereafter issued by me, and to remit to the office of the panchayat the sale proceeds of the distrained property, out of which the amount due on account of the said tax or taxes and fees, viz., Rs. A. P. and the charges of keeping and selling such distraint, will be deducted and credited to then fund, and the surplus, if any, returned to the owner of the goods and chattels distrained. If distraint or sufficient distraint cannot be found of the goods and chattels of the said , you are to certify the same to me together with this warrant.

Station

Date 19 .

(Signature of the Executive Authority)

APPENDIX B.

FORM OF INVENTORY AND NOTICE OF SALE.

[*See* rule 25 (1) (*c*).]

(State particulars of goods and chattels seized.)

Take notice that I have this day seized the goods and chattels specified in the above inventory for the sum of Rs. A. P. due for the tax or taxes mentioned in the margin for the ending 19 , and that unless you pay into the office of the panchayat the amount due together with the warrant fee the distraint fee and the cost of keeping the goods and chattels, within seven days from the date of this notice, the goods and chattels will be sold on the day of 19 at the panchayat office or at such other place as the executive authority may direct; and that the goods and chattels may be sold at any previous date, if they are liable to speedy and natural decay.

Station

Date 19 .

(Signature of the officer executing the warrant of distress.)

APPENDIX C.

TABLE OF MAXIMUM FEES PAYABLE ON DISTRAINTS.

[*See* rule 27 (1).]

Sums distrained for. (1)				Fees. (2) Rs.	A.	P.
Under 1 rupee				0	4	0
1 rupee and over but under 5 rupees				0	8	0
5 rupees and over but under 10	rupees			1	0	0
10	Do.	15	„	1	8	0
15	Do.	20	„	2	0	0
20	Do.	25	„	2	8	0
25	Do.	30	„	3	0	0
30	Do.	35	„	3	8	0
35	Do.	40	„	4	0	0
40	Do.	45	„	4	8	0
45	Do.	50	„	5	0	0
50	Do.	60	„	6	0	0
60	Do.	80	„	7	8	0
80	Do.	100	„	9	0	0
100 rupees and over				10	0	0

The above charge includes all expenses, except when peons are kept in charge of property distrained, in which case three annas must be paid daily for each peon.

(G.O. No. 1116, L.A., dated 4th June 1951.)

(68) In panchayats for which executive officers have been appointed, at least 5 per cent of the original receipts granted to tax payers in each month and in addition receipts in respect of all assessments of Rs. 30 and above should be compared in that month by the executive officers and a record of the receipts so compared should be maintained by them. The District Panchayat Officers and Deputy Panchayat Officers need not carry out a test check of the receipts in the case of such panchayat but should see during their inspections whether the Executive Officers have checked the receipts in accordance with this instruction.

(G.O. No. 945, L.A., dated 14th May 1948.)

(69) The assessments of taxes of panchayats may be rounded off to the nearest quarter anna.

(G.O. No. 464, L.A., dated 9th March 1949.)

(70) The executive authority of a panchayat should on application made on payment of a fee of annas eight grant to the applicant a certified copy of the extract from the house tax assessment book showing the rental value of the building required.

(G.O. No. 3741, Development, dated 30th September 1946.)

(G.O. No. 270, L.A., dated 26th February 1952.)

(71) The date of demand of the tax referred to in Rule 19 (i) should be excluded in computing the 15 days allowed for filing appeals.

(G.O. Ms. No. 1414, L.A., dated 30th June 1953.)

(72) *Proportionate taxation.*—Supposing the panchayat has fixed the proportionate rate at 6 per cent of the annual value, it may group the houses into not less than six classes to simplify arithmetical calculation

and collection. The classes should be so arranged as not to affect substantially the principle of proportionate taxation, e.g., the classification may be as shown below:—

Class.	*Annual value.*			*Tax at 6 per cent.*
(1)	(2)			(3)
				RS. A. P.
I	above Rs. 20	but not more than	Rs. 75	.. 4 8 0
II	„ 75	„	150	.. 9 0 0
III	„ 150	„	200	.. 12 0 0
IV	„ 200	„	300	.. 18 0 0
V	„ 300	„	400	.. 24 0 0
VI	„ 400	„	500	.. 30 0 0

and so on. The classes may be any number above five.

A similar classification may be followed for assessment on the capital value of houses.

(73) *Progressive taxation.*—Under this form of taxation the rates to be fixed by the panchayat should advance in systematic progression with the value of the house and should in no case decrease as the value of the house increases.

The panchayat should fix what sum which shall be tax-free shall be deducted from the assessment for each house and should lay down that the progression shall be from a certain percentage in the lowest class to a certain percentage in the highest. The panchayat should then so classify houses and fix a percentage rate for each class within the percentages laid down by the panchayat as not to affect substantially the principle of progressive taxation. The number of such classes *should not be less than six.*

Supposing the panchayat has resolved that the tax on houses should be progressive from 5 per cent of the annual value in the lowest class to 8 per cent of the annual value in the highest class, the panchayat may fix the following classes, the rate progressing by half per cent for each class:—

Class.	*Annual value.*	*Rate per cent of tax.*	*Amount of tax.*
(1)	(2)	(3)	(4)
	RS.		RS.
I	1 to 100	5	5
II	101 to 200	5½	11
III	201 to 300	6	18
IV	301 to 400	6½	26
V	401 to 500	7	35
VI	501 to 600	7½	45
VII	601 to 700	8	56

A similar classification should be adopted in the case of assessments on the basis of capital value also.

It should be noted that the classes and rates shown above are only examples worked out by way of illustration and that it is open to a panchayat to adopt any other method, provided that the principles of taxation are not substantially affected.

(G.O. No. 4639, L. & M., dated 1st December 1931.)

(74) The following principles should be observed while assessing railway properties in panchayats to house tax:—

(i) Railway acquired by the Central Government after the 25th January 1950 are exempt from local taxes.

(ii) Railway property vested in the Central Government which was not liable to taxes on 25th January 1950 is exempt from the taxes.

(iii) Railway buildings constructed after the 25th January 1950 are exempt from local taxes.

(iv) In the case of complete or substantially complete demolition of buildings, new railway buildings constructed in their stead after 25th January 1950 are exempt from taxes.

(v) Extensions made to railway buildings after 25th January 1950 are exempt from taxes.

(vi) Railway buildings partially demolished after 25th January 1950 where such demolition is necessary to effect adequate repairs will continue to be liable to tax although the effect of such demolition may be to enhance the amount of tax on account of the taxable value of the building increasing thereby.

(vii) With regard to improvements and partial demolitions which come in the category of improvements, made after the 25th January 1950 the liability to tax would depend in each case on whether the property in its final state is not substantially the same property as originally vested.

(viii) The Government of India have agreed to pay enhanced rates of tax with effect from 1st April 1948 in respect of buildings which were liable to tax on 25th January 1950.

As regards payment of service charges in respect of railway properties of the Central Government the following principles should be observed:

Water and drainage tax—	
(*a*) Where a Railway administration derives no direct benefit.	One third of the tax.
(*b*) Where a Railway administration derives only partial benefit.	Half of the tax.
(*c*) Where a Railway administration derives full benefit.	Full tax.
Scavenging tax—	
(*a*) Where a Railway administration has made efficient arrangements of its own for the daily removal and disposal of rubbish, filth, etc., from its premises.	No tax.
(*b*) Where the Railway administration has made arrangements for removal of filth, etc., but where the local authority is responsible for its final disposal.	Half of the tax.
Lighting tax.—	
(*a*) Where the Railway administration does not take power from the local authority for lighting its premises and where the roads leading to the Railway station are also not lit by the local authority.	No tax.
(*b*) Where the Railway administration does not take power from the local authority for lighting its premises, but the roads leading to the Railway station are lit by the local authority.	Half of the tax.
(*c*) Where the Railway administration takes power from the local authority for lighting its premises.	Full tax in addition to the charges for energy consumed.

(G.O. No. 1280, L.A., dated 26th June 1951.)
(G.O. No. 1386, L.A., dated 8th October 1954.)
(G.O. No. 1628, L.A., dated 22nd November 1954.)

(75) *Assessment of Central Government properties other than railway properties.*—The Government of India have accepted liability only of such taxes as were being paid before 1st April 1937 in respect of only such buildings which existed as Government buildings before that date. They have stated that they are not liable to pay taxes in respect of improvements/additions to the buildings which existed on 1st April 1937 and on which taxes were being levied. The Government of India have now agreed to pay enhanced taxes with effect from 1st April 1948 in respect of their buildings which were liable to tax before 1st April 1937, where such increase is due either to a general increase in the valuation of such properties or a general increase in the rate of the levy of the tax applicable to all properties within the jurisdiction of the panchayat concerned.

(G.O. No. 2200, L.A., dated 25th October 1949.)
(G.O. No. 1386, L.A., dated 8th October 1954.)

52. COLLECTION OF TAXES BY VILLAGE HEADMEN.

1. The executive authority of a panchayat may, in cases where the panchayat does not employ any staff for the collection of the taxes and fees due to it, apply to the Collector requisitioning the services of the village headman or village headmen, as the case may be, having jurisdiction over the village or any part thereof, for the purpose of such collection.

2. The Collector may, on the application of the executive authority of a panchayat, permit the village headman or village headmen, as the case may be, having jurisdiction over the village or any part thereof, to collect from any person any tax or fee due by him to the panchayat.

3. The Collector may, while granting permission under rule 2, specify such conditions as may be deemed necessary.

4. The remuneration fixed by the Collector under section 69 shall be paid by the executive authority to the village headman or village headmen, as the case may be, from the panchayat fund.

(G.O. No. 520, L.A., dated 24th March 1951.)

(76) The following conditions should be imposed by the Collectors while granting permission to village headmen to collect taxes and fees on behalf of panchayats:—

(i) Clear "Asamwar" demand lists should be prepared, signed by the executive authority of the panchayat and handed over to the village headman and his acknowledgment taken on a duplicate copy. Necessary receipt books and other stationery should also be supplied by the panchayat.

(ii) Collection of taxes and fees due to the panchayat should be made by the village headman in respect of all cases shown in the demand list handed over to him. Cases of non-residents, if any, included in the list, should be referred back to the President or the executive officer by the village headman. It will be open to the executive officer to send the demand to the concerned village headman direct and this village headman will have to collect the amount in the same way, as he would do in respect of demand arising from the panchayat to which his village belongs.

(iii) The village headman shall be paid remuneration at 6¼ per cent of the gross collections made by him. He shall within a week from the date of receipt of commission by him, disburse to all village servants of the village equally 25 per cent of the gross commission earned by him. The register of disbursement of commission to village servants shall be checked at the time of jamabandi with a view to checking that the commission has been paid.

(iv) The Government are not responsible for any loss arising from misappropriation, etc., of such collection by the village headman. The headman is, however, liable for departmental action or criminal prosecution in case of loss of panchayat funds collected by him arising out of his negligence, misappropriation, etc.

(v) The village headman shall produce, whenever demanded, the accounts relating to the collection of taxes on behalf of the panchayat for check by any officer of the Revenue Department not lower in rank than a Revenue Inspector of the firka or by any officer of the Local Administration Department not lower in rank than a Deputy Panchayat Officer of the area or the President or executive authority of the panchayat.

(vi) The work of collection of taxes and fees on behalf of the panchayat shall not interfere with the discharge of the legitimate duties of a headman. The authority competent to grant permission to the village headman to collect taxes, etc., on behalf of the panchayats has the right to revoke, cancel or modify any or all the conditions without notice either to the panchayat or to the headman, when such authority is satisfied that the entrustment of collection work of the panchayat is detrimental to the interest of Government work.

(G.O. No. 717, L.A., dated 19th May 1954.)

53. I. HOUSE-TAX.

Exemption of specified classes of Houses from House-tax.

1. The following buildings shall, if they fall within the definition of ' house ' under he Act, be exempt from the house-tax :—

(*a*) buildings set apart for public worship and either actually so used or used for no other purpose;

(*b*) choultries for the occupation of which no rent is charged and choultries the rent charged for the occupation of which is used exclusively for charitable purposes;

(*c*) buildings used for educational purposes including hostels and for libraries which are open to the public, and public buildings used for the charitable purpose of sheltering the destitute or animals;

(*d*) such ancient monuments protected under the Ancient Monuments Preservation Act, 1904, or parts thereof, as are not used as residential quarters or as public offices;

(*e*) charitable hospitals and dispensaries and other buildings exclusively used for charitable purposes;

(*f*) such Hospitals and dispensaries maintained by railway administrations as may from time to time be notified by the Government;

(*g*) buildings belonging to the panchayat; and

(*h*) light-houses :

Provided that nothing contained in clauses (*a*), (*c*) and (*e*) shall be deemed to exempt from house-tax any building for which rent is payable by the person or persons using the same for the purposes referred to in the said clauses.

Explanation.—The exemption granted under this rule shall not extend to residential quarters attached to schools and colleges not being hostels or to residential quarters attached to hospitals, dispensaries and libraries.

Manner of ascertaining the Annual or Capital Value of Houses.

2. (1) For purposes of assessment to house-tax, the capital value of a house shall be deemed to be the total of the estimated value of the land and the estimated present cost of erecting the house after deducting for depreciation a reasonable amount which shall in no case be less than ten per centum of such cost.

Machinery and furniture shall be excluded from valuations under this sub-rule.

(2) (*a*) The annual value of a house shall be deemed to be the gross annual rent at which the house may reasonably be expected to let from month to month, or from year to year, less a deduction of ten per centum of such annual rent and the said deduction shall be in lieu of all allowances for repairs or on any other account whatever.

(*b*) In the case of—

(i) any Government or railway building falling within the definition of " house " under the Act, or

(ii) any building falling within the definition aforesaid, of a class not ordinarily let, the gross annual rent of which cannot, in the opinion of the executive authority, be estimated, the annual value shall be deemed to be six per cent of its capital value.

Persons liable to pay House-tax.

3. (1) The house-tax shall be paid by the owner of the house within thirty days after the commencement of the half-year.

(2) If the owner of a house fails to pay the whole or any part of the house-tax due thereon within fifteen days from the date of service of the notice, the executive authority may, if the said tax has not remained unpaid for more than twelve months, require the occupier for the time being of such house to pay the amount within a specified period, not being less than fifteen days.

Obligation of Transferor and Transferee to give notice of Transfer.

4. (1) Whenever the title of any person, primarily liable to the payment of house-tax on any house, to or over such house is transferred, the person whose title is transferred and the person to whom the same is transferred shall, within three months after the execution of the instrument of transfer or after its registration if it be registered, or after the transfer is effected if no instrument be executed, give notice of such transfer to the executive authority.

(2) In the event of the death of any person primarily liable as aforesaid, the person to whom the title of the deceased is transferred, as heir or otherwise, shall give written notice of such transfer to the executive authority within one year from the death of the deceased.

(3) The notice to be given under this rule shall be in such form as the executive authority may direct and the transferee or the person to whom the title passes, as the case may be, shall, if so required be bound to produce before the executive authority any documents evidencing the transfer or succession.

(4) Every person who makes a transfer as aforesaid without giving such notice to the executive authority shall, in addition to any other liability which he incurs through such neglect, continue liable for the payment of house-tax assessed on the house transferred until he gives notice or until the transfer shall have been recorded in the panchayat registers, but nothing in this rule shall be held to affect the liability of the transferee for the payment of the said tax.

Exemption on the Ground of Poverty.

5. The panchayat may, on the ground of poverty, exempt from payment of the whole or any portion of the tax the owner of any house situated in the village. The Regional Inspector may, in like manner, exempt the owners of any class of houses.

6. Any remission on the ground of poverty shall be granted only for a year at a time.

Vacancy Remission.

7. (1) When any house has been vacant for sixty or more consecutive days in any half-year, the executive authority shall remit so much, not exceeding one-half of the amount of the tax, as is proportionate to the number of days during which the house was vacant in the half-year.

(2) Every demand for remission under sub-rule (1) shall be made during the half-year in respect of which the remission is sought or in the following half-year and not afterwards.

(3) (*a*) No demand for such remission shall be entertained unless the owner of the house or his agent has previously thereto given notice to the executive authority of the house being vacant and the period in respect of which the remission is made shall be calculated from the date of delivery of such notice.

(*b*) Every such notice shall expire with the half-year during which it is so delivered and shall have no effect thereafter.

Owner's obligation to give notice of Construction, Re-construction or Demolition of Building.

8. (1) (*a*) If any house in a village (is constructed or reconstructed, the owner shall give notice thereof to the executive authority within fifteen days from the date of completion or occupation of the house, whichever is earlier.

(*b*) If such date falls within the last two months of a half-year, the owner shall, subject to notice being given under clause (*a*), be entitled to a remission of the whole of the tax or enhanced tax, as the case may be, payable in respect of the house for that half-year.

(*c*) If such date falls within the first four months of a half-year, the owner shall, subject to notice being given under clause (*a*). be entitled to a remission of so much not exceeding a half of the tax or enhanced tax, as the case may be, payable in respect of the house for that half-year as is proportionate to the number of days in that half-year preceding such date.

(2) Any owner who commits breach of the provisions of clause (*a*) of sub-rule (1) shall be punishable with fine which may extend to fifty rupees.

(3) (*a*) If any house in a village is demolished or destroyed, the owner shall, until notice thereof is given to the executive authority, be liable at his discretion for the payment of the tax which would have been payable had the house not been demolished or destroyed.

(*b*) If such notice is given within the first two months of a half-year, the owner shall be entitled to a remission of the whole of the tax payable in respect of the house for that half-year.

(*c*) If such notice is given within the last four months of a half-year, the owner shall be entitled to a remission of so much not exceeding a half of the tax payable in respect of the house for that half-year as is proportionate to the number of days in that half-year succeeding the demolition or destruction as the case may be.

Remission of Tax in areas included or excluded in the middle of a half-year.

9. (1) If any area is included within a village, the owner of every house in such area shall—

(*a*) if the date of such inclusion falls within the last two months of a half-year, not be liable to pay any house-tax in respect thereof for that half-year; and

(*b*) if such date falls within the first four months of a half-year, be entitled to a remission of so much not exceeding a half of the house-tax payable in respect thereof for that half-year, as is proportionate to the number of days in that half-year preceding such date.

(2) If any area is excluded from a village, the owner of every house in such area shall be entitled—

(*a*) if the date of such exclusion falls within the first two months of a half-year, to a remission of the whole of the house-tax payable in respect thereof for that half-year; and

(*b*) if such date falls within the last four months of a half-year, to a remission of so much not exceeding a half of the house-tax payable in respect thereof for that half-year as is proportionate to the number of days in that half-year succeeding such date.

(3) No remission shall be granted under sub-rule (2) in respect of any house unless an application for such remission is made to the executive authority within three months from the date of the exclusion of the area in which the house is situated.

II. TRANSFER OF REGISTRY OF OWNERSHIP OF HOUSES.

1. In effecting changes in the ownership of properties in the assessment books on the application of any party, whether at a general revision or between one general revision and another, the executive authority of a panchayat shall observe the following provisions, namely :—

(1) *Transfers by voluntary action of owners.*—In all cases of absolute transfer of title, the registry of properties may be altered to correspond with the transfer of its ownership on the application of both the parties to the transfer or either of them, provided that the application for change or registry is in every case made in writing and is signed by the party or parties making it. It may be sent by post or presented in person or by duly authorized agent, or through an officer of the Registration Department. Where such an application is presented by both the parties and one of them is the registered owner, change of registry as requested may be ordered at once. But where only one of the parties to the transfer makes

the application, notice shall be served on the other party. Where the registered owner is not a party to the transaction, notice shall also be issued to him whether the application for transfer of registry is presented by both the parties or one of them. If the registered owner objects to the proposed transfer, no change shall be made unless the person who claims to be the owner produces satisfactory legal evidence. Where only one party to the transaction applies and the other either objects or is silent, the parties should be connected by a complete chain of documents. When the chain is not complete, it should be filled in by other evidence, such as statements of respectable persons and tax receipts. A month's time shall be allowed for filing objections and if any objection is made, an enquiry shall be held and unless the objection is found to be valid, transfer of registry shall be made.

(2) *Transfers to decree-holders.*—In cases of transfers of title of properties in the name of decree-holders with reference to a decree of a civil court or of purchasers in auction sales held in execution of civil court decrees, change of registry may be made at once on the application of any of the parties to the suit or of the auction-purchasers and on the production of an authenticated copy of the decree or a certificate of sale as the case may be, and a certificate of delivery of possession in pursuance thereof, provided the transfer is from the registered owner. When the transfer is from a person who is not the registered owner, notice shall be given to the registered owner in the manner provided in sub-rule (1) before a change of registry is made. Where, however, a certificate of delivery of possession cannot be produced, as for instance, where on decree passed possession is ceded without execution proceedings and the decree is apparently final, the case shall be dealt with as provided in sub-rule (1) in regard to applications for change of registry presented only by one of the parties to the transfer.

(3) *Transfers under declaratory decrees.*—In cases where transfer of registry is sought under a declaratory decree on which no execution can be taken out, i.e., where the decree merely declares the title to be vested in a particular person, so as to entitle him to registration, the executive authority may, on the production of an authenticated copy of such decree, at once make the transfer of registry.

(4) *Transfers which accrue by succession.*—The executive authority may on satisfactory proof order transfer of registry in the case of transfers which accrue by succession.

2. There shall be an appeal to the panchayat against the orders of the executive authority making or refusing to make a transfer of registry. Such appeals shall be presented within thirty days after the date of receipt of the order appealed against.

(G.O. No. 520, L.A., dated 24th March 1951.)

(77) *Government buildings.*—For purposes of assessment to house tax. the Executive Engineer in the case of Government buildings borne on the books of the Public Works Department and the officers of the department concerned in the case of other Government buildings should ascertain from the Tahsildar of the Taluk concerned, the estimated capital value of the sites of such buildings and communicate such valuation to the executive authority of the panchayat concerned along with the figures as to the estimated present cost of erecting the buildings.

The executive authority of the panchayat should intimate to the officer or officers who are to make the valuation at least three months before the date on which the revision of the assessment books is to come into force, the particulars of the buildings and other properties to be valued for the purposes of the revision. The officer or officers should see that the valuation is communicated to the executive authority sufficiently early to enable the latter to show the revised assessment books on the date which the revision comes into force.

(G.O. No. 3651, L. & M., dated 12th September 1932.)

(G.O. No. 3098, L.A., dated 31st August 1940.)

(78) In the case of weekly markets only such district board buildings as fall within the definition 'house' in section 2 (10) of the Madras Village Panchayats Act, 1950, are liable to house tax.

District board choultries for the occupation of which no rent is charged and choultries the rent charged for the occupation of which is used exclusively for charitable purposes are exempt from house tax.

In the case of district board buildings which are liable to house tax on the basis of the annual value and which are let out for rent, the actual gross annual rent less a deduction of 10 per centum of such annual rent should be taken as the annual value of the buildings for purposes of assessment to house tax. In the case of district board buildings which are liable to house tax and which are not let out for rent, the annual value or the capital value, as the case may be, estimated by the Divisional Engineer (Highways) of the division concerned, should be adopted for purposes of assessment to the tax, in order to avoid disputes in valuation. For this purpose, the Divisional Engineer himself need not inspect the building in all cases. He may depute an Assistant Engineer for making the valuation and forward the valuation statement with his countersignature, to the president of the district board and the executive authority of the panchayat concerned. The valuation furnished by the Divisional Engineer (Highways) should be adopted till the next quinquennial general authority of the panchayat should obtain from the Divisional Engineer authority of the panchayat should obtain from the Divisional Engineer (Highways) a fresh statement of valuation.

(G.O. No. 843, L.A., dated 28th April 1952.)

54. LEVY OF HOUSE-TAX ON BASIS OTHER THAN ANNUAL OR CAPITAL VALUE AND MINIMUM AND MAXIMUM RATES.

1. When a panchayat has sanctioned the levy of the house-tax and such levy has taken effect in any year, no proposal to alter the rates of the tax or the date from which it should be levied shall, so far as that year is concerned, be taken into consideration by the panchayat except with the special sanction of the Regional Inspector or on a direction issued by him.

2. With the previous sanction of the Regional Inspector, a panchayat may, in lieu of levying the house-tax on the basis of the capital or annual value of houses, levy it on the basis of their plinth area and their classification as (i) terraced, (ii) partly terraced and partly tiled or thatched, (iii) tiled, (iv) partly tiled and partly thatched, and (v) thatched.

3. The rates of house-tax levied by panchayats shall not be less than the minimum rates specified in column (2) of the Table below and shall not exceed the maximum rates specified in column (3) of the said table.

TABLE.

Basis of levy.	*Minimum rate per half-year.*	*Maximum rate per half-year.*
(1)	(2)	(3)
(*a*) If the tax is levied on the basis of the capital value.	1/16 per cent of the capital value.	1/2 per cent of the capital value.
(*b*) If the tax is levied on the basis of the annual value.	One per cent of the annual value.	10 per cent of the annual value.
(*c*) If the tax is levied on the basis specified in rule 2—		
	RS. A. P.	RS. A. P.
(i) Terraced ..	0 12 0 For every 100 square feet or part thereof of the plinth area.	3 0 0 For every 100 square feet or part thereof of the plinth area.
(ii) Partly terraced and partly tiled or thatched.	0 8 0 Do.	1 8 0 Do.
(iii) Tiled	0 6 0 Do.	1 0 0 Do.
(iv) Partly tiled and partly thatched.	0 4 0 Do.	0 12 0 Do.
(v) Thatched ..	0 3 0 Do.	0 8 0 Do.

Provided that thatched houses having a plinth area not exceeding 50 square feet shall be exempt from the levy of the house-tax.

4. (1) The plinth area of houses shall, for the purposes of rule 3, be determined by the Survey Department in future panchayat surveys.

(2) In the absence of such surveys, the plinth area shall be determined—

(*a*) by the village karnam in villages where the number of houses does not exceed three hundred, the karnam being paid from the panchayat fund a remuneration at the rate of two annas for each house; and

(*b*) by a revenue inspector specially employed for the purpose, in village where the number of houses exceeds three hundred, the cost of the establishment being met from the panchayat fund.

5. A panchayat may, by resolution, exempt any house in the village from the house-tax—

(i) if the capital or annual value of the house or, in cases falling under rule 2, the tax assessed thereon, does not exceed the limit specified in the resolution, such limit not exceeding that specified below—

Basis of assessment. (1)	Limit. (2) RS.
(*a*) Capital value of house	240
(*b*) Annual value of house	12
(*c*) Plinth area and classification of house, under rule 2 ..	6 and

(ii) (*a*) if the owner of the house does not own any other house in the village, or

(*b*) if the aggregate capital or annual value of, or the tax assessed on, all the houses in the village owned by him does not exceed two hundred and forty rupees, or twelve rupees or six rupees, as the case may be.

(G.O. No. 520, L.A., dated 24th March 1951.)

55. PROFESSION TAX—LEVY AND MAXIMUM AND MINIMUM RATES.

1. (1) The classes into which companies and persons shall, for the purposes of assessment to the profession tax, be divided and the maximum and minimum half-yearly tax leviable on each class shall be as follows :—

Class.	Half-yearly income.	Maximum half-yearly tax.	Minimum half-yearly tax.
		RS. A.	RS. A.
I	More than Rs. 15,000	125 0	100 0
II	More than Rs. 12,000 but not more than Rs. 15,000 ..	100 0	75 0
III	More than Rs. 9,000 but not more than Rs. 12,000 ..	75 0	50 0
IV	More than Rs. 6,000 but not more than Rs. 9,000 ..	50 0	25 0
V	More than Rs, 4,800 but not more than Rs. 6,000 ..	25 0	12 0
VI	More than Rs. 3,000 but not more than Rs. 4,800 ..	12 0	6 0
VII	More than Rs. 1,800 but not more than Rs. 3,000 ..	6 0	4 0
VIII	More than Rs. 1,200 but not more than Rs. 1,800 ..	4 0	2 0
IX	More than Rs. 600 but not more than Rs. 1,200	2 0	1 0
X	More than Rs. 300 but not more than Rs. 600	1 0	0 8

(2) The panchayat shall determine the tax leviable on each class subject to the maximum and minimum specified in sub-rule (1) :

Provided that the proportion which the tax on any class bears to the minimum income of that class shall in no case be smaller than the proportion which the tax on any lower class bears to the minimum income of such lower class.

(3) The panchayat may exempt any one or more of the classes in sub-rule (1) from liability to profession tax, but no class shall be exempted from liability when any lower class is liable to tax.

2. A company or person shall be deemed to have transacted business or exercised a profession, art, or calling or held an appointment within a village if such company or person has an office or place of employment within such village.

3. (1) Where a company or person transacts any business other than money-lending in any half-year exclusively in the area of a single panchayat, the income of such company or person from

the transaction of such business shall, for the purpose of levying profession tax under this Act during the half-year, be deemed to be—

(*a*) where income-tax is assessed on such company or person under the Indian Income-tax Act, 1922, for the year comprising the half-year, one-half of the amount at which the profits and gains of such business are computed under section 10 of the Indian Income-tax Act, 1922, for the purpose of assessing the income-tax; and

(*b*) where the amount of the said profits and gains is not ascertainable, or where such company or person is not assessed to income-tax, such percentage or percentages, calculated with reference to rule 4, of the turnover of such business transacted in the area of the panchayat during the half-year or where this is also unascertainable, during the corresponding half-year of the previous year.

(2) Where a company or person transacts any business other than money-lending partly in the area of a panchayat and partly outside such area, the income of such company or person from the transaction of such business in the area of the panchayat shall, for the purpose of levying profession tax under this Act, be deemed to be the percentage, calculated with reference to rule 4, of the turnover of such business transacted in such area during the half-year or the corresponding half-year of the previous year as the case may be.

(3) For the purposes of clause (*b*) of sub-rule (1) and sub-rule (2), the turnover of business in any village means the aggregate money value of the goods produced, manufactured, purchased or sold or of any other business except money-lending transacted in such village.

Explanation.—In determining the turnover of business under this sub-rule—

(*a*) where the delivery of any goods on account of any purchase made by any company or person and the delivery on account of the sale thereof by the same company or person are both effected in the State of Madras, only the latter transaction shall be taken into account;

(*b*) where the delivery of any goods on account of any purchase made by any company or person is effected in any place outside the said State and the delivery on account of the sale thereof by the same company or person is effected in any place in the said State, the latter transaction shall be taken into account; and

(*c*) where the delivery of any goods on account of any purchase made by any company or person is effected in any place in the said State and the delivery on account of the sale thereof by the same company or person is effected in any place outside the said State, the former transaction shall be taken into account.

4. For the purpose of calculating the income for levying profession tax, the percentage of turnover of business under clause (*b*) of sub-rule (1) and sub-rule (2) of rule 3 shall be as specified in columns (1) and (2) of the following table :

Provided that, if in any case, the income so calculated is less than the minimum sum specified in column (3) of the said table, the percentage shall be enhanced to such a rate as would yield such minimum sum—

TABLE.

(1)	*Percentage.* (2)	*Minimum* (3)
		RS.
Where the turnover of business exceeds 12 lakhs of rupees	1	18,000
Where the turnover of business exceeds 6 lakhs of rupees but does not exceed 12 lakhs of rupees.	1·5	12,000
Where the turnover of business exceeds 3 lakhs of rupees but does not exceed 6 lakhs of rupees	2	9,000
Where the turnover of business exceeds 1,50,000 rupees but does not exceed 3 lakhs of rupees.	3	6,000
Where the turnover of business does not exceed 1,50,000 rupees	4	..

5. (1) If, in the opinion of the executive authority, profession tax is or will be due from any company or person for any half-year, he shall serve a notice on such company or person either in that half-year or in the succeeding half-year requiring the company or person to furnish within such period, not being less than thirty days as may be specified in the notice, a return in the form given in the schedule to these rules showing the income on the basis of which, according to such company or person, it or he is liable to be assessed to profession tax for the half-year in question. Thereupon it shall be open to such company or person to submit a return showing the income derived by it or him during the half-year for which profession tax is claimed or for the corresponding half-year of the previous year and produce any evidence on which the company or person may rely in support of the return made.

(2) If a return is made as required under sub-rule (1) and the executive authority is satisfied that it is correct and complete, he shall levy the profession tax from such company or person on the basis of such return.

Explanation.—In cases not falling under clause (*b*) of sub-rule (1) or under sub-rule (2) of rule 3, if the company or person produces the notice of demand of income-tax served on it or him under section 29 of the Indian Income-tax Act, 1922, for the year comprising the half-year in question, the executive authority shall be bound to take one-half of the income mentioned in such notice of demand as the income derived from the sources on which profession tax is leviable under this Act, as the income on the said sources for the purposes of levying profession tax.

(3) If no return is made as required under sub-rule (1) or if the executive authority is satisfied that any return so made is

incorrect or incomplete, the executive authority shall assign to the company or person the class in the scale appropriate to the half-yearly income of such company or person as estimated by him.

(4) The executive authority may, when classifying any company or person under sub-rule (3), do so on general considerations with reference to the nature and deputed value of the business transacted, the size and rental of residential and business premises, the quantity and number of articles dealt with, the number of persons employed and the income-tax paid.

(5) The executive authority shall not be entitled to call for the accounts of any company or person.

6. If the profession tax due from any company or person is not paid, the executive authority of the panchayat shall cause a notice to be served on such company or person to pay it within fifteen days of the date of such service.

7. All statements made, returns furnished or accounts or documents produced in connexion with the assessment of profession tax by any company or person shall be treated as confidential and copies thereof shall not be granted to the public.

8. The executive authority of the panchayat may by notice require the owner or occupier of any building or land and every secretary or manager of a hotel, boarding or lodging house, club or residential chambers to furnish within a specified time a list in writing containing the names of all persons occupying such building, land, hotel, boarding or lodging house, club or residential chambers and specifying the profession, art or calling of every such person and the rent, if any, paid by him and the period of such occupation.

SCHEDULE.

[Vide rule 5 (1).]

Return of income for assessment to profession tax during the half-year ending.

(1) Name of the company or person.

(2) Description of business, profession, act or calling or appointment.

(3) *Income derived by the assessee during the half-year or the corresponding half-year of the previous year, from the exercise of any profession, art or calling, or from holding any appointment, public or private, or from money-lending business.*—(*a*) Within the village for not less than sixty days in the aggregate during the half-year;

(*b*) without the village if the assessee has resided within the village for not less than sixty days in the aggregate during the half-year.

(4) *Where business other than money-lending is transacted exclusively within the village.*—(*a*) Where income-tax has been assessed on the company or person for the year comprising the half-year—the amount at which the profits and gains of such company or persons were computed under section 10 of the Indian Income-tax Act, 1922, for the purpose of assessing such income-tax;

(*b*) where the said profits and gains are not ascertainable or where income-tax has not been assessed for the year comprising the half-year—

(i) the turnover of the business transacted within the viliage during the half-year, or

(ii) where such turnover is not ascertainable, the turnover of the business during the corresponding half-year of the previous year.

(5) where such turnover is not ascertainable the turnover of the *or person partly in the village and partly outside such village.*—(*a*) The turnover of business transacted in the village during the half-year, or

(*b*) where such turnover is not ascertainable the turnover of the business in the village during the corresponding half-year of the previous year.

(6) *Income derived by the assessee.*—(*a*) From the business transacted outside the village, and

(*b*) from any pension or investments during the half-year, if the assessee has resided within the village for not less than sixty days in the aggregate during the half-year.

(7) The aggregate income on the basis of which according to the company or person it or he is liable to be assessed.

(G.O. No. 520, L.A., dated 24th March 1951.)

56. VEHICLE TAX—EXEMPTIONS AND MAXIMUM AND MINIMUM RATES OF LEVY.

1. The vehicle tax under section 63 (1) of the Act shall not be levied on—

(*a*) vehicles belonging to the Central or State Government and used for military purposes;

(*b*) vehicles kept solely for sale by vehicle makers and dealers;

(*c*) vehicles which have been under repair or standing at a vehicle-maker's during the whole of the half-year.

2. The vehicle tax shall be levied at rates not exceeding the rates in column (2), and not less than the rates in column (3), of the table below:—

TABLE.

Description of vehicle.	*Maximum half-yearly tax.*	*Minimum half-yearly tax.*
(1)	(2)	(3)
	RS. A. P.	RS. A. P.
(*a*) For every four-wheeled vehicle with springs other appliances acting as springs constructed to be drawn by one or more animals	10 0 0	5 0 0
(*b*) For every two wheeled vehicle with springs or other appliances acting as springs constructed to be drawn by one or more animals	5 0 0	1 8 0
(*c*) For every bicycle or tricycle ..	2 0 0	1 0 0
(*d*) For every other vehicle with springs or other appliances acting as springs not being a child's perambulator or go-cart.	3 0 0	1 8 0
(*e*) For every cart or other vehicle without springs or other appliances acting as springs [not falling under items (*a*) to (*d*)]	4 0 0	1 8 0

3. (1) Every person having possession, custody or control of any taxable vehicles shall be liable for the full half-yearly tax if the vehicle has been kept or used within the village for an aggregate period of not less than sixty days in the half-year.

(2) If such aggregate period exceeds fifteen days but is less than sixty days, a moiety only of the half-yearly tax shall be leviable.

(3) If such aggregate period does not exceed fifteen days, no tax shall be leviable for the half-year.

(4) Every person having possession, custody or control of any taxable vehicle within the village shall, until the contrary is shown, be presumed to have kept or used the same within the village for sixty days in the half-year.

(5) Notwithstanding anything contained in sub-rules (1) and (2), no person shall be liable—

(*a*) to pay tax to the panchayat during any half-year on account of any vehicle in respect of which the full tax for the same half-year has already been paid to the panchayat by some other person; or

(*b*) to pay to the panchayat on account of any vehicle in respect of which tax has already been paid to any other panchayat or any municipality or cantonment board whether under the Madras Village Panchayats Act, 1950, the Madras District Municipalities Act, 1920, the Madras City Municipal Act, 1919, or the Cantonments Act, 1924, more than the excess, if any, of the tax payable in the village in respect of such vehicle over the tax already paid to the other panchayat, municipality or cantonment board, as the case may be.

4. If, within the half-year, a person replaces any vehicle by another vehicle falling under the same description in the table given in rule 2, the said person, in case the replacement was due to the destruction of the vehicle and if he had possession, custody or control of the vehicle so replaced at the time of its destruction, shall not be liable to more than one payment of tax and the amount of such payment of tax shall be regulated by the aggregate number of days for which the vehicle which has been destroyed and the vehicle replacing such vehicle have been kept or used during the half-year.

5. With the sanction of the panchayat or in accordance with the regulations framed by that body, the executive authority may compound, for any period not exceeding one year, with any livery-stable keeper or other person keeping vehicles for sale or hire, for a certain sum to be paid in lieu of the vehicle tax.

(G.O. No. 520, L.A., dated 24th March 1951.)
(G.O. No. 1172, L.A., dated 23rd August 1954.)

57. DUTY ON TRANSFERS OF PROPERTY.

1. *Short title.*—These rules may be called the Madras Panchayats (Duty on Transfers of Property) Rules, 1951.

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

(1) 'the Act' means the Madras Village Panchayats Act, 1950;

(2) ' instrument ' means an instrument of sale, exchange, gift, mortgage with possession or lease in perpetuity of immovable property on which transfer duty is leviable under section 67;

(3) ' section ' means a section of the Act;

(4) ' Stamp Act ' means the Indian Stamp Act, 1899, as in force in the State of Madras;

(5) ' transfer duty ' means the duty on transfers of property leviable under section 67; and

(6) all words and expressions not defined in these rules shall have the meanings respectively assigned to them by the Stamp Act and the rules thereunder.

3. *Provisions of the Stamp Act to apply to transfer duty.*—(1) All the provisions of the Stamp Act and the rules made thereunder shall, so far as may be, apply in relation to the transfer duty as they apply in relation to the duty chargeable under that Act.

(2) Where the transfer duty or any portion thereof is less than two annas, such duty or portion shall not be collected.

4. *Duties of registering officers in regard to the particulars to be set forth in instruments.*—(1) Whenever any instrument is presented for registration to any registering officer, he shall see whether the particulars referred to in section 27 of the Stamp Act are set forth in the instrument separately as required by the said section 27 read with section 67 (2) (*a*) of the Madras Village Panchayats Act, 1950, and shall also ensure that the panchayat within whose jurisdiction the property concerned is situated, is set forth clearly in the instrument.

(2) If the said particulars be not so separately set forth in the instrument, the registering officer shall impound it and forward it in original to the Collector, calling his attention to section 64 of the Stamp Act, read with section 67 (2) (*b*) of the Madras Village Panchayats Act, 1950.

(3) The duty leviable on an instrument of exchange shall be regulated as follows :—

(*a*) If the values of the properties exchanged are unequal, the duty shall be levied on the value of the property of the greater value;

(*b*) if the values of the properties exchanged are equal, the higher amount of duty leviable shall be levied.

5. *Maintenance and consolidation of accounts in respect of transfer duty.*—(1) (*a*) Every registering officer shall maintain an account of the duty paid in respect of each instrument registered by him showing separately the duty imposed by the Stamp Act and the transfer duty. He shall also maintain a separate account for each panchayat within whose jurisdiction the property concerned is situated, ascertaining from the concerned party wherever necessary the amount on which the transfer duty is to be levied.

(*b*) The duty levied on an instrument of exchange shall be distributed among the local authorities concerned in proportion to the amount of duty leviable on the properties in the respective local areas.

(*c*) The said account shall be consolidated quarterly for each such panchayat by the Inspector-General of Registration.

(*d*) The Inspector-General may issue executive instructions regarding the maintenance of accounts by registering officers in this behalf and the form in which the consolidated accounts for each quarter are to be forwarded to the Accountant-General, Madras.

(2) In the case of instruments which do not come into the hands of the registering officers owing to the fact that they are not compulsorily registerable under section 17 of the Indian Registration Act, 1908, the Collector, before whom any such instrument is produced under section 31 or 41 of the Stamp Act or who impounds any such instrument under section 33 of the said Act, or receives a certificate of the duty and penalty paid in respect of any such instrument or the original of any such instrument under section 38 of that Act, shall keep an account of the duty paid in respect of each such instrument showing separately the duty imposed by the Stamp Act and the transfer duty and forward to the District Registrar of Assurances concerned within one month after the close of each quarter, a quarterly consolidated account with particulars in the case of each such instrument regarding the names of the executant and claimant, the date of execution, the nature of the transaction, the amount on which the transfer duty is leviable and the description of the property situated within the limits of the panchayat or outside such limits.

(3) If, in any case, it is impossible to recover the full duty payable on any instrument, then, only such portion of the duty realized on such instrument as is in excess of the duty imposed by the Stamp Act shall be treated in the accounts referred to in this rule as transfer duty.

6. *Collector to forward to the District Registrar concerned quarterly statement of refunds of transfer duty.*—Every Collector who sanctions a refund of the transfer duty paid on any instrument shall forward to the District Registrar of Assurances concerned within one month after the close of each quarter a statement of instruments in respect of which such refunds were sanctioned during the quarter noting therein the amount of the transfer duty refunded and the particulars referred to in rule 5 (2) in respect of each such instrument.

7. *Inspector-General of Registration to send intimation to the Accountant-General in respect of the amount payable to local authorities.*—Intimation regarding the amount payable quarterly to each panchayat and the amount of deduction on account of the collection of the transfer duty to be credited to the Government in respect of the instruments referred to in sub-rules (1) and (2) of rule 5 shall be sent by the Inspector-General of Registration to the Accountant-General, Madras, within two months after the close of each quarter.

The amount payable to the panchayat concerned shall represent the transfer duty paid less a deduction of three per cent thereon on account of the collection of the transfer duty and the amount of refunds referred to in rule 6, if any.

In calculating the net amount payable to each panchayat, fractions of an anna which are six pies or more shall be counted as one anna and fractions les than six pies shall be ignored.

8. *Payments to local authorities by the Accountant-General.*— The Accountant-General, Madras, shall within three months after the close of each quarter issue necessary authorization on treasuries for payment to the panchayats concerned, the amount payable to them as per intimation by the Inspector-General of Registration under rule 7. The deductions on account of collection of the transfer duty shall be credited to the Government.

(G.O. No. 677, L.A., dated 2nd April 1952.)

(79) The Government have fixed the rate of duty on transfers of property in respect of instruments of sale, exchange, gift, mortgage with possession and lease in perpetuity of immovable property, as four per centum on the amount on which the transfer duty is levied.

(G.O. No. 1012, L.A., dated 23rd May 1952.)

58. LEVY OF LAND-CESS BY PANCHAYATS.

1. A panchayat which has been working with a deficit for more than two consecutive years (including the year of application for the levy of land-cess) may, with the sanction of the Inspector, levy the land-cess.

2. The proposal for the levy of land-cess shall be sanctioned by a resolution of the panchayat supported by not less than half the sanctioned strength at a meeting specially convened for the purpose and shall be submitted to the Inspector through the District Panchayat Officer and the Collector not less than three months before the close of the financial year and shall be accompanied by—

(1) a mahazar from the leading villagers agreeing to the proposal;

(2) a statement showing the receipts and charges under the various heads for the previous three years and for the year of application; and

(3) the budget estimate for the year in which the proposal is made.

3. The District Panchayat Officer shall forward the proposal to the Collector with a report on the financial position of the panchayat the estimated income to the Panchayat by the levy of the cess, and how far the income will be utilized for improving the financial conditon of the panchayat.

4. The Collector shall forward the proposal to the Inspector with his recommendation which shall be made with due regard to the rate of the land-cess already collected under the Madras District Boards Act, 1920 (Madras Act XIV of 1920), and the Madras Elementary Education Act, 1920 (Madras Act VIII of 1920), in the panchayat area and the hardship, if any, that is likely to be caused to the local inhabitants by the levy of the cess.

5. The levy of the land-cess shall take effect from the year following that in which it is sanctioned and shall be in force for a period not exceeding three years as may be specified by the Inspector :

Provided that, on the recommendation of the panchayat, the Inspector may extend the period of levy for further periods not exceeding three years at a time.

6. The Inspector may, for reasons to be recorded in writing or at the request of the panchayat at any time during the period for which the levy of the land-cess is in force cancel the levy. Such cancellation shall take effect from the year following that in which the cancellation is ordered.

7. The land-cess levied under these rules shall be collected by the Revenue Department and credited to the panchayat funds in the same manner as the land-cess collected under the Madras District Boards Act, 1920, and the provisions of sections 79 to 91 of the said Act shall be applicable to such levy and collection.

(G.O. No. 677, L.A., dated 2nd April 1952.)

59. TAX ON AGRICULTURAL LAND.

1. (1) The tax on agricultural land in any village shall be leviable every half-year for a specific purpose, such as—

(*a*) repairs to irrigation channels and tanks in respect of which no kudimaramat fee is levied under section 59 (2) of the Act;

(*b*) construction, maintenance, repair, extension or improvement of water-works or drainage works;

(*c*) lighting by gas or electricity;

(*d*) construction of a road, or a bridge or culvert; or

(*e*) construction of buildings intended to be used for cultural, educational or medical and other allied purposes; or

(*f*) protection of crops against depredation by cattle and petty thefts

and it shall take effect from the first day of the half-year following that in which it is sanctioned.

(2) The rate of the tax shall be on the basis of the extent of the land, but the panchayat may adopt different rates, one for the wet land and the other for the dry land, commensurate with the value of the land.

2. Every proposal for the levy of the tax shall be submitted to the Inspector through the District Panchayat Officer and the Collector and shall be accompanied by—

(1) a resolution of the panchayat passed at a meeting specially convened for the purpose and supported by not less than one-half of the sanctioned strength of the panchayat specifying the purpose for which, the rate at which, and the period for which, the tax is to be levied;

(2) a statement showing the receipts and charges under the various heads of account for the three years preceding the year in which the proposal is made;

(3) the budget estimate for the year in which the proposal is made;

(4) particulars of the approximate or estimated cost of the work in respect of which the tax is proposed to be levied and the amount of tax likely to be realized in a half-year; and

(5) a mahazar from the leading villagers agreeing to the levy of the tax.

3. The Collector, while forwarding the proposal to the Inspector, may offer his remarks as to the suitability or otherwise of the rate of tax proposed.

4. The Inspector shall, while according sanction for the levy of the tax, specify the rate at which and the period for which it shall be levied and may extend such period from time to time, if necessary, in order that the purpose for which the tax is levied may be fulfilled.

5. The proceeds of the tax shall form a separate fund, earmarked for the purpose for which it is levied and a separate account shall be maintained for the transactions relating to the fund.

6. The rules issued under section 112 (2) (xv) and (xvii) of the Act regarding the assessment and collection of taxes shall apply *mutatis mutandis* to the assessment and collection of the tax.

(G.O. No. 677, L.A., dated 2nd April 1952.)
(G.O. No. 1936, L.A., dated 18th September 1953.)

60. LEVY OF FEES ON COMMERCIAL CROP.

1. The Inspector shall, before according sanction to the levy of fees on any commercial crop bought and sold in the village, not being a crop on which fees are levied in the village by a market committee under section 11 of the Madras Commercial Crops Markets Act, 1933 (Madras Act XX of 1933), (hereinafter referred to as market committee), have regard to the following matters :—

(i) the nature of the commercial crop or crops with which the existing market committee is concerned, if any, in the village or in the adjoining area;

(ii) the probable income expected by the panchayat by way of fees;

(iii) the cost of collection of the fees; and

(iv) the hardship, if any, that is likely to be caused to the local inhabitants by the levy of fees.

2. The Inspector shall also consult the Director of Agriculture before according sanction to the levy of fees. In special cases where any difficulty is felt, he may address the Government for orders.

3. The panchayat shall cease to collect the fee when an existing market committee is empowered to levy fees in respect of a

ccmmercial crop or when a market committee having jurisdiction over the village is newly constituted and empowered to levy fees on the same commercial crop.

4. The rates at which a panchayat shall levy fees on any commercial crop shall not be in excess of the rates that will be admissible, had the fees been levied under the Madras Commercial Crops Markets Act, 1933.

5. The Inspector shall, while according sanction to the levy of fees, specify the period during which such levy shall be in force unless curtailed or cancelled by him for reasons to be recorded by him in writing, or at the request of the panchayat.

(G.O. No. 1116, L.A., dated 4th June 1951.)

(80) *Library cess.*—Under section 12 of the Madras Public Libraries Act, 1948, levy of the library cess by panchayats is obligatory and the library cess has to be collected by the panchayats in the form of a surcharge on the entire house tax in the panchayat area at the rate of 6 pies for every whole rupee in the house-tax. In the case of panchayats where water and drainage tax, lighting tax, etc., are levied as a surcharge on house-tax, the library cess should be computed on the house-tax alone. No cess is leviable on single assessments of less than a rupee. A notification regarding levy of library cess is not necessary. The monthly library cess collections less refunds should be remitted into the treasury to the credit of the local Library authority every month soon after the accounts for that month are closed. The demand under library cess will automatically get reduced when house tax is reduced on revision petition or appeal and the Executive Authority may refund the excess collected without the sanction of the Local Library Authority and may make necessary adjustments when next remittance of cess collections is made to the Local Library Authority. No portion of the cess should under any circumstances be appropriated by the panchayats towards the cost of collection charges, etc., Government buildings are not exempt from the library cess. But the property of the Union Government buildings including the property belonging to the Railways will not be liable for the library cess. The assessment, demand and collection should be exhibited in the main registers prescribed for the assessment, demand and collection of house-tax of panchayats. When the demand is settled for each half-year, the Executive Authority should furnish to the local Library Authority concerned the demand so settled.

(Government Memorandum No. 28003-E./50/2, Education, dated 7th October 1950.)

(Government Memorandum No. 27580-E/50-3, Education, dated 16th November 1950.)

(G.O. No. 1191, Education, dated 1st May 1951.)

(G.O. No. 3020, Education, dated 20th November 1951.)

(G.O. No. 2591, Education, dated 11th November 1952.)

(Government Memorandum No. 51581-E/52-24, Education, dated 25th February 1953.)

Other Revenues.

61. POWERS WHICH MAY BE EXERCISED BY THE PANCHAYAT OR THE EXECUTIVE AUTHORITY IN RESPECT OF ANY PUBLIC OR PRIVATE MARKET OR THE USER THEREOF.

1. The executive authority of a panchayat may expel from any public market any person who or whose servant has been convicted of disobeying any by-laws at the time in force in such market, and may prevent such person from further carrying on, by

himself or his servants or agents, any trade or business in such market, or occupying any shop, stall or other place therein and may determine any lease or tenure which such person may possess in any such shop, stall or place.

2. The panchayat may by notice require the owner, occupier, or farmer of any private market to—

(*a*) construct approaches, entrances, passages, gates, drains and cess-pits for such market and provide it with latrines of such description and in such position and number as the panchayat may think fit;

(*b*) roof and pave the whole or any portion of it, or pave any portion of the floor with such material as will in the opinion of the panchayat secure imperviousness and ready cleansing;

(*c*) ventilate it properly and provide it with a supply of water;

(*d*) provide passages of sufficient width between the stalls and make such alterations in the stalls, passages, shops, doors or other parts of the market as the panchayat may direct;

(*e*) keep it in a cleanly and proper state, remove all filth and refuse therefrom and dispose of them at such place and in such manner as the panchayat may direct; and

(*f*) make such other sanitary arrangements as the panchayat may consider necessary.

3. If any person, after notice given to him in that behalf by the panchayat, fails within the period and in the manner laid down in the said notice to carry out any of the works specified in rule 2, the panchayat may suspend the licence of the said person, or may refuse to grant him a licence until such works have been completed.

4. It shall not be lawful for any person to keep open any private market during such suspension or until the licence is renewed.

5. No owner, occupier, agent or manager in charge of any private market, or of any shop, stall, shed or other place therein, shall keep the same so that it is a nuisance or fail to cause anything that is a nuisance to be at once removed to a place, to be specified by the panchayat.

6. (1) Whoever fails to comply with the terms of a notice under rule 2 or contravenes the provisions of any of the other rules specified in the first column of Schedule I below shall be punishable with fine which may extend to the amount mentioned in that behalf in the second column of the said schedule.

(2) Whoever after having been convicted of any of the offences referred to in sub-rule (1) continues to commit such offence shall be punishable, for each day after the previous date of conviction during which he continues so to offend, with fine which may extend to the amount mentioned in that behalf in the second column of Schedule II below.

SCHEDULE I.

ORDINARY PENALTIES.

[*See* Rule 6 (1).]

Offence. (1)	*Fine which may be imposed.* (2)
Failure to comply with the terms of a notice under rule 2 ..	One hundred rupees.
Contravention of rule 4 ..	Fifty ruppees.
Contravention of rule 5 ..	Twenty rupees.

SCHEDULE II.

PENALTIES FOR CONTINUING BREACHES.

[*See* rule 6 (2).]

Offence.	*Daily fine which may be imposed.*
Failure to comply with the terms of a notice under rule 2 ..	Ten rupees.
Contravention of rule 4 ..	Twenty rupees.
Contravention of rule 5 ..	Ten rupees.

(G.O. No. 520, L.A., dated 24th March 1951.)

62. INCIDENTAL CHARGES TO BE DEDUCTED FROM THE INCOME OF A PRIVATE MARKET.

In addition to the cost of collection and management referred to in the proviso to section 81 (1) of the Act, the following sums shall also be deducted from the income derived from a private market :—

(1) Cost of construction or reconstruction of or improvement and repairs to the superstructure;

(2) Rent for the lands and buildings payable to Government or private individuals;

(3) Land-tax, house-tax and any other tax payable to the panchayat whether under this Act or any other Act;

(4) Library cess.

(5) Private scavenging fees payable to the panchayat; and

(6) Licence fees payable to the panchayat.

(G.O. No. 520, L.A., dated 24th March 1951.)

63. ACCOUNTS OF PRIVATE MARKETS—MAINTENANCE, AUDIT AND INSPECTION.

1. The owners, occupiers or farmers of private markets shall issue tickets for collections made daily for use of such markets, and receipts for collections made periodically.

2. The receipts and ticket books shall be printed in Forms I and II given in the appendix.

3. The ticket books shall be printed separately for each rate of fees charged.

4. The owners, occupiers or farmers of the said markets shall keep true and complete accounts of the receipts from the markets and expenditure incurred on their maintenance and shall produce them whenever required for inspection, check or audit by the executive authority of the panchayat or such other person as may be authorized by him in this behalf.

5. A register of collections and disbursements shall be maintained in Forms III and IV respectively given in the appendix. The registers, ticket and receipt books shall be checked by the executive authority or such other person as may be authorized by him not less than once every month and such remarks as are called for, recorded therein. If the accounts have been found to be kept correctly, a certificate to that effect shall be recorded in the said registers.

6. A statement showing the receipts and charges relating to the markets for the previous year (or for the period of full twelve months preceding the date of application for licence) shall accompany every application for renewal of licence to keep open the market. The executive authority of the panchayat shall, before renewing the licence, check the statement referred to above with the books of the owner, occupier or farmer of the market.

APPENDIX.

FORM I.

(*See* rule 2.)

Counterfoil

.....Market

Rent for $\frac{\text{Room}}{\text{Stall}}$ No.

for 19 .

RS. A. P.

Received on 19 .

Bill collector.

Outerfoil.

Received from Sri.....

.....the sum of Rs.....

being rent for $\frac{\text{room}}{\text{stall}}$

No. in the

market for

19 .

RS. A. P.

Received on

Bill collector.

FORM II.

(*See* rule 2.)

Counterfoil

S. No. Ticket.

....Market

per day.

(Here enter rate)

Outerfoil.

Ticket,

S. No.

.....Market.

(Here enter rate.)

FORM III.

REGISTER OF COLLECTIONS.

(*See* rule 5.)

		Collections by tickets.						Other receipts.				
		Stock on hand.		Issues.		Balance.		Rents.	Miscellaneous.			
Date.	Value.	Serial numbers from to	Number.	Serial numbers from to	Number.	Amount collected.	Serial numbers from to	Number.	Number of receipt.	Amount.	Receipt number.	Amount.	Total collection for each day.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

FORM IV.

REGISTER OF DISBURSEMENTS.

(*See* rule 5.)

Date.	Particulars of expenditure.	Amount.	Remarks.

(G.O. No. 1547, L.A., dated 6th August 1951.)

64. PUBLIC HALTING PLACES, CART-STANDS, ETC.

1. (1) When a panchayat proposes to provide a public halting place or cart-stand, it shall submit an application to the Regional Inspector. The application shall contain—

(*a*) the survey number, extent and classification of the land in which the panchayat proposes to provide the halting place or cart-stand, and shall be accompanied by a sketch indicating the position of the land with reference to the important roads and other lands in the neighbourhood, and

(*b*) any other particulars which the Regional Inspector may specifically require.

(2) Before according sanction, the Regional Inspector shall consult the Road Traffic Board concerned in the case of stands intended solely or partly for motor vehicles, and shall have due regard to its opinion.

2. (1) A road or road margin shall not ordinarily be declared as a public halting place or cart-stand :

Provided, however, that in special cases, the Regional Inspector, in consultation with the authority in whom the road is vested, permit a panchayat to provide a halting place or cart-stand, if, in his opinion, there is sufficient space available for road purposes, after making such provision.

(2) No panchayat shall declare the entire village to be a public halting place or cart-stand and collect fees therefor.

3. Where a panchayat has provided a public halting place or cart-stand, it may prohibit the use for the same purpose by any person, within half a mile thereof, of any public place or the sides of any public road :

Provided that nothing contained in this rule shall apply to any motor vehicle which is not a stage carriage within the meaning of the Motor Vehicles Act, 1939.

Explanation.—A public place or the sides of a public road shall not be deemed to be used as a public halting place or cart-stand, if a vehicle used for the carriage of passengers stops therein for a period not exceeding two minutes for the purpose of setting down or picking up passengers or their luggage, or, if a vehicle used for the carriage of goods stops therein, only for the period required for the loading and unloading of goods.

4. When a panchayat provides a public halting place or cart-stand, it shall publish the fact in the village and in the district gazette concerned with information as to the place where it is opened and the rates of fees payable for its use. A notice specifying the rates prescribed by the panchayat, the name of the person authorized to collect fees therein, and the prohibited distance shall be put up on a notice board in a conspicuous place in such public halting place or cart-stand.

5. Fees for the use of a public halting place or cart-stand shall be levied at rates not exceeding the following :—

	Minimum rate per diem if no amenities are provided.	*Maximum rate per diem if amenities are provided.*
		RS. A. P.
(1) For every hand-drawn cart ..	6 pies per diem ..	.. 0 1 0
(2) For every cart or vehicle drawn by one or more animals.	9 pies per diem ..	.. 0 1 6
(3) For every motor vehicle ..	3 annas per diem	.. 0 4 0
(4) For every horse, mule, bullock, bull, cow or buffalo.	6 pies per diem ..	.. 0 1 0

NOTE.—The amenities to be provided may be shelter for passengers, vehicles and animals drinking water facilities, etc.

6. If the fee leviable under these rules read with clause (*a*) of section 87 of the Act in respect of a vehicle or animal is not paid on demand, the person authorized to collect such fee may seize and detain such portion of the appurtenances or load of such vehicle or animal as will, in his opinion, suffice to defray the amount due; in the absence of any such appurtenances or load or in the event of this value being insufficient to defray the amount due, he may seize and detain the vehicle or animal.

7. All property seized under rule 6 shall be sent within twenty-four hours to the executive authority or to such person as he may have authorized to receive and sell such property and the executive authority shall forthwith give notice to the owner of the property seized, or, if the owner is not known, or is not resident within the village, to the person who was in charge of the said property at the

time when it was seized, or, if such person cannot be found, publish by beat of drum, that after the expiry of two days, exclusive of Sunday, from the date of service or publication of such notice, the property will be sold by public auction at a place to be specified in the notice.

8. If, at any time before the sale has begun, the amount due on account of the fee, together with a sum of four annas on account of charges incurred in connexion with the seizure and detention, is tendered to the executive authority or other person authorized as aforesaid the property seized shall be forthwith released.

9. If no such tender is made, the property may be sold and the proceeds of the sale applied to the payment of—

(i) the amount due on account of the fee;

(ii) such penalty not exceeding the amount of the fee as the executive authority may direct; and

(iii) a sum of eight annas on account of charges incurred in connexion with the seizure, detention and sale.

The surplus if any shall be paid to the owner of the property or to the person who was in charge of the property at the time when it was seized.

(G.O. No. 520, L.A., dated 24th March 1951.)
(G.O. No. 140, L.A., dated 31st January 1952.)

65. PROHIBITION OR REGULATION OF THE USE OF PLACES FOR SLAUGHTERING ANIMALS AND THE LICENSING OF SLAUGHTERERS.

1. No person shall, without the written permission of the executive authority or otherwise than in conformity with such written permission, slaughter, cut up or skin, or permit to be slaughtered, cut up or skinned any cattle, horse, sheep, goat or pig in any place in the village other than a public slaughter-house, if any, provided by the panchayat :

Provided that the executive authority may allow any animal to be slaughtered in such places other than temples or their precincts within the village as he thinks fit on occasions of festivals and ceremonies or as a special measure :

Provided further that nothing contained in this rule shall be held to prohibit the slaughter of animals for private use but not for sale.

2. No person shall, without a licence from the executive authority or otherwise than in conformity with such licence, slaughter or permit to be slaughtered within the village any cattle, horse, goat or pig for purposes of sale to the public :

Provided that the executive authority may authorize any person to slaughter without a licence and without the payment of any fee any animal for the purpose of a religious ceremony in a place other than a temple or its precincts.

3. The provisions of the foregoing rules shall not apply to places used by the Central or the State Government for the purposes mentioned in these rules.

4. It shall be the duty of a panchayat to see that all animals slaughtered at the slaughter-house provided by it are certified at the time of slaughter as free from contagious diseases, by a qualified Veterinary Assistant Surgeon, who is either employed by itself to superintend the slaughter-houses or employed in a Government Veterinary Institution near its jurisdiction and whose services are requisitioned by it for the purpose. It shall be also the duty of the Veterinary Assistant Surgeon so employed to examine the carcasses of the animals slaughtered and certify as to their fitness for human consumption. A panchayat which employs a qualified Veterinary Assistant Surgeon for the purpose aforesaid, shall without any outside sanction pay to the Veterinary Surgeon so employed, a remuneration at a rate not exceeding that which is fixed by the State Government from time to time, in this behalf :

Provided that if the panchayat is unable to secure the services of a qualified Veterinary Assistant Surgeon or to pay for such services, the Sanitary Inspector of the panchayat shall at the time of slaughter certify all animals slaughtered at the slaughter-house provided by the panchayat as free from contagious diseases, and also examine the carcasses of the animals slaughtered and certify as to their fitness for human consumption.

5. Nothing contained in these rules shall be deemed to affect the operation of the provisions of the Madras Animals and Birds Sacrifices Prohibition Act, 1950 (Madras Act XXXII of 1950).

(G.O. No. 677, L.A., dated 2nd April 1952.)

66. FORM AND CONTENTS OF LICENCES, PERMISSION, ETC.

1. All licences, permission and notices granted or issued under the Act or any rule or by-law made thereunder shall be in writing.

2. Every licence or permission granted under the Act or any rule or by-law made thereunder shall specify the period, if any, for which, and the restrictions, limitations and conditions subject to which, the same is granted, and shall be signed by the executive authority or by some person duly authorized by him in that behalf and every order granting such licence or permission shall be published on the notice board of the panchayat.

3. (1) Any licence or permission granted under the Act or any rule or by-law made thereunder may, at any time, be modified, suspended or cancelled by the executive authority, if any of its restrictions, limitations or conditions is evaded or infringed by the grantee, or if the grantee is convicted of a breach of any of the provisions of the Act, or of any rule, by-law or regulation made thereunder in any matter to which such licence or permission relates, or if the grantee has obtained the same by misrepresentation or fraud. An appeal shall lie to the panchayat against any

order of the executive authority under this rule modifying, suspending or cancelling a licence and no such appeal shall be heard unless it is received in the office of the panchayat within ten days after the date of receipt by the grantee of the order appealed against.

(2) A second appeal shall lie to the District Panchayat Officer against the orders of the panchayat under sub-rule (1) within thirty days of the date of receipt by grantee of the orders appealed against.

4. Every order of the authority competent under the Act or any rule or by-law made thereunder to pass an order refusing, modifying, suspending or cancelling a licence or permission shall be in writing and shall state the grounds on which it proceeds.

5. When any licence or permission is suspended or cancelled or when the period for which it was granted or within which application for renewal should be made, has expired, whichever expires later, the grantee shall for all purposes of the Act, or any rule or by-law made thereunder be deemed to be without a licence or permission, until the order suspending or cancelling the licence or permission is cancelled or until the licence or permission is renewed, as the case may be.

6. The grantee of every licence or permission shall at all reasonable times, while such licence or permission remains in force, produce the same at the request of the executive authority.

7. When any notice is required by the Act or by any rule, by-law, regulation or order made thereunder, to be served on, or sent to, any person, the service or sending thereof may be effected—

(i) by giving or tendering the said notice to such person; or

(ii) if such person is not found, by leaving such notice at his last known place of abode or business or by giving or tendering the same to some adult member or servant of his family; or

(iii) if such person does not reside in the village and his address elsewhere is known to the executive authority, by sending the same to him by registered post; or

(iv) if none of the means aforesaid be available, by fixing the same in some conspicuous part of such place of abode or business.

8. When the person is an owner or occupier of any building or land, it shall not be necessary to name the owner or occupier in the notice and in the case of joint owners or occupiers, it shall be sufficient to serve it on or send it to, one of such owners or occupiers.

9. Whenever in any bill or notice, form or other document served or sent under the Act, a period is fixed within which any tax or other sum is to be paid or any work executed, or anything provided, such period shall, in the absence of any distinct provision to the contrary in the Act or the rules framed thereunder, be calculated from the date of such service or sending.

10. Whoever fails to produce a licence or permission on request under rule 6 shall be punishable with fine which may extend to five rupees.

(G.O. No. 520, L.A., dated 24th March 1951.)

67. INDUSTRIES AND FACTORIES.

The panchayat may, with the previous approval of the Regional Inspector concerned, notify that no place within the limits of the village shall be used for any of the purposes mentioned below without a licence under section 91 of the Act :—

(*a*) boiling paddy or camphor;

(*aa*) washing soiled clothes or keeping soiled clothes for the purpose of washing them or keeping washed clothes;

(*b*) melting tallow or sulphur;

(*c*) storing or otherwise dealing with offal, blood, bones, fish or skins;

(*d*) tanning hides or skins;

(*e*) washing or drying wool or hair;

(*f*) making fish oil;

(*g*) making soap;

(*h*) manufacturing or distilling sago; manufacturing artificial manure; manufacturing or refining sugar; manufacturing jaggery, sugarcandy or syrup, otherwise than as a cottage industry by tappers or persons in enjoyment of the trees, carried on in their own premises; manufacturing beedies or cigars;

(*i*) manufacturing gunpowder or fireworks;

(*j*) burning bricks, tiles, pottery or lime;

(*k*) keeping a hotel, restaurant, eating house, coffee house, boarding house or lodging house (other than students' hostel under public or recognized control);

(*l*) preparing flour or articles made of flour for human consumption or sweetmeats;

(*m*) manufacturing ice or aerated waters;

(*n*) brewing beer, manufacturing arrack or other spirit containing alcohol (whether denatured or not) by distillation;

(*o*) selling timber or storing it for sale;

(*p*) selling wholesale or retail or storing for wholesale or retail trade or for purposes other than private or domestic use grain, groundnut, tamarind, chillies, jaggery, pulses, flour, bran, oilcakes or agricultural produce which is likely to attract rats.

(*q*) storing any explosive or combustible materials :

Provided that no licence shall be required for storing petroleum and its products in quantities exceeding those to which the operation of this Act is limited by the provisions of the Petroleum Act, 1934, or the rules or notifications issued thereunder;

(*r*) selling cotton wholesale or retail or storing cotton for wholesale or retail trade or for conversion into yarn;

(*s*) manufacturing anything from which offensive or unwholesome smells arise;

(*t*) using for any industrial purpose any fuel or machinery other than such machinery as may by notification be exempted by the Government from time to time:

Provided that no licence shall be required for the storage of timber, firewood, thatching materials, hay, grass, straw, fibre or coal or for boiling paddy or for keeping soiled clothes or washed clothes or for washing soiled clothes when such storage, boiling, keeping or washing is for private use:

Provided further that no licence shall be required for a lodging house as defined in the Madras Public Health Act, 1939, if the keeper thereof has been registered under that Act.

(G.O. No. 520, L.A., dated 24th March 1951.)
(G.O. No. 895, L.A., dated 3rd May 1952.)

68. INSTALLATION OF MACHINERY—EXEMPTION FROM PERMISSION.

The following shall be exempt from the provisions of section 92 of the Act :—

(1) Electrical appliances intended to be used for purely domestic or personal purposes or comfort and electrical machinery intended to be used for such purposes or comfort.

(2) Non-electrical appliances not exceeding two-horse power intended to be used for purely domestic or personal purposes or comfort and machinery not exceeding two-horse power intended to be used for such purposes or comfort.

(3) Electrical installations including motors used for bona fide agricultural purposes.

(4) Non-electrical installations not exceeding two-horse power which are installed in connexion with agricultural purposes.

(5) Normally unattended static transformer stations.

(6) Normally unattended condenser stations.

(7) Normally unattended rectifier stations.

(G.O. No. 520, L.A., dated 24th March 1951.)

(81) The executive authorities of panchayats may grant permission free of all charges for the installation of non-electrical machinery exceeding 2 horse-power which are installed purely for agricultural purposes.

(G.O. No. 369, L.A., dated 24th February 1953.)

69. MAXIMUM LICENCE FEE FOR MACHINERY DRIVEN BY ELECTRICITY OR OTHER POWER.

I. Machinery driven by Electricity.

1. The fees which may be charged for a permission granted under section 92 of the Act for the installation in any premises of any machinery or manufacturing plant driven by electrical power shall not exceed the maxima specified in Schedule I appended to these rules :

Provided that the fees which may be charged under this rule shall not exceed those charged for the installation of any machinery or manufacturing plant of like horse-power driven otherwise than by electricity.

2. The fees which may be charged for a licence granted or renewed under section 91 of the Act for a period of one year for a place in which any machinery or manufacturing plant driven by electrical power is used shall not exceed the maxima specified in Schedule I appended to these rules :

Provided that where any such licence is granted or renewed for a period of less than one year, the aggregate licence fees charged for the same place in respect of the same machinery or manufacturing plant in any year shall not exceed the fees which may be charged for a licence granted or renewed in respect thereof for a period of one year :

Provided further that the fees which may be charged under this rule shall not exceed those charged for any machinery or manufacturing plant of like horse-power driven otherwise than by electricity.

3. The maxima specified in Schedule I appended to these rules shall apply only to applications made in time; in the case of a belated application, an additional fee not exceeding 25 per cent of the maximum fee specified in that Schedule may be charged.

II. MACHINERY DRIVEN BY POWER OTHER THAN ELECTRICITY.

4. The fees which may be charged for a permission granted under section 92 of the Act for the installation in any premises of any machinery or manufacturing plant driven by power other than electricity, shall not exceed the maxima specified in Schedule II appended to these rules.

5. The fees which may be charged for a licence granted or renewed under section 91 of the Act for a period of one year for a place in which any machinery or manufacturing plant driven by power other than electricity is used shall not exceed the maxima specified in Schedule II appended to these rules :

Provided that where any such licence is granted or renewed for periods of less than one year, the aggregate licence fees charged for the same place in respect of the same machinery or manufacturing plant in any year shall not exceed the fees which may be charged for a licence granted or renewed in respect thereof for a period of one year.

6. The maxima specified in Schedule I appended to these rules shall apply only to applications made in time; in the case of a belated application, an additional fee not exceeding 25 per cent of the maximum fee specified in that Schedule may be charged.

III. GENERAL.

7. Nothing contained in these rules shall be deemed to authorize the levy of any fee for permission or licence, as the case may be, in respect of installation of machinery or manufacturing plant

exempted from the operation of section 92 of the Act or item (*t*) of the rule issued under section 91 of the Act and published with Local Administration Department Notification No. XXVI, dated the 24th March 1951, at pages 59–60 of the Rules Supplement to Part I-A of the *Fort St. George Gazette*, dated the 27th March 1951.

APPENDIX.

SCHEDULE I.

Horse-power of installation. (1)	*Maximum fee chargeable.* (2) RS. A. P.
Installations of rectifiers for cinema purposes irrespective of horse-power.	1 0 0
Other installations not exceeding one horse-power.	1 0 0
Other installations exceeding one horse-power but not exceeding five horse-power.	5 0 0
Other installations exceeding five horse-power but not exceeding ten horse-power.	15 0 0
Other installations exceeding ten horse-power but not exceeding 20 horse-power.	25 0 0
Other installations exceeding 20 horse-power but not exceeding 30 horse-pewer.	40 0 0
Other installations exceeding 30 horse-power but not exceeding 40 horse-power.	50 0 0
Other installations exceeding 40 horse-power but not exceeding 50 horse-power.	75 0 0
Other installations exceeding 50 horse-power but not exceeding 100 horse-power.	100 0 0
Other installations exceeding 100 horse-power but not exceeding 200 horse-power.	Rs. 100 for 100 horse-power and rupee one for every additional horse-power.
Other installations exceeding 200 horse-power but not exceeding 500 horse-power.	Rs. 200 for 200 horse-power and annas eight for every additional horse-power.
Other installations exceeding 500 horse-power.	Rs. 350 for 500 horse-power and annas four for every additional horse-power, subject to a maximum of Rs. 450.

SCHEDULE II.

Horse-power of installation. (1)	*Maximum fee chargeable.* (2) RS. A. P.
Installations for domestic purposes, exceeding 2 horse-power.	0 8 0
Other installations not exceeding one horse-power.	1 8 0
Other installations exceeding one but not exceeding ten horse-power.	7 8 0
Other installations exceeding five but not exceeding ten horse-power.	22 8 0

Horse-power of installation. (1)	*Maximum fee chargeable.* (2) RS. A. P.
Other installations exceeding ten but not exceeding 20 horse-power.	35 0 0
Other installations exceeding 20 but not exceeding 30 horse-power.	60 0 0
Other installations exceeding 30 but not exceeding 40 horse-power.	75 0 0
Other installations exceeding 40 but not exceeding 100 horse-power.	100 0 0
Other installations exceeding 100 but not exceeding 200 horse-power.	Rs. 100 for 100 horse-power and rupee one for every additional horse-power.
Other installations exceeding 200 but not exceeding 500 horse-power.	Rs. 200 for 200 horse-power and annas eight for every additional horse-power.
Other installations exceedlng 500 horse-power.	Rs. 350 for 500 horse-power and annas four for every additional horse-power, subject to a maximum of Rs. 450.

(G.O. No. 677, L.A,, dated 2nd April 1952.)
(G.O. No. 1819, L.A., dated 3rd September 1953.)
(G.O. No. 1528, L.A., dated 2nd November 1954.)

70. TIME-LIMIT FOR COMMUNICATION OF ORDERS ON APPLICATIONS FOR LICENCES AND PERMISSIONS.

In cases where any outside authority, such as the District Health Officer or the Inspector of Factories or any other officer has to be consulted before passing orders on an application for any licence or permission or renewal thereof, made under this Act or any rule, by-law or regulation made thereunder, orders in respect of such application shall be communicated to the applicant within sixty days after the receipt of the application by the executive authority of the panchayat.

(G.O. No. 520, L.A., dated 24th March 1951.)

71. PROVISION OF BURIAL AND BURNING-GROUNDS, ETC.

1. A panchayat may, and shall if no sufficient provision exists, provide at its cost, places to be used as burial or burning-grounds or crematoria and may charge rents and fees for the use thereof.

2. (1) Every owner or person having the control of any place used as a place for burying, burning or otherwise disposing of the dead shall, if such place be not already registered under the Madras Village Panchayats Act, 1950, or under the Madras District Boards Act, 1920, apply to the panchayat to have such place registered.

(2) If it appears to the panchayat that there is no owner or person having the control of such place, the panchayat shall assume such control and register such place or may, with the sanction of the Regional Inspector, close it.

3. (1) No new place for the disposal of the dead, whether private or public, shall be opened, formed, constructed or used, unless a licence has been obtained from the panchayat on application.

(2) Such application for a licence shall be accompanied by a plan of the place to be licensed showing the locality, boundary and extent thereof, the name of the owner or person or community interested therein, the system of management and such further particulars as the panchayat may require.

(3) The panchayat to which an application is made may—

(*a*) grant or refuse a licence, or

(*b*) postpone the grant of a licence until objections to the site have been removed or any particulars called for by it have been furnished.

(4) The Regional Inspector may cancel or modify any order passed by a panchayat under sub-rule (3).

4. (1) A book shall be kept at the office of every panchayat in which places provided, registered or licensed under rules 1 to 3 and all such places provided, registered or licensed before the commencement of the Act, shall be recorded.

(2) A notice in English and in the chief language of the village that such place has been provided, registered or licensed as aforesaid shall be affixed to some conspicuous place at or near the entrance to the burial or burning-ground or other place as aforesaid.

5. No person shall bury, burn or otherwise dispose of, or cause or suffer to be buried, burnt or otherwise disposed of, any corpse in any place within a hundred yards of a dwelling-place or source of drinking water-supply other than a place provided, registered or licensed as aforesaid.

6. The person having control of a place for disposing of the dead shall give information of every burial, burning or other disposal of a corpse at such a place, to any person appointed by the panchayat.

7. (1) If a panchayat is satisfied—

(*a*) that any registered or licensed place for the disposal of the dead is in such a state or situation as to be, or to be likely to become, dangerous to the health of persons living in the neighbourhood thereof, or

(*b*) that any burial ground is overcrowded with graves,

and if in the case of a public burial or burning ground or other place as aforesaid, another convenient place duly authorized for the disposal of the dead exists or has been provided for the persons who would ordinarily make use of such place, it may, with the previous sanction of the Regional Inspector give notice that it shall not be lawful after the expiry of a period of not less than two months to be named in such notice, to bury, burn or otherwise dispose of any corpse at such place.

(2) Every notice given under sub-rule (1) shall be published by affixture to the notice board of the panchayat and in the village by beat of drum.

(3) No person shall, in contravention of any notice under sub-rule (1) and after the expiration of the period named in such notice, bury, burn or otherwise dispose of, or cause or permit to be buried, burnt or otherwise disposed of, any corpse at such place.

(4) The Regional Inspector may cancel or modify any notice issued by a panchayat under sub-rule (1).

8. Whoever contravenes any of the provisions of rules 2 (1), 3 (1), 5, 6 and 7 (3) shall be punishable with fine which may extend to one hundred rupees :

Provided that no prosecution shall be instituted for contravening the provisions of rule 5, without the written sanction of the executive authority of the panchayat.

(G.O. No. 520, L.A., dated 24th March 1951.)

72. CLEANSING OF PRIVATE LATRINES.

The executive authority of a panchayat may contract with the owner or occupier of any premises to remove rubbish or filth, or any particular kind of rubbish or filth, from such premises or any place belonging thereto, on such terms as to times and periods of removal and other matters as may seem suitable to the executive authority and on payment of fees at such rate calculated to cover the cost of the service as the panchayat may have laid down.

(G.O. No. 520, L.A., dated 24th March 1951.)

RESTRICTIONS AND CONTROL TO REGULATE THE USE OF PORAMBOKES.

1. No poramboke at the disposal of the Government the use of which is regulated by the panchayat, shall be used for any purpose other than that for which it was originally intended except with the sanction of—

(1) the Collector, if it is a poramboke mentioned in section 60 (2) of the Act; and

(2) the Government, if it is a poramboke mentioned in section 60 (4) of the Act.

2. (1) If a panchayat considers that a poramboke mentioned in section 60 (2) of the Act is no longer required for the purpose for which it was originally intended and that it may be used for any other specified communal purpose, it shall cause a notice to be published in the village in which the land is situated, specifying its survey number and the purpose for which it is required, and inviting objections to the proposal within a specified date which shall not be less than 30 days from the date of publication of the notice. The notice shall be published by beat of tom-tom and by affixing it in some conspicuous part of the building in which the office of the panchayat is located.

(2) After the date fixed for the receipt of objections, the panchayat shall forward its proposal together with the objections received thereon to the Collector for issue of such orders as may be deemed fit.

3. When a panchayat desires to regulate the use of a poramboke mentioned in section 60 (4) of the Act, it may apply to the Collector with a copy of its resolution on the subject specifying (*a*) the survey number or numbers, the boundaries and the extent of the poramboke, (*b*) the purpose for which the poramboke is used, and (*c*) a list and description of the trees, if any, standing on it. The Collector shall, after satisfying himself that the poramboke is at the disposal of the Government and that the particulars specified in the resolution are correct, forward it with his remarks to the Board of Revenue; the Board shall then forward the papers to the Government with its recommendation.

4. The panchayat shall maintain a list of the porambokes (with details of survey numbers, boundaries, extent, the purpose for which each poramboke is used and the trees thereon) the use of which is regulated by it under section 60 (2) and (4) of the Act.

5. The panchayat shall permit the village headman and the karnam and any inspecting officer of the Revenue Department to inspect at any time any poramboke, the use of which is regulated by it.

6. The panchayat may levy a fee for the use of any poramboke in accordance with the schedule of rates approved by the Collector.

7. The panchayat shall maintain threshing floors, cart-stands, cattle-stands and burning and burial grounds in a sanitary condition, and shall carry out any directions issued by the District Health Officer in this behalf.

8. The panchayat shall take all measures to maintain the topes in good condition and to plant new trees in the place of wind-fallen, withered or dead trees.

9. The panchayat shall lease the topes subject to suitable conditions and enjoy the income from the usufruct of the trees in the topes.

10. The rules made under section 112 (2) (xxx) of the Act shall apply to the leasing, cutting and planting of trees by the panchayat on any poramboke, the use of which is regulated by it.

11. The panchayat shall take steps to remove encroachments on any poramboke, the use of which is regulated by it, and if the panchayat makes default in doing so, after three months from the date of detection of the encroachment, the Revenue Divisional Officer shall have the right to order the removal of such of those encroachments as are considered objectionable by him. Against any such order of the Revenue Divisional Officer, an appeal shall lie to the Collector and the decision of the Collector as to whether or not an encroachment is objectionable shall be final.

(G.O. No. 677, L.A., dated 2nd April 1952.)

(82) The Board of Revenue has issued the following instructions to the Collectors and managers of estates taken over by the Government to enable the panchayats in their jurisdiction to discharge their responsibilities under the Madras Village Panchayats Act, 1950:—

1. The village karnams should prepare in duplicate lists as follows:—

(*a*) Porambokes that fall under section 60 (2) of the Act (for asumption of control by the panchayat).

(*b*) all other porambokes in the village at the disposal of the Government which fall under section 60 (4) of the Act (for information of the panchayat).

The lists shall be full and exhaustive, shall contain all the cloumns found in the diglot registers and shall in addition, mention the names of encroachers, if any, at the time the lists are prepared, in a special remarks column opened suitably for the purpose. The firka Revenue Inspector in the ryotwari tract and the Estate Manager or Assistant Manager not below the rank of a Deputy Tahsildar in the areas governed by Act XXVI of 1948 concerned shall authenticate the correctness of the lists, deliver one copy to the panchayat concerned, take its acknowledgment in the duplicate and submit it to the Taluk Office or the Estate Manager's Office concerned for record.

2. Every year while booking encroachments, the karnam shall continue to book the encroachments on porambokes enumerated in both the lists. He should prepare a list of encroachments and forward it after getting it duly authenticated by the Revenue Inspector to the Panchayat for necessary action under rule 11 of the rules issued under section 60 (2) of the Act. At the same time the karnam should send B. Memos. in respect of these encroachments to the Taluk or Estate Manager's office which will register them in the B. Memo. register and take 'lie over' orders on them for three months. After the period the Taluk office should ascertain from the panchayats concerned the result of the action taken by them on the lists of the encroachments furnished by the Karnam. If the reports of the panchayats show that the encroachments have been removed the Taluk office will lodge the B. Memos. If, on the other hand, the panchayats had not taken action, the Revenue Officers should decide whether steps for eviction should be taken or not. The Tahsildar or the Estate Manager should submit a report either based on the report of the Revenue Inspector or on the result of his own inspection to the Revenue Divisional Officer for decision.

3. There may be trees on these porambokes either held on tree patta or the right to the usufruct of which is sold each fasli. The karnams should prepare lists in duplicate of trees held on tree-tax system in porambokes the use of which is regulated by the panchayat and separate lists of the trees which are not so held. The lists should be got approved by the Revenue Inspector in the ryotwari tract or by the Estate Manager or the Assistant Manager in the taken-over areas who shall examine them with reference to any special orders issued from time to time. One set of the two lists should be handed over to the panchayats and their acknowledgment taken on the other set which should be sent to the Taluk or Estate Manager's office for information. This will enable the panchayats to take action only in respect of trees other than those held on tree-tax system.

NOTE (i).—In respect of communal lands referred to in section 61 (1) of the Act, the above instructions shall apply *mutatis mutandis*.

NOTE (ii).—In case of doubt regarding the nature of poramboke covered by section 61 (1) of the Act, the Revenue Inspector will take the orders of the Tahsildar concerned.

(B.P. Mis. No. 879, dated 3rd August 1953.)

74. REGULATION OF THE USE BY PANCHAYATS OF COMMUNAL LANDS IN ESTATES—RESTRICTIONS AND CONTROL.

1. The rules framed under sub-section (2) of section 60 of the Act shall apply *mutatis mutandis* to the regulation of the use of lands referred to in section 61 (1) (*a*) of the Act.

2. In exercising the powers under section 61 (1) (*a*) in respect of any land, the panchayat shall not do any act which would affect

the reversionary right, if any, of the landholder to such land, and if the land is a village site, his right to assign as house-site any vacant portion of it not in the common use of the villagers for any lawful purpose.

3. If any question arises whether any land is or is not of the description mentioned in sub-clause (*b*) of clause (16) of section 3 of the Madras Estates Land Act, 1908, the panchayat shall not exercise its powers under section 61 (1) (*a*) of the Madras Village Panchayats Act, 1950, in respect of that land until that question is decided under section 20 of the Madras Estates Land Act, 1908.

4. Any action taken under section 61 (1) (*a*) of the Act shall be subject to the control of the District Collector.

5. (1) If a panchayat, either *suo motu* or on a representation made by any of the persons residing within its limits, considers that any land set apart for any purpose referred to in sub-clause (*b*) of clause (16) of section 3 of the Madras Estates Land Act, 1908, is no longer required for that purpose and that it should obtain the sanction of the District Collector to issue an order under section 61 (1) (*b*) of the Madras Village Panchayats Act, 1950, directing that it shall be used for any other specified communal purpose, it shall, by a notice to be published in the village in which the land is situated by beat of tom-tom and by affixture in the building in which the office of the panchayat is located, invite objections to the proposed order within a specified date which shall not be less than 30 days from the date of such publication of the notice. The notice shall also specify the time and date on which the objections will be heard. A copy of the notice shall be served on the land-holder either in person or by registered post, acknowledgment due, giving 30 days' time from the date of service to file objections.

(2) The date of hearing under sub-rule (1) shall be after fifteen days from the date on which the time allowed for filing objections expires.

(3) The panchayat shall hear all objections that may be received on or before the date fixed in sub-rule (1) and in doing so, give all reasonable opportunity to the petitioners to produce both oral and documentary evidence to prove their objections.

6. After the completion of the enquiry, if the panchayat decides that the objections might be overruled and that a direction under section 61 (1) (*b*) is necessary, it shall record a finding to that effect giving full reasons therefor, and submit an application to the District Collector for his sanction to issue such a direction, along with (i) a copy of its findings, (ii) the records of enquiry including documents to prove the service and issue of notices referred to in sub-rule (1) of rule 5, and (iii) a certificate to the effect that it has taken into consideration all the other customary rights of the land-holder or the ryots in the use of such land or portion and that it has satisfied itself that the exercise of such rights would otherwise be provided for adequately if such a direction is given.

7. On receipt of such an application, the District Collector may, after such enquiry as he deems fit, issue a declaration under clause

(*a*) of sub-section (1) of section 20-A of the Madras Estates Land Act, 1908, that the land is no longer required for its original purpose, and permit the panchayat to issue an order under section 61 (1) (*b*) of the Madras Village Panchayats Act, 1950, directing that it shall be used for the purpose specified in the application. The panchayat shall thereupon issue such an order.

If the District Collector disagrees with the panchayat, he shall record his reasons for doing so and reject the application and communicate a copy of his order to the panchayat.

8. The rules framed under section 112 (2) (xxx) of the Act shall apply *mutatis mutandis* to the regulation of the planting of trees on lands referred to in section 61 (1) (*a*) of the Act.

(G.O. No. 677, L.A., dated 2nd April 1952.)

75. DETERMINATION OF CLAIM TO TREES GROWING ON PUBLIC ROADS OR OTHER PROPERTY VESTING IN PANCHAYATS, ETC.

1. The trees (except those granted on tree tax system) standing on any public road vested in a panchayat under section 56 (1) of the Act shall vest in the panchayat :

Provided that the ownership of such trees shall remain with the Government :

Provided further that the Government may, if they consider that the panchayat has abused its rights under this rule, withdraw any such tree from the control of the panchayat.

2. The panchayat may plant trees on the margin of any public road vested in it under section 56 (1) of the Act without causing hindrance to the public right of passage or to the comfort and convenience of owners and occupiers of lands adjoining the road.

3. The Government may cut and remove any tree planted by the panchayat on any poramboke the use of which is regulated by the panchayat under sub-section (2) or sub-section (4) of section 60 of the Act. The Government shall not be liable to pay any compensation for any tree so cut and removed. The trees so cut and removed may either be handed over to the panchayat or be sold in public auction and where they are sold in public auction, the proceeds of such sale shall be credited to the panchayat fund.

4. The panchayat shall have power to grant licences to the owners of land adjoining any public road vested in it under section 56 (1) of the Act or any poramboke, the use of which is regulated by the panchayat under sections 60 and 61 of the Act, for planting fruit-bearing trees for a period within which the trees may reach the fruit-bearing stage and then to licence the trees subject to the proper maintenance and upkeep of the trees and to other suitable terms and conditions.

5. The panchayat shall be entitled to the usufruct of the trees on the margin of any road vested in it under section 56 (1) of the Act and on the porambokes the use of which is regulated by it

under sub-section (2) or sub-section (4) of section 60 or under section 61 (1) (*a*) of the Act except those held on the tree-tax system.

6. The panchayat may lease to any person the usufruct of any tree standing on the margin of any public road vested in it under section 56 (1) of the Act or any such poramboke as is mentioned in rule 5 except trees held on the tree-tax system. The panchayat shall be entitled to the income from such leases.

7. No fruit-bearing trees on the margin of any such road or any such poramboke as is mentioned in rule 5 which have not already been leased out on the tree-tax system shall, so long as the panchayat is, under rule 5, entitled to the usufruct of the trees on such road margins or porambokes, be leased out by the Collector on the tree-tax system without the consent of the panchayat.

8. (1) The panchayat shall have the powers to cut down or sell by auction—

(*a*) wind-fallen and withered trees except cyclone-fallen trees, irrespective of the fact whether they are fruit-bearing trees or non-fruit-bearing trees;

(*b*) live trees on road margins which are considered as dangerous to traffic or a danger to life or health;

(*c*) live trees on the bunds of small tanks which serve as sources of supply of drinking water, if the leaves of such trees fall into the tanks and render them unfit for drinking purposes.

(2) The income derived from the sale of the trees under sub-rule (1) shall be appropriated by the panchayat.

(3) When the panchayat proposes to cut or sell live trees under clause (*b*) or (*c*) of sub-rule (1), it shall obtain the sanction of the Revenue Divisional Officer, which may be accorded by him on a report from the Tahsildar after the trees have been personally inspected by the latter.

9. The panchayat shall take steps to safeguard from illicit cutting and removal of the trees on road margins or other property vested in it or belonging to it.

(G.O. No. 1547, L.A., dated 6th August 1951.)

76. RESTRICTIONS AND CONTROL OVER EXECUTION OF KUDIMARAMAT BY PANCHAYATS—LEVY OF FEES BY PANCHAYATS.

1. The panchayat may levy an annual fee from all the registered holders of lands served by any irrigation work transferred to it for protection and maintenance, at such rate per acre as the Collector of the revenue district may, from time to time, determine.

The fee shall be levied at one flat rate per acre in the case of wet and dry lands irrigated from the irrigation work concerned, by direct flow, and at one half of such rate in the case of wet and dry lands irrigated from such work, by baling.

Explanation.—The fee shall be in addition to the wet or dry assessment and the water rate, if any, chargeable on the land.

2. The fee shall be collected by the panchayat through the village headman having jurisdiction over the village or any part thereof and shall be administered and expended by the panchayat under the general or special orders of the Collector. The karnam shall furnish the demand account relating to the fee to enable the village headman to collect the amount. The village headman shall be paid such remuneration, as may be determined in this behalf, by the Collector under section 69 of the Madras Village Panchayats Act, 1950 (hereinafter referred to as the said Act).

3. The fee shall, on demand, be payable by the registered holder or any of the joint registered holders, as the case may be, and if not paid, may be recovered from such holder or any of such holders, as if it were an arrear of land revenue.

4. The proceeds of the fee shall be constituted into a separate fund and shall be spent at the discretion of the panchayat on the maintenance or repair of the irrigation work concerned and shall not be utilized for any other purpose.

5. Proper accounts shall be maintained by the panchayat for the transaction relating to the fund and the accounts audited by the auditor appointed under section 74 (1) of the said Act.

6. The panchayat shall at all times allow the officers of the Public Works and Revenue Departments of the Government to inspect the irrigation work and all or any other works connected therewith.

7. The panchayat shall at all times allow facilities to any contractor who may be employed by the Public Works or Revenue department of the Government to effect any repairs to the irrigation work or other works connected therewith.

(G.O. No. 1547, L.A., dated 6th August 1951.)

77. GRANT OF REMISSIONS OF REVENUE TO LESSEES AND CONTRACTORS.

1. All lessees of revenue from panchayats and all persons who have entered into contracts with panchayats shall be held strictly to the terms of their leases or contracts and no remissions shall be granted to them except in accordance with the provisions of rules 2 and 3.

2. The grant of remissions to lessees and contractors shall be subject to the following restrictions and control, namely :—

(*a*) remission shall be granted only in cases in which the lessee or contractor is prevented from carrying out his part of the lease or contract by reason of the occurrence of some extraordinary extrinsic cause which could not reasonably have been anticipated, for example, the compulsory closing, on account of the outbreak of an epidemic, of a market which has been leased out;

(*b*) the amount of remission granted shall not exceed the proportionate amount payable under the lease or contract for the period for which the lessee or contractor was prevented from carrying out his part of the lease or contract on account of such extraordinary cause; and

(*c*) when the amount remitted exceeds fifty rupees, the previous sanction of the Regional Inspector shall be obtained.

3. Penalties provided in the lease or contract shall be strictly enforced in accordance with the terms of the lease or contract. Penalties for late payment of the amount due to the panchayat under the lease or contract shall not be remitted except in cases where the payments of instalments of the amount due are, in the opinion of the panchayat, fairly regular and the whole amount due to the panchayat under the lease or contract is paid before the end of the period to which the lease or contract relates :

Provided that when the amount remitted exceeds Rs. 50 in each case, the previous sanction of the Regional Inspector shall be obtained.

(G.O. No. 1547, L.A., dated 6th August 1951.)

78. PROHIBITION AGAINST OBSTRUCTIONS IN OR OVER PUBLIC ROADS—REMOVAL OF ENCROACHMENTS, ETC.

1. (1) No person shall work a quarry in or remove stone, earth or other material from any place within twenty yards of a public road or of other immovable property vesting in or belonging to the panchayat except under a licence issued by the panchayat. The panchayat may either grant or refuse to grant a licence and in the latter case the reasons for refusal shall be communicated to the person or persons concerned.

(2) If, in the opinion of the panchayat, the working of any quarry or the removal of stone, earth or other material from any place is dangerous to persons residing in, or having legal access to, the neighbourhood thereof, or creates or is likely to create a nuisance, the panchayat may require the owner or person having control of the said quarry or place to discontinue working the same or to discontinue removing stone, earth or other material from such place or to take such order with such quarry or place as it shall deem necessary for the purpose of preventing danger or of abating the nuisance arising or likely to arise therefrom.

2. (1) No door, gate, bar or ground floor window shall be hung or placed so as to open outwards upon any public road vested in the panchayat without a licence from the executive authority.

(2) The executive authority may, by notice, require the owner of such door, gate, bar or window to alter it so that no part thereof, when open, shall project over the public road.

3. (1) The executive authority may, by notice, require the owner or occupier of any premises, to remove or alter any projection, encroachment, or obstruction (other than a door, gate, bar or ground floor window) situated against or in front of such premises and in or over any public road vested in the panchayat.

(2) If the owner or occupier of the premises proves that any such projection, encroachment or obstruction has existed for a period sufficient under the law of limitation to give any person a prescriptive title thereto, or that it was erected or made with the permission or licence of any local authority duly empowered in that behalf, and that the period, if any, for which the permission or licence is valid has not expired, the panchayat shall make reasonable compensation to every person who suffers damage by the removal or alteration of the same.

4. (1) The executive authority may, with the approval of the panchayat, grant a licence, subject to such conditions and restrictions as he may think fit, to the owner or occupier of any premises to put up verandas, balconies, sun-shades, weather-frames and the like, to project over a public road vested in the panchayat, or to construct any step or drain-covering necessary for access to the premises.

(2) Every application for a licence under sub-rule (1) shall furnish information as to the materials of which it is proposed to construct the structure and the period for which a licence is required.

(3) The licence may be granted or renewed by the panchayat if the structure is of temporary materials such as palmyra or coconut leaves, bamboo or other matting or gunny, cloth or other similar material, or is of such a nature as to be movable daily, and if the period of the licence does not exceed twelve months.

(4) No licence for a structure not in accordance with the description given in sub-rule (3), or for a period exceeding twelve months, shall be granted by a panchayat except with the previous approval of the Collector, who, in granting approval may lay down such conditions as he may consider necessary subject to which the licence may be granted by the panchayat. The panchayat shall embody such conditions in the licence before it is granted:

In the case of a licence granted under this sub-rule, the approval of the Collector shall not be necessary for its renewal if such renewal does not extend the duration of the licence for a period exceeding three years.

(5) Licences for the construction of steps or drain-coverings necessary for giving access to premises shall be granted subject to the following further conditions which should be specified in the licences :—

(i) The steps or slabs over drains shall not project into the road side beyond the retaining wall of the drain. The step or slab over the drain leading to a premises directly abutting on the road shall not be more than 3 feet long in the case of domestic premises and 5 feet long in the case of shops or business premises,

but in the case of shops or business premises which have a frontage of less than 20 feet in length, only one flight of steps shall be allowed. In the case of premises having a compound in front, into which vehicular traffic is likely to pass over the drain, the executive authority of the panchayat shall fix the length of the covering.

(ii) Coverings over drains shall be flush with the top of the retaining walls of the drains, provided that the depth of the drain below the coverings is considered sufficient by the panchayat to carry the storm flow. A covering slab may be laid on the top of the retaining walls in rare cases where it may be necessary to do so in order that the waterway of the drain may not be restricted, or in cases where the licensing authority has no objection, provided that the previous sanction of the Collector is obtained and that a suitable cement concrete ramp is constructed on the road side of the raised slab leading from the level of the top of the slab to the road level.

(iii) The drain covering in the case of premises abutting on the road shall be 2 to 4 inches in thickness for drains 6 to 36 inches according to the size of the drain. In the case of premises with a compound in front where heavy vehicular traffic is likely to pass over the drain, the covering may be of granite or reinforced concrete slabs of the following thicknesses :—

(1)	(2)	*Reinforced concrete slabs.* (3)	*Granite slabs each 18 inches wide, if no cover over.* (4)
	INCHES.	INCHES.	INCHES.
Over drains	6 to 12	4	5
Do.	15 to 24	6	7
Do.	27 to 36	7	9

In the case of larger drains, the thickness and material of the covering shall be such as may be decided by the executive authority of the panchayat in each case, to suit—

(*a*) the class of stone or other covering material used;

(*b*) the width of individual slab members carrying the load;

(*c*) the load concentration expected; and

(*d*) the depth of fill, if any, over the slab.

This condition may be relaxed in exceptional cases with the previous approval of the Collector.

(iv) They shall be liable to be removed at the cost of the licensee, whenever necessary, in order that the drain may be inspected or repaired.

(v) The executive authority of a panchayat may, whenever he thinks fit, by order in writing, direct the removal of the encroachment altogether without payment of compensation :

Provided that the order aforesaid shall specify the reasons for the action proposed and shall not be issued without notice to the persons concerned.

(vi) The top of the drain covering shall not be used as part of a shop or be otherwise encroached upon.

(6) The Collector shall have power to order the cancellation of any licence granted under sub-rule (3), (4) or (5) if, in his opinion, the projection, erection or structure which has been licensed, has become objectionable or if he considers it necessary in the public interest that the projection, erection or structure should be removed and upon such order, the panchayat shall promptly cancel the licence and have the projection, erection or structure removed.

(7) It shall be a condition of every licence granted under sub-rule (3), (4) or (5)—

(i) that it shall be liable to be cancelled at any time in the circumstances referred to in sub-rule (6); and

(ii) that an annual fee shall, if levied, be paid to the panchayat in advance so long as the licence is in force and that in default of payment of such fee, the licence is liable to be cancelled.

5. The executive authority may grant a licence, subject to such conditions and restrictions as he may think fit, for the temporary erection of pandals and other structures in a public road vested in the panchayat or in any other public place the control of which is vested in the panchayat.

6. The executive authority shall have power, with the approval of the panchayat, to lease road sides vested in the panchayat for occupation on such terms and conditions and for such period as the panchayat may fix.

7. But neither a licence under rule 4 nor a lease under rule 6 shall be granted if the projection, construction or occupation, as the case may be, is likely to be injurious to health or cause public inconvenience or otherwise materially interfere with the use of the road as such.

8. The Government may, by notification, restrict and place under such control as they may think fit, the exercise, by any panchayat or any class of panchayats, of the powers under rules 4 and 6.

9. On the expiry of any period for which a licence or lease has been granted under rules 4 to 6, the executive authority may without notice, cause any projection or construction put up under rule 4 or rule 5 to be removed, and the cost of so doing shall be recoverable from the person to whom the licence was granted.

10. (1) No building shall be erected without the written permission of the executive authority or of some other person authorized by such executive authority, over any sewer or drain or any part of a sewer or drain or upon any ground, which has been covered, raised or levelled wholly, or in part, by road sweepings or other rubbish.

(2) The said executive authority or person may, by notice, require any person who shall have erected a building without such permission or in a manner contrary to, or inconsistent with, the terms, of such permission, to demolish the same.

11. The executive authority may, by notice, require the owner or occupier of any land adjoining a public road or adjoining other land or water vested in the panchayat to clear away prickly-pear, wattle, lantana, or other noxious vegetation where it encroaches on such property and so far as it has spread from such land on to such property.

12. (1) No person shall make a hole, or cause any obstruction in any public road vested in the panchayat unless he previously obtains the permission of the executive authority and complies with such conditions as the executive authority may impose.

(2) When such permission is granted, such person shall, at his own expense, cause such hole or obstruction to be sufficiently fenced and enclosed until the hole or obstruction is filled up or removed and shall cause such hole or obstruction to be sufficiently lighted during the night.

(3) If any person contravenes the provisions of this rule, the executive authority shall fill up the hole or remove the obstruction or cause the hole or obstruction to be lighted, as the case may be, and may recover the cost of so doing from such person.

13. (1) The executive authority shall have power to permit a person to plant any tree on any public road or other property vesting in or belonging to the panchayat on such conditions as the executive authority may impose.

(2) The executive authority shall have power to permit a person to fell, remove, destroy, lop, or strip bark or leaves from or otherwise damage any tree referred to in section 79 (*f*) of the Act, on such conditions as the executive authority may impose.

14. (1) If any person, without the previous sanction of the panchayat, occupies any land which is set apart for any public purpose, and is vested in, or belongs to it, he shall be bound to pay in respect of such occupation such sum as may be demanded by the panchayat by way of penalty.

(2) The executive authority may by notice require any person on whom a penalty has been or may be imposed under sub-rule (1) to vacate such land and to remove any building or other construction or anything deposited on it.

(3) If any damage to the property of the panchayat has been caused by any person occupying any land for which he is liable to pay penalty under sub-rule (1), he shall be liable to pay compensation to the panchayat for such damage in addition to, and irrespective of, any penalty that may be imposed on or recovered from him.

(4) The compensation and penalty due from any person under this rule shall be demanded by bill and recovered as miscellaneous dues in accordance with the rules relating to receipts and expenditure of panchayats.

(G.O. No. 125, L.A., dated 22nd January 1953.)

(83) In G.O. No. 706, L.A., dated 15th May 1954, the Government have prescribed the form of notice for payment of encroachments $\frac{\text{licence fees}}{\text{lease amounts}}$, the form licence for temporary erections, etc., and the form of application for $\frac{\text{licence}}{\text{lease}}$ for temporary erections, etc., under section 79 of the Madras Village Panchayats Act, 1950.

The register of Encroachment fees should be maintained by panchayats in the following form :—

REGISTER OF ENCROACHMENT FEES.

Panchayat.

(1) Serial number.	(2) Name of the street,	(3) Door number.	(4) Nature of encroachment with extent.	(5) Rate of fees due.	(6) Amount due.	(7) Amount paid.	(8) Chalan number and date of credit.	(9) Number and date of issue of notice.	(10) Balance.	(11) Date of prosecution or eviction.	(12) Remarks.	(13) Name of the encroacher.	(14) Serial number, if any, in the register of encroachment.
					RS. A. P.	RS. A. P.							

(G.O. No. 106, L.A., dated 20th January 1953.)

79. RECOVERY OF SUMS DUE TO THE PANCHAYAT.

All costs, damages, compensation, penalties, charges, fees (other than school fees), expenses, rents (not being rents for lands and buildings demised by the panchayat), contributions and other sums which under the Act, or any other law or rules or by-laws made thereunder are due by any person to the panchayat may, if there is no special provision in the Act or the rules made thereunder for their recovery, be demanded by bill which shall be served on the person concerned and recovered in the manner provided in the rules for the collection of taxes under the Madras Village Panchayats Act, 1950.

(G.O. No. 2085, L.A., dated 12th October 1953.)

80. POWER TO WRITE OFF IRRECOVERABLE TAXES, FEES, ETC.—RESTRICTIONS AND CONTROL.

The power of a panchayat under section 68 of the Act to write-off as irrecoverable, any tax, fee or other amount due to it, whether under a contract or otherwise, shall be subject to the following restrictions and control, namely :—

(1) Amounts found irrecoverable shall be reported by the bill-collector or the village headman when he is entrusted with the work of collection of taxes or fees under section 69 of the Act, with reasons therefor, which shall be verified by the executive authority. A list of all such amounts shall be prepared once a quarter and submitted to the panchayat at its next meeting for sanction with the reasons and recommendations of the executive authority for writing off the same. The executive authority shall see that the defaulter has no attachable property within the village and that all means of recovery have been tried and found unsuccessful, before recommending the write-off of the amount.

(2) A register for recording all writes-off shall be maintained in such form as may be specified by the Government.

(3) When writes-off are sanctioned by a panchayat, the items shall be entered in the register of writes-off and particulars as to the nature of the tax, fee or other amount (assessment number also, in the case of items relating to tax), amount written off and the period to which the amount relates shall be given in detail in the minute book, or if the panchayat prefers it, reference may be given only to the serial number in the register of writes-off. The total amount authorized to be written off each time shall be stated in words in either case.

(4) The bills and warrants (both foil and counterfoil) for the taxes, fees or other amounts written off, shall, as soon as possible after sanction for the write-off is given, be stamped " Written off " and necessary entries shall at the same time be made in the demand registers.

(5) When any single item of tax, fee or other amount to be written off as irrecoverable exceeds Rs. 50, the sanction of the Regional Inspector shall be obtained therefor.

(G.O. No. 520, L.A., dated 24th March 1951.)

(84) *Demand, collection and balance statement.*—A quarterly demand, collection and balance statement should be submitted to the District Inspector of Local Fund Accounts in the case of Class I Panchayats and to the Deputy Panchayat Officer in the case of Class II Panchayats. Collections from all sources relating to the panchayat and endowed institutions under its control should be shown in this statement. It should be sent along with the panchayat monthly account, and should reach the audit office by the 8th of the month following the quarter to which it appertains.

The current demand to be shown in the demand, collection and balance statement referred to in the above rule should be as shown below:—

(i) House-tax and revenues leased out.	Demand for the whole year. Alterations in the demand should be explained in the remarks columns.
(ii) Private scavenging fees	Demand up to the end of the quarter for which the demand, collection and balance statement is submitted.
(iii) Warrant fees	To the extent of the value of the warrants issued up to the end of quarter for which the demand, collection and balance statement is submitted.
(iv) Revenue of a fluctuating nature.	In the case of rents, etc., fixed or sales conducted before hand but pending realization in whole or in part, the amount of rents, etc., fixed or the amount of sales should be the demand. In other cases, the actual collections will be the demand.

Demand, collection and balance statement of the month/quarter. *Office for the*

[*Note.*—In the column 'Particulars' the details of each class of revenue should be entered together under their respective headings such as 'Tolls', 'Markets', etc. (2) In the case of house-tax columns (7) and (19) need not be used.]

(1) Serial number.	(2) Particulars.	Demand. (3) Arrears of previous year.	Demand. (4) Total of current year.	Collections. In the month / quarter. (5) Arrears.	Collections. In the month / quarter. (6) Current.	Collections. In the month / quarter. (7) Date of collections.	Collections. Up to date. (8) Arrears.	Collections. Up to date. (9) Current.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.

Heads of Revenue.	Remission (up to date). (10) Arrears.	Remission (up to date). (11) Current.	Writes-off (up to date). (12) Arrears.	Writes-off (up to date). (13) Current.	Total of columns (8) to (13). (14) Arrears [columns (8), (10) and (12].	Total of columns (8) to (13). (15) Corrent [columns (9), (11) and (13],	Balance. (16) Advance collections.	Balance. (17) Arrears [columns (3)—(14].	Balance. (18) Current [columns (14)—(15).	(19) Penal interest collected, if any.	(20) Remarks.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	

Station
Dated 19. *Executive Authority.*

To The District Inspector of Local Fund Accounts.

The Deputy Panchayat Officer.

I certify that I have personally examined that all outstanding items of house-tax are supported by bills in the hands of Bill-collectors or Panchayat Clerk and tested a percentage of the collections with the collection registers.

Dated. *Executive Authority.*

Audit Certificate.

Certified that the entries in this statement have been duly verified in the manner laid down in the Local Fund Audit Manual and have been found correct with the exception of the differences noted on the reverse. The necessary action has been taken with regard to them.

Audit Clerk.

CHAPTER V—RECEIPTS AND EXPENDITURE.

81. PART I—RECEIPTS.

1. *Fees for licences and permissions.*—(1) Every licence or permission granted under the Act or any rule or by-law made thereunder, shall be issued in such form as may be laid down in that behalf by the Government from time to time.

(2) The fee payable in respect of every such licence or permission shall be collected in advance when the application for the licence or permission is presented.

(3) The particulars relating to the collection of fee and to the grant of such licence or permission shall be entered consecutively in the register of licences and permissions which shall be maintained in such form as may be laid down by the Government from time to time.

(4) Every person to whom such licence or permission is granted shall be furnished with a copy of the conditions subject to which the same is granted.

2. *Income from endowments and trusts.*—(1) The executive authority of the panchayat shall maintain or cause to be maintained in the office of the panchayat an up-to-date record of every endowment or trust managed by it. Such record shall show—

(*a*) the authority under which the management of the endowment or trust was vested in the panchayat;

(*b*) the assets and sources of income of the endowment or trust; and

(*c*) the expenditure chargeable to the endowment or trust.

(2) The executive authority of the panchayat shall, in addition to the record referred to in sub-rule (1), maintain or cause to be maintained in the office of the panchayat a register of endowments and trusts showing in separate pages the yearly transactions relating to each endowment or trust.

3. *Contributions.*—The receipt or contributions payable to a panchayat from the Government, other panchayats, district boards, municipal councils, other local authorities and private persons shall be watched through the miscellaneous demand register.

4. *Avenue receipts.*—The receipts from the sale of the produce of usufruct of trees shall be watched by the executive authority through the miscellaneous demand register.

5. *Sale-proceeds of tools and plant, sweepings, old stores and materials.*—The orders of the panchayat shall be taken for the disposal of old and unserviceable tools, plant, stores and materials and of sweepings. Such tools, plant, stores, materials and sweepings shall be sold in public auction unless otherwise ordered by the panchayat for specific reasons to be recorded. The sales shall be subject to confirmation by the panchayat. The receipts from all such sales shall be shown in the register of miscellaneous sales.

6. *Fees from markets, cart-stands, landing or halting places, slaughter-houses, fisheries and ferries.*—(1) Where the right to collect fees in respect of the use of any market, cart-stand, landing or halting place, slaughter-house, fishery or ferry is proposed to be leased out by the panchayat, the executive authority shall prepare a preliminary notice setting forth the conditions and terms subject to which the lease will be granted.

(2) The conditions and terms set forth in the preliminary notice shall be approved by the panchayat :

Provided that such approval shall not be necessary if the notice has been previously approved, unless there are any changes in its conditions and terms.

(3) The preliminary notice shall set forth the following conditions and terms, subject to which the lease will be granted, namely :—

(*a*) No person shall be permitted to bid at the auction, unless he deposits as security such sum as shall be specified in the notice, or if he is in arrears to the panchayat in respect of any previous lease.

(*b*) If the period of lease does not exceed one year—

(i) the lessee shall, within one week of the date of confirmation of the lease in his favour, deposit a sum which together with the security referred to in clause (*a*) would make up one-fourth of the total lease amount. This sum shall ordinarily be adjusted towards the instalments of the lease amount, due for the last three months of the year, but it may be adjusted towards any instalment of the lease amount over due from the lessee; and towards the loss, if any, sustained by resale or departmental management, and

(ii) the balance of the lease amount shall be paid within a period of nine months commencing on the 1st April of every year on or before the dates specified in the lease deed.

(*c*) Where the period of the lease exceeds one year—

(i) the lessee shall, within one week of the date of confirmation of the lease in his favour, deposit a sum which together with the security referred to in clause (*a*) would make up an amount equal to three instalments of the lease amount. This sum shall ordinarily be adjusted towards the last three instalments of the lease amount due but it may be adjusted towards any instalment of the lease amount overdue from the lessee and towards the loss, if any, sustained by resale or departmental management ; and

(ii) the balance of the lease amount shall be paid fully within such date as the panchayat may determine :

Provided that the date so fixed shall not be later than three months before the expiry of the period of lease.

(*d*) The lease deed shall ordinarily be executed and registered within 15 days of the date of confirmation of the lease by the panchayat.

(*e*) If any instalment due under the lease is not paid within one month of the date on which it becomes payable, the executive authority shall forthwith report the matter to the panchayat which

shall thereupon terminate the lease and order its management departmentally at the risk of the lessee till it is resold, if a resale is ordered.

(4) The preliminary notice shall, after approval by the panchayat, be published in the District Gazette. A copy of the notice shall also be affixed in the notice board of the panchayat office and in some conspicuous places within the limits of the village :

Provided that the panchayat may, having regard to the anticipated income from, and the nature of the lease, determine whether the publication of the preliminary notice shall be effected in the manner laid down in this sub-rule or in any other manner, and in the latter case, shall specify the mode or modes in which the publication shall take place.

(5) The executive authority or a person duly authorized by him shall conduct the auction and shall not permit any person who fails to deposit as security such sum as may be specified in the preliminary notice or who is in arrears to the panchayat in respect of any previous lease to bid at the auction.

(6) The executive authority shall, after the auction is completed, place before the panchayat, a list of the bids at the auction. The panchayat shall determine which of the bids at the auction should be accepted. Where the bid accepted is not the highest bid, the reasons for rejecting the bid or bids higher than the one accepted, shall be recorded in writing.

(6-A) In exceptional cases where sales in public auction have proved unsuccessful on at least two occasions owing to the want of bidders or to strong combination among them or to any other reason, the executive authority may, with the previous sanction of the Inspector, invite sealed tenders for the lease and place such tenders before the panchayat. The panchayat shall determine which of the tenders shall be accepted. Where the tender accepted is not the highest tender, the reasons for rejecting the tender or tenders higher than the one accepted shall be recorded in writing.

(7) The executive authority on behalf of the panchayat shall then enter into a written contract with the person, whose bid or tender has been accepted in accordance with the terms and conditions of the preliminary notice.

(8) The collection of the amounts due shall be watched through the miscellaneous demand register.

(9) In the case of every lease, a lease deed shall be executed and it shall specify—

(*a*) the duration of the lease ;

(*b*) the amount of each instalment of the rent and the date on or before which it shall be payable ;

(*c*) the compensation payable in the case of payment of any instalment after the due date ;

(*d*) the liability of the lessee to make good any loss caused to the panchayat on resale or through departmental management and resale owing to default on the part of the lessee to fulfil the terms of his contract; and

(*e*) the rate of fees to be levied by the lessee in regard to markets, landing places, halting places, cart-stands, slaughter-houses, fisheries and ferries.

(10) (*a*) Every lease deed shall contain an express condition that the lessee shall be liable to pay such ground rent as the collector may fix from time to time.

(*b*) No person shall be allowed to exercise his rights under the lease until he has executed the lease deed.

7. (1) Where any market, cart-stand, landing or halting place, slaughter-house, fishery or ferry is managed departmentally, all fees levied in respect of the use thereof shall be collected by means of tickets printed and supplied by the executive authority.

(2) The tickets shall be printed in foil and counterfoil in different colours for different rates of fees, the rates being printed in each case. Each kind of ticket shall be bound in books of 100 each and shall bear consecutive machine numbers. Before issue to the collecting officers, they shall be stamped, with the common seal of the panchayat in the presence of the executive authority or any person authorized by him in this behalf.

(3) A register in two parts shall be maintained in the office of the panchayat in respect of these tickets.

The first part shall be a stock register, the entries for receipts being attested by the executive authority or an officer authorized by him and the entries for issues being attested by the collecting officer concerned.

The second part shall be a personal ledger account for each officer entrusted with the collection of revenue by means of these tickets. It shall be debited with the number and value of each kind of ticket issued to each collecting officer and shall be credited with the amount of this collections paid by him into the office of the panchayat. Remittances shall be made by the collecting officer every day and shall be accompanied by the details of the number and value of each kind of ticket issued by him.

(4) Where any ticket book has been completely used, the counterfoil shall be sent to the office of the panchayat for check with actual credits.

(5) The collecting officer shall also keep an account of the tickets entrusted to him and the collections made by him. The daily collections by each kind of ticket shall be entered in such account and the balances struck at the end of every day. The account and the stock of tickets shall be verified at regular intervals by the executive authority or any officer authorized by him, who shall certify to such verification.

8. *Income from buildings, lands and other immovable property.*—(1) If any building belonging to a panchayat is rented out or if any land or other immovable property belonging to such panchayat is leased out, the prompt recovery of the rent of such building or the amount due under such lease shall be watched through the miscellaneous demand register.

(2) A register in such form as may be laid down by the Government from time to time shall be maintained in every traveller's bungalow, rest-house or chatram under the control of the panchayat and the persons occupying such traveller's bungalow, rest-house or chatram. shall be required to enter the particulars specified in the register. Fees shall be charged for such occupation at the rates determined by the panchayat.

9. *Recoveries for services rendered.*—Save as otherwise provided in the Act, no work for any private individual or body shall be undertaken by a panchayat unless the estimated cost thereof has been paid in advance.

10. *Miscellaneous Bill Register.*—All transactions relating to miscellaneous dues for which miscellaneous bills are issued shall be recorded in the miscellaneous bill register.

11. *Refunds of revenue.*—No item of revenue received by a panchayat shall be refunded without the sanction of the panchayat. The sanction accorded by the panchayat shall lapse after one year from the date of grant thereof and thereafter a fresh sanction shall be necessary. Refunds of land-cess shall be governed by the rules regarding the refunds of such cess.

Bills for refunds of revenue shall be drawn in such form as may be laid down by the Government from time to time. As soon as a refund is made, a note of the grant thereof shall be made against the original credit entry in the relevant accounts.

12. (1) All sales of—

(*a*) the produce or usufruct of trees;

(*b*) wind fallen and withered trees;

(*c*) sweepings;

(*d*) tools and plant;

(*e*) old stores and materials; and

(*f*) leases of buildings and lands belonging to the panchayat, shall be effected by public auction which shall be conducted by the executive authority or by a person duly authorized by him who shall give full publicity thereto in such manner as he considers suitable. The bids at the auction shall be placed by the executive authority before the panchayat which shall determine which of the bids should be accepted. Where the bid accepted is not the highest bid, the reasons for rejecting a bid or bids higher than the one accepted shall be recorded in writing:

Provided that in the case of lands, and buildings referred to in clause (*f*) when it is advantageous to renew the lease in favour of the person to whom it was originally granted, the panchayat may, with the previous sanction of the Collector, dispense with public auction.

(2) The articles sold shall not be allowed to be taken possession of by the successful bidder until he has paid the full amount payable by him.

(3) All sales shall be shown in the register of miscellaneous sales and all realisations of sale amounts shall be entered therein.

13. Security adequate in the opinion of the executive authority shall in all cases be taken for the due fulfilment of the terms of a lease of the produce or usufruct of trees or of the right to collect fees in respect of markets, cart-stands, landing places or halting places, slaughter-houses, fisheries or of any other similar right. The security so taken shall not be repaid to the lessee unless and until he has satisfactorily complied with all the terms of the lease. But the amount of security may be adjusted towards the last instalment due under the lease.

14. All moneys received by the executive authority or under his authority by an officer or servant of the panchayat (including a Government servant whose services have been placed at the disposal of the panchayat) in his capacity as such, shall be brought into account as soon as they are received. All moneys so received shall be paid into the panchayat office daily.

15. No moneys received on behalf of the panchayat shall be utilized for its expenditure without first being brought into account and paid or remitted into the treasury, bank or co-operative society where the panchayat fund is lodged.

16. Every payment into a treasury, bank or co-operative society shall be accompanied by a chalan, which shall show the amount of the payment made, the nature thereof and the person or office on whose account it is made.

17. No panchayat shall apply its capital receipts, such as sale proceeds of land, buildings or machinery, to ordinary expenditure without the previous sanction of the Regional Inspector.

18. Every panchayat servant or the village headman entrusted with the collection of panchayat revenue on bills previously issued in the panchayat office shall be supplied with a collection book.

19. Collection of taxes and other panchayat revenue made by bill-collectors or other out-door subordinates or village headmen shall be remitted into the panchayat office through a collection register maintained in the panchayat office.

20. Receipts in the form laid down by the Government shall be given for all moneys received in the panchayat office from the public except in the case of receipts acknowledged in the office collection register. Such receipts shall be signed by the executive authority or by any other person authorized by him.

21. *Cash book and subsidiary registers.*—The executive authority shall maintain or cause to be maintained in such form as may

be laid down by the Government from time to time, the following accounts and registers in the panchayat office :—

(1) Cash book.
(2) Collection register of tax on vehicles.
(3) Register of licences and permissions.
(4) Miscellaneous demand register.
(5) Register of revenue yielding properties.
(6) Collection book.
(7) Register of bills passed for payment.
(8) Register of miscellaneous sales.
(9) Miscellaneous bill register.
(10) Register of endowments and trusts.
(11) Chitta.
(12) Acquittance register.
(13) Miscellaneous receipts.
(14) Audit register.

PART II—EXPENDITURE.

22. All payments out of the panchayat fund in respect of bills presented to the panchayat shall be made only after the bills are passed by the executive authority or by some person duly authorized in that behalf by the executive authority.

23. Payments shall be made only by cheques drawn in favour of the parties on the treasury, bank or co-operative society where the funds of the panchayat are lodged. Self cheques shall be drawn by the executive authority only for payments to be made to himself and to the establishment. Where the funds of a panchayat are lodged in the Post Office Savings Bank, the executive authority shall withdraw the amount required for payment and disburse it to the parties concerned.

24. A panchayat may sanction a permanent advance to the executive authority for incurring petty contingent expenditure. The transactions shall be recorded in a register of contingent charges and the permanent advance recouped whenever it is exhausted.

25. Where the executive authority or other officer of a panchayat who is authorized to draw cheques against the funds of the panchayat lodged in a Government treasury or bank or co-operative society makes over charge of his office either temporarily or permanently, he shall send a specimen of the signature of the relieving officer together with the certificate in the form given below to the treasury officer or the local official of the bank, or the Postmaster or Secretary of the Co-operative Society as the case may be.

Form of certificate.

* * * *

A.B.,
Signature and designation of the relieving officer.

I certify that the above is the signature of the officer to whom I have made over charge of my office with effect from the forenoon/afternoon of (date) day of (month) 19 .

* * * *

C.D.,
Signature of the officer making over charge with date.

26. Cheque books shall be kept in the personal custody of the drawing officer and when a transfer of charge takes place, a note shall be recorded in the cash book over the signature of both the relieved and the relieving officers showing the number of unused cheques and cheque books made over and received by them respectively.

27. (1) Every person having any claim against the panchayat fund shall present a bill at the panchayat office. Wherever possible such bill shall be in the form, if any, provided for the purpose and the claimant shall duly date and sign the same and stamp it where necessary.

(2) Wherever possible printed forms shall be used in preparing bills.

(3) Where a claimant presents a bill in a form different from the form provided for the purpose, a separate bill in the proper form shall be prepared by the officer incurring the expenditure and the claimant's bill shall be attached thereto as a sub-voucher.

(4) Every bill shall be presented to the chief ministerial officer of the panchayat who shall enter it in the register of bills and then check and examine the bill as regards its admissibility with reference to sanction or other documents, the propriety of the claim and the arithmetical accuracy. If on such check and examination the bill is found to be correct and in order it shall be placed before the executive authority for signing the pay order in the bill.

28. (1) Separate acknowledgements (stamped where necessary) shall be taken in the acquittance register from each officer or servant of the panchayat to whom any salary or allowance is paid except where the drawer of the bill is the sole payee and has already furnished a receipt (stamped where necessary) on the bill itself.

(2) Where any officer or servant of a panchayat makes any payment from any sum drawn by him, he shall unless a receipt (stamped where necessary) has been furnished on the bill itself, obtain and attach to the bill a separate receipt (stamped where necessary).

29. Where any item of expenditure requires the sanction of any authority higher than the officer or servant drawing the bill, such sanction shall be obtained and the terms thereof shall be quoted on the bill.

30. (1) No item of expenditure shall be sanctioned by a panchayat unless a certificate in the following form has been furnished in respect thereof :—

The amount may be met from the budget allotment of Rs. under the head.

	RS.	A.	P.
The amount spent under this head up to date			
The amount sanctioned up to date but not spent			
The amount to be sanctioned now			
Total ..			
The balance remaining will be			

If there is no budget provision under the head concerned and the panchayat decides to find the amount by reappropriation from another head, the words ' by reappropriation ' shall be added after the word ' met '.

The certificate shall be entered in the agenda circulated before the meeting and, if accepted by the panchayat, it need not be written again as part of the resolution in the minutes book. If, however, the panchayat makes any alteration either in the amount of expenditure or in the head from which the expenditure is to be met, the certificate as amended shall form part of the resolution of the panchayat and be entered as such in the minutes book.

(2) A sanction for any fresh charge which has not been acted on for a year shall be held to have lapsed unless it is specifically renewed :

Provided that this sub-rule shall not apply to—

(*a*) a case where an allowance sanctioned for an appointment of a class of officers has not been drawn by a particular incumbent of the appointment or a particular set of officers ;

(*b*) additions made gradually from year to year to a permanent establishment under a general scheme which has been sanctioned by proper authority ; and

(*c*) expenditure on works which shall be governed by the provisions laid down in sub-rule (3).

(3) (*a*) The sanction to an ordinary annual maintenance estimate shall lapse on the last day of the financial year to which it relates. If, however, inconvenience would arise in any exceptional case from stoppage of the work on that date, the repairs may be carried on to completion, the expenditure incurred after that date being treated as expenditure against a fresh repair estimate for the next year.

(*b*) Estimates for special repairs shall remain current till the completion of the repairs in the same manner as estimates for original works.

(*c*) The approval or sanction to an estimate for any public work other than annual maintenance shall, unless such work has been commenced, cease to operate after a period of three years from the date from which it was accorded.

31. No claim against a panchayat (other than one relating to any officer or servant of the panchayat which will be governed by rules separately framed in that behalf) shall be paid (1) where the bill in respect thereof is presented more than six months, but not more than one year from the date on which the claim became due without the order of the executive authority and (2) where such bill is presented more than one year from the date on which the claim became due without the order of the panchayat.

32. The responsibility for the overpayment shall rest primarily with the drawer of a bill who shall be required to make good the overpayment and failing recovery from him the overpayment shall be recovered from the countersigning or passing officer only in the event of the culpable negligence by either of them.

33. (1) Any defalcation or loss of moneys or stamps belonging to a panchayat shall be reported immediately after discovery to the auditor appointed under section 74 of the Act. A further and complete report shall also be submitted to such auditor as soon as may be after the matter has been fully enquired into setting forth the nature and extent of the defalcation or loss, the errors or neglect of rules by which such defalcation or loss was rendered possible, and the prospects of effecting a recovery.

(2) Loss by theft or otherwise of other property belonging to a panchayat shall also be reported to the auditor if the value of the property exceeds ten rupees.

(3) The submission of the reports prescribed by sub-rules (1) and (2) shall not be deemed to debar the panchayat or the executive authority from taking such further action as may be considered necessary.

34. *Establishment bills.*—Pay bills shall be prepared in such form as may be laid down by the Government from time to time. The monthly pay bill of the establishments shall be supported either by an absentee statement in such form as may be laid down by the Government from time to time or by a certificate in the bill that no leave has been granted to any member of the establishment.

35. To the first pay bill in which a periodical increment is drawn, an increment certificate in such form as may be laid down by the Government from time to time shall be attached.

36. The pay of an officer or servant lent by the Government to a panchayat or transferred to it from any other local body shall be drawn only after the receipt of a last pay certificate (which shall be in such form as may be laid down by the Government from time to time) granted by the head of his former office. Such certificate shall be attached to the first pay bill drawn after such loan or transfer.

37. (1) Pay, leave salary and allowances may be drawn for the day of a man's death; the hour at which death takes place does not affect the claim.

(2) Payment due to a deceased officer or servant of a panchayat shall not be made except on the production of an authority of the nature specified in clauses (i), (ii), (iii), (iv) or (v) of sub-section (1) of section 214 of the Indian Succession Act, 1925 :

Provided that payments may be made without the production of such authority—

(i) to the extent of Rs. 25 under the orders of the panchayat if it is satisfied, after such enquiry as it may consider sufficient, about the right and title of the claimant; and

(ii) above Rs. 25 under the orders of the Regional Inspector on the execution of an indemnity bond with such security or securities as he may require, if he is satisfied, after such enquiry as he may consider sufficient, about the right and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of such authority.

38. Arrear pay shall be drawn not in the monthly bill but in a separate bill which shall quote the bill from which the charge was omitted or withheld or on which it was refunded by deduction.

39. Pay bills shall be signed and passed by the executive authority.

40. Payment of salaries and fixed allowances shall not be made before the first working day of the month following that to which the payment relates :

Provided that in the event of an officer or servant finally quitting the service of the panchayat on being transferred to the service of another local body or the Government, payment may be made on the date of such event :

Provided further that when the first six days of a month are public holidays on which payments are not made at the treasury or bank, the amounts may be drawn and paid on the last opening day before the holidays.

41. The drawer of a bill for salary and allowances shall be personally responsible for the amount so drawn until it has been disbursed to the proper person or persons concerned and their acquittances have been obtained. If the payee does not present himself within thirty days from the date of drawal of moneys, the amount drawn for him shall be refunded by short drawal in the next bill. The amount of salary and allowances drawn shall not in any circumstances be placed under deposit.

42. In order to facilitate the check of monthly bills for recurring charges, such as establishment, house rent and conveyance allowance an audit register shall be maintained in the office of every panchayat.

43. Travelling allowances other than fixed travelling allowances shall be drawn in a separate bill in such form as may be laid down by the Government from time to time.

44. Conveyance allowance shall be drawn in the pay bill of the officer or servant concerned and not on travelling allowance bills. To every bill for conveyance allowance a certificate shall be attached that the conveyance was actually maintained in good order and used by him during the month.

45. All bills for expenditure incurred in a month whether such or without the sanction of the panchayat shall be placed before it as early as possible for being passed after such scrutiny as it may consider necessary.

(G.O. No. 520, L.A., dated 24th March 1951.)
(G.O. No. 1587, L.A., dated 13th November 1954.)
(G.O. No. 1696, L.A., dated 7th December 1954.)

(85) Government have considered that Fishermen Co-operative Societies should be allowed some concession in the matter of the lease of markets maintained by panchayats exclusively for the sale of fish. They have accordingly directed that, if any Fishermen Co-operative Society wishes to have the lease of the right to collect fees in such fish market, the society should bid at the auction of the lease and that, if the highest bidder is a private person and if the difference between the highest bid and that of the co-operative society, is not more than 10 per cent, the lease should be given to the co-operative society.

Where any panchayat proposes to deviate from the above direction, it should obtain the previous permission of the Government.

(G.O. No. 1559, L.A., dated 17th July 1953.)

(86) In the case of loss of property belonging to a panchayat due to theft, fire or other accident, the executive authority of the panchayat should, in addition to reporting to the auditor as prescribed in rule 33 (2) of the rules obtain the sanction of the Regional Inspector for writing off the value of the property in cases where the value of the property lost exceeds Rs. 100. The panchayat may itself sanction the write-off, where the value is Rs. 100 or less.

(G.O. No. 1512, L.A., dated 31st July 1951.)

(87) Panchayats may incur from their funds expenditure on the purchase and installation in their premises of the portraits of Mahatma Gandhi and the President of the Indian Republic and of no others. Such expenditure may be incurred up to a limit of Rs. 50 (Rupees fifty only) per portrait without higher sanction. The panchayat should purchase only printed copies of the portraits, if they are intended for their schools and institutions other than their main office buildings.

The services of presidents and members of the panchayat may be commemorated by the installation of their portraits in the premises of the respective panchayats, if the cost is met from private funds. Government will permit the installation of the portraits of other Indian National Leaders in the premises of panchayats, if the entire expenditure is met from private funds. Panchayats should propose the installation of such portraits only after obtaining the consent of the leader concerned.

(G.O. No. 17, L.A., dated 3rd January 1953.)

(88) Panchayats may incur expenditure on the presentation of addresses to the Ministers of the Government to the extent of printing and presenting addresses, printing necessary invitations and distributing them, incurring postage and such other ordinary charges connected therewith up to the maximum limit of Rs. 20. No charges should, however, be incurred on entertaining the Ministers or on the purchase of caskets for the presentation of the addresses.

(G.O. No. 969, L.A., dated 17th May 1948.)

(89) Panchayats may incur expenditure to the maximum limit of Rs. 40 in connexion with the opening ceremonies of electric lighting schemes, water works, bridges, roads, office buildings, markets and parks, provided that the function is performed by any of the distinguished persons mentioned below:—

The President of the Indian Republic.

The Governor of Madras.
Ministers of Government of India.
Ministers of Government of Madras.

No expenditure should be incurred on entertainments and refreshments. The expenditure connected with the presentation of addresses, if any, to the distinguished persons on these occasions should be treated as a separate item.

(G.O. No. 1742, L.A., dated 20th September 1948.)

(90) Panchayats should not make contributions from their funds towards colleges which are not under their direct management.

(G.O. No. 1836, L.A., dated 12th September 1952.)

(91) Panchayats may with the sanction of the competent authority contribute from their general funds to the extent to which their finances permit to institutions provided—

(i) that the institutions are rendering services, which are the functions of the panchayat under the Madras Village Panchayats Act, 1950,

(ii) that the institutions are situated within the jurisdiction of the panchayat, or

(iii) that the institutions are serving the people in the jurisdiction of the panchayat (statistics for the past to be ascertained previously),

(iv) that the abject of the contribution is of proved meritoriousness, and

(v) that the panchayat has no deficits in its general funds and can meet the expenditure on the contribution without any grant from Government towards the payment of the dearness allowance to its staff.

(G.O. No. 1939, L.A., dated 3rd October 1952.)

(92) The Executive Authorities of all panchayats should submit half-yearly to the District Panchayat Officer concerned, a statement in the appended form showing all outstanding bills. The statement for the half-year ending the 30th September should be submitted before the 20th October and that for the second half-year, before the 20th April in each year. The statement should include not only items for which actual bills have been received but also all cases in which claims have been preferred in the form of letters. The District Panchayat Officers should see that the outstanding liabilities are cleared by the panchayats promptly. Any culpable delay on the part of a panchayat in paying off its dues to any Government department should be reported promptly to the Regional Inspector who will consider the question of taking action against the panchayat or its executive authority under section 46 of the Madras Village Panchayats Act, 1950.

Statement showing outstanding bills and claims on $\frac{30th\ September\ 19.}{31st\ March\ 19.}$

A. Due to Government.

Number.	Nature of claim.	Amount	Date of receipt.	Explanation for delay in payment.
(1)	(2)	(3)	(4)	(5)

B. Due to private firms or individuals.

Number.	Nature of claim.	Amount.	Date of receipt.	Explanation for delay in payment.
(1)	(2)	(3)	(4)	(5)

(G.O. No. 398, L.A., dated 11th March 1952.)

82. EARMARKING OF FUNDS BY PANCHAYATS.

No panchayat shall, without the previous sanction of the Regional Inspector, divert even temporarily any of the following earmarked funds for purposes other than those for which they are collected :—

(1) Proceeds of the water-tax levied under the Madras Public Health Act, 1939, for the purpose of providing for expenses connected with the construction, maintenance, repair, extension or improvement of water works.

(2) Proceeds of the tax on agricultural land levied under section 63 (3) (*b*) of the Act for the specific purpose of providing for expenses connected with the construction, maintenance, repair, extension or improvement of water works or for expenses connected with the lighting of the panchayat by gas or electricity.

(3) Funds collected for the opening and maintenance of elementary schools.

(4) Loan Funds.

(5) Special State grants sanctioned for specific purposes.

(6) Receipts derived from the sale of capital assets.

(7) Income from Endowments and Trusts.

(8) Deposits (including Provident Fund).

(G.O. No. 520, L.A., dated 24th March 1951.)

83. LODGING AND INVESTMENT AND MANNER OF DRAWING UPON OF PANCHAYAT FUNDS.

1. All moneys received by a panchayat shall be lodged either in the nearest Government treasury or in the nearest Post Office Savings Bank, or in both.

2. (1) A panchayat may invest any sums not required for immediate use in fixed deposits for periods up to three years in the Madras Provincial Co-operative Bank and District Central Co-operative Banks approved by the Registrar of Co-operative Societies for the purpose.

(2) A panchayat may invest any surplus in the earmarked funds in Madras Government securities, securities issued by the Government of India including savings certificates or in debentures of the Madras Co-operative Central Land Mortgage Bank, Limited.

3. In special cases, a panchayat may, with the sanction of the Regional Inspector, lodge or invest its funds in any other bank specified by the Regional Inspector.

4. A panchayat may, with the sanction of the Regional Inspector and subject to such conditions as to security or otherwise as he may lay down, leave its moneys in the custody of its executive authority :

Provided that no such sanction shall be necessary for leaving a permanent advance not exceeding Rs. 25 in the custody of the executive authority.

5. All orders or cheques against the panchayat fund shall be signed by the executive authority.

6. The treasury or bank in which the panchayat fund is lodged, shall, so far as the funds to the credit of the panchayat admit, pay all orders or cheques against the fund, which are signed as required by rule 5.

7. If the panchayat shall have given previous authority in writing, such treasury bank or executive authority may at once pay out of the funds of the panchayat without such order or cheque, any expense which the Government have incurred on behalf of the panchayat.

(G.O. No. 520, L.A., dated 24th March 1951.)
(G.O. No. 900, L.A., dated 5th May 1952.)
(G.O. No. 1748, L.A., dated 17th December 1954.)

(93) Regional Inspectors should see that whenever applications are made by panchayats under rule 3 of the above rules, preference is given to co-operative banks for the purpose of lodging the panchayat funds, and that panchayats are permitted to lodge their funds in private banks only in very special cases, i.e., where there is no treasury, sub-treasury, Post Office Savings Bank or a Co-operative Bank in or near the head-quarters of a panchayat. Investment of panchayat funds not required for immediate expenditure should as far as possible, be only in co-operative banks and not in any other banks. Further, investment of panchayat funds in fixed deposits for any period will be permitted only in the Madras State Co-operative Bank and in the District Co-operative Central Banks. The opening of current accounts and savings deposit accounts will be permitted in Central Co-operative Banks and in such Urban Co-operative Banks as are approved by the Registrar of Co-operative Societies for the purpose.

(G.O. No. 1094, L.A., dated 20th July 1954.)
(Memorandum No. 68724-L-2/54-2, L.A., dated 29th October 1954.)

(94) *Transactions with treasuries—I. General.*—(1) The payment of various grants to panchayats is governed by the general or special orders of Government in regard to each class of grant. All grants payable by Government to panchayats should be transferred only by book adjustment to the credit of the banking account of the panchayat with the treasury, in which it has such an account.

(2) Every claim against the Government by the panchayat should be made by presenting at the treasury a bill in M.T.C. Form 40 duly receipted and stamped where necessary.

(3) As far as possible all bills should be prepared in English. When it is necessary to prepare a bill in the principal regional language of the district, a brief abstract should be entered on it in English stating the payee's name, the amount claimed and the nature of the claim, and the drawing officer should sign the abstract.

(4) Every bill should be filled in and signed in ink. The total amount claimed should be expressed both in figures and words.

(5) No bill containing any erasure should be presented at the treasury. Every correction or alteration should be separately attested by the dated initials of the person who signs the bill.

(6) When the executive authority of a panchayat is unable to sign his name, he may furnish the signature on a bill or other voucher in the form of a mark or preferably a thumb-impression and get the impression attested by a person well known to the treasury.

(7) When a bill relates to a charge incurred under a special order of sanction, the particulars of the order should be entered on the bill, and a copy of it should be attached to the bill and duly certified to be a true copy by the executive authority of the panchayat who signs the bill.

(8) Every receipt for a sum exceeding Rs. 20, should be duly stamped by the payee, with one anna revenue stamp subject to the exemptions noted below:—

Receipts for any payment of money without consideration within the meaning of exemption (*b*) under Article 53 of Schedule I of the Indian Stamp Act (India Act II of 1899), such as receipts for grants-in-aid, for

compensation in lieu of magisterial fines paid to local authorities and private bodies and for land cess paid to the executive authority of panchayats.

II. *Time limit for claims by local bodies.*—A panchayat should prefer its claim for any amount which the Government have sanctioned for payment to it, not later than the latest date specified by the Government for the payment, or if no such date has been specified in respect of any particular payment or class of payment, within six months from the date on which it receives the orders of the Government authorizing the payment; (for detailed instructions under this rule, please refer to Articles 311 and 312 of Madras Financial Code (Volume I).

III. *Special classes of payments.*—(1) The grants payable in lieu of magisterial fines are paid to the panchayats by means of bills drawn in M.T.C. Form 58 by the District Magistrates and hence this class of payment need not be claimed by the panchayats.

(2) The amounts due in respect of fishery rentals due to panchayats should be drawn by the Sub-Treasury Officer and not by the panchayats.

(3) The amounts due in respect of surcharge on stamp duty should be drawn in M.T.C. Form 64.

IV. *Issue of cheques.*—The executive authority of a panchayat will be allowed to draw cheques in favour of contractors, or other suppliers of materials in respect of capital work, etc. There is no objection to his issuing cheques on the treasury in favour of a party to whom the panchayat has to pay money exceeding Rs. 10. Self cheques may be drawn by him only for payments to be made to the panchayat establishment.

(G.O. No. 1567, L.A., dated 10th November 1954.)

(95) Applications from panchayats for opening public accounts in Post Office Savings Bank will be allowed by head postmasters provided the applications are countersigned by First Grade District Panchayat Officers. As there is no District Panchayat Officer, in the Nilgiris district, First Grade District Panchayat Officer, Coimbatore, will countersign the applications from panchayats in the Nilgiri district.

(G.O. No. 562, L.A., dated 12th March 1953.)

84. PROVISION OF FUNDS BY PANCHAYAT FOR CERTAIN MATTERS.

1. The expenditure which may be incurred by a panchayat in any year on any of the items mentioned in column (1) of Schedule I below shall not, without the specific sanction of the Regional Inspector, fall short of the minimum limit specified in the corresponding entry in column (2) thereof.

2. The expenditure which may be incurred by a panchayat in any year on any of the items mentioned in column (1) of Schedule II below shall not, without the specific sanction of the Regional Inspector, exceed the maximum limit specified in the corresponding entry in column (2) thereof.

3. Notwithstanding anything contained in rules 1 and 2—

(1) where a panchayat levies an additional tax for any of the purposes specified in column (1) of the schedules, no expenditure shall be incurred from the general account for that particular purpose without the special sanction of the Regional Inspector; and

(2) where a panchayat levies fees for private scavenging service, the expenditure on such service shall not exceed the proceeds from such fees without the special sanction of the Regional Inspector.

SCHEDULE I.

Item of expenditure. (1)	*Minimum limit of expenditure.* (2)
Communications.	
(*a*) The construction, repair and maintenance of all public roads in the village (other than district roads and roads which are classified by the Government as national and State highways) and of all bridges, culverts, road-dams and causeways on such roads.	20 per cent of the normal income.
Water supply.	
(*b*) The sinking and repairing of wells the excavation, repair and maintenance of ponds or tanks and the construction and maintenance of water works for the supply of water for washing and bathing purposes and of protected water for drinking purposes.	10 per cent of the normal income.

SCHEDULE II.

Item of expenditure. (1)	*Maximum limit of expenditure.* (2)
Lighting.	
(*a*) The lighting of public roads and public places.	15 per cent of the normal income.
Public Health.	
(*b*) The construction of drains and the disposal of drainage water and sullage. (*c*) The cleansing of streets, the removal of rubbish heaps, jungle growth and prickly-pear, the filling in of disused wells, insanitary ponds, pools, ditches, pits or hollows and other improvements of the sanitary condition of the village. (*d*) The provision of public latrines and arrangements to cleanse latrines whether public or private. (*e*) The opening and maintenance of burial and burning grounds. (*f*) Preventive and remedial measures connected with any epidemic or with malaria.	30 per cent of the normal income.

Explanation.—" Normal income " means the average gross receipts of the panchayat during the preceding three years under the " General Account—Ordinary ", excluding grants and contributions credited to that account for specified purposes.

(G.O. No. 1547, L.A., dated 6th August 1951.)

85. LIMIT OF LAW CHARGES TO BE INCURRED BY PANCHAYATS WITHOUT OUTSIDE SANCTION.

No panchayat shall, without the previous sanction of the District Panchayat Officer, incur in connexion with any one claim, suit or legal proceeding any expenses in excess of ten rupees in the aggregate.

Explanation.—Nothing contained in this rule shall be deemed to require previous sanction for the payment by a panchayat of any sum falling due under any decree or order of a court.

(G.O. No. 1547, L.A., dated 6th August 1951.)

(96) The expression " any one claim, suit or legal proceeding " will cover the payment of travelling allowance and daily allowance to the counsel engaged by panchayats for journeys made by them to conduct cases in Courts. The rates of travelling allowance to counsel, should not however exceed the following:—

(1) A single second-class fare for journeys by railway;
(2) Four annas per mile for journeys by road provided that the actual distance travelled exceeds one mile;
No daily allowance need be allowed.

(G.O. No. 795, L.A., dated 31st May 1954.)

86. EXPENDITURE ON THE ESTABLISHMENT AND MAINTENANCE OF WIRELESS RECEIVING SETS.

1. No panchayat shall incur any expenditure on the establishment and maintenance of more than one wireless receiving set without the previous sanction in writing of the Regional Inspector concerned.

2. The Regional Inspector shall, before according sanction under rule 1, have due regard to the following :—

(i) whether there is a real need for the establishment and maintenance of more than one wireless receiving set in the village; and

(ii) whether the finances of the panchayat are sufficient to meet the cost of the establishment and maintenance of the additional set or sets.

(G.O. No. 125, L.A., dated 22nd January 1953.)

87. APPOINTMENT OF COUNSEL AND PAYMENT OF FEES IN CERTAIN CASES.

1. When the Government and a panchayat are both parties in a civil case in which the correctness of the survey of lands vested in the panchayat is in question and the interests of both are identical, the panchayat shall engage on its behalf only the counsel appointed by the Collector on behalf of the Government. In such cases, the fee payable to the counsel shall be borne by the Government and the panchayat in the proportion of two-thirds and one-third respectively.

2. In civil cases other than those mentioned in rule 1, where the Government and a panchayat are both parties and their pleading are similar, the panchayat shall engage on its behalf only the counsel appointed on behalf of the Government. In such cases,

the fee payable to the counsel and other incidental charges and any expenses incurred after the proceedings on behalf of the Government and the panchayat become joint and in furtherance of such joint proceedings, shall be borne by the Government and the panchayat in equal shares.

3. These rules shall not apply to appeals filed by panchayats against the decisions of civil courts.

(G.O. No. 125, L.A., dated 22nd January 1953.)

88. DIRECT EXPENSES ON HEALTH AND BABY WEEK CELEBRATIONS.

No panchayat shall, without the previous sanction of the Regional Inspector concerned, incur direct expenses in any one year, in connection with the Health and Baby Week Celebrations, in excess of twenty rupees in the aggregate.

(G.O. No. 2358, L.A., dated 28th December 1953.)

CHAPTER VI—Public Works and Miscellaneous.

Public Works.

(97) *Selection of works in panchayats.*—In the beginning of April, the sanitary requirements of the several villages comprised in a panchayat, in respect of (*a*) improvement of water-supply and (*b*) improvements of village sites, drains, etc., should be investigated, and the Executive Authority should prepare a list of works to be executed, which he should lay before the panchayat. Should professional assistance or advice be required, the executive authority can make a reference to the Panchayat Supervisor.

(Instruction 160 of Union Manual.)

(98) In the selection of works for each year, preference should be given, first to incomplete works of the previous year, next, to those which are considered to be most urgently required, and lastly, to works in respect of which local contributions are forthcoming. Construction and repair of roads should be undertaken by the panchayat.

(Instruction 161 of Union Manual.)

(99) *Preparation of estimates.*—The form and contents of estimates as prescribed in the Local Boards Manual should generally apply to panchayat works also, provided that in the case of works costing Rs. 100 and below the estimate may, at the discretion of the panchayat, be in such form as it may determine.

(Rule 52 of Union Manual.)

(100) The estimate for a work should ordinarily consist of—

(*a*) a specification showing briefly the details of the work, how each portion is to be done and what materials are to be used;

(*b*) a detailed statement of measurements and quantities of the several descriptions of work; and

(*c*) an abstract showing the total cost of each description of work.

(Instruction 162 of Union Manual.)

(101) Estimates for improvements of village sites and scavenging small towns or large villages should show their names and population.

(Instruction 163 of Union Manual.)

(102) Printed forms prescribed for estimates should invariably be used.

(Instruction 164 of Union Manual.)

(103) *Rates.*—The estimates should provide for rates at which works are commonly executed in the panchayats. They should, however, not exceed. without special sanction, the rates in the schedule of rates or the road metal rate book sanctioned for the district in which the panchayat is situate.

(Instruction 165 of Union Manual.)

(104) Seigniorage should be included in the rates for the supply of metal and not provided for separately.

(Instruction 166 of Union Manual.)

(105) *Works executed by free labour.*—Estimates for works on which it is expected that free labour will be employed will provide for the full market value of the work to be done, but a note of the reduction to be effected thereby should be made at the foot of the abstract of the estimate. In the case of works carried out wholly or in part from contributions made on account of construction or maintenance, whether in money or labour, the abstract estimates should note the nature and amount of such contribution.

(Instruction 167 of Union Manual.)

(106) All estimates submitted to higher authority by executive authorities of panchayats should, before such submission, be approved by the panchayat.

(Rule 53 of Union Manual.)

(107) Plans and estimates should be countersigned, by the officer who is responsible, that the general arrangements provided for in the work are suitable.

(Instruction 168 of Union Manual.)

(108) *Revised and supplemental estimates and completion reports.*— After an estimate has been once sanctioned, any deviations therefrom should be communicated to the sanctioning authority and its sanction obtained after submission of one of the following documents:—

(i) Revised estimate.

(ii) Supplemental estimate.

(iii) Completion Report.

(Instruction 169 of Union Manual.)

(109) A revised estimate should be submitted in the following cases:—

(*a*) When the total sanctioned estimate of the cost is likely to be exceeded in consequence of an increase of rates or increase of quantity being found necessary or from damage caused by floods, rains, etc., for from the necessity of renewing a work executed departmentally or by a contractor under proper sanction when it is condemned by any higher authority, or for any other cause discovered during the execution of the work.

(*b*) When a change of design or plan is considered necessary.

(*c*) For renewal of a work which was abandoned after partial execution.

Every revised estimate should be accompanied by a comparative statement and should be submitted whenever the necessity for it arises and before the completion of the work.

(Instruction 170 of Union Manual.)

(110) A supplemental estimate is necessary when a development of a project or work which is not fairly contingent on the proper execution of the work as first sanctioned, is thought necessary while it is in progress. It should be submitted before the additional works are undertaken and should be accompanied by a full report of the circumstances which render it necessary. The abstract should show the amount of the original estimate and the total of the sanction required, including the supplementary amount.

(Instruction 171 of Union Manual.)

(111) A completion report should be submitted after the work is completed and it should show all the deviations from the estimate as originally sanctioned. The following are, however, the cases which should be brought to the notice of the panchayat for sanction at the time of passing the completion report:—

(i) Trifling deviations which will not alter the character of the work nor cause any excess over the total amount of the sanctioned estimate.

(ii) Excess over sanctioned estimates which, being trifling in amount and involving no alteration in the data (rates, design, etc.) of the estimate, could not be foreseen by the Executive Authority.

(iii) Excess which were allowed owing to the necessity of continuing the work and for which a revised estimate could not be submitted in time. The circumstances in which a revised estimate could not be submitted in time, should be invariably explained.

(Instruction 172 of Union Manual.)

89. AUTHORITIES TO ACCORD ADMINISTRATIVE AND TECHNICAL SANCTION TO WORKS OF PANCHAYATS.

1. These rules shall apply to all panchayat works other than those relating to water-supply and drainage.

2. The panchayat concerned shall accord sanction to estimates costing not more than Rs. 500 in respect of original works (other than metalling roads) and to estimates costing not more than Rs. 875 in respect of repair or maintenance works including metalling roads and no outside sanction shall be necessary in respect of these estimates.

3. In respect of estimates other than those referred to in rule 2, the authorities competent to accord administrative and technical sanction shall be as given below :—

Nature of estimates.	*Authority to accord.*	
	Administrative sanction.	*Technical sanction.*
(1)	(2)	(3)
1.—*Original works (other than metalling roads).*		
(1) Estimates costing more than Rs. 500 but not more than Rs. 1,000.	(i) The panchayat (where it is class I). (ii) The panchayat (where it is class II) with the approval of the District Panchayat Officer.	The overseer or supervisor in charge of panchayat works in the district.
(2) Estimates costing more than Rs. 1,000 but not more than Ra. 5,000.	The panchayat (whether class I or class II) with the approval of the district Panchayat Officer.	(i) The supervisor in charge of panchayat works in the district. [In case the supervisor does not possess the qualifications prescribed for the post of Assistant Engineer, he shall accord technical sanction up to Rs. 2,000 only and the power to accord technical sanction to estimates costing more than Rs. 2,000 shall be exercised by the Assistant Engineer (Highways).] (ii) Assistant Engineer (Highways) in case there is only an overseer in charge of panchayat works in the district.
(3) Estimates costing more than Rs. 5,000 but not more than Rs. 25,000.	The panchayat (whether class I or class II) with the approval of the Regional Inspector.	Divisional Engineer (Highways).
(4) Estimates costing more than Rs. 25,000.	The panchayat (whether class I or class II) with the approval of the Inspector.	Superintending Engineer (Highways).

II.—*Repair or maintenanee works including metalling roads.*

Nature of estimates.	*Authority to accord.*	
	Administrative sanction.	*Technical sanction.*
(1)	(2)	(3)
(1) Estimates costing more than Rs. 875 but not more than Rs. 1,000.	The panchayat (whether class I or class II).	The overseer or supervisor in charge of panchayat works in the district.
(2) Estimates costing more than Rs. 1,000 but not more than Rs. 2,000.	(i) The panchayat (where it is class I).	(i) The supervisor in charge of panchayat works in the district.
	(ii) The panchayat (where it is class II) with the approval of the District Panchayat Officer.	(ii) Assistant Engineer (Highways) in case there is only an overseer in charge of panchayat works in the district.

Nature of estimates.	*Authority to accord.*	
	Administrative sanction.	*Technical sanction.*
(1)	(2)	(3)
(3) Estimates costing more than Rs. 2,000 ut not more than Rs. 5,000.	The panchayat (whether class I or class II) with the approval of the District Pancha yat Officer.	(i) The supervisor in charge of panchayat works in the district in case he possesses the qualifications pres. cribed for the post of Assistant Engineer· (ii) Assistant Engineer (High-ways) in other cases.
(4) Estimates costing more than Rs. 5,000 but not more than Rs. 8,000.	The panchayat (whether class I or class II) with the approval of the Regional Inspector.	Do.
(5) Estimates costing more than Rs. 8,000.	Do.	Divisional Engineer (High-ways).

4. The powers vested in panchayats (class I or class II) under rule 2 and item II (1) in rule 3 and in class I panchayats under items I (1) and II (2) in rule 3, shall be exercised by panchayats concerned up to the 31st March 1955 only. The Government may, however, by order, extend from time to time the period during which the powers referred to above may be exercised by the panchayats.

5. In the case of any estimates prepared by the Divisional Engineer (Highways), it shall not be necessary to obtain separately the technical sanction of the authority specified in rule 3 except in regard to estimates of original works (other than metalling roads) costing more than Rs. 25,000.

6. In the case of sanitary works, (i) the panchayat shall obtain the approval of the Director of Public Health on the administrative aspects of the scheme, in addition to the approval (where necessary) of the District Panchayat Officer, the Regional Inspector or the Inspector as the case may be under rule 3, before according administrative sanction and (ii) the panchayat, or any of the authorities specified in column (3) in rule 3, shall obtain the approval of the Sanitary Engineer before according technical sanction.

(G.O. No. 2085, L.A., dated 12th October 1953.)

(112) Centage charges as shown below will be levied for scrutiny and sanction by the officers of the Highways Department of estimates for works (other than those relating to water-supply and drainage schemes) relating to panchayats.

Particulars.	*Rate.*
(1)	(2)
For scrutiny of plans and estimates and for sanction of estimates:	
(1) Original estimates.	One per cent on the estimated cost exclusive of the cost of land subject to a minimum of Rs. 5.
(2) Revised estimates :	
(*a*) Where the revision of estimates is the result of happenings over which the panchayat has no control.	One per cent of the difference between the original and revised estimates subject to a minimum of Rs. 5.
(*b*) Where the revision involved changes in design and is at the instance of the panchayat or is necessitated by its fault.	Additional centage charges calculated at one per cent on the total revised amount of the affected items, subject to a minimum of Rs. 5.

(G.O. No. 831, L.A., dated 8th June 1954.)

(113) Panchayats should pay centage charges within one month's time from the date of receipt of the letter of demand and in the event of delay, interest will be charged from the date of demand to the date of payment at the rate applicable to ordinary loans to local bodies at the time. The expenditure incurred for the payment of interest is liable to be surcharged on the person or persons responsible.

(G.O. No. 3301, L.A., dated 4th November 1942.)
(Memorandum No. 2194-1-G., L.A., dated 30th March 1943.)

90. INVITATION AND ACCEPTANCE OF TENDERS FOR PANCHAYAT WORKS.

1. Tenders shall be called for in respect of every work which is to be executed on contract and the contract amount of which exceeds Rs. 300 :

Provided that a panchayat may dispense with tenders in the case of any work entrusted to the Highways Department for execution.

2. (1) Subject to the provisions of rule 1, tenders in sealed covers shall be invited by the executive authority of the panchayat in the most open and public manner possible—

(*a*) by a notice in the chief language or languages of the district, posted at the office of the panchayat, the village chavadi and at such other places as the executive authority may deem fit; and

(b) by advertisement in one or more newspapers circulating in the district if the cost of the work exceeds Rs. 2,000.

(2) Every advertisement or the notice published under sub-rule (1) shall state—

(i) when and where the contract documents may be inspected;

(ii) the precise form of tendering, that is, whether it should be at a specified percentage below or above the estimate rates or whether definite rates should be quoted for each item of work included in the schedule;

(iii) when and to whom tenders are to be submitted;

(iv) when and where they are to be opened;

(v) the amount of earnest money which should accompany the tender and the amount and nature of security required in case the tender is accepted; and

(vi) that the panchayat reserves the right to reject any or all the tenders received without assigning any reasons.

3. (1) The precise form of tendering, namely, whether it should be at a specified percentage below or above the estimate rates, or whether definite rates should be quoted for each item of work included in the Schedule, independently of the rates provided for in the sanctioned estimate shall be decided by the authority competent to accord technical sanction to the estimate on the merits of each case.

(2) Contractors may be permitted to examine the abstract estimates only, if tenders are called for on percentage basis. The data statement showing the actual cost of materials and the distance of the leads on which the estimate is really based shall not be shown to them nor shall it form part of the contract documents.

4. Before tenders are invited for the execution of a work on contract, the executive authority of a panchayat shall get from the authority competent to accord technical sanction to the estimate ' contract documents ' which shall include—

(1) a complete set of drawings showing the general dimensions of the proposed work and so far as necessary, details of the various parts;

(2) a complete specification of the work to be done and of the materials to be used unless reference can be made to some standard specification;

(3) a schedule of the quantities of the various descriptions of work; and

(4) a set of ' conditions of contract ' to be complied with by the tenderer in case his tender is accepted.

5. In any work in which the contract amount of steel work exceeds Rs. 5,000, tenders shall be called for separately in respect of such steel work, so that steel fabricating firms may tender for such works at competitive rates.

Explanation.—In computing the value of steel work for the purpose of this rule, the value of steel in reinforced concrete work shall not be included.

6. No tender shall ordinarily be treated as valid unless it is accompanied by the earnest money specified in the tender notice.

A separate list of all sums deposited as earnest money shall be maintained under the signature of the executive authority of the panchayat for facility of reference.

7. The amount of earnest money to be deposited shall be sufficiently large so as to be a security against loss in the case of a contractor failing to furnish the required security within the appointed time after the acceptance of his tender, or until the sums due to him form a sufficient guarantee, as the case may be.

8. The executive authority shall at the time and place specified for the purpose open the sealed covers containing the tenders in the presence of such of the tenderers or their authorized agents as may be present. Until sealed covers are so opened, they shall be kept in the personal custody of the executive authority. On opening the tenders, the executive authority shall initial all corrections in each tender, which may have been made by the tenderer and attested by him. If there are corrections in the tender unattested by the tenderer, a note of such corrections shall be made on the tender itself when it is opened. The executive authority shall enter the total number of tenders received, in the tender register against each work.

9. After the tenders are opened they shall be tabulated and posted in a tender register maintained in the form appended to these rules. The executive authority shall scrutinize the entries in the register and shall certify that the tabulation is correct with reference to the original tenders which shall be preserved and made available for purposes of audit. The tender register with the tenders shall be placed before the panchayat at its next meeting for disposal.

10. (1) The lowest tender shall ordinarily be accepted. Where it is considered undesirable to accept the lowest tender, clear and convincing reasons shall be recorded in writing by the panchayat.

(2) Where the capacity for work and the integrity of a tenderer are not known, his tender need not necessarily be rejected. Such additional security not exceeding 10 per cent of the contract amount as the panchayat considers necessary shall, however, be taken from the tenderer, if the circumstances warrant such a course.

(3) Where the lowest tender is rejected, the next lowest tender shall be considered. If it is considered undesirable to accept that tender also, the next higher tender shall be considered. In every case of rejection of a tender under this sub-rule, clear and convincing reasons therefor shall be recorded in writing by the panchayat.

(4) In no case shall a tender be accepted at rates other than those specified in that tender.

(5) There shall be no avoidable delay in the disposal of tenders after they are opened. In no case shall tenders remain undisposed of for a period exceeding six weeks from the date on which they are opened.

11. Notwithstanding anything contained in the foregoing rules, the Inspector may, for sufficient reasons, permit the panchayat to dispense with tenders in any particular case or class of cases, or condone the non-observance of any of the provisions contained in the said rules.

12. Where tenders are not called for or are dispensed with, the executive authority of a panchayat shall get the work executed through a contractor selected by him at rates which shall not ordinarily exceed the sanctioned rates. Where on the ground of urgency or for special reasons, it is proposed to allow rates exceeding the sanctioned rates, the previous approval of the Divisional Engineer (Highways) shall be obtained.

APPENDIX.

(*See* rule 9.)

Tender register.

Name of work.

Estimated amount of the contract.

Total number of tenders received.

Serial number. (1)	Name of tenderer. (2)	Tender percentage. (3)	Amount of deposit. (4)	Orders of panchayat. (5)

(G.O. No. 677, L.A., dated 2nd April 1952.)

91. EXECUTION AND MAINTENANCE OF DISTRICT BOARD WORKS BY PANCHAYATS.

No panchayat shall tender for, or undertake, the execution or maintenance of any district board work outside the area over which the panchayat has jurisdiction :

Provided that if any such work lies partly within and partly outside such area, the panchayat may tender for or undertake the execution or maintenance thereof, after obtaining the special permission of the Inspector of Municipal Councils and Local Boards in that behalf.

2. Every panchayat shall maintain correct and proper accounts in respect of any work the execution or maintenance of which has been made over to it by the district board and shall produce such accounts before the auditor when required.

(G.O. No. 2157, L.A., dated 10th June 1938.)

92. SUPPLY TO PANCHAYATS OF MATERIALS, GOODS, ETC.

1. In respect of supplies of materials, goods or services other than those for the execution of works, the panchayat may determine up to what limit of cost not exceeding Rs. 300, tenders may be dispensed with. When tenders are invited they shall be tabulated and scrutinized by the executive authority and then placed before the panchayat with his recommendations for orders.

2. The lowest tender shall ordinarily be accepted. Where it is considered undesirable to accept the lowest tender, the reasons therefor shall be clearly recorded and made available for purposes of audit.

NOTE.—Where a tender is in respect of more than one article, for example, stationery articles, the comparative prices can be considered either individually for each article or conjointly for all the articles or for specified groups of articles, as long as the lowest tender is accepted: provided that the intention of the panchayat to select the lowest tender in any of these ways is made clear in the tender notice. If the tender is considered conjointly for all the articles or for groups of articles, the cost of the probable requirements in respect of all the articles or of all the articles in each group as the case may be, shall be worked out with reference to the rates given in each tender and the lowest tender will be that according to which the total cost of the probable requirements of all the articles proposed to be taken together works out to be the least.

3. Where the capacity for supply and the integrity of a tenderer are not known, his tender need not necessarily be rejected; such additional security as the panchayat considers necessary shall, however, be taken from the tenderer, if the circumstances warrant such a course.

4. Where the lowest tender is rejected, the next higher tender shall be accepted, unless adequate grounds can be recorded for rejecting that tender also.

5. In no case shall a tender be accepted at rates other than those specified in that tender.

6. There shall be no avoidable delay in the disposal of tenders after they are opened.

7. (1) Tenders (which shall be in sealed covers) shall be invited by the executive authority in the most open and public manner possible—

(*a*) in all cases by a notice in the language or languages of the district posted at the office of the panchayat and at such other places as the executive authority may deem fit;

(*b*) when the anticipated cost exceeds Rs. 500 by advertisement in at least one newspaper circulating in the district.

(2) Every notice or advertisement published under sub-rule (1) shall state *inter alia*—

(*a*) the conditions under which, the officer from whom, and the price, if any, for which a copy of the schedule of quantities of the various kinds of articles can be obtained if these cannot be mentioned in detail in the notice or advertisement itself;

(*b*) the precise form in which the tender shall be made, that is, whether prices for the various articles are to be quoted and whether the comparative value of the tender will be examined with reference to each article mentioned in the schedule of quantities or for all such articles conjointly or for groups of such articles;

(*c*) when and where tenders are to be submitted, allowing a period of at least ten days from the date of publication of the notice at the office of the panchayat or, in cases falling under clause (*b*) of sub-rule (1), of the first advertisement in a newspaper;

(*d*) when and where the tenders are to be opened;

(*e*) the amount of earnest money which should accompany the tender and the amount and nature of the security which will be required in case the tender is accepted;

(*f*) the authority competent to accept the tender;

(*g*) that the authority competent to accept the tender reserves the right to reject any or all of the tenders received, without assigning reasons; and

(*h*) that a tenderer who withdraws his tender without valid reasons (to be decided by the authority competent to accept the tender) shall be liable to have his subsequent tenders summarily rejected.

8. Nothing contained in these rules shall apply to the purchase of—

(i) stores purchased through the Indian Stores Department;

(ii) articles from the metal and timber works and factories started by the Government for the resettlement of ex-servicemen;

(iii) bulls for conservancy and other purposes;

(iv) controlled articles at controlled rates through a permit issued on the orders of Government or their agents;

(v) articles of equipment suggested in the syllabus for the bifurcated course of studies in secondary schools;

(vi) articles required for manual training sections in secondary schools; and

(vii) petrol from standard firms for its distribution and supply or from their authorized agents at the rates for the time being in force.

9. Notwithstanding anything contained in the foregoing rules, the Regional Inspector may, for sufficient reason, permit the panchayat to dispense with tenders in any particular case or class of cases, or condone the non-observance of any of the provisions contained in the said rules.

(G.O. No. 125, L.A., dated 22nd January 1953.)

(114) Under rule 8 of the above rules panchayats may purchase bulls without inviting tenders. The Government, however, consider that uniform procedure should be adopted in the matter of purchase of bulls. The executive authority of the panchayat should be given the necessary funds for the purchase of bulls and he should make the purchase with the assistance of two members of the panchayat nominated by it for the purpose and of the local Veterinary Assistant Surgeon. The fitness of the bulls for work and the reasonableness of the price paid for the animals should in every case, be certified by the Veterinary Assistant Surgeon.

(G.O. No. 849, L.A., dated 10th April 1953.)

(115) *Commencement of works.*—No work may be commenced until the estimates have been passed and an allotment made by the proper authority, nor should the amount of the allotment granted be exceeded without proper sanction.

This will not, however, apply to the execution of works in cases of emergency under section 31 of the Madras Village Panchayats Act, 1950.

(G.O. No. 515, L.A., dated 5th April 1954.)

(116) *Execution of works.*—Works may be executed either departmentally or by contract agency. The contractor who has been selected for the work should be required to execute a contract agreement for the due execution of works.

(Instruction 173 of Union Manual.)

(117) *Security.*—Security should in all cases be taken for the due fulfilment of a contract, and this will usually be either in the shape of a lump-sum or a deduction of 10 per cent from the monthly payments to be made on account of work done. The security so taken will also serve to cover possible overpayments which may be detected on check-measurement.

(Instruction 174 of Union Manual.)

(118) *Contribution works.*—When any work is to be carried out from contributions by private persons, the contributions should always be recovered and credited in the accounts before the work is commenced. The amounts of the contributions should be remitted into the treasury in full and no portion should be utilized for expenditure on the work, which should be met like that on purely local fund works.

(Instruction 178 of Union Manual.)

93. MEASUREMENT AND CHECK-MEASUREMENT OF PANCHAYAT WORKS.

1. The authorities competent to measure and check-measure all works done or materials supplied, whether by contract or departmental agency, shall be as given below :—

Nature of work. (1)	*Measuring Officer.* (2)	*Check measuring Officer.* (3)
(1) Repair or maintenance works (including metalling of roads) costing up to Rs. 1,500. (2) Road works (original) costing up to Rs. 1,000. (3) Original works other than roads costing up to Rs. 500.	Technical Officer in-charge of the work and if there is no such officer, the executive authority of the panchayat.	Deputy Panchayat Officer.
(4) Works costing more than the limits specified in items (1) to (3) but not more than Rs. 2,000.	Technical Officer in-charge of the work. *or* Executive Officer of the Panchayat if there is no Technical Officer. *or* Panchayat Overseer, if there is no Technical Officer or Executive Officer of the panchayat.	Supervisor in-charge of panchayat works in the district.
(5) Works costing more than Rs. 2,000 but not more than Rs. 5,000.	Technical Officer in-charge of the work. *or* Executive Officer of the Panchayat if there is no Technical Officer. *or* Panchayat Overseer if there is no Technical Officer or Executive Officer of the panchayat.	Supervisor in-charge of panchayat works in the district, if he possesses the qualifications prescribed for the post of Assistant Engineer (Highways) *or* Assistant Engineer (Highways) if the supervisor in charge of Panchayat works in the district does not possess the qualifications prescribed for the post of Assistant Engineer (Highways).
(6) Works costing more than Rs. 5,000.	Panchayat Overseer.	Assistant Engineer (Highways).

2. In cases where there is no Technical Officer in charge of the work, no Executive Officer of the Panchayat, or no Overseer to assist the Supervisor in charge of panchayat works in the district, the works referred to in items (4), (5) and (6) in rule I shall be measured by the Deputy Panchayat Officer having jurisdiction over the panchayat.

(G.O. No. 2085, L.A., dated 12th October 1953.)
(G.O. No. 1611, L.A., dated 18th November 1954.)

(119) *Measurement of works.*—Payments for unmeasured works are prohibited. In the case, however, of petty miscellaneous works not executed departmentally, and with regard to which it is not feasible to furnish measurements, the Executive Authority should certify on the bill in each case that the work done is worth the amount paid for it.

(Rule 56 of Union Manual.)

(120) *Measurement book.*—All measurements of work done or of materials supplied will be recorded in a measurement book.

(Instruction 175 of Union Manual.)

(121) Full particulars and the situation of the work measured should be given in the measurement book to admit of the work being readily identified and the measurements checked. An abstract of the measurements should be made at the end when the work executed is billed for, both the detailed and the abstract entries of measurements should be crossed through in red ink and the number and date of the contract certificate or bill quoted so as to avoid the chance of a second payment for the same measurements.

(Instruction 176 of Union Manual.)

(122) No final payment shall be made for a work before it has been check-measured.

(Instruction 177 of Union Manual.)

PAYMENTS TO CONTRACTORS.

(123) *Contract certificate.*—Payments for work done or materials supplied by contractors will always be made upon contract certificate. They will be drawn either by the contractor himself or at his request by the officer in charge of the work. In either case they will be signed by the contractor. The certificate should show the *whole quantity executed up to date* of the work to which it relates. If no cash security has been taken from the contractor a deduction of 10 per cent should be made from the total value of the work done on account of security until completion of work and final check-measurement and the certificate drawn up for the net amount.

(Instruction 179 of Union Manual.)

(124) Advances should not ordinarily be given to contractors. In cases, however, of sanitary works costing less than Rs. 50, advances may be made if really necessary. Whenever advances are so made, detailed bills in the forms prescribed should be submitted to the audit office as soon as the works are completed.

(Instruction 180 of Union Manual.)

(125) Amounts provided in the estimate for sundries and contingencies shou'd not be paid to contractors as a matter of course unless actual work has been done which should be detailed in the bills.

(Instruction 181 of Union Manual.)

(126) The accounts of contractors should be closed without delay on the completion of the contract. If a contractor delays to receive payment for more than one month after the final certificate has been passed, the amounts of the contractor should be closed and the balance credited to the head 'Deposits'. Such sums as may remain unclaimed for three years will, on 31st March following, be transferred to credit of panchayat funds.

(Instruction 182 of Union Manual.)

(127) When work is done by daily labour, the basis of the account will be the nominal muster roll which should be maintained in the form in use in the Madras Public Works Department. All persons employed except those regularly sanctioned employees whose salaries are charged to the head 'Establishment' and members of the work-charged establishment, should be considered as day labourers and their pay drawn on nominal muster rolls charged to the works on which they are employed. The subordinate in immediate charge of the work should write up the muster roll daily.

(G.O. No. 1093, L.A., dated 26th June 1947.)

(128) Payments on muster rolls should be made in the presence of, or witnessed by the Executive Authority or a member of the panchayat who should certify to the individual payments by placing his initials or other distinctive mark in the proper column of the roll. The amount paid on each date should be noted in words as well as in figures at the foot of the several parts of the muster roll.

(Instruction 184 of Union Manual.)

(129) When any individual payment exceeds Rs. 20, a stamped receipt should be obtained from the party concerned.

(Instruction 185 of Union Manual.)

(130) *Completion reports.*—As soon as a work is completed a completion report should be submitted by the Executive Authority to the Audit Office along with the muster roll or the contract certificate for the last payment made for the work completed.

(Rule 58 of Union Manual.)

(131) When there are materials remaining at site, after the completion of the works, clear proposals should be sent up as to their disposal, and when there are liabilities not discharged, full details thereof should be given on the last page of the report. In the case of works executed out of funds contributed by the public, proposals should be made as to the disposal of the unexpended balance, if any.

(Instruction 186 of Union Manual.)

(132) *Water-supply and drainage works.*—The authorities competent to accord administrative sanction to estimates for water-supply and drainage works in panchayats are as shown below:—

ADMINISTRATIVE SANCTION.

Nature of estimate.	*Authority to accord sanction.*
(1)	(2)
All estimates, costing not more than Rs. 250	Panchayat.
Estimates for original works exceeding Rs. 250 but not exceeding Rs. 2,500	District Panchayat Officer.
Estimates for original works exceeding Rs. 2,500	Government.
Estimates for repair or maintenance works exceeding Rs. 250 but not exceeding Rs. 10,000 for which maintenance grant has not been provided for.	District Panchayat Officer.
All estimates for repair and maintenance works exceeding Rs. 250 for which maintenance grant has been provided for.	District Panchayat Officer.

(Memorandum No. 35437/46-4-H-1, P.H., dated 16th September 1946.)
(G.O. No. 4099, Health, dated 30th December 1952.)
(Memorandum No. 9306 W-3/53-3, Health, dated 2nd March 1953.)

94. TECHNICAL SANCTION.

Technical Sanction will be accorded as hereunder specified:—

Nature of work.	*Cost of the work.*		*Authority to accord sanction.*
	Exceeding.	*But not exceeding.*	
	Rs.	Rs.	
All kinds of water-supply and drainage works.	..	250	The panchayat.
Do.	250	5,000	The Divisional Engineer, (Highways).
Do.	5,000	10,000	The Deputy Sanitary Engineer.
Do.	10,000	1,00,000	The Sanitary Engineer.
Do.	1,00,000	..	Government.

Explanation.—In exercising their powers under this rule, the Deputy Sanitary Engineer shall be subject to the control of the Sanitary Engineer and of the Government, and the Sanitary Engineer to that of the Government. The controlling authority (that is to say, the Government or the Sanitary Engineer in the case of the Deputy Sanitary Engineer and the Government in the case of the Sanitary Engineer) may—

(i) itself exercise any power vested in the controlled authority in regard to any particular case; and

(ii) by general or special order define or restrict as it thinks fit the powers of the controlled authority.

2. The panchayat and the Divisional Engineer (Highways) shall obtain the approval of the Deputy Sanitary Engineer before they accord technical sanction to any work relating to protected water-supply or drainage irrespective of its cost. The Deputy Sanitary Engineer shall not make any detailed scrutiny of the plans and estimates connected with any such work but shall examine the proposal generally as to its suitability to the local conditions and efficiency from the point of view of sanitary engineering.

3. The previous approval of the Director of Public Health shall be obtained only on the sanitary aspects of the scheme before technical sanction is accorded by the Divisional Engineer (Highways), the Deputy Sanitary Engineer, the Sanitary Engineer or the Government. Schemes requiring the technical sanction of the Divisional Engineer (Highways) shall be sent to the Director of Public Health through the District Health Officer for approval of their sanitary aspects.

(G.O. No. 2283, P.H., dated 11th September 1937.)
(Memorandum No. 35437/46-4-H-1, P.H., dated 16th September 1946.)

Miscellaneous

95. AUTHORITY FOR NUMBERING OF BUILDINGS.

The prescribed authority for the purposes of section 95 (1) of the Act shall be—

(i) the executive authority of the panchayat concerned, in respect of an area for which a panchayat has been constituted; and

(ii) the deputy tahsildar or tahsildar having jurisdiction, in an area for which a panchayat has not yet been constituted.

(G.O. No. 520, L.A., dated 24th March 1951.)

96. COMPOSITION OF OFFENCES.

The offences punishable under the sections of the Act specified in the first column of the schedule below shall be compoundable, or compoundable with the permission of the Court before which any prosecution for such offence is pending, as mentioned in the fourth column thereof. The executive authority shall obtain the previous sanction of the Regional Inspector for the composition of any such offence.

SCHEDULE.

Section and sub-section or clause.	*Offence.*	*Punishment under the Act.*	*Whether compoundable or compoundable with permission of the Court.*
(1)	(2)	(3)	(4)
79 (*a*)	Unlawful building of wall or erecting of fence, etc., in or over public road.	One hundred rupees.	Compoundable.
79 (*c*)	Unlawful Quarrying in any place near public road, etc.	Fifty rupees.	Do.
79 (*d*)	Unlawful construction of building over drain.	Two hundred rupees.	Compoundable with permission of the Court before which any prosecution for such offence is pending.
81 (1)	Opening a new private market or continuing to keep open a private market without licence or contrary to licence.	Five hundred rupees.	Compoundable.
82 (3)	Levy of fees in private market without a certificate.	One hundred rupees.	Do.
84	Sale or exposure for sale in public or private market of any animal or article without permission.	Twenty rupees.	Do.
85	Sale, etc., of articles in public roads or places after prohibition or without licence or contrary to regulations.	Ten rupees.	Compoundable with permission of the Court before which any prosecution for such offence is pending.
87 (*b*)	Using any public place or road-side as a landing or halting place or as a cart-stand within prohibited distance.	Fifty rupees.	Do.
88 (1)	Opening a new private cart-stand or continuing to keep open a private cart-stand without licence or contrary to licence.	Two hundred rupees.	Do.
90 (a)	Slaughtering, cutting up or skinning, etc., of animals out side public slaughter houses in contravention of rules.	Do.	Do.
90 (*b*)	Slaughtering animals for purposes of sale without licence or contrary to licence.	Twenty rupees.	Do.
91	Using a place for any prescribed purpose without licence or contrary to licence.	One hundred rupees.	Compoundable.
95 (2)	Unlawful destruction, etc., of number assigned to buildings.	Five rupees.	Compoundable with permission of the Court before which any prosecution for such offence is pending.
95 (3)	Failure to replace number when required to do so.	Twenty rupees.	Compoundable.

(G.O. No. 520, L.A., dated 24th March 1951.)

97. PROHIBITION OR REGULATION OF THE USE OF PUBLIC OR PRIVATE SPRINGS, ETC.

1. The panchayat may, in the interests of public health, regulate or prohibit the washing of animals or of clothes or other articles or fishing, in any public spring, tank or well or any public water-course or part thereof and may set apart any such place for drinking or for bathing or for washing animals or clothes or for any other specified purpose.

2. The powers conferred by rule 1 may, in the case of any private spring, tank, well or water-course, be exercised by the panchayat, with the consent of the owner of such place.

3. The panchayat may, in the interests of public health, regulate or prohibit the washing of animals or of clothes or of other articles in any private spring, tank, well or water-course from which the public have a right to take water for drinking purposes.

4. The executive authority of a panchayat, on receipt of a certificate from any medical officer in the employ of the Government, the panchayat or the district board stating that the water in any well, tank, spring or other source of water-supply to which the public have access in the village is likely to engender or cause the spread of any dangerous disease, may by public notice prohibit the use of such water. Such notice shall be served by affixing a copy of it near the source of water-supply or by beat of drum, stating the number of days during which such prohibition shall last. The executive authority may extend or modify the notice without the production of a further certificate.

5. No person shall—

(*a*) bathe in or defile the water in any place set apart for drinking or cooking purposes either by a panchayat or in the case of private property by the owner thereof; or

(*b*) deposit any offensive or deleterious matter in the dry bed of any place set apart as aforesaid for drinking purposes; or

(*c*) wash clothing in any place set apart as aforesaid for drinking purposes or for bathing; or

(*d*) wash any animal or any cooking utensil or wool, skins, or other foul or offensive substance or deposit any offensive or deleterious matter in any place set apart as aforesaid for drinking purposes or for bathing or for washing clothes; or

(*e*) allow the water from a sink, sewer, drain, engine or boiler or any other offensive matter belonging to him or flowing from any building or land belonging to or occupied by him, to pass into any place set apart as aforesaid for drinking purposes, or for bathing, or for washing clothes.

6. Whoever contravenes any order issued under any of the provisions of rules 1 to 3 or a notice under rule 4 or any of the provisions of rule 5, or fails to comply with any direction lawfully given to him or any requisition lawfully made upon him under any of these rules shall be punishable with fine which may extend to fifty rupees and in case of a continuing breach, with fine not exceeding ten rupees for every day during which the breach continues after conviction for the first breach.

(G.O. No. 520, L.A., dated 24th March 1951.)

93. LIMITATION OF TIME FOR APPEALS.

Save as otherwise expressly provided in the Act or in the rules made thereunder, every appeal under the Act or any such rule shall, subject to the provisions of section 5 of the Indian Limitation Act, 1908 (Central Act IX of 1908), be presented to the Inspector—

(*a*) where the appeal is against an order granting a licence or permission, within thirty days after the date of publication of the order on the notice board of the panchayat; and

(*b*) in other cases, within thirty days after the date of receipt of the order or proceeding against which the appeal is made.

(G.O. No. 520, L.A., dated 24th March 1951.)

99. DOCUMENTS OF AN EPHEMERAL NATURE.

For the purposes of section 133 (*b*) of the Madras Village Panchayats Act, 1950, the documents specified in the schedule below are hereby classified as documents of an ephemeral nature, provided that the consideration or the value, as the case may be, mentioned in the document does not exceed one hundred rupees :—

THE SCHEDULE.

(i) Acknowledgment or receipt of money or movables.

(ii) Affidavits.

(iii) Agreement to pawn or pledge movables.

(iv) Bonds other than those referred to in item (vi).

(v) Leases and muchilkas for agricultural purposes for any period.

(vi) Bonds, mortgages and other like documents executed by or in favour of Co-operative Societies or Land Mortgage Banks under the Land Improvement Loans Act, 1883, and the Agriculturists' Loans Act, 1884.

(vii) Mortgage of a crop.

(viii) Promissory note.

(ix) Security mortgages executed by officers of Government to secure due execution of office or for due accounting of money.

(x) Surrender or transfer of leases referred to in item (v).

(G.O. No. 520, L.A., dated 24th March 1951.)

100. FRAMING OF BY-LAWS BY PANCHAYATS.

1. The panchayat shall, before making or altering by-laws, publish a draft of the proposed by-laws and alterations, together with a notice specifying a date on or after which such draft will be taken into consideration and shall, before making the by-laws or alterations, receive and consider any objection or suggestion which may be made in respect of such draft by any person interested therein before the date so specified.

The notice under this rule shall be published in the manner laid down in rule 3 and the period specified for the receipt of objections or suggestions shall not be less than thirty days.

2. No by-law or cancellation or alteration of a by-law shall have effect, until the same has been approved and confirmed by the Regional Inspector concerned.

3. Any by-law or cancellation or alteration of a by-law when it has been duly confirmed shall be written in, or translated into, the chief language of the locality and deposited at the office of the

panchayat, and a copy thereof shall be posted up in a conspicuous position at the said office and at such other places as the panchayat may direct. A public proclamation shall also be made throughout the village by beat of drum or otherwise that such copy nas been so pasted up and that the oriinal is open to inspection at the office of the panchayat.

4. Any by-law or cancellation or alteration of a by-law shall come into operation on the expiry of three months from the date on which it was published under rule 3.

(G.O. No. 1547, L.A., dated 6th August 1951.)

101. DEPUTY PANCHAYAT OFFICER, NILGIRIS, DEEMED DISTRICT PANCHAYAT OFFICER.

In the absence of an intention to the contrary, and unless the Government otherwise direct, any reference to " District Panchayat Officer " in any rule, notification or order issued under the Madras Village Panchayats Act, 1950, shall, so far as the Nilgiris district is concerned, be deemed to be a reference to the Deputy Panchayat Officer of that district until a District Panchayat Officer is appointed for that district.

(G.O. No. 550, L.A., dated 24th March 1952.)

102. PERIOD DURING WHICH AN UNRESERVED FOREST MAY BE WITHDRAWN FROM THE CONTROL OF THE PANCHAYAT.

The period for which any unreserved forest may be withdrawn from the control of a panchayat by the Revenue Divisional Officer under clause (*a*) of section 53 (2), including the periods of extension, if any, under clause (*b*) of that section, shall not exceed two years.

(G.O. No. 677, L.A., dated 2nd April 1952.)

(133) *Instructions regarding maintenance of unreserved forests.*

(1) *Grazing.*—(*a*) The unreserved forests in panchayat areas should be mainly used for the grazing of village cattle under cover of permits issued by the panchayat.

(*b*) Goat browsing in the forest should not be allowed.

(*c*) The forest areas should be closed to all grazing for two or three months every year. If it is not convenient to close the entire forest, it should be divided into three convenient blocks and each block closed in turn, one after the other.

(2) *Felling or sale by auction.*—(*a*) The panchayat should not cut and remove, or sell by auction, live trees in unreserves, without the previous sanction of the Collector. In order to meet the legitimate needs of the villagers, coupes should be laid out and they should be worked under the simple coppice system. The firewood, thorns and small timber for agricultural requirements should be made available only from the coupe of the year.

NOTE.—Simple coppice system is the method of regeneration, under which the trees are cut flush with the ground with a view to its regeneration from coppice shoots springing from the stumps. Such clear felled areas should be closed to grazing for a period of about five years so that the tender coppice shoots springing from the stumps are not damaged by cattle.

(*b*) Under any circumstances felling should not be allowed in slopes which are steeper than one in three.

(*c*) If there are any sandal trees in the area, the panchayat will not be entitled to extract them or to receive the revenue from the sandalwood. The panchayat will be held responsible for the proper protection of these trees.

(3) *Minor forest produce.*—The right to collect minor forest produce in the forest may be sold in auction by the panchayat. The sale will be subject to confirmation by the Collector.

(4) *Miscellaneous.*—Subject to the previous approval of the Collector, the panchayat may allow the removal of sand, metal, etc., at the rates fixed by the Collector.

(5) *Regeneration.*—Steps should be taken to regenerate the blank areas by growing trees of fast-growing species like Prosophis, Sissoo, Eucalyptus-rostrata, etc.

(6) *Protection.*—The panchayat should employ a watchman whose duty will be to protect the unreserves and maintain their boundaries. In cases which do not warrant the appointment of a full-time watchman, the panchayat may depute its sweeper to keep watch over the unreserves on payment of some additional remuneration to him.

(7) *General.*—The Tahsildar or the Deputy Tahsildar and the Revenue Divisional Officer should inspect the areas as often as practicable.

(8) *Accounts.*—Correct accounts of revenue and expenditure should be maintained by the panchayat as detailed below:—

(i) Lease of the right of collection of minor forest produce sold in auction and sale of firewood, thorns and small timber for agricultural requirements through coppice system should be entered in the Miscellaneous Demand Register in a separate set of pages.

(ii) Other miscellaneous items such as removal of sand, metal, etc., should be entered in the Miscellaneous Sales Register.

(iii) The receipts from the unreserved forests maintained by a panchayat should be shown in the account under "Receipts—Ordinary—VI. Remunerative Enterprises", opening a new head "Unreserved Forests—Receipts".

(iv) The expenditure on pay of establishment employed for the maintenance of forests and for growing trees in blank areas, and on payment of rent under section 53 (1) (*b*) of the Madras Village Panchayats Act, 1950, should be exhibited in the account under "Expenditure—Ordinary—V. Remunerative Enterprises" against a separate head "Maintenance of Unreserved Forests—(i) Pay of establishment; (ii) Contingencies".

(G.O. No. 91, L.A., dated 20th January 1955.)

103. ACQUISITION AND TRANSFER OF IMMOVABLE PROPERTY.

Acquisition of immovable property.

1. (1) A panchayat shall not acquire any immovable property unless the following conditions are satisfied, namely:—

(*a*) that the property, if intended for any purpose other than roads, bridges, culverts and quarries, is approved by the District Health Officer as suitable from a sanitary point of view for the purpose for which it is intended;

(*b*) that the property is approved by the Divisional Engineer (Highways) as suitable for the purpose for which it is intended in cases when the estimated cost exceeds Rs. 1,000;

(*c*) that the property, if its value exceeds Rs. 1,000 and if it is intended for educational purposes, is approved by the District Educational Officer also;

(*d*) that the property, if its value exceeds Rs. 1,000 and if it is intended for hospitals and dispensaries, is approved by the District Medical Officer also;

(*e*) that the property shall not be acquired otherwise than under the Land Acquisition Act, 1894, unless the previous approval of the Collector has been obtained therefor;

(*f*) that in the case of the lands acquired otherwise than under the Land Acquisition Act, 1894, a valuation is obtained from the Revenue Department and that no amount in excess of such valuation shall be paid without obtaining the specific approval of the Collector in that behalf;

(*g*) that in the case of buildings, a valuation and a certificate regarding structural stability are obtained from the Divisional Engineer (Highways) or the Assistant Engineer (Highways) acting under the orders of the Divisional Engineer and that no amount in excess of such valuation shall be paid without obtaining the specific approval of the Collector in that behalf; and

(*h*) that in every case where the consideration for the property is not less than Rs. 200, an encumbrance certificate is obtained from the registration office in respect of such property and examined by the legal adviser of the panchayat unless the nature of the transaction is such as will, by law, pass the property free of all encumbrances.

(2) The deed transferring the property to the panchayat shall be in the appropriate form in Schedule I appended to these rules, with such variations as circumstances may require.

(3) The provisions of sub-rules (1) and (2) shall not apply to a case where the panchayat has to purchase immovable property brought to sale in execution of a decree obtained by it.

2. *Transfers otherwise than by lease of immovable property vesting in but not belonging to a panchayat.*—(1) Immovable property vesting in but not belonging to a panchayat shall not be transferred or charged in contravention of the conditions subject to which such property became vested in the panchayat.

(2) The deed of transfer shall be in the appropriate form in Schedule II appended to these rules, with such variations as circumstances may require.

3. *Transfer otherwise than by lease of immovable property belonging to a panchayat.*—(1) A panchayat shall not without the previous sanction of the Collector make or sanction any transfer, except by way of lease, of any immovable property belonging to it, or create or sanction the creation of any charge upon any such property. If the value of the property so transferred or the amount for which the charge is so created exceeds Rs. 10,000, the previous sanction of the Government shall also be obtained for the transaction.

(2) The deed of transfer shall be in the appropriate form in Schedule II appended to these rules, with such variations as circumstances may require.

4. *Transfer by lease of immovable property belonging to a panchayat.*—(1) A panchayat may lease out any immovable property belonging to it :

Provided that no such lease shall be valid in case the period of the lease exceeds three years or where the lessee is permitted to put up any building or structure whether of masonry, bricks, wood, mud or any other material unless the sanction of the Inspector has been obtained therefor.

(2) The lease-deed shall be in Form III (*a*) in Schedule III appended to these rules with such variations as circumstances may require.

5. *Transfer by lease of immovable property vested in but not belonging to a panchayat.*—(1) A panchayat may lease out any property vested in but not belonging to the panchayat other than road sides and street margins :

Provided that no lease shall be granted—

(*a*) in contravention of the conditions subject to which such property became vested in the panchayat, or

(*b*) for a period exceeding twelve months without the previous sanction of the Inspector :

Provided further that no such lease shall be valid if the lessee is permitted to put up any building or structure whether of masonry, bricks, wood, mud, or any other material, unless the sanction of the Inspector has been obtained therefor.

(2) The lease-deed shall be in Form III (*a*) in Schedule III appended to these rules with such variations as circumstances may require.

6. (1) *Leases of road sides and street margins.*—Leases of road sides and street margins vested in a panchayat shall be subject to the following restrictions and control :—

(i) Every panchayat shall require that every application for a lease shall furnish information as to the use to which the land will be put and the period for which a lease is required. If any structure is proposed to be constructed thereon, information as to the materials to be used in the construction should also be furnished.

(ii) The lease may be granted by the panchayat if the structure is to be constructed of temporary materials such as palmyra or coconut leaves, bamboo or other matting or gunny cloth or other similar materials or which are of such a nature as to be movable daily, and if the period of lease does not exceed twelve months, a fee shall be levied and collected in advance for every lease.

(iii) No lease for a structure made of materials other than those mentioned in item (ii) or for a period exceeding twelve months, shall be granted by a panchayat except with the previous approval of the Collector who in granting approval may lay down such conditions as he may consider necessary subject to which the lease may be granted by the panchayat. The panchayat shall embody such conditions in the lease before it is granted. It must be expressly provided in every case that the amount of the lease shall be paid to the panchayat in advance so long as the lease is in force and that in default of payment of such amount the lease is liable to be cancelled.

(iv) No lease shall be granted ordinarily for a period exceeding three years at a time. The approval of the Collector shall not be necessary for a renewal of a lease granted under this rule.

(v) Every lease under item (ii) or (iii) shall expressly provide that the lease is liable to be terminated at any time within the period of the lease without payment of compensation to the lessee, if, in the opinion of the panchayat or of the Collector, it is necessary in the public interest to remove any structure erected on the land.

(vi) No road margin shall be leased out for cultivation.

(2) The lease-deed shall be in Form III (*b*) in Schedule III appended to these rules with such variations as circumstances may require.

7. *Publication of proposed transfers and leases.*—(1) In every case of transfer or lease falling under rule 3, 4, 5 or 6, the panchayat shall publish a notice of the proposed transfer or lease, giving full particulars of the property to be transferred or leased, the name of the proposed transferee or lessee and the consideration for the transfer or the rent reserved under the lease—

(*a*) in the District Gazette, if the consideration for the transfer exceeds Rs. 1,000 or of the rent reserved under the lease exceeds Rs. 200 per annum, and

(*b*) by affixure in a conspicuous position—

(i) at the office of the panchayat, of the Collector and of the Revenue Divisional Officer,

(ii) at the taluk office,

(iii) at the village chavadi of the village in which the property is situated, and

(iv) on the property to be transferred or leased.

(2) In every case where such transfer or lease is to be by public auction, a notice with full particulars of the property to be transferred or leased shall be published—

(*a*) in the District Gazette and in one or two prominent local newspapers circulated within the jurisdiction of the panchayat if the consideration for the transfer exceeds Rs. 1,000 or if the rent reserved under the lease exceeds Rs. 200 per annum,

(*b*) in the manner specified in clause (*b*) of sub-rule (1), and

(*c*) by tom-tom in suitable places.

(3) The panchayat may dispense with the publication in the District Gazette as required by sub-rules (1) and (2), in the case of leases which are granted during the course of a financial year owing to the failure of the original lessee to fulfil the terms of his lease.

8. *Transfers and leases to be subject to condition of transferee or lessee paying assessment, ground-rent, peshkash or quit-rent to Government.*—(1) Except in cases falling under sub-rules (3) and (4) of this rule, no transfer or lease of any immovable property made by the panchayat shall be valid unless it be a condition thereof that the transferee or lessee shall be liable to pay to the Government such assessment, ground-rent, peshkash or quit-rent as the Collector may determine to be payable in respect of the property

and that the said assessment, ground-rent, peshkash or quit-rent is subject to revision from time to time in accordance with the rules in force at the time of such revision except in respect of quit-rent on enfranchised inam lands and peshkash on lands in proprietary villages acquired by the panchayat by private negotiation.

(2) Nothing contained in this rule shall affect the right of Government to recover from the panchayat the assessment, ground-rent, peshkash or quit-rent leviable on lands not transferred by sale or exchange or otherwise permanently alienated.

(3) In cases where the assessment, ground-rent, peshkash or quit-rent leviable on the land after transfer is already being paid by the panchayat and the land is not transferred by sale or exchange, leased in perpetuity or otherwise permanently alienated, the panchayat shall continue to pay such assessment, ground-rent, peshkash or quit-rent and the liability shall not be imposed on the transferee.

(4) In the case of leases falling under rule 6, the panchayat shall furnish the Collector with a return of such leases whereupon the Collector will fix the assessment or ground-rent on the basis of the information in the return and collect it from the panchayat.

SCHEDULE I.

[*See* rule 1 (2).]

FORM I (*a*).

Transfers by sale.

THIS INDENTURE made the day of 19 between , son of , residing at (hereinafter called the " vendor " which expression shall where the context so admits include his heirs, executors, administrators and legal representatives) of the one part and the panchayat of constituted under Madras Act X of 1950 (hereinafter called the " purchaser " which expression shall where the context so admits include its successors and assigns) of the other part;

WHEREAS the vendor is well and sufficiently entitled to the land and premises described in the schedule hereto;

AND WHEREAS the purchaser in exercise of its powers has agreed with the vendor to purchase the said land and premises intended to be hereby granted conveyed and assigned subject to the quit-rent (if any) payable in respect of the same but otherwise free from encumbrances at the price of rupees.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the sum of rupees to the vendor paid by the purchaser on or before the execution of these presents (the receipt whereof the vendor doth hereby acknowledge) he the vendor doth hereby grant convey and assign unto the purchaser all that piece or parcel of land situated in and more particularly described in the schedule hereunder written and which together with the messuage or tenement erected thereon is commonly called or known as TOGETHER with all buildings godowns trees commons hedges ditches fences ways waters, watercourses liberties privileges easements advantages and appurtenances

whatsoever to the said piece or parcel of land messuage and premises or any of them in anywise appertaining or heretofore occupied or enjoyed therewith AND all the estate right title interest property claim and demand whatsoever of the vendor into and upon the same premises TO HAVE AND TO HOLD the said piece or parcel of land messuage and premises hereby granted conveyed and assigned unto the purchaser for ever AND the vendor doth hereby covenant with the purchaser that he the vendor now hath good right to grant convey and assign the premises hereby granted conveyed and assigned unto the purchaser in manner aforesaid AND that the purchaser shall and may at all times hereafter peaceably and quietly possess and enjoy the said premises free from all encumbrances whatsoever and receive the rents and profits thereof without any lawful eviction, interruption, claim or demand whatsoever from or by the vendor or any other person or persons AND further that he the vendor and all persons having lawfully or equitably claiming any estate or interest in the said premises or any of them or any part thereof from under or in trust for the vendor or from or under any of his ancestors shall and will from time to time and at all times hereafter at the request and cost of the purchaser do execute and register or cause to be done executed and registered all such acts deeds and things whatsoever for further and more perfectly asssuring the said premises and every part thereof unto the purchaser in manner aforesaid as shall or may be reasonably required.

IN WITNESS whereof the vendor hath hereunto set his hand and seal the day and year first above written.

The schedule above referred to.

All that piece or parcel of land and premises situated in the village of in the registration sub-district of in the registration district of and bounded on the north by , on the south by , on the east by and on the west by bearing re-survey No. and old survey No. and containing on the whole by admeasurement (be the same more or less).

Signed sealed and delivered by the above named in the presence of

FORM I (*b*).

Transfers by lease.

THIS INDENTURE made the day of one thousand nine hundred and between , residing at , and carrying on business at (hereinafter called the " lessor " which expression where the context admits shall include his heirs executors administrators legal representatives and assigns) of the one part and the panchayat of constituted under Madras Act X of 1950 (hereinafter called " the lessee " which expression where the context admits shall include its successors in office and assigns) of the other part:

WITNESSETH as follows:—

1. In consideration of the rent hereby reserved and of the covenants by the lessee herein contained the lessor demises unto the

lessee ALL that piece or parcel of land together with the building and premises known as situate in the registration sub-district of in the registration district of bearing S. No. and more particularly described in the schedule hereto for the term of years from the day of 19 , PAYING therefor in advance the monthly rent of Rs. clear of all deductions the first of such payments to be made on the day of 19 .

2. The lessee covenants with the lessor as follows:—

(1) To pay the reserved rent on or before the first day of each month in advance and in manner aforesaid.

(2) To bear pay and discharge all existing and future taxes charges assessments and outgoings payable in respect of the said premises.

(3) To keep the exterior and the interior of the demised premises and all additions thereto the boundary wall and fences thereof the drains soil and other pipes sanitary and water apparatus electric fittings and fixtures thereof in good and tenantable repair and condition.

(4) Not to make or permit to be made under any circumstances any alterations in or additions to the demised buildings without the previous consent in writing of the lessor PROVIDED ALWAYS that if the lessee is permitted to make any alterations by the lessor the lessee shall not be entitled to any compensation therefor.

(5) To permit the lessor with or without workmen or others at all reasonable times on giving one day's previous notice to enter upon the demised premises and to view the condition thereof and upon notice being given by the lessor to repair within one month from the service of the notice in accordance therewith.

(6) Not to assign underlet or part with the possession of the demised premises or any part thereof without first obtaining the written consent of the lessor.

(7) To yield up the demised premises with all fixtures and additions thereto at the determination of the tenancy in good and tenantable repair and condition in accordance with the covenants herein contained.

3. The lessor covenants with the lessee as follows:—

(i) That the lessee paying the rent hereby reserved and observing and performing the several covenants and stipulations herein on its part contained shall peacefully hold and enjoy the demised premises during the said term without any interruption by the lessor or any person rightfully claiming under or in trust for him.

(ii) To carry out all repairs to main walls roof and foundations due to fair wear and tear, the decision of the Executive Engineer for the time being of division as to the necessity for such repairs being final.

4. PROVIDED ALWAYS and it is hereby expressly agreed by and between the parties hereto as follows:—

(1) If the rent hereby reserved or any part thereof shall be unpaid for fourteen days after becoming payable (whether formally demanded or not) or if any covenant on the lessee's part herein contained shall not be performed or observed then and in any of the said cases it shall be lawful for the lessor at any time thereafter to re-enter upon the demised premises or any part thereof in the name of the whole and

thereupon this demise shall absolutely determine but without prejudice to the right of action of the lessor in respect of the breach of any of the lessee's covenants herein contained.

(2) If the lessee shall desire to determine the present demise and shall give to the lessor three calendar months' previous notice in writing of such desire then immediately on the expiration of the three calendar months the present demise and everything herein contained shall cease and be void but without prejudice to the remedies of either party against the other in respect of any antecedent claim or breach of covenant.

(3) That the lessor will on the written request of the lessee made within three calendar months before the expiration of the term hereby granted grant to the lessee a lease of the demised premises for the further term of years and containing the like covenants and provisos as are herein contained ~~except the~~ including a covenant for renewal.

IN WITNESS whereof the lessor hath hereunto set his hand and seal and the common seal of the panchayat of the lessee was hereunto affixed the day and year first above written.

The schedule above referred to.

ALL THAT piece or parcel of land and premises situated in the village of in the registration sub-district of in the registration district of and bounded on the north by , on the south by , on the east by , and on the west by bearing re-survey No. , old survey No. and containing on the whole by admeasurement (be the same more or less).

Signed sealed and delivered by the abovenamed
in the presence of

Signed by the executive authority of the panchayat of in the presence of

The common seal of the panchayat was hereunto affixed in the presence of

FORM I (*c*).

Transfer by mortgage.

THIS INDENTURE made the day of 19 BETWEEN son of , residing at (hereinafter called "the mortgagor" which expression shall where the context so admits include his heirs executors administrators and legal representatives) of the one part AND the panchayat of constituted under Madras Act X of 1950 (hereinafter called "the mortgagee" which expression shall where the context so admits include its successors and assigns) of the other part:

WHEREAS the mortgagor is well and truly entitled to and possessed of the piece or parcel of land and premises described in the schedule hereto;

AND WHEREAS the mortgagee has agreed to lend the mortgagor the sum of Rs. on having the repayment thereof in manner hereinafter appearing.

NOW THIS INDENTURE WITNESSETH that in consideration of the sum of Rs. on or before the execution of these presents paid to the mortgagor by the mortgagee (the receipt whereof the mortgagor

doth hereby acknowledge) he the mortgagor doth hereby give grant and assign unto the mortgagee an usufructuary mortgage of ALL THAT piece or parcel of land situate in and more particularly described in the schedule hereunder written and which together with the messuage or tenement erected thereon is commonly called or known as TOGETHER with all buildings godowns trees commons hedges ditches fences ways waters water-courses liberties privileges easements advantages and appurtenances whatsoever to the said piece or parcel of land messuage and premises or any of them in anywise appertaining or heretofore or hereafter to be occupied or enjoyed therewith AND all the estate right title interest property claim and demand whatsoever of the mortgagor into and upon the same premises TO HAVE AND TO HOLD the said piece or parcel of land messuage and premises hereby granted conveyed and assigned or expressed so to be unto the mortgagee for ever subject to the proviso for redemption hereinafter contained. The mortgagor hereby declares that he has put the mortgagee in possession of the mortgaged property and that the mortgagee shall continue in such possession of the property until the said sum of Rs. is repaid to the mortgagee and that the mortgagee shall appropriate the rents and profits accruing from the property in lieu of the interest due in respect of the mortgage money. AND the mortgagor doth hereby covenant with the mortgagee that he the mortgagor will as long as any money shall remain due on the security of these presents keep all the messuages and buildings now existing or hereafter to be erected on the said premises hereinbefore expressed to be hereby granted conveyed and assigned in good and substantial repair and insured against loss or damage by fire in the sum of Rs. at the least in some office or offices approved by and in the name of the mortgagee and will duly and punctually pay all premiums and sums of money necessary for such purpose and for keeping such insurance on foot and also all quit-rent assessment rates taxes and other outgoings for the time being payable in respect of or charged upon the said premises or any of them and will forthwith deliver to the mortgagee the policy or policies of insurance and the receipt for every sum payable as aforesaid and that if default be made in keeping the said buildings so repaired or in effecting or keeping on foot such insurances or in payment of any such quit-rent assessment rates taxes and other outgoings as aforesaid or in so delivering any policy or policies or receipt as aforesaid it shall be lawful for but not incumbent upon the mortgagee to put the said premises into proper and substantial repair or (as the case may be) to insure and keep insured the said buildings in any sum not exceeding the amount aforesaid and to pay the premiums and all expenses incurred in so doing or (as the case may be) any such quit-rent assessment rates taxes or other outgoings as aforesaid. AND further that the mortgagor will forthwith repay to the mortgagee all such premiums expenses and other moneys with interest thereon at the rate of per cent per annum from the time of each payment and that until repayment the premises hereby mortgaged shall stand charged with the amount to be repaid and interest thereon at the rate aforesaid and that all moneys received in respect of any insurance shall at the option of the mortgagee be applied either in reinstating or restoring the buildings insured or in or towards payment of the moneys for the time being on the security on these presents AND the mortgagor doth hereby covenant with the mortgagee that he the mortgagor now hath power to give and grant this usufructuary mortgage unto the mortgagee AND it is hereby expressly agreed and declared that on payment at any time by the mortgagor to the mortgagee of the said sum of Rs. and all other moneys, if any, due

under these presents the mortgagee shall at the request and cost of the mortgagor reconvey and reassign unto the mortgagor or as he may direct all and singular the plot or piece of land and premises hereby expressed to be granted conveyed or assigned.

IN WITNESS whereof the mortgagor hath hereunto set his hand and seal the day and year first above written.

The schedule above referred to.

ALL THAT piece or parcel of land and premises situated in the village of in the registration sub-district of in the registration district of and bounded on the north by , on the south by , on the east by and on the west by bearing re-survey No. and old survey No. and containing on the whole by admeasurement (be the same more or less).

Signed sealed and delivered by the abovenamed
in the presence of:

FORM I (*d*).

Transfers by gift.

THIS INDENTURE made the day of one thousand nine hundred and BETWEEN , son of , residing at (hereinafter called " the donor " which expression shall where the context admits include his heirs executors administrators and legal representatives) of the one part and the panchayat of constituted under Madras Act X of 1950 (hereinafter called " the donee " which expression shall where the context admits include its successors and assigns) of the other part.

WHEREAS the donor is well and sufficiently entitled free from encumbrances to the piece or parcel of land and premises hereinafter described and intended to be hereby granted conveyed and assigned.

AND WHEREAS the donor has agreed to transfer the said piece or parcel of land and premises to the donee as a gift subject to the payment by the donee of all existing and future taxes charges assessments and ground-rent in respect of the same and the donee has agreed to accept the same subject to such conditions.

AND WHEREAS the said piece or parcel of land and premises is of the value of Rs. for the purpose of stamp duty.

NOW THIS INDENTURE WITNESSETH that the donor doth hereby give grant convey and assign unto the donee who hereby accepts the same. ALL THAT piece or parcel of land bearing survey No. situated in the village of in the registration sub-district of and more particularly in the registration district of described in the schedule hereunder written TOGETHER with all buildings trees commons liberties privileges easements advantages and appurtenances whatsoever to the said piece or parcel of land buildings and premises or any of them in anywise appertaining or heretofore occupied or enjoyed therewith and all the estate right title interest property claim and demand whatsoever of the donor into and upon the same premises TO HAVE AND TO HOLD the said piece or parcel of land and premises hereby granted conveyed and assigned unto the donee for ever AND the donor doth hereby covenant with the donee

that the donor now hath good right to grant convey and assign the premises hereby granted conveyed and assigned unto the donee in manner aforesaid AND that the donee shall and may at all times hereafter peaceably and quietly possess and enjoy the said premises free from all encumbrances whatsoever without any lawful eviction interruption claim or demand whatsoever from or by the donor or any person claiming under or in trust for him AND further that the donor and all persons having or lawfully or equitably claiming any estate or interest in the said premises or any part thereof from under or in trust for the donor or from or under any of his ancestors shall and will from time to time and at all times hereafter at the request and cost of the donee do execute and register or cause to be done executed and registered all such acts deeds and things whatsoever for further and more perfectly assuring the said premises and every part thereof unto the donee in manner aforesaid or as shall or may be reasonably required.

IN WITNESS whereof the donor hath hereunto set his hand and seal and the common seal of the panchayat of the donee was hereunto affixed the day and year first above written.

The schedule above referred to.

ALL THAT piece or parcel of land and premises situated in the village of in the registration sub-district of in the registration district of and bounded on the north by on the south by on the east by and on the west by bearing re-survey No. and old survey No. and containing on the whole by admeasurement

(be the same more or less).

Signed sealed and delivered by the abovenamed
in the presence of

Signed by the executive authority of
panchayat in the presence of

The common seal of the panchayat was hereunto
affixed in the presence of

SCHEDULE II.

[*See* rules 2 (2) and 3 (2).]

FORM II (*a*).

Transfer by sale.

THIS INDENTURE made the day of 19 BETWEEN the panchayat of constituted under Madras Act X of 1950 (hereinafter called " the vendor " which expression shall where the context admits include its successors and assigns) of the one part AND , son of , residing at (hereinafter called " the purchaser " which expression shall where the context admits include his heirs executors administrators legal representatives and assigns) of the other part.

WHEREAS the vendor is possessed of and entitled to the piece or parcel of land and premises described in the schedule hereto and has

agreed with the purchaser for the sale to him of the same subject to the quit-rent (if any) payable in respect of the same but otherwise free from encumbrances for the sum of Rs. .

AND WHEREAS the Collector of district by an order No. , dated the day of has sanctioned the sale of the property hereinafter contained.

* AND WHEREAS the Government of Madras have also by an order No. , dated the day of , sanctioned the sale of the property hereinafter contained.

AND WHEREAS due notice of the sale of the property hereinafter contained has been given in accordance with the provisions of the rules relating thereto.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the sum of Rs. to the vendor paid by the purchaser on or before the execution of these presents (the receipt whereof the vendor doth hereby acknowledge) the vendor as beneficial owner and in pursuance of every statutory and other authority hereunto enabling it doth hereby grant convey and assign unto the purchaser ALL THAT piece or parcel of land situated in and more particularly described in the schedule hereunder written and which together with the messuage or tenement erected thereon is commonly called or known as

TOGETHER with all buildings godowns trees commons hedges ditches fences ways waters water-courses liberties privileges easements advantages and appurtenances whatsoever to the said piece or parcel of land messuage and premises or any of them in anywise appertaining or heretofore occupied or enjoyed therewith AND all the estate right title interest property claim and demand whatsoever of the vendor into and upon the same premises TO HAVE AND TO HOLD the said piece or parcel of land messuage and premises hereby granted conveyed and assigned unto the purchaser for ever AND the vendor doth hereby covenant with the purchaser that the vendor now hath good right to grant convey and assign the premises hereby granted conveyed and assigned unto the purchaser in manner aforesaid AND that the purchaser shall and may at all times hereafter peaceably and quietly possess and enjoy the said premises free from all encumbrances whatsoever and receive the rents and profits thereof without any lawful eviction interruption claim or demand whatsoever from or by the vendor or any other person or persons AND further that the vendor and all persons having or lawfully or equitably claiming any estate or interest in the said premises or any of them or any part thereof from under or in trust for the vendor shall and will from time to time and at all times hereafter at the request and cost of the purchaser do execute and register or cause to be done executed and registered and all such acts deeds and things whatsoever for further and more perfectly assuring the said premises and every part thereof unto the purchaser in manner aforesaid as shall or may be reasonably required AND the purchaser doth hereby covenant with the vendor that he the purchaser as aforesaid will at all times hereafter pay all assessments and taxes that may now be payable or at any time hereafter be levied or imposed upon the said premises hereby conveyed by the Government of Madras under any rules that are now or may hereafter be in force for the levy of assessments and taxes on lands and premises of a like nature.

IN WITNESS whereof the common seal of the panchayat of has hereunto affixed his hand was hereunto affixed and and seal the day and year first above written.

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* Retain only if value exceeds Rs. 10,000.

The schedule above referred to.

ALL THAT piece or parcel of land situated in the village of in the registration sub-district of in the registration district of bearing R.S. No. O.S. No. bounded on the north by , on the east by , on the west by and on the south by and containing by admeasurement or thereabouts.

Signed by the executive authority of panchayat in the presence of

The common seal of the panchayat of was hereunto affixed in the presence of

Signed sealed and delivered by the abovenamed in the presence of

FORM II (*b*).

Transfer by exchange.

THIS INDENTURE made the day of 19 , BETWEEN the panchayat of constituted under Madras Act X of 1950 (hereinafter called panchayat which expression shall where the context admits include its successors and assigns) of the one part AND , son of , residing at (hereinafter called the party of the second part which expression shall where the context admits include his heirs executors administrators legal representatives and assigns) of the other part.

WHEREAS the panchayat is well and truly entitled to and possessed of the piece or parcel of land more particularly described in the first schedule hereto together with the buildings thereon free from encumbrances and the party of the second part is also well and truly entitled to and possessed of the piece or parcel of land more particularly described in the second schedule hereto together with the buildings thereon free from encumbrances.

AND WHEREAS the parties hereto have agreed to effect such exchange as is hereinafter contained of the said pieces or parcels of land more particluarly described in the first and second schedules hereto respectively.

AND WHEREAS the Collector of district by an order No. , dated the day of has sanctioned the exchange of the properties in manner hereinafter contained.

* AND WHEREAS the Government of Madras have also by an order No. , dated the day of sanctioned the exchange of the properties in manner hereinafter contained.

AND WHEREAS due notice of the exchange in manner hereinafter contained has been given in accordance with the provisions of the rules relating thereto.

NOW THIS INDENTURE WITNESSETH that in consideration of the conveyance by the party of the second part hereafter contained the panchayat in pursuance of every statutory and other authority hereunto enabling it doth hereby grant convey and assign unto the party of the second part ALL that piece or parcel of land of the value of Rs. or thereabouts situated in and more particularly described in the first schedule hereunder written and coloured on the map or plan marked A hereunto annexed TOGETHER with all buildings trees commons hedges ditches fences ways waters watercourses liberties privileges easements advantages and appurtenances

* Retain only if value exceeds Rs. 10,000.

whatsoever to the said piece or parcel of land and premises or any of them in anywise appertaining or heretofore occupied or enjoyed therewith AND all the estate right title interest property claim and demand whatsoever of the panchayat into and upon the same premises TO HAVE AND TO HOLD the said piece or parcel of land and premises hereby granted and assigned or expressed so to be unto the party of the second part for ever and the party of the second part doth hereby covenant with the panchayat that he the party of the second part will at all times hereafter pay the assessment or ground-rent of or such other amount as the Collector of may from time to time determine and any other ground-rent assessments and taxes that are or may from time to time be levied upon the said piece or parcel of land or premises by the Central Government or the Government of Madras or by any local or other authority AND THIS INDENTURE FURTHER WITNESSETH that in consideration of the conveyance by the panchayat hereinbefore contained the party of the second part doth hereby grant convey and assign unto the panchayat all that piece or parcel of land of the value of rupees or thereabouts situated in and being more particularly described in the second schedule hereunder written and coloured on the map or plan marked B hereto annexed TOGETHER with all buildings trees commons hedges ditches fences ways waters water-courses liberties privileges easements advantages and appurtenances whatsoever to the said piece or parcel of land and premises or any of them in anywise appertaining or heretofore occupied or enjoyed therewith AND all the estate right title interest property claim and demand whatsoever of the party of the second part into and upon such last mentioned premises TO HAVE AND TO HOLD the said piece or parcel of land and premises lastly hereinbefore expressed to be hereby granted conveyed and assigned unto the panchayat for ever and the panchayat doth hereby covenant with the party of the second part that the panchayat will at all times hereafter pay the assessments and taxes that are or may from time to time be levied upon the said piece or parcel of land or premises by the Central Government or the Government of Madras or by any local or other authority AND THE PARTIES HERETO MUTUALLY COVENANT AND AGREE EACH WITH THE OTHER OF THEM that notwithstanding any act deed or thing done or executed or knowingly suffered to the contrary they now have good right to grant convey and assign respectively the said premises expressed to be hereby granted conveyed and assigned in manner aforesaid and that either party shall and may at all times hereafter peaceably and quietly possess and enjoy such last-mentioned premises and receive the rents and profits thereof without any lawful eviction interruption claim or demand whatsoever from or by the other party or any person or persons lawfully or equitably claiming from under or in trust for the said party and that free from all encumbrances whatsoever made or suffered by either party or any person or persons lawfully or equitably claiming as aforesaid AND FURTHER that the parties and all persons having or lawfully or equitably claiming any estate or interest in the said premises or any part thereof from under or in trust for any of the parties shall and will from time to time and at all times hereafter at the request and cost of the other party do execute and register or cause to be done executed and registered all such acts deeds and things whatsoever for further and more perfectly assuring such last-mentioned premises and every part thereof unto the other party in manner aforesaid as shall or may be reasonably required.

IN WITNESS WHEREOF the common seal of the panchayat was hereunto affixed and hath hereunto set his hand and seal the day and year first above written.

The first schedule above referred to.

ALL THAT piece or parcel of land coloured in the plan marked A attached hereto and situate in the village of in the registration sub-district of in the registration district of bearing Resurvey No. O.S. No. bounded on the north by R.S. No. on the east by R.S. No. , on the south by R.S. No. and on the west by R.S. No. and containing by admeasurement or thereabouts.

The second schedule above referred to.

ALL THAT piece or parcel of land coloured in the plan marked B hereto attached and situate in the village of in the registration sub-district of in the registration district of bearing Resurvey No. , O.S. No. , bounded on the north by , on the east by , on the south by and on the west by and containing by admeasurement or thereabouts.

The common seal of the panchayat of was hereunto affixed in the presence of

Signed by the executive authority of panchayat in the presence of

Signed sealed and delivered by the abovenamed in the presence of

FORM II (*c*).

Transfer by mortgage.

THIS INDENTURE made the day of 19 BETWEEN the panchayat of constituted under Madras Act X of 1950 (hereinafter called "the mortgagor" which expression shall where the context so admits include its successors and assigns) of the one part AND son of residing at (hereinafter called "the mortgagee" which expression shall where the context so admits include his heirs executors administrators and legal representatives) of the other part.

WHEREAS the mortgagor is well and truly entitled to and possessed of the piece or parcel of land and premises described in the schedule hereto:

AND WHEREAS the mortgagee has agreed to lend the mortgagor the sum of Rs. on having the repayment thereof with interest at the rate hereinafter mentioned secured in manner hereinafter appearing:

AND WHEREAS the Collector of district by an order No. dated the day of 19 has sanctioned the mortgage of the properties in manner hereinafter contained:

* AND WHEREAS the Government of Madras have also by an order No. , dated the day of sanctioned the mortgage of the properties in manner hereinafter contained:

AND WHEREAS due notice of the mortgage in manner hereinafter contained has been given in accordance with the provisions of the rules relating thereto:

NOW THIS INDENTURE WITNESSETH that in consideration of the sum of Rs. on or before the execution of these presents paid to the mortgagor by the mortgagee (the receipt whereof the mortgagor

* Retain only if value exceeds Rs. 10,000.

doth hereby acknowledge) the mortgagor doth hereby covenant with the mortgagee that the mortgagor will on demand pay to the mortgagee the sum of Rs. with interest thereon at the rate of Rs. per cent per annum.

AND THIS INDENTURE ALSO WITNESSETH that for the same consideration the mortgagor doth hereby give and grant unto the mortgagee a simple mortgage of ALL THAT piece or parcel of land situate in and more particularly described in the schedule hereunder written and which together with the messuage or tenement erected thereon is commonly called or known as TOGETHER with all buildings godowns trees commons hedges ditches fences ways waters water-courses liberties privileges easements advantages and appurtenances whatsoever to the said piece or parcel of land messuage and premises or any of them in anywise appertaining heretofore or hereafter to be occupied or enjoyed therewith AND all the estate right title interest property claim and demand whatsoever of the mortgagor into and upon the same premises AND the mortgagor doth hereby covenant with the mortgagee that the mortgagor will so long as any money shall remain due on the security of these presents keep all the messuages and buildings now existing or hereafter to be erected on the said premises hereinbefore expressed to be hereby granted conveyed and assigned in good and substantiai repair and insured against loss or damage by fire in the sum of Rs. at the least in some office or offices approved by and in the name or names of the mortgagee and will duly and punctually pay all premiums and sums of money necessary for such purpose and for keeping such insurance on foot and also all quit-rent assessment rates taxes and other outgoings for the time being payable in respect of or charged upon the said premises or any of them and will forthwith deliver to the mortgagee the policy or policies of insurances and the receipt for every sum payable as aforesaid and that if default shali be made in keeping the said buildings so repaired or in effecting or keeping on foot such insurance or in payment of any such quit-rent assessment rates taxes and other outgoings as aforesaid or in so delivering any policy or policies or receipt as aforesaid it shall be lawful for but not incumbent upon the mortgagee to enter into and upon the said premises and put the same into proper and substantial repair or (as the case may be) to insure and keep insured the said buildings in any sum not exceeding the amount aforesaid and to pay the premiums and all expenses incurred in so doing or (as the case may be) any such quit-rent assessment rates taxes or other outgoings as aforeaid AND further that the mortgagor will forthwith repay to the mortgagee all such premiums expenses and other moneys with interest thereon at the rate aforesaid from the time of each payment and that until repayment the hereby mortgaged premises shall stand charged with the amount to be repaid and interest thereon at the rate aforesaid and that all moneys received in respect of any insurance shall at the option of the mortgagee be applied either in reinstating or restoring the buildings insured or in or towards payment of the moneys for the time being owing on the security of these presents AND the mortgagor doth hereby covenant with the mortgagee that the mortgagor now hath power to give and grant a simple mortgage upto the mortgagee AND it is hereby expressly agreed and declared that should the properties described in the schedule hereto prove insufficient when sold to satisfy the amount due under this mortgage the mortgagor will be personally liable for the amount for the time being due and owing under this mortgage.

IN WITNESS whereof the common seal of the mortgagor hath hereunto been affixed the day and year first above written.

The schedule above referred to.

ALL THAT piece or parcel of land and premises situated in the village of in the registration sub-district of in the registration district of and bounded on the north by , on the south by , on the east by and on the west by bearing Re-survey No. and Old Survey No. and containing on the whole by admeasurement (be the same more or less).

Signed by the executive authority of the panchayat of in the presence of

The common seal of the panchayat of was hereunto affixed in the presence of

FORM II (*d*).

Transfer by gift.

THIS INDENTURE made the day of 19 , BETWEEN the panchayat of constituted under Madras Act X of 1950 (hereinafter called " the donor " which expression shall where the context so admits inculde its successors and assigns) of the one part AND , son of , residing at (hereinafter called " the donee " which expression shali where the context so admits include his heirs executors administrators and legal representatives and assigns of the other part.

WHEREAS the donor is well and sufficiently entitled free from incumbranches to the piece of land and premises hereinafter described and intended to be hereby granted conveyed and assigned:

AND WHEREAS the donor has agreed to transfer the said piece of land and premises to the donee as a gift to be used for the purposes of subject to the payment by the donee of all existing and future taxes charges assessments and ground rent in respect of the same and the donee has agreed to accept the said piece of land and premises subject to the said conditions:

AND WHEREAS the said piece of land and premises is of the value of Rs. for the purpose of stamp duty:

AND WHEREAS the Collector of district by an order No. , dated the day of has sanctioned the gift of the property hereinafter contained:

AND WHEREAS due notice of the gift in manner hereinafter contained has been given in accordance with the provisions of the rules relating thereto:

* AND WHEREAS the Government of Madras have also by an order No. , dated the day of have sanctioned the gift of the property hereinafter contained.

NOW THIS INDENTURE WITNESSETH that the donor doth hereby give grant convey and assign unto the donee who hereby accepts the same ALL THAT piece or parcel of land bearing Survey No. situated in the village of in the registration sub-district of in the registration district of and more particularly described in the schedule hereunder written TOGETHER with all buildings trees commons hedges ditches fences ways waters water-courses liberties privileges easements advantages and appurtenances whatsoever to the said piece or parcel of land buildings and premises or

* Retain only if value exceeds Rs. 10,000.

any of them in anywise appertaining or heretofore occupied or enjoyed therewith AND all the estate right title interest property claim and demand whatsoever of the donor into and upon the same premises TO HAVE AND TO HOLD the said piece or parcel of land and premises hereby granted conveyed and assigned unto the donee for ever AND the donor doth hereby covenant with the donee that the donor now hath good right to grant convey and assign the premises hereby granted conveyed and assigned unto the donee in manner aforesaid AND that the donee shall and may at all times hereafter peaceably and quietly possess and enjoy the said premises free from all incumbrances whatsoever without any lawful eviction interruption claim or demand whatsoever from or by the donor AND further that the donor and all persons having or lawfully or equitably claiming any estate or interest in the said premises or any part thereof from under or in trust for the donor shall and will from time to time and at all times hereafter at the request and cost of the donee do execute and register or cause to be done executed and registered all such acts deeds and things whatsoever for further and more perfectly assuring the said premises and every part thereof unto the donee in manner aforesaid or as shall or may be reasonably required and the donee doth hereby covenant with the donor that he will at all times hereafter bear pay and discharge all existing and future taxes charges or assessments payable in respect of the aforesaid land and premises inclusive of the ground rent or assessment of Rs. or any other sum that may from time to time be levied as such upon the piece or parcel of land by the Collector of the district on behalf of the Central Government or the Government of Madras.

IN WITNESS whereof the common seal of the panchayat of the donor was hereunto affixed and the donee hath hereunto set his hand and seal the day and year first above written.

The schedule above referred to.

ALL that piece or parcel of land and premises situated in the village of in the registration sub-district of in the registration district of and bounded on the north by on the south by on the east by and on the west by bearing Survey No. and containing on the whole by admeasurement or thereabouts.

Signed by the executive authority of the panchayat of in the presence of

Signed sealed and delivered by the abovenamed in the presence of

The common seal of the panchayat of was hereunto affixed in the presence of

SCHEDULE III.

FORM III (*a*).

[*See* rules 4 (2) and 5 (2).]

Transfer by lease.

THIS INDENTURE made day of 19 BETWEEN the panchayat of constituted under Madras Act X of 1950 (hereinafter called "the lessor" which expression where the context admits shall include its successors and assigns) of the one part AND , son of residing at and carrying on business as (hereinafter called "the

lessee " which expression where the context admits shall include his heirs executors administrators legai representatives and permitted assigns) of the other part.

WHEREAS the lessee has applied to the lessor for a lease of the property more particularly described in the first schedule hereto for the period and at the rate of rent and subject to the terms and conditions hereinafter contained: AND WHEREAS the lessor has agreed to grant a lease of the said property in manner hereinafter contained:

* (AND WHEREAS the Inspector by an order No. , dated day of has sanctioned the lease of the property on and subject to the special conditions contained in the second schedule hereto.)

AND WHEREAS due notice of the lease of the property has been given in accordance with the provisions of the rules relating thereto:

NOW THIS INDENTURE WITNESSETH:

1. That in consideration of the rent hereby reserved and of the covenants by the lessee herein contained the lessor demises unto the lessee ALL that piece or parcel of land together with the building and premises known as situate in the registration sub-district of in the registration district of bearing Survey No. for the term of years from the day of 19 PAYING therefor in advance the monthly rent of Rs. clear of all deductions the first of such payments to be made on the day of 19 .

2. The lessee covenants with the lessor as follows:—

(1) To pay the reserved rent on or before the first day of each month in advance and in manner aforesaid.

(2) To bear pay and discharge all existing and future charges assessments and outgoings payable in respect of the said premises inclusive of the ground rent of Rs. or any other sum that may from time to time be levied as such upon the piece or parcel of land by the Collector of the district on behalf of the Central Government or the Government of Madras.

(3) To keep the exterior and the interior of the demised premises and all additions thereto and the boundary walls and fences thereof and the rains soil and other pipes and sanitary and water apparatus and electric fittings and fixtures thereof in good and tenantable repair and condition.

(4) Not to make or permit to be made under any circumstances any alterations in or additions to the demised buildings without the previous consent in writing of the lessor or its duly authorized officers PROVIDED ALWAYS that if the lessee is permitted to make any alterations by the lessor or its duly authorized officers the lessee shall not be entitled to any compensation therefor.

(5) To permit the lessor and its authorized officers or agents with or without workmen or others at all reasonable times on giving one day's previous notice to enter upon the demised premises and to view the condition thereof and upon notice being given by the lessor or his authorized officers to repair within one month from the service of the notice in accordance therewith.

(6) To observe and fulfil the terms and conditions prescribed by the Inspector and contained in the second schedule hereto annexed.

(7) Not to assign underlet or part with the possession of the demised premises or any part thereof without first obtaining the written consent of the lessor or its authorized officers.

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* Retain only if value exceeds Rs. 10,000.

(8) To yield up the demised premises with all fixtures and additions thereto at the determination of the tenancy in good and tenantable repair and condition in accordance with the covenants herein contained.

3. The lessor covenants with the lessee as follows:—

(1) The lessee paying the rent hereby reserved and observing and performing the several covenants and stipulations herein on his part contained shall peaceably hold and enjoy the demised premises during the said term without any interruption by the lessor or any person rightfully claiming under or in trust for him.

(2) To carry out all repairs to main walls roof and foundations due to fair reasonable wear and tear, the decision of the Executive Engineer for the time being of division as to the necessity for such repairs being final.

4. PROVIDED ALWAYS and it is hereby expressly agreed by and between the parties hereto as follows:—

(1) If the rent hereby reserved or any part thereof shall be unpaid for 14 days after becoming payable (whether formally demanded or not) or if any covenant on the lessees' part herein contained shall not be performed or observed or if the lessee or other person in whom for the time being the term hereby created shall be vested shall become insolvent then and in any of the said cases it shall be lawful for the lessor or its authorized officers at any time thereafter to re-enter upon the demised premises or any part thereof in the name of the whole and thereupon this demise shall absolutely determine but without prejudice to the right of action of the lessor in respect of the breach of any of the lessees' covenants herein contained.

(2) If at any time it appears to the Inspector or the lessor (whose decision shall be final) that it is necessary in the public interest to determine the lease it shall be lawful for the said Inspector or the lessor forthwith to cancel this lease by notice in writing addressed to the lessee at his last known place of residence and thereupon this demise shall absolutely determine and the lessee shall not be entitled to any compensation whatsoever in respect of such determination except a proportionate abatement of any rent that may have been paid by the lessee in advance.

IN WITNESS whereof the common seal of the panchayat of the lessor was hereunto affixed and the lessee hath hereunto set his hand and seal the day and year first above written.

The first schedule above referred to.

ALL THAT piece or parcel of land and premises situated in the village of in the registration sub-district of in the registration district of and bounded on the north by on the south by on the west by and on the east by bearing Survey No. and Door No. and containing on the whole by admeasurement be the same more or less.

The second schedule above referred to.

Conditions imposed by the Inspector.

Signed by the executive authority of panchayat in the presence of

The common seal of the panchayat of was hereunto affixed in the presence of

Signed sealed and delivered by the abovenamed in the presence of

FORM III (*b*).

[*See* rule 6 (2).]

Transfer by lease.

THIS INDENTURE made day of 19 BETWEEN the panchayat of constituted under Madras Act X of 1950 (hereinafter called " the lessor " which expression where the context admits shall include his successors and assigns) of the one part and , son of , residing at and carrying on business as (hereinafter called " the lessee " which expression where the context admits shall include his heirs executors administrators legal representatives and permitted assigns) of the other part.

WHEREAS the lessee has applied to the lessor for a lease of the property more particularly described in the first schedule hereto for the period and at the rate of rent and subject to the terms and conditions hereinafter contained and whereas the lessor has agreed to grant a lease of the said property in manner hereinafter contained:

* (AND WHEREAS the Collector of district by an order No. , dated day of has sanctioned the lease of the property on and subject to the special conditions contained in the second schedule hereto.)

AND WHEREAS due notice of the lease of the property has been given in accordance with the provisions of the rules relating thereto:

NOW THIS INDENTURE WITNESSETH as follows:—

1. In consideration of the rent hereby reserved and of the covenants by the lessee herein contained the lessor demises unto the lessee all that piece of land forming part of the $\frac{\text{road side}}{\text{street margin}}$ and more particularly described in the schedule attached hereto for a term of years from the day of 19 paying therefor in advance the rent of Rs. for each year clear of all deductions the first of such payments to be made on the day of 19 .

2. The lessee covenants with the lessor as follows:—

(*a*) To pay the reserved rent on or before the 1st day of each year in advance and in manner aforesaid.

(*b*) To bear pay and discharge all existing and future taxes charges assessments and outgoings payable in respect of the demised land (inclusive of the ground rent of Rs. or any other sum that may from time to time be levied as such upon the piece or parcel of land by the Collector of the district on behalf of the Central Government or the Government of Madras).

(*c*) To keep the demised land in good condition.

(*d*) Not to make or permit to be made under any circumstances any alterations in or additions to the demised land without the previous consent in writing of the lessor or its duly authorized officers provided always that if the lessee is permitted to make any alterations by the lessor or its duly authorized officers the lessee shall not be entitled to any compensation therefor.

(*e*) To permit the lessor and its authorized officers or agents with or without workmen at all reasonable times on giving one day's previous notice to enter upon the demised land and to view the condition thereof.

(*f*) To use the demised land only for the purposes for which it is leased.

* Retain if necessary.

(*g*) Not to assign or underlet or part with the possession of the demised land or any part thereof without first obtaining the written consent of the lessor or its authorized officers.

(*h*) To yield up the demised land in good condition in accordance with the covenants herein contained.

3. The lessor covenants with the lessee that the lessee paying the rent hereby reserved and observing and performing the several covenants and stipulations herein on his part contained shall peaceably hold and enjoy the demised land during the said term without any interruption by the lessor or any person rightly claiming under or in trust for the lessor.

4. The lease is liable to be terminated at any time within the period of the lease without payment of any compensation to the lessee if in the opinion of the lessor or of the District Collector, it is necessary in the public interest to remove any structure erected on the demised land.

5. If the rent hereby reserved or any part thereof is not paid whether formally demanded or not in accordance with the stipulation herein contained or if any covenant on the lessees' part herein contained shall not be performed or observed or if the lessee or other person in whom for the time being the term hereby created shall be vested shall become insolvent then and in any of the said cases it shall be lawful for the lessor or its authorized officers at any time thereafter to re-enter upon the demised land or any part thereof in the name of the whole and thereupon this demise shall absolutely determine but without prejudice to the right of action of the lessor in respect of the breach of any of the lessees covenants herein contained.

6. If either party shall desire to determine the present demise and shall give to the other party three calendar months' previous notice in writing of such desire then immediately on the expiration of the three calendar months the present demise and everything herein contained shall cease and be void but without prejudice to the remedies of either party against the other in respect of any antecedent claim or breach of covenant.

7. On the expiry of the period for which the lease is granted unless the lease is renewed by the lessor or when the lease is terminated under clause 4 the lessee is bound to remove all the structures existing on the demised land. If the lessee fails to remove the structure within three months from the date on which the lease expired or within three months from the date of the receipt of a notice under clause 4 whichever is earlier the lessor shall be at liberty to cause the same to be removed without notice to the lessee and the lessee hereby makes himself liable for the costs of such removal and the lessee shall not claim any compensation for the structure so removed or for any damage or loss caused by such removal.

8. In witness whereof the common seal of the panchayat of the lessor was hereunto affixed and the lessee hath hereunto set his hand and seal the day and year first above written.

The first schedule above referred to.

ALL THAT piece or parcel of land and premises situated in the village of in the registration sub-district of in the registration district of and bounded on the north by on the south by on the west by and on the east by bearing Survey No. and Door No. and containing on the whole by admeasurement be the same more or less.

The second schedule above referred to.

Conditions imposed by the Collector of district.

Signed by the executive authority of panchayat in the presence of

The common seal of the panchayat of was hereunto affixed in the presence of

Signed sealed and delivered by the above-named in the presence of

(G.O. No. 125, L.A., dated 22nd January 1953.)

104. CLASSIFICATION OF PUBLIC ROADS, FAIRS AND FESTIVALS, ETC.

1. The classification of public roads, fairs and festivals, choultries, dispensaries and libraries in any panchayat area as appertaining to the district board or the panchayat shall be ordered by the Inspector in consultation with—

(i) the Collector and the Chief Engineer (Highways) in the case of public roads;

(ii) the Director of Public Health in the case of fairs and festivals;

(iii) the Board of Revenue in the case of choultries;

(iv) the Director of Medical Services in the case of dispensaries of modern medicine;

(v) the Honorary Director of Indigenous Medicine in the case of dispensaries other than those of modern medicine; and

(vi) the Director of Public Libraries in the case of libraries.

2. Before any classification is ordered under rule 1, the district board and the panchayat concerned shall be given a reasonable opportunity of expressing their opinion.

3. The Government shall have power to revise any classification ordered by the Inspector under rule 1.

(G.O. No. 125, L.A., dated 22nd January 1953.)

105. ILLICIT CUTTING OF TREES.

The village headman shall report every case of illicit cutting of trees on road margins or on land vesting in the panchayat, to the Tahsildar through the Revenue Inspector concerned and shall also send a copy of the report to the Executive Authority. The Executive Authority shall, thereupon, within a fortnight from the date of receipt of the said report, inform the Tahsildar of the action taken or proposed to be taken against the person or persons responsible for the illicit cutting. If no communication is received by the Tahsildar from the Executive Authority within the time allowed, he shall, after ascertaining that the panchayat has not taken action in the matter, take cognizance of the said offence.

(G.O. No. 1521, L.A., dated 1st November 1954.)

(134) Panchayats are classified under section 5 of the Madras Village Panchayats Act, 1950, as class I and as class II. A list of class I panchayats is given in Appendix III.

(G.O. No. 1093, L.A., dated 4th August 1954.)

(135) *Retention and destruction of records.*—The Inspector of Municipal Councils and Local Boards has been authorized to fix, in consultation with the Examiner of Local Fund Accounts, or the heads of departments concerned the periods for which the different records in the offices under panchayats should be retained. The Executive authorities of panchayats may destroy the records ripe for destruction with the approval of the District Panchayat Officers concerned.

(G.O. No. 1215, L.A., dated 22nd June 1948.)
(G.O. No. 821, L.A., dated 1st May 1951.)

106. TRANSFER OF IRRIGATION FUNCTIONS TO PANCHAYATS.

The conditions subject to which the functions in respect of village irrigation works specified in section 59 (1) of the Act may be transferred to panchayats, shall be as follows :—

(1) The transfer shall not be made unless a majority of the ayacutdars desire it. The transfer of a work in the charge of the Public Works Department shall only be made after consultation with the Chief Engineer for Irrigation.

(2) The panchayat shall, with effect from the date from which functions in respect of any village irrigation work are transferred to it, make its own arrangements for the discharge thereof and shall, if necessary, employ its own staff. In the exercise of such functions, the panchayat shall also have general control over the nirgantis, if any, employed by the Government. The Revenue Department shall, however, retain the power of appointment, punishment, dismissal and payment.

(3) The panchayat shall have power to regulate the manner and order in which the lands in the village under the irrigation work shall be irrigated, the time at which the supply of water shall commence, the period during which the supply of water shall continue and the total quantity of water to be supplied. But the panchayat shall so exercise its power of regulation as not to interfere with any established or customary right to preferential or proportional supply.

(4) The panchayat shall not effect any alteration in the sluices of the irrigation work or interfere with the standard and specifications laid down in the Tank Restoration Scheme Memoirs in respect of such work or raise, lower or extend the weirs or calingulas, or make any material alterations in or interfere with the head-works, if any, of the channels.

(5) The panchayat shall be responsible for keeping watch over the bund of irrigation work during the rainy season.

(6) The panchayat shall make good any damage to the sluices, weirs, calingulas, channels, head-works, bund or other works forming part of or connected with the irrigation work resulting from its misfeasance or non-feasance, the decision of the District

Collector as to whether any particular item of damage was the result of any misfeasance or non-feasance on the part of the panchayat being final.

(7) The panchayat shall not excavate earth at any time for any purpose within thirty feet of either toe of the bund of the irrigation work.

(8) Any function in respect of a village irrigation work transferred to a panchayat may, at any time, be resumed, without assigning any reason, by the Government or the authority to whom powers may be delegated under section 127 of the Act.

(G.O. No. 520, L.A., dated 24th March 1951.)

CHAPTER VII.—ACCOUNTS AND REGISTERS.

Accounts.

(136) *Banking with Government treasuries.*—All payments into the treasury should be accompanied by chalans in duplicate which should be in a printed form and impressed with the name of the panchayat by a stamp and should show distinctly their nature and amount and the person or office on whose account they are made. The head of account should also be indicated. One copy will be returned to the panchayat office duly signed as a receipt. The other will be retained in the treasury for record. The copy returned to the panchayat should be examined by the executive authority to see that the amount remitted has been fully acknowledged, and then pasted on to the respective counterfoil.

(Instruction 198 of Union Manual.)

(137) The peon taking remittances to the treasury should acknowledge the amount on the counterfoil of the chalan under his signature.

(Instruction 199 of Union Manual.)

(138) Collections not remitted to the treasury, amounts left undisbursed in the panchayat office, and balance of permanent advance, should, at the close of each day, be secured in a suitable receptacle and kept in the personal custody of the executive authority. The executive authority should see that the panchayat clerk does this every day without fail and also satisfy himself that the amount secured in the box agreed with the balances shown in the books concerned.

(Instruction 200 of Union Manual.)

(139) *Placing of current financial statements before panchayats.*—The executive authority of every panchayat should place before the panchayat at its meeting in every month in which it meets a statement of the financial position of the panchayat as it stood on the first day of the preceding month. Such statement should contain particulars as to—

(*a*) the balance under each account;

(*b*) the amount of outstanding bills pending payment under each account;

(*c*) the amount of uncollected arrears of the principal taxes and other main sources of revenue due to the panchayat;

(*d*) the amount of the estimated expenditure for the remaining months of the year under each account; and

(*e*) the probable closing balance at the end of the year under each account.

(G.O. No. 4013, L. & M., dated 10th September 1934.)

(140) The procedure laid down in instruction 38 under Treasury Rule 16, Madras Treasury Code, Volume I, viz., preparation by the treasury of bills in triplicate for the amounts of land cess, and fishery rentals payable to panchayats and sending the triplicate copy to the District Inspector of Local Fund Accounts in the case of class I panchayats and to the District Panchayat officer in other cases should be followed in respect of payments to panchayats of amount of surcharge on stamp duty, entertainments tax, profession tax compensation and grants in lieu of magisterial fines due to them.

(G.O. No. 2467, L.A., dated 26th December 1950.)

(141) The executive authority of every panchayat should scrutinize personally from time to time the records and registers relating to the revenue due to the panchayat, obtain from the subordinates concerned at the beginning of each half-year statements of all items of uncollected arrears of revenue and take timely action for their realization. The executive authority will be held personally responsible if, owing to any default on his part, any amount due to the panchayat becomes irrecoverable.

(G.O. No. 423, L.A., dated 4th March 1947.)

REGISTERS.

Chitta.

(142) All revenues of panchayats whether collected by bill collectors or by other out-door servants or tendered at the panchayat office by the parties themselves should be paid to the panchayat clerk who shall maintain a record of the money received by him in a chitta.

(Rule 59 of Union Manual.)

(143) Collections of revenues made by bill collectors or other out-door subordinates will first be entered by them in the collection register and then remitted into the panchayat office.

(Rule 60 of Union Manual.)

(144) The panchayat clerk will, after checking the collection register with the bills, etc., concerned, post the total of collections under each head from the collection register into the chitta.

(Instruction 190 of Union Manual.)

(145) When payments are made by the parties themselves, they should always present the money with a chalan showing full particulars of the amount sought to be paid.

(Rule 61 of Union Manual.)

(146) The panchayat clerk will examine the chalan, and if he finds it correct in regard to all particulars, receive the money, enter it in his chitta in the appropriate column, number the chalan in a consecutive series, sign it and file it in the office in support of the credits.

(Instruction 191 of Union Manual.)

(147) The panchayat clerk will, after examining the chalan, write up the formal receipt or licence (in the form laid down by Government), as the case may be, and after getting it signed by the executive authority, deliver it to the party.

(Rule 62 of Union Manual.)

(148) The receipt or licence should be initialed by the panchayat clerk. The executive authority when signing the receipt or licence should invariably take care to see that the amount has been entered in the chitta and initial the entry in it, at the same time as he signs the receipt or licence. All alterations in the chitta must be made in red ink and attested by the executive authority. Erasures are strictly prohibited. Receipts should be given for all receipts in the panchayat office whether from the public or from the panchayat subordinates, except bill collectors and other out-door subordinates, payments by whom are shown in the collection register. If any taxes which are ordinarily collected by bill collectors are paid into the office, the panchayat clerk should enter the details of the collections in the collection register under his initials. At the end of the day, he will enter the totals of these collections as well as of the collections by the bill collectors, in his chitta. The receipt given to the party will be the bill from the bill book concerned which, if not in the panchayat office, should be obtained from the bill collector. At the close of every day, the amounts shown in the several money columns should be totalled and the total entered in column "Total and Daily Total", the amount being stated in words in the remarks column. Remittances to the treasury and the number and date of the chalan accompanying them will be noted in the columns provided for the purpose. When any amounts are remitted direct into the treasury to the credit of the panchayat, the amount so credited will be entered in red ink on receipt of the monthly statement of receipts and payments from the treasury. Pagewar totals should be made of all the money columns and totals carried over until the end of the month when a monthly total of the receipts under the several heads shall be struck in the register. The chitta shall be closed for each month on the date fixed for the closing of the sub-treasury with which the panchayat deals, so that the treasury and panchayat accounts may agree.

(Instruction 192 of Union Manual.)

(149) *Register of bills passed for payment.*—The procedure to be adopted in regard to expenditure incurred in the panchayat office is to record all bills passed in a register of bills.

(Rule 63 of Union Manual.)

(150) An index by detail of departments will be prefixed to the above register. The register should be arranged according to account heads. A separate page or set of pages should be set apart for each head of charge. The name of the head of charge and the budget grant or allotment sanctioned for it should be noted at the top of the respective page or pages.

(Instruction 201 of Union Manual.)

(151) On receipt of a bill, it will be entered in the index under the particular department concerned and a number allotted to it. Numbers will be allotted to bills in consecutive order, irrespective of the department to which the bill relates. When passed for payment, the bill will be noted in the register in the page set apart for the account head, and this number as well as the name of the panchayat concerned should be conspicuously noted on the voucher. Vouchers not bearing the number and the name referred to will not be passed for payment in the treasury. Particulars of the bills passed should be entered under the respective heads and the executive authority, as he passes the bills should initial against each entry. Charges paid direct at the sub-treasury will be entered in this register in red ink on receipt of the statement of receipts and payments from the sub-treasury officer. The date of payment of each bill should be noted against it on receipt of the above statement.

(Instruction 202 of Union Manual.)

(152) *Register of endowments.*—This register is intended to show the receipts and disbursements of endowed institutions separately, a page being allotted to each endowment. Government or other contributions should be duly brought to credit. Investments as also the interest realized therefrom should be recorded in this register. With reference to this register, it must be seen that the balance of Rs. 100 and above in favour of each institution is invested in Government or other approved securities, when the balance is not required for expenditure in the course of the year. The transactions appertaining to institution in respect of which some petty portion of the total expenditure is alone provided by means of an endowment, should be separately posted in the register to admit of their comparison with those in the statement appended to the administration report.

(Instruction 205 of Union Manual.)

Cash book.

(153) The daily transactions of a panchayat should be recorded in a cash book and the compilation of the monthly accounts should go on concurrently with the daily transactions.

(G.O. No. 2135, L. & M., dated 27th September 1923.)

(154) All payments should be made by cheque and the necessary entries made in the cash book as soon as the cheques are written up, particulars of the charge being stated as briefly as possible. Adjustments should be made in red ink in the cash book from transfer entries, if any, while amounts paid into the treasury direct should be entered also in red ink, in the treasury column on the receipts side of the cash book, from the chalans and the pass-book as soon as they are received. At the end of the month, the cash book should be totalled and balanced. A memorandum should also be subjoined showing the numbers and amounts of the cheques outstanding and showing the reconciliation of the closing balance in the treasury pass-book. The balance arrived at should agree with the closing balance as shown in the treasury book. The executive authority should make the comparison and record a certificate about the agreement.

(G.O. No. 2135, L. & M., dated 27th September 1923.)

(155) *Avenue produce.*—A register should be maintained in the panchayat office for all avenues which are within panchayat limits showing the number of fruit-bearing trees of each kind on each mile of a road, or on each street separately, and also the trees standing on porambokes transferred to their control. This register should be corrected from time to time as new trees are grown or dead trees are removed. Sales should be conducted by the executive authority and confirmed by the panchayat. No lease of avenue produce should be granted for more than three years at a time. A monthly list of sales confirmed by the panchayat should be sent by the executive authority to the Audit office.

(Rule 36 of Union Manual.)

(156) The amounts of sales and the realizations should be entered in the above register against the items concerned. All sale lists should be consecutively filed in the panchayat office for production when necessary, and the demand, collection and balance should be entered in the monthly statement submitted to the Audit office. Pre-payment should be insisted upon in all these cases. Where however, produce is leased out subject to payment by instalments, the procedure laid down below should be followed.

(Instruction 82 of Union Manual.)

(157) *Avenue loppings.*—The sales of avenue loppings in panchayat areas may be conducted by the executive authority, the sale lists being sent to the Audit office with the monthly demand, collection and balance statement. A note should be made in the register and the sales included in the demand, collection and balance statement submitted by him to the Audit office. Payments should be insisted upon in all cases before the clippings are removed.

(Instruction 83 of Union Manual.)

(158) *Miscellaneous demand register.*—This register should be maintained by panchayats for all items of revenue which are payable in fixed instalments.

Separate portions of a page or pages should be set apart for each class of revenue. Each lease should be separately shown, the entries as regards the demand should be made from the sale lists, and entries of collection from the chitta or the monthly statements received from the sub-treasury officer, and separate totals should be struck for each class of revenue, and agreed with the corresponding figures in the classified account of receipts and charges. The totals only on account of avenue produce should be shown in this register. Contributions and the realization of encroachment fees should also be watched by means of this register.

(Rule 39 and Instruction 96 of Union Manual.)

(159) The realization of all contributions as well as interest on securities should be watched by means of the miscellaneous demand register. The amounts due should be entered in the demand column as early in the year as possible. As the amounts become due, the necessary claim should be preferred.

(Instruction 97 of Union Manual.)

(160) *Miscellaneous sales.*—A register of miscellaneous sales should be maintained by every panchayat for record of details of all sales when the sale-proceeds are realised in one instalment except in the case of avenue produce. The entries in the register should be supported by sale lists.

(Rule 40 of Union Manual.)

(161) *Contingent register.*—This register will be maintained for all contingent charges incurred. One column should be set apart for each head for which there is a separate allotment, which should be noted at the top. Any charges not falling under these heads should be shown in a column "Unusual charges" which from the nature of the case should not be incurred without previously obtaining a special allotment from the panchayat. Before the register is brought into use, it will be ruled, and as each payment is made, the date, sub-voucher number, name of the payee and description of the charge will be entered in the three left-hand columns and the amount in the proper column (marking of all the others). At the end of each month the forward total of each column should be made in the contingent register and when the foot of the page is reached, it should be carried forward in ink to the top of the next. To enable the disbursing officer to watch the progress of the expenditure against the allotment progressive monthly totals should be given in red ink. Charges which are not paid for in cash, e.g., postage charges paid by transfer in the treasury or adjustments ordered by the Treasury Deputy Collector should be entered in red ink. The amounts will not be included in the monthly totals but in the progressive totals in red ink.

The contingent register should also be totalled up, when for any reason, e.g., insufficiency of the permanent advance, or when a transfer of office takes place, it is necessary to submit a bill before the end of the month. In such cases all the charges incurred should be included in the bill.

The executive authority should not without previously obtaining an extra grant, incur expenditure in excess of the allotment sanctioned for contingent charges for his office, and when he exceeds such allotment he will be held responsible for the excess.

(Instructions 148, 149 and 150 of Union Manual.)

162) *Preparation and payment of contingent bills.*—When the permanent advance from which disbursements are being made begins to run short, it should be recouped by the submission of a contingent bill with full details. Abstract bills should not be submitted.

When for any charge special sanction is necessary, the sanction must be quoted in the body of the bill.

The memorandum of allotment and expenditure should be compared with the figures in the register of bills passed for payment. Charges incurred otherwise than in cash should also be included in the progressive expenditure, necessary explanations being given for the information of the audit office.

Contingent charges are to be recorded as charges of the month in which they were actually disbursed from the treasury and if a contingent bill headed as belonging to one month, be presented for payment in the next, it must be returned for the necessary correction.

All charges incurred should be billed for and paid at once. Under no circumstances should they be allowed to stand over to be paid from the grant of another year.

(Instructions 151, 152, 153, 154 and 155 of Union Manual.)

(163) It is the duty of the executive authority to see that the charges made in the contingent bill are of obvious necessity and are at fair and reasonable rates, that previous sanctions for any item requiring it, is attached, that the requisite vouchers are all received and in order, and that the calculations are correct, and specially that the total allotment noted at the foot of the bill has not been exceeded or is not likely to be exceeded.

(Instruction 156 of Union Manual.)

(164) *Classified abstract of panchayat receipts and charges.*—A classified abstract of the receipts and charges on account of the panchayat should be compiled each month.

The compilation of the receipts will be made from the monthly totals in the chitta, after the entries therein have been compared with the monthly account. As regards payments, totals should be struck in pencil in the register of bills passed, of the amount of the bills under each head of account paid at the treasury during the month, and these amounts should be entered in the abstract against the corresponding charge heads. The total receipts and payments for the month and balance will then agree with those shown in the monthly account above referred to. The totals of the previous months will be carried forward in the progressive column of the abstract. When it is necessary to make any adjustment between different account heads, e.g., when a misclacsification is detected or an advance has to be adjusted, the necessary correction should be made in red ink in the progressive column only by *plus* and *minus* entry. The details of the adjustment should at the same time be written out on an adjustment voucher which after being noted in the register of bills passed in red ink and passed by the executive authority should be forwarded immediately to the audit department for incorporation in the accounts, if necessary.

(Rule 64 and Instruction 203 of Union Manual.)

(165) Executive authorities of panchayats should maintain Establishment Audit Registers, and the Wages Audit Registers and should produce them along with vouchers and records to the auditor at the time of his local audit.

(G.O. No. 1266, L.A., dated 19th July 1946.)

Deposits.

(166) A register should be maintained in every panchayat for the record of all transactions appertaining to deposits whether made in cash or otherwise. Deposits are generally of the following kinds:—

General.

(*a*) *Unclaimed contractor's dues.*—Payments due to, but not claimed by contractors, and transferred to deposits.

(*b*) *Surplus sale-proceeds of distrained property.*—Surplus sale-proceeds of distrained property held under deposit pending refund to the owners thereof.

(*c*) *Renters' deposits.*—Security deposits taken from renters for the punctual payment of their kists.

Security deposits of renters should be held as deposits only till the commencement of the official year for which they were tendered and should then be credited to the receipt head as advance payment of kist.

(*d*) *Contractors' deposits.*—Security deposits taken from contractors for the due fulfilment of their contracts or for other purposes.

(*e*) *Earnest money deposits.*—Amounts deposited by tenderers and others pending the opening of their tenders.

Only amounts not returned on the day of receipt need be entered in the register and sent to the treasury.

(*f*) *Security deposits of panchayat servants.*—Secruity taken from panchayat servants for good behaviour, etc.

No cash deposits are to be booked under this head. If any such are tendered, the procedure described in instruction No. (170) should be followed.

(Instructions 210, 206 of Union Manual.)

(167) No amount should be taken to the credit of deposits save under the orders of the executive authority of the panchayat concerned. No sums are to be credited in any deposit register which can be carried to any other head of account; for example, revenue paid to panchayat funds on account of demands not yet due, should at once be finally carried to the proper service head, and may not be placed in deposit.

(Instruction 207 of Union Manual.)

(168) Government promissory notes or other security deposits (not being cash) received from revenue farmers or other contractors, or from panchayat servants are not revenue and must on no account be credited as revenue.

(Instruction 208 of Union Manual.)

(169) The treatment of the following items as deposits is prohibited:—

(*a*) No pay, pension or other allowance should be placed in deposit on the ground of the absence of the payee or for any other reason; pay should not be drawn until the claimant appears.

(*b*) No fines should be placed in deposit on the ground that the appeal is pending; they should be credited at once to panchayat funds, and refunded, if nceessary, on the order of the appellate authority.

(*c*) Refunds can be drawn only on the appearance, and on the receipt of the person entitled to them, after production of due authority; on no account may they be charged on the receipt of an official and lodged in deposit pending demand.

(Instruction 209 of Union Manual.)

(170) *Deposits—Cash—Register of deposits.*—On receipt of any cash item of deposit the first five columns and column (10) of the register should be filled in and the amount should be credited in the chitta and remitted to the treasury along with office collections of the panchayat.

(Instruction 211 of Union Manual.)

(171) As soon as the time has arrived for the adjustment or repayment of an amount, the necessary explanatory entries should be made in the deposit register in red ink, against the items concerned. Similarly, at the close of each year, the items of that year, still outstanding in the register should be carried forward to a fresh set of pages, or to a new register, as the case may be, and the fact noted in red ink across the unused columns of the old registers, against each item so carried forward.

(Instruction 212 of Union Manual.)

(172) When a refund of a deposit is claimed, a repayment voucher should be drawn up and placed before the executive authority, who ordered the acceptance of the deposit, and who should sign the certificate of note of payment against the original credit entry and pass the order for payment. This order should also be recorded in the register of bills passed.

(Instruction 203 of Union Manual.)

(173) When a cash deposit is to be adjusted by transfer to some head of account, the necessary particulars should be filled in a repayment voucher form and passed as usual, the head to be credited being indicated in the pass order.

(Instruction 214 of Union Manual.)

(174) In the case of net sale-proceeds of distrained property held in deposit, the amounts concerned lapse to panchayat funds, if no claim be made for six months. The necessary entries may, therefore, be made immediately on the expiry of this period.

(Instruction 216 of Union Manual.)

(175) *Deposits otherwise than in cash.*—Securities otherwise than in cash are generally taken from the following persons:—

(i) Panchayat servants.

(ii) Contractors for works.

(Instruction 217 of Union Manual.)

(176) In the case of deposits received or repaid or adjusted on account of security otherwise than in cash, a monthly statement should be sent to the Audit office with the acknowledgments for repayments and treasury receipts in support of amounts adjusted. Executive authority of panchayats should furnish to the Audit office a half-yearly certificate regarding the verification of the balance of such securities on hand and as to their safe custody.

(Instruction 218 of Union Manual.)

(177) *Repayment or adjustment of security deposits.*—When securities other than cash are repaid, acknowledgments of the depositors should be taken for the repayment. When they are adjusted by transfer to some head of account, the executive authority should himself realize the amount of the security and remit it to the sub-treasury for credit as an item of revenue. The repayment or adjustment should be noted against the original entry of deposit in the register of security deposits.

(Instruction 219 of Union Manual.)

(178) *Lapses.*—In the case of unclaimed deposits, not in cash, lodged by contractors or renters whose contracts have expired, or by panchayat employees who have left the service, the executive authority should take the initiative of proposing the adjustment of the deposits as lapsed to the credit of panchayat funds. In such cases, if the amounts concerned have remained unclaimed for three years, the securities in question should be realized, and the amounts remitted to the treasury for credit to panchayat funds as lapsed deposits, intimation thereof being given to the Audit office simultaneously.

(Rule 66 of Union Manual.)

(179) A list of village panchayat forms approved by Government is given in Appendix IV.

Abstract of the $\frac{\textit{Budget Estimate}}{\textit{Annual Account}}$ *of the* *panchayat* (*district*) *for the year* 19 –19

Description of account.	*Ordinary.*				*Capital.*				*Closing balance of both ordinary and capital.*
	Opening balance.	*Receipts.*	*Expenditure.*	*Closing balance.*	*Opening balance.*	*Receipts.*	*Expenditure.*	*Closing balance.*	
	(2)	(3)	* (4)	(5)	(6)	(7)	(8)	(9)	(10)
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
(1)									
A. General Account (excluding endowments loans and contributions.)									
B. Account of the special tax on agricultural lands levied under section 63 (3) (*b*) of the Act.									
C. Deposits and Advances Account									
D. Endowments, etc.—									
(1) Endowments									
(2) Loans									
(3) Contributions—									
(*a*) from Government ;									
(*b*) from District Boards ;									
(*c*) from others.									
Total ..									

NOTE.—Taxes are levied at the following rates :—

(1) House tax .. .. ..
(2) Profession tax .. ..
(3) Vehicle tax .. .. ..
(4) Tax on agricultural lands ..

*Includes Rs. for repayment of loans.

ENCLOSURE TO BUDGET ABSTRACT.

Taxes, fees, etc.	*Demand.*	*Collection.*	*Balance.*
	RS.	RS.	RS.
Current year 19 . 19			
Previous year			

BUDGET ESTIMATE
ANNUAL ACCOUNT.

NOTE.—Heads of account not provided for in this form but found absolutely necessary in classifying the various transactions under receipts and expenditure may be opened in consultation with the Examiner of Local Fund Accounts.

Actuals of 19 –19 .	*Revised Estimate for* 19 –19 .	*Head of account.*	*Actuals or Budget Estimate for* 19 –19 .	*Remarks.*
(1)	(2)	(3)	(4)	(5)
RS. A. P.	RS.		RS. A. P.	
		Total—Opening balance ..		
		RECEIPTS—ORDINARY.		
		A. General Account.		
		I. General taxation and miscellaneous revenue—		
		(*a*) Taxation—		
		1 House tax		
		2 Profession tax		
		3 Land cess		
		4 Duty on transfers of property ..		
		5 Entertainments tax		
		(*b*) Miscellaneous revenue—		
		1 Fees on commercial crops ..		
		2 Magisterial fines		
		3 Fishery rentals		
		4 Net assessment in service inams resumed by Government.		
		5 Share of land revenue due under section 71 of the Act.		
		6 Income from trees on porambokes.		
		7 Income from leases of Government property obtained by the panchayat.		
		8 Lapsed deposits		
		9 Fees, fines and forfeitures ..		
		10 Warrant and distraint fees ..		
		11 Seigniorage fees for quarrying road materials.		
		Total ..		
		II. Management—		
		1 Sundry receipts		
		2 Law charges—Costs recovered ..		
		Total ..		
		III. Communications—		
		1 Vehicle tax		
		2 Fees for numbering vehicles ..		
		3 Ferry rents		
		4 Choultry receipts		
		5 Government grants		
		6 Contributions		
		7 Other receipts		
		Total ..		

Actuals of 19 –19 .	*Revised Estimate for* 19 –19 .	*Head of account.*	*Actuals or Budget Estimate for* 19 –19 .	Remarks.
(1)	(2)	(3)	(4)	(5)
RS. A. P.	RS.		RS. A. P.	
		RECEIPTS—ORDINARY—*cont.*		
		A. General Account—cont.		
		IV. Education—		
		1 Fees		
		2 Grants and contributions		
		3 Library receipts		
		4 Other receipts		
		Total ..		
		V. Public Health—		
		1 Dispensary—Miscellaneous receipts.		
		2 Sale of rubbish		
		3 Private scavenging fees		
		4 Fairs and festivals—		
		(i) Fees		
		(ii) Contributions		
		5 Pilgrim tax		
		6 Taxes and tolls levied under Madras Public Health Act.		
		7 Fees for the use of burial and burning grounds.		
		8 Vaccination fees		
		9 Fees for the extracts from Birth and Death Registers.		
		10 Grants and contributions		
		11 Other receipts		
		Total ..		
		VI. Remunerative enterprises—		
		1 Markets—		
		(*a*) Public markets—		
		(i) Market fees		
		(ii) Other receipts		
		(iii) Contributions		
		2 Public halting places, etc.—		
		(i) Fees		
		(ii) Other receipts		
		3 Slaughter-houses—		
		(i) Fees		
		(ii) Other receipts		
		4 Avenue receipts		
		5 Rent and produce of lands and other immovable properties.		
		6 Income from licence fees—		
		(i) Under Act II of 1888		
		(ii) Others		
		7 Kudimaramat fees		
		8 Other receipts		
		Total ..		
		VII. Investments realized		
		Total, General Account ..		

Actuals of 19 -19 .	*Revised Estimate for* 19 -19 .	*Head of account.*	*Actuals or Budget Estimate for* 19 -19 .	*Remarks.*
(1)	(2)	(3)	(4)	(5)
RS. A. P.	RS.	RECEIPTS—ORDINARY—*cont.*	RS. A. P.	
		B. Account of Special Tax.		
		Tax on agricultural land under section 63 (3) (*b*).		
		(*a*) Water-supply		
		(*b*) Drainage		
		(*c*) Lighting		
		(*d*) Other public works		
		Total ..		
		Grand total—Receipts—Ordinary of Accounts A and B.		
		RECEIPTS—CAPITAL.		
		A. General Account.		
		1 Loans		
		2 Contributions		
		3 Other Capital receipts (details to be given).		
		Total ..		
		B. Account of Special Tax.		
		Tax on agricultural land under section 63 (3) (*b*).		
		(*a*) Water-supply		
		(*b*) Drainage		
		(*c*) Lighting		
		(*d*) Other public works		
		Total—Capital Receipts of Accounts A and B.		
		C. Deposits and Advances Account.		
		1 Deposits—		
		(i) Cash deposits		
		(ii) Inferior and menial servants provident fund.		
		(iii) Library cess		
		(iv) Suspense account		
		Total ..		
		2 Advances—		
		(i) Advances recovered		
		(ii) Refunds of permanent advances ..		
		Total ..		
		Total—Deposits and Advances ..		
		Grand total of all accounts (A to C)—Ordinary and Capital.		
		Grand total (including opening balance).		

Actuals of 19 –19 .	*Revised Estimate for* 19 –19 .	*Head of account.*	*Actuals or Budget Estimate for* 19 –19 .	Remarks
(1) RS. A. P.	(2) RS.	(3)	(4) RS. A. P.	(5)
		EXPENDITURE—ORDINARY.		
		A. General Account.		
		I. Management—		
		1 (*a*) General establishment—		
		(i) Salaries and allowances ..		
		(ii) Contribution for pension and leave salary.		
		(iii) Contribution to Provident Fund.		
		(*b*) Collection establishment—		
		(i) Salaries and allowances ..		
		(ii) Contribution to Provident Fund.		
		2 Contingencies (postage, stationery, printing, etc.).		
		3 Travelling allowance of—		
		(i) President and members ..		
		(ii) Establishment		
		4 Law charges		
		5 Interest on and repayment of debt.		
		6 Election expenses		
		7 Repairs to buildings		
		Total ..		
		II. Communications—		
		1 Engineering establishment—		
		(i) Salaries and allowances		
		(ii) Contributions to Provident Fund.		
		(iii) Travelling allowances		
		(iv) Contingencies		
		(v) Contributions towards salaries, allowances, etc., under section 34 (8).		
		2 Roads—Maintenance		
		3 Charges for numbering vehicles ..		
		4 Ferries		
		5 Choultries and rest-houses		
		6 Tools and plant		
		7 Lighting		
		Total ..		
		III. Education—		
		1 Elementary schools—		
		(i) Staff—		
		(*a*) Salaries and allowances ..		
		(*b*) Contribution to Provident Fund.		
		(ii) Contingencies and equipment ..		
		(iii) Contribution to other panchayats.		
		2 Reading rooms and libraries—		
		(i) Staff—		
		(*a*) Salaries and allowances ..		
		(*b*) Contribution to Provident Fund.		

Actuals of 19 –19 .	*Revised Estimate for* 19 –19 .	*Head of account.*	*Actuals or Budget Estimate for* 19 –19 .	*Remarks.*
(1)	(2)	(3)	(4)	(5)
RS. A. P.	RS.		RS. A. P.	
		EXPENDITURE—ORDINARY—*cont.*		
		A. General Account—cont.		
		III. Education—*cont.*		
		2 Reading rooms and libraries—*cont.*		
		(ii) Contingencies and equipment including books and periodicals).		
		3 Public amenities—		
		(i) Radio music		
		(ii) Playgrounds, sports, clubs, physical culture, etc.		
		Total ..		
		IV. Public Health—		
		1 Medical relief—		
		(i) Panchayat dispensaries—		
		(*a*) Staff—		
		(i) Salaries and allowances ..		
		(ii) Contribution to Provident Fund.		
		(*b*) Medicines		
		(*c*) Contingencies and equipment.		
		(*d*) Contributions to other panchayats.		
		(ii) Subsidies to Rural Medical Practitioners.		
		2 Veterinary relief—		
		(i) Veterinary dispensaries		
		(*a*) Staff—		
		(i) Salaries and allowances ..		
		(ii) Contribution to Provident Fund.		
		(*b*) Medicines		
		(*c*) Contingencies		
		(ii) Cattle-sheds		
		3 Epidemics and endemic diseases—		
		(i) Staff—		
		(*a*) Salaries and allowances ..		
		(*b*) Contribution to Provident Fund.		
		(ii) Medicines		
		(iii) Contingencies and equipment...		
		(iv) Contributions to other panchayats.		
		4 Rewards for destruction of dogs..		
		5 Sanitation—		
		(i) Public conservancy—		
		(*a*) Staff—		
		(i) Salaries and allowances ..		
		(ii) Contribution to Provident Fund.		
		(*b*) Contingencies		
		(ii) Private scavenging—		
		(*a*) Staff—		
		(i) Salaries and allowances ..		
		(ii) Contribution to Provident Fund.		
		(*b*) Contingencies		
		6 Fairs and festivals		
		7 Births and deaths—		
		(1) Registration charges—		
		(*a*) Staff—		
		(i) Salaries and allowances ..		
		(ii) Contribution to Provident Fund.		
		(*b*) Contingencies		

Actuals of 19 –19 . (1) RS. A. P.	*Revised Estimate for* 19 –19 . (2) RS.	*Head of account.* (3)	*Actuals or Budget Estimate for* 19 –19 . (4) RS. A. P.	Remarks (5)
		EXPENDITURE—ORDINARY—*cont.*		
		A. General Account—cont.		
		IV. Public Health—*cont.*		
		7 Births and deaths—*cont.*		
		(2) Maternity and Child Welfare Centres—		
		(*a*) Staff—		
		(i) Salaries and allowances ..		
		(ii) Contribution to Provident Fund.		
		(*b*) Contingencies and equipment.		
		(*c*) Contribution to other panchayats.		
		(3) Maintenance of burial and burning grounds—		
		(*a*) Staff—		
		(i) Salaries and allowances ..		
		(ii) Contribution to Provident Fund.		
		(*b*) Contingencies		
		8 Repairs to tanks, wells, drains, etc. including kudimaramat.		
		Total ..		
		V. Remunerative enterprises—		
		1 Markets—		
		(1) Staff—		
		(i) Salaries and allowances ..		
		(ii) Contribution to Provident Fund.		
		(2) Contingencies		
		(3) Contribution to district board ..		
		2 Public halting places, etc.—		
		(1) Staff—		
		(i) Salaries and allowances		
		(ii) Contribution to Provident Fund.		
		(2) Contingencies		
		3 Slaughter houses—		
		(1) Staff—		
		(i) Salaries and allowances ..		
		(ii) Contribution to Provident fund.		
		(2) Contingencies		
		4 Avenues—		
		(1) Staff—		
		(i) Salaries and allowances ..		
		(ii) Contribution to Provident Fund.		
		(2) Contingencies and equipment ..		
		5 Land development—		
		(1) Survey and other charges ..		
		(2) Rent on vested forests		
		(3) Improvements of agriculture and agricultural stock and holding of agricultural shows.		
		6 Cottage industries		
		Total ..		
		VI. Investments made		
		Grand total (General Account) ..		

Actuals of 19 –19 . (1) RS. A. P.	*Revised Estimate for* 19 –19 . (2) RS.	*Head of account.* (3)	*Actuals or Budget Estimate for* 19 –19 . (4) RS. A. P.	*Remarks.* (5)
		EXPENDITURE—ORDINARY—*cont.*		
		B. Account of the Special Tax.		
		1 Tax on agricultural lands under section 63 (3) (*b*).		
		(*a*) Water-supply		
		(*b*) Drainage		
		(*c*) Lighting		
		(*d*) Other public works		
		2 Water tax under section 25 of the Madras Public Health Act.		
		3 Interest on and repayment of debt		
		Total ..		
		EXPENDITURE—CAPITAL.		
		A. General Account.		
		I. Management		
		II. Communications]		
		III. Education		
		IV. Public Health		
		V. Remunerative enterprises		
		Total ..		
		B. Account of special tax on agricultural lands unaer section 63 (3) (b) or water tax under section 25 of the Madras Public Health Act—		
		(1) Water-supply		
		(2) Drainage		
		(3) Lighting		
		(4) Other public works		
		Total ..		
		Grand total of Accounts A and B] ..		
		C. Deposits and Advances Account.		
		1 Deposits—		
		(i) Cash deposits		
		(ii) Inferior and menial servants provident fund.		
		(iii) Library cess refunded or paid to local library authority.		
		(iv) Suspense account		
		Total ..		
		2 Advances—		
		(i) Advances recoverable		
		(ii) Permanent advances		
		Total ..		
		Total deposits and advances ..		
		Grand total of all accounts (A to C)— Ordinary and Capital.		
		Closing balance ..		
		Grand total including closing balance ..		

Endowments Account.

Particulars of endowments with heads of accounts. (1)	*Opening balance.* (2) RS. A. P.	*Receipts.* (3) RS. A. P.	*Expenditure.* (4) RS. A. P.	*Closing balance.* (5) RS. A. P.	*Remarks.* (6)
Total..					

Loans Account.

Purpose for which the loan is taken. (1)	*Unspent balance of loan at the beginning of the year.* (2) RS. A. P.	*Receipts during the year.* (3) RS. A. P.	*Total columns (2) and (3).* (4) RS. A. P.	*Expenditure during the year.* (5) RS. A. P.	*Balance of loan at the end of the year.* (6) RS. A. P.
Total ..					

Loans Statement.

(1) *Purpose for which the loan is taken.*	(2) *Total loan taken.* RS. A. P.	(3) *Year in which taken.*	(4) *Order granting the loan.*	(5) *Terms of repayment and the amount of annual instalments.*	(6) *Amount of loan outstanding at the beginning of the year.* RS. A. P.	*Amount repaid during the year.* (7) *For interest.* RS. A. P.	(8) *For capital.* RS. A. P.	(9) *Balance of loan outstanding at the close of the year.* RS. A. P.

Abstract of deposit and advances.

	Opening balance. RS. A. P.	*Credits.* RS. A. P.	*Total.* RS. A. P.	*Debits.* RS. A. P.	*Balance.* RS. A. P.
Deposits—					
(i) Cash deposits ..	..	..	..	..	..
(ii) Inferior and menial servants provident fund.	..	..	..	..	..
(iii) Library cess ..	..				
(iv) Suspense account	..	..	..	..	..
Advances—	..	..	..	..	..
(i) Advances recoverable.	..	..	..	..	..
(ii) Permanent advances	..	..	..	..	..
Total ..					

Investment Account.

Head of account and the fund to which the investment appertains. (1)	*Particulars of investments (whether in Government Securities, Savings Bank, etc.).* (2)	*Opening balance—Face value.* (3) Rs.	*Investments during the year.*		*Total investments including opening balance.* (6) Rs.	*Investments realized during the year.*		*Closing balance—Face value.* (9) Rs.
			Actual amount. (4) Rs.	*Face value.* (5) Rs.		*Face value.* (7) Rs.	*Actual amount realized.* (8) Rs.	

Demand Collection and Balance Statement.

Serial number and items.	*Demand.*			*Collection.*			*Remissions.*		*Amounts written off as irrecoverable.*		*Balance.*			*Remarks.*
	Arrears. Rs.	*Current.* Rs.	*Total.* Rs.	*Arrears.* Rs.	*Current.* Rs.	*Total.* Rs.	*Arrears.* Rs.	*Current.* Rs.	*Arrears.* Rs.	*Current.* Rs.	*Arrears.* Rs.	*Current.* Rs.	*Total.* Rs.	
Tax resources—														
1 House tax.														
2 Profession tax.														
3 Vehicle tax.														
4 Pilgirm tax.														
5 Tax on agricultural lands.														
6 Entertainment tax.														
7 Land cess.														
8 Duty on transfer of property.														
Non-tax resources—														
9 Magisterial fines.														
10 Ferry rents.														
11 Fishery rentals.														
12 Private scavenging fees.														
13 Sale of rubbish.														
14 Licence fees.														
15 Market fees.														
16 Fees on public halting places, etc.														
17 Slaughter-house fees.														
18 Warrant and distraint fees.														
19 Avenue receipts.														
20 Rent and produce of lands.														
21 Other items to be specified.														

Statement of Liabilities and Assets on 31st March 19 .

Liabilities.	Rs.	*Assets.*	Rs.
(i) Balance of loans—		(i) Closing balance—	
(*a*) From Government.		(*a*) Cash.	
(*b*) From others.		(*b*) In Treasury.	
		(*c*) In Post Office Savings Bank, etc.	
Total		Total.	
(ii) Inferior and menial servants provident fund.		(ii) Inferior and menial servants provident fund.	
(*a*) Cash.		Investments.	
(*b*) Investments.			
Total.		Total.	
(iii) Deposits.		(iii) Deposits—	
		(*a*) Postal Savings Bank.	
		(*b*) Government promissory notes.	
		(*c*) Land or other securities.	
		Total.	
(iv) Funded capital of endowed institutions.		(iv) Sinking Fund investments.	
(v) Cash balance of endowed institutions.		(v) Other investments.	
(vi) Cash balance of special accounts.		(vi) Funded capital of endowed institutions, securities and landed property.	
		(vii) Arrears of taxes.	
(vii) Other amounts.		(viii) Other assets.	
		(ix) Advances recoverable—	
		(*a*) Permanent.	
		(*b*) Others.	
Grand Total.		Total.	
		Grand Total.	

APPENDIX II.

MODEL FORMS OF SECURITY BONDS.

(1)

(Form of Security Bond where cash is taken as security.)

KNOW ALL MEN by these presents that I of am held and firmly bound unto the panchayat of its successors and assigns in the sum of Rs. to be paid to the said Panchayat its successors or assigns for which payment I bind myself my heirs executors administrators and legal representetives by these presents.

WHEREAS the above bounden was on the day of 19 appointed to and now holds the office of at in the of in the district AND WHEREAS the said by virtue of such office is bound to keep true and faithful accounts of his dealings with all property and money which may come to his hands or possession or under his control such accounts to be kept in the form and manner that may from time to time be prescribed by duly constituted authority and also to prepare and submit such returns and such accounts and other documents as may from time to time be required of him AND WHEREAS the said has delivered to and deposited with the Executive Authority of the said panchayat the sum of Rs. in cash as security for the due and faithful performance by the said of the duties of his said office and of any other office to which he may be appointed at any time and of other duties which may be required of him and for the purpose of securing and indemnifying the said panchayat and its successors against all loss injury or damage which the said panchayat or its successors may in any way suffer or sustain by reason of the misconduct neglect over-sight or otherwise by means of the said or any person or persons acting under him or for whom he may be responsible AND WHEREAS the said has entered into the above bond in the penal sum of Rs. as further security for the due performance by him of the duties of his paid office and of any other office to which he may be appointed at any time and of other the duties which may be required of him and for the indemnity of the said panchayat and its successors against all such loss injury or damage as aforesaid. Now the condition of the above-written bond is such that if the said has whilst he has held the said office of as aforesaid always duly performed and fulfilled the duties of his said office and if he shall whilst he shall hold the said office or any other office to which he may be appointed or in which he may act always duly perform and fulfil all and overy the duties thereof respectively and other the duties which may from time to time, be required of him and shall also at all times indemnify and save harmless the said panchayat and its successors from all and every loss injury and damage which has been or shall or may at any time or time hereafter during the service or employment of the said in such office as aforesaid or in any such other office as aforesaid be sustained incurred or suffered by the said panchayat or its successors by reason of any act neglect failure misconduct default disobedience omission or insolvency of the said or of any person or persons acting under him or for whom he may be responsible then this obligation shall be void and of no effect otherwise the same shall be and remain in full force PROVIDED always and it is hereby declared and agreed that the said sum of Rs. so deposited as aforesaid shall be and remain with the Executive Authority for the time being of the said panchayat as such security as aforesaid with full power for such Executive Authority as occasion shall require to apply the said sum of Rs. or any part thereof in and towards the indemnity as aforesaid of the said panchayat and its successors or otherwise as aforesaid AND it is hereby lastly agreed that on the final termination of the service of the said whether as such as aforesaid of otherwise the said sum of Rs. or so much thereof as shall then be in deposit and this bond shall remain with such Executive Authority as aforesaid for calendar months as security against any loss injury or damage that may have been sustained or incurred by the said panchayat or its successors owing to the act neglect or default of the said or any such other person or persons as aforesaid and which may not have been discovered until after the termination of the said service and that his liability hereunder shall continue until the expiry of the said term of calendar months.

IN WITNESS whereof the said has hereunto set his hand and seal this day of 19 .

SIGNED, sealed and delivered by the abovenamed in the presence of.

(2)

(Form of Security Bond where cash is taken by instalments as security.)

KNOW ALL MEN by these presents that I of am held and firmly bound unto the panchayat of its successors and assigns in the sum of Rs. to be paid to the said panchayat its successors or assigns for which payment I bind myself my heirs executors administrators and legal representatives by these presents.

WHEREAS the above bounden was on the day of 19 appointed to and now holds the office of at in the of in the district AND WHEREAS the said by virtue of such office is bound to keep true and faithful accounts of his dealings with all property and money which may come to his hands or possession or under his control such accounts to be kept in the form and manner that may from time to time be prescribed by du'y constituted authority and also to prepare and submit such returns and such accounts and other documents as may from time to time be required of him AND WHEREAS the said has agreed to deliver to and deposit with the Executive Authority of the panchayat, the sum of Rs. in cash by monthly deductions of Rs. to be made from the salary of the said by the head of his office until the full sum of Rs. shall be so delivered and deposited as security for the due and faithful performances by the said of the duties of his said office and of any other office to which he may be appointed at any time and of other the duties which may be required of him and for the purpose of securing and indemnifying the said panchayat and its successors against all loss injury or damage which the said panchayat or its successors may in any way suffer or sustain by reason of the misconduct neglect oversight or otherwise by means of the said or any person or persons acting under him or for whom he may be responsible AND WHEREAS the said entered into the above bond in the penal sum of Rs. as further security for the due performance by him of the duties of the said office and of any other office to which he may be appointed at any time and of other the duties which may be required of him and for the indemnity of the said panchayat and its successors against all such loss injury or damage as aforesaid. Now the condition of the above-written bond is such that if the said has whilst he has held the said office of as aforesaid always duly performed and fulfilled the duties of his said office and if he shall whilst he shall hold the said or any other to which he may be appointed or in which he may act always duly perform and fulfil all and every the duties thereof respectively and other the duties which may from time to time be required of him and shall also at all times indemnify and save harmless the said panchayat and its successors from all and every loss injury and damage which has been or shall or may at any times or time hereafter during the service or employment of the said in such office as aforesaid or in any such other office as aforesaid he sustained incurred or suffered by the said panchayat or its successors by reason of any act neglect failure misconduct default disobedience omission or insolvency of the said or of any person or persons acting under him or for whom he may be responsible then this obligation shall be void and of no effect otherwise the same shall be and remain in full force:

PROVIDED always and it is hereby declared and agreed that the said sum of Rs. or so much thereof as shall for the time being be deposited shall be and remain with the Executive Authority for the time being of the said panchayat as such security as aforesaid with full power for such Executive Authority as occasion shall require to apply the said sum of Rs. or any part thereof in and towards the indemnity as aforesaid of the said panchayat and its successors or otherwise as aforesaid. AND it is hereby lastly agreed that on the final termination of the services of the said whether as such as aforesaid or otherwise the said sum of or so much thereof as shall then be in deposit and this bond shall remain with such Executive Authority as aforesaid for calendar months as security against any loss injury or damage that may have been sustained or incurred by the said panchayat or its successors owing to the act neglect or default of the said or any such other person or persons as aforesaid and which may not have been discovered until

after the termination of his said service and that his liability hereunder shall continue until the expiry of the said term of calendar months.

IN WITNESS whereof the said has hereunto set his hand and seal this day of 19 .

SIGNED sealed and delivered by the abovenamed in the presence of.

(3)

(Form or Security Bond where Government Securities are taken as security.)

KNOW ALL MEN by these presents that I of am held and firmly bound unto the panchayat of its successors and assigns in the sum of Rs. to be paid to the said panchayat its successors or assigns for which payment I bind myself my heirs executors administrators and legal representatives by these presents.

WHEREAS the above bounden was on the day of 19 appointed to and now holds the office of at in the of in the district AND WHEREAS the said by virtue of such office is bound to keep true and faithful accounts of his dealings with all property and money which may come to his hands or possession or under his control such accounts to be kept in the form and manner that may from time to time be prescribed by duly constituted authority and also to prepare and submit such returns and such accounts and other documents as may from time to time be required of him AND WHEREAS the said has delivered to and deposited with and endorsed over to the executive authority of the said panchayat Government securities to the extent of Rs. as security for the due and faithful performance by the said of the duties of his said office and of any other office to which he may be appointed at any time and of other the duties which may be required of him and for the purpose of securing and indemnifying the said panchayat and its successors against all loss injury or damage which the said panchayat or its successors may in any way suffer or sustain by reason of the misconduct neglect oversight or otherwise by means of the said or any person or persons acting under him or for whom he may be responsible AND WHEREAS the said has entered into the above bond in the penal sum of Rs. as further security for the due performance by him of the duties of his said office and of any other office to which he may be appointed at any time and of other the duties which may be required of him and for the indemnity of the said panchayat and its successors against all such loss injury or damage as aforesaid. Now the conditions of the above-written bond is such that if the said has whilst he has held the said office of as aforesaid always duly performed and fulfilled the duties of his said office and if he shall whilst he shall hold the said office or any other office to which he may be appointed or in which he may act always duly perform and fulfil all and every the duties thereof respectively and other the duties which may from time to time be required of him and shall also at all times indemnify and save harmless the said panchayat and its successors from all and every loss injury and damage which has been or shall or may at any times or time hereafter during the service or employment of the said in such office as aforesaid or in any such other office as aforesaid be sustained incurred or suffered by the said panchayat or its successors by reasons of any act neglect failure misconduct default disobedience omission or insolvency of the said or of any person or persons acting under him or for whom he may be responsible then this obligation shall be void and of no effect otherwise the same shall be and remain in full force PROVIDED always and it is hereby declared and agreed that the said Government promissory notes for Rs. so delivered and endorsed as aforesaid or such other Government Security or Securities to the same amount as the said executive authority may consent from time to time to accept and receive in lieu or exchange for the same and the interest thereof shall be and remain with the executive authority for the time being of the said panchayat as such security as aforesaid with full power for such executive authority as occasion shall require to sell and dispose of the said Government Securities or a sufficient portion thereof with the interest thereon and to supply the proceeds thereof in and towards the indemnity as aforesaid of the said panchayat and its successors or otherwise as

aforesaid but the nevertheless the interest accruing on the said Government Securities may in the meantime be paid over as the same shall be realized if such executive authority shall think fit to the said AND it is hereby lastly agreed that on the final termination of the service of the said whether as such as aforesaid or otherwise the said Government Promissory Note for Rs. or any notes that may have been substituted therefor and this bond shall remain with such executive authority as aforesaid for calendar months as security against any loss or damage that may have been sustained or incurred by the said panchayat or its successors owing to the act neglect or default of the said or any such other person or persons as aforesaid and which may not have been discovered until after the termination of his said service and that his liability hereunder shall continue until the expiry of the said term of calendar months.

IN WITNESS whereof the said has hereunto set his hand and seal this day of 19 .

SIGNED sealed and delivered by the abovenamed in the presence of.

(4)

(Form of Security Bond where Postal Savings Bank Pass Book is taken as ***security.)***

KNOW ALL MEN by these presents that I of am held and firmly bound unto the panchayat this successors and assigns in the sum of Rs. to be paid to the said panchayat its successors or assigns for which payment I bind myself my heirs executors administrators and legal representatives by these presents.

WHEREAS the above bounden was on the day of 19 appointed to and now holds the office of at in the of in the district AND WHEREAS the said by virtue of such office is bound to keep true and faithful account of his dealings with all property and money which may come to his hands or possession or under his control such accounts to be kept in the form and manner that may from time to time be prescribed by duly constituted authority and also to prepare and submit such returns and such accounts and other documents as may from time to time be required of him. AND WHEREAS the said has delivered to and deposited with the executive authority of the said panchayat the Post Office Savings Bank Pass Book of him the said showing a sum of Rs. at credit of the said in the Postal Savings Bank at as security for the due and faithful performance by the said of the duties of his said office and of any other office to which he may be appointed at any time and of other the duties which may be required of him and for the purpose of securing and indemnifying the said panchayat and its successors against all loss injury or damage which the said panchayat or its successors may in any way suffer or sustain by reason of the misconduct neglect oversight or otherwise by means of the said or any other person or persons acting under him or for whom he may be responsible AND WHEREAS the said has entered into the above bond in the penal sum of Rs. as further security for the due performance by him of the duties of his said office or of any other office to which he may be appointed at any time and of other the duties which may be required of him and for the indemnity of the said panchayat and its successors against all such loss injury or damage as aforesaid. Now the condition of the above-written bond is such that if the said has whilst he has held the said office of as aforesaid always duly performed and fulfilled the duties of his said office and if he shall whilst he shall hold the said office or any other office to which he may be appointed or in which he may act always duly perform and fulfil all and every the duty thereof respectively and other the duties which may from time to time be required of him and shall also at all times indemnify and save harmless the said panchayat and its successors from all and every loss injury and damage which has been or shall or may at any times or time hereafter during the service or employment of the said in such office as aforesaid be sustained incurred or suffered by the said panchayat or its successors by reason of any act neglect failure misconduct default disobedience omission or insolvency of the said or of any person or persons acting under him or for whom he may be responsible then this obligation shall be void and of no effect otherwise the same shall be and remain in full force PROVIDED always and it is hereby

declared and agreed that the said Postal Savings Bank Pass Book and all moneys for the time being standing to the credit of the said in the said Postal Savings Bank and the interest on all such moneys shall be and remain with and at the disposal of the executive authority for the time being of the said panchayat as such security as aforesaid with full power for such executive authority as occasion shall require to withdraw from the said Postal Savings Bank the moneys deposited therein and for the time being at the credit of the said and the interest thereon or so much thereof respectively as shall be required and to apply the same in and towards the indemnity as aforesaid of the said panchayat and its successors or otherwise as aforesaid but that nevertheless the interest accruing on the said moneys may in the meantime be paid over as the same shall be realized if such executive authority shall think fit to the said .

AND it is hereby lastly agreed that on the final termination of the service of the said whether as such as aforesaid or otherwise the said Postal Savings Bank Pass Books and the moneys for the time being at credit of the said in the said Postal Savings Bank and this bond shall remain with such executive authority as aforesaid for calendar months as security against any loss injury or damage that may have been sustained or incurred by the said panchayat or its successors owing to the act neglect or default of the said or any such other person or persons as aforesaid and which may not have been discovered until after the termination of his said service and that his liability hereunder shall continue until the expiry of the said term of calendar months.

IN WITNESS whereof the said has hereunto set his hand and seal this day of 19 .

SIGNED sealed and delivered by the abovenamed in the presence of.

(5)

(Form of Security Bond when immovable property is taken as security.)

KNOW ALL MEN by these presents that I, A of B, am held and firmly bound unto the panchayat of and its successors in the sum Rs. to be paid to the said panchayat and its successors.

WHEREAS the above bounden A was on the day of 19 appointed to and now holds the office of $\frac{\text{Panchayat clerk}}{\text{bill collector.}}$ at in the panchayat of in the district and in virtue of such office is responsible for the safe custody of all moneys of whatever description, Government currency notes, stamps and securities, hereinafter described as the "said property" $\frac{\text{received into or despatched from the}}{\text{collected by him on behalf of the}}$ $\frac{\text{panchayat office}}{\text{said panchayat}}$ and is further bound to keep true account of the said property in such form as may from time to time be prescribed for the purpose, AND WHEREAS the said A of B is possessed of or otherwise well and sufficiently entitled to the immovable property in the first schedule hereunder written particularly mentioned and described AND WHEREAS the A of B in consideration of his said office has delivered to and deposited with the executive authority of the said panchayat acting for and on behalf of the said panchayat the several instruments of titles and documents set forth and specified in the second schedule hereunder written, AND WHEREAS the said A of B has entered into this bond in the penal sum of Rs. for the due performance by him of the duties of the office $\frac{\text{Panchayat clerk.}}{\text{bill collector.}}$

Now the condition of the above-written bond is such that if the said A of B has during the period of his service as $\frac{\text{Panchayat clerk}}{\text{bill collector}}$ duly performed the duties of the said office and shall so long as he holds it duly perform them, and further indemnify and save harmless the said panchayat and its successors from all loss or damage of or caused to the said property by the fraud or negligence of the said A of B whilst he shall hold or exercise the said office, then this obligation shall be void and of no effect, otherwise the same shall be and remain in full force, provided always and it is hereby expressly agreed and declared by the said A of B with the panchayat that

the said immovable property comprised in the said instruments of title and documents so deposited as aforesaid shall be and remain as security to the said panchayat and its successors for the purpose aforesaid with full power to the said panchayat or its successors from time to time as occasion shall arise to sell and dispose of the said immovable property or a sufficient portion thereof and to apply the proceeds thereof in and towards the indemnity as aforesaid of the said panchayat and its successors as the case may require, but nevertheless the income and profits of the said immovable property may in the meantime be realized and received by the said A of B:

PROVIDED always and it is hereby expressly agreed and declared that the above-written bond shall be and remain in full force for a term of six months after the vacation by the said of his said office of and serve as security against any loss which may have been incurred by the said panchayat owing to the neglect or default of the said and which may not have been discovered until after the vacation of his appointment by the said and it is further agreed that even after the said term of six months, the said panchayat shall have the right of taking proceedings upon the said bond against the said in case any breach of the conditions of the said bond shall be subsequently discovered:

PROVIDED also and it is hereby expressly agreed and declared that the above-written bond and the conditions and agreement hereinbefore contained shall be and remain in full force, and shall be applicable so long as the said shall be holding the office of whether at or at any other station within the jurisdiction of the said panchayat of .

IN WITNESS whereof the said A of B has hereto set his hand and seal on this day of 19 .

The first schedule above referred to,

The second schedule above referred to,

SIGNED sealed and delivered by the abovenamed in the presence of.

(6)

(Form of Security Bond when Personal Securities are taken as security.)

KNOW ALL MEN by these presents that we, A of B, C of D and E of F, are held and firmly bound unto the panchayat of and their successors in the sum of Rs. to be paid to the said panchayat and their successors.

WHEREAS the above-bounden A was on the day of 19 appointed to and new holds the office of Panchayat clerk / bill collector. at in the panchayat of in the district and in virtue of such office is responsible for the safe custody of all moneys of whatever description, Government currency notes, stamp and securities, hereafter described as the "said property" received into / collected by him on behalf of the panchayat office / said panchayat and is further bound to keep true accounts of the property in such form as may from time to time be prescribed for the purpose, AND WHEREAS the said A of B has requested the said C of D and E of F to join with him in this bond for the purpose of securing and indemnifying the panchayat of and their successors against all loss or damage of or caused to the said property by fraud or negligence on the part of the said A of B, AND WHEREAS the said C of D and E of F his sureties on that behalf have entered into this bond in the penal sum of Rupees for the due performance by the said A of B of the duties of the office of Panchayat clerk / bill collector.

Now the condition of the above-written bond is such that if the said A of B has during the period of his service as Panchayat clerk / bill collector duly performed the duties of the said office and shall, so long as he holds it duly, perform them and further if the said C of D and E of F shall indemnify and save harmless the said panchayat and their successors from all loss and damage arising as aforesaid from the fraud or negligence of the said A of B whilst he shall hold, or exercise the said office, then this obligation shall be void and of no effect, otherwise the same shall be and remain in full force.

Provided always and it is hereby expressly agreed and declared that the abovewritten bond shall be and remain in full force for a term of six months after the vacation by the said of his said office of and serve as security against any loss which may have been incurred by the said panchayat, owing to the neglect or default of the said and which may not have been discovered until after the vacation of his appointment by the said and it is further agreed that even after the said term of six months, the said panchayat shall have the right of taking proceedings upon the said bond against the said in case any breach of the conditions of the said bond shall be subsequently discovered.

PROVIDED also that it is hereby expressly agreed and declared that the abovewritten bond and the conditions and agreements hereinbefore contained shall be applicable so long as the said shall be holding the office of whether at or at any other station within the jurisdiction of the said panchayat of .

IN WITNESS whereof the said and have hereto set their respective hands and seals on this day of 19 .

SIGNED, sealed and delivered by the abovenamed

A of B in the presence of

SIGNED, sealed and delivered by the abovenamed

C of D in the presence of

SIGNED, sealed and delivered by the abovenamed

E of F in the presence of

APPENDIX III.

List of class I Panchayats in the Madras State.

North Arcot.

1 Pallikonda.
2 Dharapadavedu.
3 Pernambet.
4 Alangayam.
5 Jalarpet.
6 Arcot.
7 Ranipet.
8 Melvisharam.
9 Kalavai.
10 Sholinghur.
11 Timiri.
12 Arakonam.
13 Kaveripauk.
14 Tiruvettipuram.
15 Wandiwash.
16 Polur.
17 Chetput.
18 Kalambur.
19 Chengam.

South Arcot.

1 Lalpet.
2 Srimushnam.
3 Bhuvanagiri.
4 Kattumannarkoil.
5 Porto Novo.
6 Vridhachalam.
7 Tittagudi.
8 Kallakurichi.
9 Chinnasąlem.
10 Kurinjipadi.
11 Nellikuppam.
12 Panruti.
13 Pennadam.
14 Tirukoilur.
15 Valavanur.
16 Ulundurpet.
17 Tyagadurgam.

Chingleput.

1 Thiruvothiyur.
2 Villivakkam.
3 Alandur.
4 Tambaram.
5 Poonamallee.
6 Kunrathur.
7 Sriperumbudur.
8 Ponneri.
9 Arani.
10 Ambattur.
11 Tirukkalikundram.
12 Uttiramerur.
13 Walajabad.
14 Madurantakam.

Coimbatore.

1 Avanashi.
2 Karamadai.
3 Annur.
4 Kuniamuthur.
5 Kurichi.
6 Vellalore.
7 Singanallur.
8 Uppilipalayam.
9 Peelamedu.
10 Palladam.
11 Sulur.

Coimbatore—cont.

12 Anamalai.
13 Vettaikaranpudur.
14 Odayakulam.
15 Kottur.
16 Valparai.
17 Satyamangalam.
18 Punjaipuliampatti.
19 Kugalur.
20 Nambiyur.
21 Kollegal.
22 Brahmanaperia Agraharam.
23 Kodumudi.
24 Perundurai.
25 Sivagiri.
26 Kangayam.
27 Mulanur.
28 Vellakoil.
29 Bhavani.
30 Anthiyur.
31 Jambai.
32 Kavundapadi.
33 Olagadam.

South Kanara.

1 Mulki.
2 Kasargod.
3 Kanhagad.
4 Puttur.
5 Coondapur.
6 Karkal.
7 Mudabidri.

Madurai.

1 Tirupparankundram.
2 Avaniapuram.
3 Melur.
4 Natham.
5 Chinnalapatti.
6 Sithayankottai.
7 Ayyampalayam.
8 Ayakudi.
9 Keeranur.
10 Andipatti.
11 Allinagaram.
12 Thevaram.
13 Combai.
14 Chinnamanur.
15 Cumbum.
16 Devadanapatti.
17 Gudalur.
18 Kamayakavandanpatti.
19 Melmangalam.
20 Uthamapalayam.
21 Tirumangalam.
22 Usilampatti.
23 Nilakottai.
24 Sholavandan.
25 Batlagundu.
26 Peraiyur.

Malabar.

1 Payyanur.
2 Azhikode.
3 Pappinisseri.
4 Baliapatnam.
5 Cheruthazham Kunhimangalam.
6 Chirakkal.
7 Panoor.

List of class I Panchayats in the Madras State.—*cont.*

Malabar.—cont.

8 Kuthuparamba.
9 Kadirur.
10 Kodiyeri.
11 Badagara.
12 Balusseri.
13 Nadapuram.
14 Quilandy.
15 Beypore.
16 Vayithiri.
17 Meppadi.
18 Manantoddy.
19 Kidanganad.
20 Nilambur.
21 Manjeri.
22 Perintalmanna.
23 Ottapalam.
24 Shoranur.
25 Trikkandiyur.
26 Ponnani.
27 Chowghat.
28 Kollengode.
29 Elappulli.
30 Parli.
31 Koduvayur.

The Nilgiris.

1 Kotagiri.
2 Mulical.
3 Gudalur.
4 Melur.
5 Naduvattam.
6 Ketti.

Ramanathapuram.

1 Paramakudi.
2 Ilayangudi.
3 Emaneswaram.
4 Ramanathapuram.
5 Rameswaram.
6 Kilakarai.
7 Sivaganga.
8 Manamadurai.
9 Nattarasankottai.
10 Tiruppuvanam.
11 Tirupattur.
12 Singampunari.
13 Kanadukathan.
14 Pallathur.
15 Kottaiyur.
16 Kandanur.
17 Tondi.
18 Sattur.
19 Watrap.
20 Mamsapuram.
21 Seithur.
22 Palayampatty.
23 Kamuthi.
24 Abiramam.

Salem.

1 Namakkal.
2 Sendamangalam.
3 Pothanur.
4 Velur.
5 Vengarai.
6 Mohanur.
7 Tiruchengode.
8 Idappadi.
9 Komarapalayam.
10 Sankari.
11 Mallasamudram.

Salem—cont.

12 Edanganasalai.
13 Attur.
14 Thammampatti.
15 Peddanaickenpalayam.
16 Ethapur.
17 Taramangalam.
18 Jalakantapuram.
19 Kolathur.
20 Mecheri.
21 Omalur.
22 Suramangalam.
23 Mallur.
24 Shevaroys.
25 Kannankurichi.
26 Vallappadi.
27 Namagiripet.
28 Dharmapuri.
29 Palacode.
30 Paupparapatty.
31 Krishnagiri.
32 Kaveripatnam.
33 Hosur.
34 Denkanikotta.
35 Harur.

Tanjore.

1 Tiruvaiyaru.
2 Vallam.
3 Tirukkattupalli.
4 Papanasam.
5 Aiyampet.
6 Ammapet.
7 Valangiman.
8 Tiruvidaimarudur.
9 Koothanallur.
10 Pattukottai.
11 Adirampatnam.
12 Peravurani.
13 Arantangi.
14 Aduthurai.
15 Kuttalam.
16 Tranquebar.
17 Sirkali.
18 Nannilam.
19 Kodavasal.
20 Tiruthuraipundi.
21 Muthupet.
22 Vedaraniyam.
23 Thalanayar.

Tiruchirappalli.

1 Pallapatti.
2 Punjaipugalur.
3 Kulittalai.
4 Nangavaram.
5 Manapparai.
6 Lalgudi.
7 Puvalur.
8 Manachanallur.
9 Ponnamaravathi.
10 Golden Rock.
11 Karambakudi.
12 Thuraiyur.
13 Musiri.
14 Kattuputhur.
15 Thottiam.
16 Thathiengarpettai.
17 Mettupalayam.
18 Perambalur.
19 Arilur.
20 Jayakondam
21 Udayarpalayam.
22 Alathur.

List of class I Panchayats in the Madras State—*cont.*

Tirunelveli.

1 Cheranmadevi.
2 Melaseval.
3 Veeravanallur.
4 Pathamadai.
5 Kallidaikurichi.
6 Ambasamudram.
7 Vickramasingapuram.
8 Mukkudal.
9 Tachanallur.
10 Tenkasi.
11 Surandai.
12 Kadayanallur.
13 Sankarankoil.
14 Puliangudi.
15 Sivagiri.
16 Vasudevanallur.
17 Kalugumalai.
18 Kovilpatti.
19 Ettayapuram.

Tirunelveli—cont.

20 Kayattar.
21 Srivaikuntam.
22 Eral.
23 Alwarthirunagari.
24 Kayalpatnam.
25 Arumuganeri.
26 Tiruchendur.
27 Kulasekarapatnam
28 Udangudi.
29 Sathankulam.
30 Nanguneri.
31 Tissayanvilai.
32 Vadakkuvalliyur.
33 Panagudi.
34 Eruvadi.
35 Tirukurangudi.
36 Kalakkad.
37 Moolaikaraipatti.

APPENDIX IV.

List of forms.

Serial number.		*Description of forms.*	
V.P. Form	No. 1	Special Notice of house tax, new assessment or amendment.	House tax— *See* G.O. No. 671, L.A., dated 10th May 1954.
,,	No. 2	House-tax—Register of appeals ..	
,,	No. 3	House-tax demand register	
,,	No. 4	Arrear demand register	
,,	No. 5	Memorandum showing progress of collection of bills.	
,,	No. 6	House-tax bills	
,,	No. 7	Register of bills issued	
,,	No. 8	Notice to occupier	
,,	No. 9	Bill Collector's collection register ..	
,,	No. 10	Warrant fee bill	
,,	No. 11	Register of warrants.	
,,	No. 12	Notice of seizure of goods and inventory of articles seized.	
,,	No. 13	Register of distrained property ..	
,,	No. 14	Register of vacancy remissions ..	
,,	No. 15	House tax assessment list	
,,	No. 16	Register of house-tax revision petitions.	
,,	No. 17	Profession tax demand register ..	Profession tax— *See* G.O. No. 671, L.A., dated 10th May 1954.
,,	No. 18	Profession tax bills	
,,	No. 19	List of persons liable to profession tax ..	
,,	No. 20	Requisition for list of employees ..	
,,	No. 21	Return of income for assessment to profession tax.	
,,	No. 22	Requisition for list of employees (Supplemental).	
,,	No. 23	Notice for payment of encroachment $\frac{\text{licence fees}}{\text{lease amounts}}$.	
,,	No. 24	Licence for temporary erections, etc., licence issued under section 79 of the Madras Village Panchayats Act, 1950.	*See* G.Os. No. 706, L.A., dated 15th May 1954 and No. 1810, L.A., dated 31st December 1954.
,,	No. 25	Application for $\frac{\text{licence}}{\text{lease}}$ for temporary erections, etc., under section 79 of the Madras Village Panchayats Act, 1950.	
,,	No. 26	Register of encroachments fees ..	*See* G.Os. No. 106, L.A., dated 20th January 1953 and No. 1810, L.A., dated 31st December 1954.
,,	No. 27	Yearly list of places used for industries for which licences are required.	Licence fees— *See* G.O. No. 1810, L.A., dated 31st December 1954.
,,	No. 28	Register of licences and permissions.	
,,	No. 29	List of persons who have not taken out licences.	
,,	No. 30	Licence for industries and factories ..	
,,	No. 31	Notice of prosecutions for failure to take out or renew a licence (in triplicate).	
,,	No. 32	Demand register of private scavenging fees (monthly).	Receipts for service rendered— *See* G.O. No. 1810, L.A., dated 31st December 1954.
,,	No. 33	Demand register of private scavenging fees (quarterly).	
,,	No. 34	Private scavenging fee bill, fee receipt; and notice of demand.	
,,	No. 35	Miscellaneous receipt	G.O. No. 915, L.A., dated 8th July 1955.
,,	No. 36	Miscellaneous demand register ..	
,,	No. 37	Miscellaneous Bill book	
,,	No. 38	Account of fees departmentally managed.	
,,	No. 39	Register of fruit bearring avenue trees.	
,,	No. 40	Register of miscellaneous sales ..	
,,	No. 41	Register of investments	

V.P. FORM No. 1.

Special notice of house tax, new assessment or amendment.

[Under rule 9 (3) of the rules issued under section 112 (2) (xv) and (xvii) of the Madras Village Panchayats Act, 1950.]

Date 19 .

1 No.

2 Reference number.....(as in list or register).

3 Name.

4 Door No.

5 Street.

6 Existing assessment, if any.

Capital / Annual value Rs.

Amount of house / water tax / library cess Rs.

7 Increased or new assessment.

Capital / Annual value Rs.

Amount of house / water tax / library cess Rs.

8 Reasons for increase, if any.

9 Date of service of notice. 19 .

Bill-collector. *Executive Authority.*

Special notice of house tax, new assessment or amendment.

[Under rule 9 (3) of the rules issued under section 112 (2) (xv) and (xvii) of the Madras Village Panchayats Act, 1950.]

No. Panchayat.

To

.....

.....

Take notice that in virtue of the power vested in the Executive Authority under rule 9 of the rules issued under section 112 (2) (xv) and (xvii) of the Madras Village Panchayats Act, 1950, the assessment in respect of your house No.....situated in .....street in this Panchayat has until further notice been fixed at / increased for reasons specified to the amount shown below with effect from the half-year commencing 1st April / 1st October 19 . In case you are dissatisfied with the assessment now fixed you can present a revision petition to the *Executive Authority*, within thirty / sixty * days after the date of service of this notice. If no *complaint against or objection to* the assessment is presented within the abovementioned period of thirty / sixty * days, the assessment will be final.

	Capital Value. Annual	Amount of House tax.	Water tax.	Library cess.	Reason for increase, if any.
	RS.	RS.	RS.	RS.	
Existing assessment, if any.					
Increased or new assessment.					

Date of service of notice 19.

Bill-collector. *Executive Authority.*

* This time-limit applies only in the case of notices served upon Government, a Railway Administration or a company.

V. P. FORM No. 2.

House tax—Register of appeals for the year 19 –19 .

(1) Serial number.	(2) Name of party.	(3) Assessment number.	(4) Date of: Service of notice.	(5) Date of: Receipt of appeal.	(6) Number and date of disposal of petition by the Executive Authority.	(7) Amount of half-yearly tax appealed against: House tax. RS. A. P.	(8) Water tax. RS. A. P.	(9) Library cess. RS. A. P.	(10) Total. RS. A. P.	(11) Grounds of appeal and name of profession in case of profession tax.	(12) Amount of tax paid under protest. RS. A. P.	(13) Date of credit of tax paid under protest.

(14) Initials of the Executive Authority.	(15) Final orders of Panchayat on appeal.	(16) Amount of tax remitted, if any: House tax. RS. A. P.	(17) Water tax. RS. A. P.	(18) Library cess. RS. A. P.	(19) Total. RS. A. P.	(20) Amount of tax increased, if any. RS. A. P.	(21) Number and date of resolution.	(22) Particulars of refund or adjustment: Number and date of adjustment bill.	(23) Amount. RS. A. P.	(24) Amount transferred to deposits.	(25) Number of item in the deposit register.	(26) Initials.

V.P. FORM No. 3.

House tax demand register for the five years 19 –19 *to* 19 –19 .

				Assessment.					
(1) Assessment number.	(2) Number and name of street or village.	(3) Survey or door number or designation of property or situation.	(4) Name of occupier.	(5) Capital/annual value.	(6) House tax.	(7) Water tax.	(8) Library cess.	(9) Total.	
				RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	

Collections in																			
April.			May.			June.			July.			August.			September.				
(10) Date.	(11) Amount.		(12) Date.	(13) Amount.		(14) Date.	(15) Amount.		(16) Date.	(17) Amount.		(18) Date.	(19) Amount.		(20) Date.	(21) Amount.			
	RS. A. P.			RS. A. P.			RS. A. P.			RS. A. P.			RS. A. P.			RS. A.P.			

(22) Number of warrant if any.	(23) Amount.	(24) Number in the remission register.	Written off or remitted.	(25) Balance of first half-year outstanding at the end of that half-year.	(26) Number of line.	(27) Number of line.	(28) Capital/annual value.	Assessment. (29) House tax.	(30) Water tax.	(31) Library cess.	(32) Total.
	RS. A. P.			RS. A. P.				RS. A.P.	RS. A.P.	RS. A.P.	RS. A.P.
					1	1					
					2	2					
					3	3					
					4	4					
					5	5					
					6	6					
					7	7					
					8	8					
					9	9					
					10	10					
					11	11					
					12	12					
					13	13					
					14	14					
					15	15					

(22) Number of warrant, if any.	Written off or remitted: (23) Amount.	Written off or remitted: (24) Number in the remission register.	(25) Balance of first half-year outstanding at the end of that half-year.	(26) Number of line.	(27) Number of line.	(28) Capital/annual value.	Assessment: (29) House tax.	Assessment: (30) Water tax.	Assessment: (31) Library cess.	Assessment: (32) Total,
	RS.A.P.		RS.A.P.			RS.A.P.	RS.A.P.	RS.A.P.	RS.A.P.	RS.A.P.
						16	16			
						17	17			
						18	18			
						19	19			
						20	20			
						21	21			
						22	22			
						23	23			
						24	24			
						25	25			
						26	26			
						27	27			
						28	28			
						29	29			
						30	30			
						31	31			
						32	32			
						33	33			
						34	34			
						35	35			
						36	36			
						37	37			
						38	38			
						39	39			
						40	40			

Collections in: October. (33) Date.	(34) Amount.	November. (35) Date.	(36) Amount.	December. (37) Date.	(38) Amount.	January. (39) Date.	(40) Amount.	February. (41) Date.	(42) Amount.	March. (43) Date.	(44) Amount.	(45) Number of warrant, if any.	Written off or remitted: (46) Amount.	(47) Number in remission register.	Balance at the end of the year transferred to arrear demand register: (48) House tax.	(49) Water tax.	(50) Library cess.	(51) Total.	(52) Name of owner.	(53) Assessment number.
	RS.A.P.		RS.A.P.		RS.A.P.		RS.A.P.		RS.A.P.		RS.A.P.		RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		

V.P. FORM No. 4.

Arrear demand register from the year 19 –19 *for* *tax relating to*

(1) Assessment number.	(2) Name of party.	Balance of tax due.				Collections in											
						April.		May.		June.		July.		August.			
		(3) Tax. RS. A. P.	(4) Water tax. RS. A. P.	(5) Library cess. RS. A. P.	(6) Total. RS. A. P.	(7) Date.	(8) Amount. RS. A. P.	(9) Date.	(10) Amount. RS. A. P.	(11) Date.	(12) Amount. RS. A. P.	(13) Date.	(14) Amount. RS. A. P.	(15) Date.	(16) Amount. RS. A. P.		

Collections in—*cont.*			Written off.				Collections in—*cont.*									
September.							October.		November.		December.					
(17)	(18) Amount. RS. A. P.	(19) Number of warrant, if any.	(20) Amount. RS. A. P.	(21) Authority.	(22) Balance at end of first half-year. RS. A. P.	(23) Number of line.	(24) Number of line.	(25) Date.	(26) Amount. RS. A. P.	(27) Date.	(28) Amount. RS. A. P.	(29) Date.	(30) Amount. RS. A. P.				
						1	1										
						2	2										
						3	3										
						4	4										
						5	5										
						6	6										
						7	7										
						8	8										
						9	9										
						10	10										
						11	11										

12	12
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26	26
27	27
28	28
29	29
30	30
31	31
32	32
33	33
34	34
35	35
36	36
37	37
38	38
39	39
40	40

Collection in—*cont.*						Number of warrant, if any.	Written off.		Balance of tax due.						
January.		February.		March.											
Date.	Amount.	Date.	Amount.	Date.	Amount.		Amount.	Authority.	Tax.	Water tax.	Library cess.	Total.	Remarks.	Assessment number.	
(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	
	RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.			

V.P. FORM No. 5.

Half-year ending 30*th September* 19 .

Memorandum showing progress of Collection of bills in this book. It contains Bills Nos. to

The number of bills shown below are the last figures in the numbers of the bills, omitting hundreds and thousands.

Account of realizations.								Number of.	
(1) Date.	(2) Number collected.	(3) Number outstanding.	(4) Initials of Clerk or Head Clerk or executive authority.	(5) Date.	(6) Number collected.	(7) Number outstanding.	(8) Initials of Tax Clerk or Head Clerk or executive authority.	(9) Bills.	(10) Assessment.
								1	
								2	
								3	
								4	
								5	
								6	
								7	
								8	
								9	
								10	
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								37	
								38	
								39	
								40	
								41	
								42	
								43	
								44	
								45	
								46	
								47	
								48	
								49	
								50	

(11) House-tax.	(12) Library cess.	(13) Total.	(14) Service of notice.	(15) Collection.	(16) Credit.	(17) Number of warrant, if any.	(18) Initials of Tax Clerk or Head Clerk or executive authority.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Date of				

V.P. FORM No. 6.

House-tax receipt.

Panchayat.

Dated.....19 .

Received from Sri
the sum of Rs. being the amount of house (and water) tax and library cess due by you on Door No. /ward* for the half-year ending 30th September 19 , as per details noted on the reverse.

Bill-collector. *Executive Authority.*

Dated 19 .

Date of service of noitce of demand. 19 .

Manner of service of notice of demand.

Signature of Bill-collector.

Warrant (if any) No. , dated 19 .

N.B.—This receipt will not hold good unless it is signed by an officer of the Panchayat in token of having received the money.

	RS. A. P.
House-tax.	
Water-tax.	
Library cess.	
Total ..	

House-tax bill.

Notice of demand for house-tax.

Assessment No. Panchayat.

To

Sri

(Address) .

The amount of house (and water) tax and library cess due by you on Door No. /ward * for the half-year ending 30th September 19 , as per details noted on the reverse is Rs. .

The amount is payable within 15 days from the date of service of this notice. If it is not paid within that period and you do not show sufficient cause why the same should not be paid, a warrant will issue for the distraint of your property and for each such warrant a fee of two annas shall be leviable. If the tax and fee shall remain unpaid your property will be liable to be distrained. Rules 24-28 of the rules issued under section 112 (2) (xv) and (xvii) of the Madras Village Panchayats Act, 1950.

Date of service of Notice. 19 .

Manner of service.

Bill-collector. *Executive Authority*

---

* Here enter door number and street or name of the house.

	RS. A. P.
House-tax.	
Water-tax.	
Library cess.	
Total ..	

V. P. FORM No. 7.

Register of bills, etc., issued during the year 195 -195 .

[*Note.*—Bill books should be consecutively numbered throughout the year for each tax separately irrespective of the wards, villages or the collecting agency concerned. Columns (1) to (8) of this register should be filled in as soon as the bills are prepared. If the columns for re-issue are not sufficient, a fresh entry may be made on the first vacant line— separate pages or sets of pages should be set apart for each kind of tax and for all warrants.]

Number of bill or warrant or notice of seizure of goods.				Issue.			Return.		
(1) Book number.	(2) From	(3) To	(4) To whom delivered.	(5) Date.	(6) Number of uncollected bills or warrants.	(7) Initials of bill collector or village officer	(8) Date.	(9) Number of uncollected bills or warrants.	(10) Initials of clerk.

Re-issue.			Return.			Re-issue.			Return.			
(11) Date.	(12) Number of uncollected bills or warrants.	(13) Initials of bill collector or village officer.	(14) Date.	(15) Number of uncollected bills or warrants.	(16) Initials of clerk.	(17) Date.	(18) Number of uncollected bills or warrants.	(19) Initials of bill collector or village officer.	(20) Date.	(21) Number of uncollected bills or warrants.	(22) Initials of clerk.	(23) Remarks.

V. P. FORM No. 8.

Notice of demand to occupiers—House-tax [under rule 29 of the rules issued under section 112 (2) (xv) and (xvii) of the Madras Village Panchayats Act, 1950].

1 Notice No.

2 Assessment No.

3 Name if occupier.

4 Door No.

5 Street.

6 Amount of $\frac{\text{house}}{\text{water-tax.}}$ / library cess

7 For what period due.

8 Date of service of notice 19

9 Manner of service of notice.

Executive Authority.

Bill-collector.

NOTICE TO OCCUPIER.

Notice of demand to occupiers—House-tax [under rule 29 of the rules issued under section 112 (2) (xv) and (xvii) of the Madras Village Panchayats Act, 1950].

Notice No. Panchayat.

Assessment No.

To

(Occupier)

(Address)

Take notice that the sum of Rs. , being the amount of $\frac{\text{house}}{\text{water}}$ tax and library cess on *

for the half-year ending 19 , which remains unpaid by the owner although the time allowed after service of the proper notice to him has expired, is under rule 29 of the rules issued under section 112 (2) (xv) and (xvii) of the Madras Village Panchayats Act, 1950, due by you as the occupier for the time being of the said building and that the same is payable within 15 days † from the date of service of this notice. If it is not paid within that period and you do not show cause why the same should not be paid, a warrant will issue for the distraint of any movable property found on the premises and for each such warrant a fee of 2 annas will be leviable. If the tax and fee still remain unpaid, the property found on the premises will be liable to be distrained and sold under rules 24–28 of the rules issued under section 112 (2) (xv) and (xvii) of the Village Panchayats Act, 1950.

Bill-collector. *Executive Authority.*

* Here enter door number and street or name of house.

† The period may be extended at the discretion of the Executive Authority.

V.P. FORM No. 9.

Bill-collector's collection register for the month of 19 .

NOTE.—Only the total amount paid by a bill-collector to the tax clerk need be entered in the chitta without any details of the taxes collected. The total amount received by the clerk should be stated in words.

Date.	Assessment number.	Warrant number.	House-tax.		Library cess.		Profession tax.	
			Arrears.	Current.	Arrears.	Current.	Arrears.	Current.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.

Vehicles tax.		Warrant fees.		Distraint fees.		Total of each bill.	Daily total paid into the office.	Initials of the Bill collector.	Initials of the clerk.
Arrears.	Current.	Arrears.	Current.	Arrears.	Current.				
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		

V.P. FORM No. 10.

Warrant fee bill.

1 Kind of tax.
2 Assessment No.
3 Name.
4 Address.
5 Half-year ending
30th September
——————— 19 .
31st March

	RS.	A.	P.
6 Amount of—			
(i) Tax			
(ii) Warrant fee ..	0	2	0

7 Date of collection.
8 Date of credit.

Bill-collector.

Village officer.

Executive Authority.

Date of execution of warrant, if any.

Distraint warrant.

Warrant No. . tax.

To

Whereas of has not paid or shown sufficient cause for the non-payment of the sum of Rs. due for the tax or taxes noted above for the ending 19 although the said sum has been duly demanded from the said and fifteen days have elapsed since such demand was made, this is to command you to demand the said sum of Rs. together with annas two for warrant fee, failing payment of which you are to distrain the goods and chattels of the said (or as the case may be any goods and chattels found on the premises referred to) to the amount of the raid sum of Rs. together with Rs. for warant fee and distraint fee, making together a sum of Rs. and such further sum as may be sufficient to defray the charges of keeping and selling such distraint; and if within seven days next after such distraint the amount due on account of the said tax or taxes and fees shall not be paid together with such further sum as may be sufficient to defray the charges of keeping such distraint to sell the said goods and chattels under orders to be hereafter issued by me and remit to the office of the panchayat the sale-proceeds of the distrained property out of which the amount due on account of the said tax or taxes and fees, viz., Rs. and the charges of keeping and selling such distraint will be deducted and credited to the fund and the surplus, if any, returned to the owner of the goods and chattels distrained. If distraint or sufficient distraint cannot be found of tho goods and chattels of the said you are to certify the same to me together with this warrant.

Station.
Date.

Executive Authority.

Warrant fee receipt.

Panchayat.

Date 19 .

Warrant No.

Received from
the sum of annas (2) two only on account of warrant fee for non-payment of
tax on assessment No.
for the half-year ending
30th September
——————— 19 .
31st March

Bill-collector.

Village officer.

Executive Authority.

NOTE.—This is a receipt for warrant fee only. Ratepayers should be careful not to accept it as a receipt for taxes paid. It will not also hold good unless it is signed by an officer of the panchayat in token of having received the money.

V. P. FORM No. 11.

Register of warrants.

| Collection of warrant fees in | | |

V.P. FORM No. 12.

Notice of seizure of goods.

Serial No. Tax.

To

Take notice that I have this day seized the goods and chattels specified in the inventory on the reverse for the sum of Rs. due for the tax or taxes mentioned in the margin for the ending 19 ; and that unless you pay into the office of the Panchayat of the amount due, together with the warrant fee, the distraint fee and the cost of keeping the goods and chattels, within seven days from the date of this notice, the goods and chattels will be sold on the day of 19 at the Panchayat Office, or at such other place as the Executive Authority may direct ; and that the goods and chattels may be sold at any previous date if they are liable to speedy and natural decay.

Station,

Dated 19 .

Officer executing warrant of distress.

Notice of seizure of goods.

Serial No. Tax.

To

Take notice that I have this day seized the goods and chattels specified in the inventory on the reverse for the sum of Rs. due for the tax or taxes mentioned in the margin for the ending 19 ; and that unless you pay into the office of the panchayat of the amount due, together with the warrant fee, the distraint fee and the cost of keeping the goods and chattels, within seven days from the date of this notice, the goods and chattles will be sold on the day of 19 at the Panchayat Office, or at such other place as the Executive Authority may direct; and that the goods and chattels may be sold at any previous date if they are liable to speedy and natural decay.

Station,

Dated 19 .

Officer executing warrant of distress.

Inventory of articles seized.

Description of articles.	Number of articles seized.	Estimated value.	Amount of claim.	Remarks.
(1)	(2)	(3)	(4)	(5)
		RS. A. P.	RS. A. P.	

NOTE.—If the property is brought to the office after distraint, the signature of the officer who takes charge of the goods distrained should be obtained in the remarks column of this foil. But if after the property is seized and before it is removed the defaulter pays the tax and the warrant and distraint fees, the distraining officer will return the property and hand over the formal receipts for the tax and the warrant fee. He will also endorse on the warrant fee receipt an acknowledgment of the payment of the distraint fees and formal receipt will be sent from the Panchayat Office as soon as the amount is paid in.

Inventory of articles seized.

Description of articles.	Number of articles seized.	Estimated value.	Amount of claim.	Remarks.
(1)	(2)	(3)	(4)	(5)
		RS. A. P.	RS. A. P.	

NOTE.—If the property is brought to the office after distraint, the signature of the officer who takes charge of the goods distrained should be obtained in the remarks column of this foil. But if after the property is seized and before it is removed the defaulter pays the tax and the warrant and distraint fees, the distraining officer will return the property and hand over the formal receipts for the tax and warrant fee. He will also endorse on the warrant fee receipt an acknowledgment of the payment of the distraint fee and a formal receipt will be sent from the Panchayat Office as soon as the amount is paid in.

(1) Serial number.

(2) Date of receipt of notice.

(3) Name of owner or agent.

(4) Name of street or designation of building.

(5) Survey or door number.

(6) Ward and assessment number.

Register of vacancy remissions for the half-year ending 30th September/ 31st March 195 .

V.P. FORM No. 14.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Serial number.	Date of receipt of notice.	Name of owner or agent.	Name of street or designation of building.	Survey or door number.	Ward and assessment number.	From what date vacancy admitted.	Date of re-occupation.	Period of vacancy.
						Assessment.		
						Water tax.	House tax.	
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.

Register of distrainted property for the year 19 19 .

V.P. FORM No. 13.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Serial number.	Name of defaulter.	Warrant number.	Class of tax.	Assessment or bill number.	Amount of tax and warrant fees.	Amount of distraint fees.	Costs and penalties.	Total amount due.
								Balance due.
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.

(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Date of distraint.	Reference to inventory number.	Details of property seized.	From owner.	Amount.	Reference to item number in register of sales.	Date of credit in chitta.	Amount credited to revenue.	To owner.	By owner.	Deposit item number.	Remarks.
			By sale.								
		Realized.									
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.

Executive Authority's orders and initials. (15)

(16) Date of application for refund.	Remission allowed by way of refund.										Initials of the Executive Authority. (27)
	From current collections.				From other than current collections.						
	(17) House tax.	(18) Water tax.	(19) Library cess.	(20) Total.	(21) House tax.	(22) Water tax.	(23) Library cess.	(24) Total.	(25) Voucher number.	(26) Date of payment.	
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.			

V.P. FORM No. 15.

House tax assessment list.

(Note.—

Name of ward.....

(1) Serial number.	(2) Survey or door number and street.	(3) Assessment number allotted in new register.	(4) Name of owner.	(5) Name of occupier.	Last year's assessment. (6) Number in the assessment register.	Last year's assessment. (7) Annual/Capital value of or area occupied by building.	(8) Description of building: storied, terraced, thatched or tiled, masonry or mud.	(9) Estimated area of land occupied by building.	Estimated annual/capital value of house. (10) Gross annual rental or capital cost of the building. RS.	Estimated annual/capital value of house. (11) Allowance for repairs or depreciation. RS.	Estimated annual/capital value of house. (12) Capital/Annual value of buildings. RS.	Revised assessment. (13) House tax. RS. A. P.	Revised assessment. (14) Water tax. RS. A. P.	Revised assessment. (15) Library cess. RS. A. P.	Revised assessment. (16) Total. RS. A. P.	(17) Reason for increase, decrease or omission.	(18) Initials of Executive Authority.	(19) Remarks.

V.P. FORM No. 16.

Register of house tax revision petitions.

(1) Serial number.	(2) Name of party.	(3) Assessment number.	(4) Date of service of notice.	(5) Date of receipt of revision petition.	Amount of half-yearly tax objected to (6) House tax. RS. A. P.	Amount of half-yearly tax objected to (7) Water tax. RS. A. P.	Amount of half-yearly tax objected to (8) Library cess. RS. A. P.	Amount of tax remitted by Executive Authority, if any. (11) House tax. RS. A. P.	Amount of tax remitted by Executive Authority, if any. (12) Water tax. RS. A. P.	Amount of tax remitted by Executive Authority, if any. (13) Library cess. RS. A. P.	(9) Initials of the Executive Authority.	(10) Orders of the Executive Authority.	(14) Initials of the Executive Authority in token of note in demand register.	(15) Remarks.

V.P. FORM No. 17.

Profession tax demand register for the year 19 —19 .

(1) Assessment number.	(2) Name of company/party.	(3) Business/occupation.	(4) Address.	First half-year. Assessment. (5) Half-yearly income.	(6) Class in rule 1.	(7) Amount of tax for first half-year. RS. A. P.	(8) Initials of Executive authority.	First half-year. Collections in June. (9) Date.	(10) Amount. RS. A. P.	July. (11) Date.	(12) Amount. RS. A. P.	August. (13) Date.	(14) Amount. RS. A. P.	September. (15) Date.	(16) Amount. RS. A. P.

First-half year—*cont.* Number of warrant, if any. (17)	Written off. Amount of tax. (18) RS. A. P.	Authority. (19)	Balance outstanding at the end of the half-year. (20) RS. A. P.	Number of line. (21)	Number of line. (22)

Second-half year. Assessment. Half-yearly income. (23) RS. A. P.	Class in rule 1. (24)	Amount of tax for second-half year. (25) RS. A. P.	Initials of the executive authority. (26)	Collections in October. (27) Date.	(28) Amount. RS. A. P.	November. (29) Date.	(30) Amount. RS. A. P.

Second-half year—*cont.*																							
Collections in—*cont.*																							
January.					February.						March.						Written off.						
(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)												
Date.	Amount.	Date.	Amount.	Date.	Amount.	Date.	Amount.	Number of warrant, if any.	Amount of tax.	Authority.	Balance at the end of the year transferred to the arrears register.												
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.		RS. A. P.												

V.P. FORM No. 18.

Profession-tax receipt.

Panchayat.

Assessment No.

Dated 19

Received from Sri (occupation)

the sum of Rs. ( )

being the amount of profession tax due by him for the half-year ending

Bill-collector. / *Village officer.* *Executive Authority.*

Dated 19 .

Date of service of notice of demand 19 .

Manner of service of notice of demand.

Bill-collector. / *Village officer.*

Warrant (if any) No. , dated 19

N.B.—This receipt will not hold good unless it is signed by an officer of the panchayat in token of having received the money.

Profession-tax bill.

Notice of demand for Profession Tax.

Panchayat.

Assessment No.

To

Sri

(Address)

Take notice that as your half-yearly income is believed to be Rs. you have been assessed at Rs. under class of rule 1 of the rules under section 65 (1) and (2) of the Madras Village Panchayats Act, 1950, for the half-year ending 19 .

The sum of Rs. is therefore payable within 15 days from the date of service of this notice. If it is not paid within that period and you do not show sufficient cause why the same should not be paid, a warrant will issue for the distraint of your property and for each such warrant a fee of two annas will be leviable. If the tax and fee still remain unpaid your property will be liable to be distrained.

In case you are dissatisfied with the above assessment you can prefer an appeal to the panchayat within 15 days, but the tax should, except when the Executive Authority otherwise directs on the ground of poverty, be paid or deposited at the Panchayat's office within the said period of 15 days.

Date of service of notice.

Manner of service.

Bill-collector. / *Village officer.* *Executive Authority.*

V.P. FORM No. 19.

List of persons liable to profession tax.

Panchayat.

Number.	Name of party.	Business or occupation and date from which it commenced	Address.	Half-yearly income.
(1)	(2)	(3)	(4)	(5) RS. A. P.

Whether assessed in the previous half-year.					
Number in that half-year's list.	Amount.	Assessment fixed by the Executive Authority.	Number in the demand register.	Remarks
(6)	(7) RS. A. P.	(8) RS. A. P.	(9)	(10)

Executive Authority.

V.P. FORM No. 20.

From

Executive Authority,

Panchayat.

To

Sir,

I have the honour to request under rule 8 of the rules under section 65 (1) and (2) of the Madras Village Panchayats Act, 1950, that you will be so good as to furnish me within days with a list in the form appended of the names of all persons whose monthly income exceeds Rs. 50 resident in your (club, hotel, etc.) to enable me to levy profession-tax for the half-year ending 19 .

In the list please note the profession, trade, art or calling of each person and his approximate monthly income.

If the name of any person included in the list for the previous half-year be omitted from the present list, it is requested that information may be furnished as to the cause of such omission, the date from which his connexion ceased and his present whereabouts, if known.

Yours faithfully,

Executive Authority.

APPENDIX.

Number.	Name.	Designation.	Approximate monthly income.	Date from which resident in the club, etc.	Address, if now out of station.
(1)	(2)	(3)	(4) RS. A. P.	(5)	(6)

V.P. FORM No. 21.

From

Executive Authority,

Panchayat.

To

Sir,

I have the honour to request, under rule 5 of the rules under section 65 (1) and (2) of the Madras Village Panchayats Act, 1950, that you will be so good as to furnish me within days with a return of your income in the form below to enable me to assess the profession tax leviable from you for the half-year ending 19 .

Yours faithfully,

Executive Authority.

RETURN OF INCOME FOR ASSESSMENT TO PROFESSION TAX DURING THE HALF-YEAR ENDING

1 Name of the company or person

2 Description of business, profession, art or calling or appointment.

3 Income derived by the assessee during the half-year or the corresponding half-year of the previous year from the exercise of any profession, art or calling or from holding any appointment, public or private or from money-lending business—

(*a*) within the village for not less than sixty days in the aggregate during the half-year ;

(*b*) without the village if the assessee has resided within the village for not less than sixty days in the aggregate during the half-year.

4 Where business other than money–lending is transacted exclusively within the village—

(*a*) where income-tax has been assessed on the company or person for the year comprising the half-year the amount at which the profits and gains of such company or person were computed under section 10 of the Indian Income-tax Act, 1922, for the purpose of assessing such income-tax ;

(*b*) where the said profits and gains are not ascertainable or where income-tax has not been assessed for the year comprising the half-year—

(i) the turnover of the business transacted within the village during the half-year, or

(ii) where such turnover is not ascertainable, the turnover of the business during the corresponding half-year of the previous year.

5 Where business other than money-lending is transacted by the company or person partly in the village and partly outside such village—

(*a*) the turnover of business transacted in the village during the half-year, or

(*b*) where such turnover is not ascertainable, the turnover of business in the village during the corresponding half-year of the previous year.

6 Income derived by the assessee—

(*a*) from the business transacted outside the village, and

(*b*) from any pension of investments during the half-year, if the assessee has resided within the village for not less than sixty days in the aggregate during the half-year.

7 The aggregate income on the basis of which according to the company or person it or he is liable to be assessed.

V.P. FORM No. 22.

From

Executive Authority,
Panchayat

To

Sir,

I have the honour to request under rule · the rules under section 65 (1) and (2) of the Madras Village Panchayats Act, 1950, that you will be so good as to furnish me within days with a list in the appended form of the names of all persons whose monthly income exceeds Rs. 50 resident in your (club, hotel, etc.), since the submission of the original list for the current half-year or of those omitted therefrom to enable me to levy profession-tax for the half-year ending 19 .

In the list please note the profession, trade, art or calling of each person and his approximate monthly income.

Yours faithfully,

Executive Authority.

APPENDIX.

Number.	Name.	Designation.	Approximate monthly. income.	Date from which resident in the club, etc.	Address, if now out of station.
			RS. A. P.		
(1)	(2)	(3)	(4)	(5)	(6)

V.P. FORM No. 23.

ORIGINAL.

Notice for payment of encroachment licence fees / lease amounts.

Panchayat.

To

Sri

Address

Notice under rule 3 (1) of the rules issued under sections 79 and 112 (1) and (2) (xiii), (xxix) and (xxxi) of the Madras Village Panchayats Act, 1950.

Whereas the projection, encroachment, obstruction or erection, particulars of which are given in the margin, has been made by you without a licence / permission under section 79 of the Madras Village Panchayats Act, 1950 for the year 19 , you are hereby called upon to have the said projection, encroachment or erection removed or to pay the prescribed licence fees / lease amount in the Panchayat Office within days from the date of service of this notice and apply for the requisite licence / permission. You are also required to show cause within the aforesaid period why you should not be prosecuted under section 115 of the said Act and made liable for the penalty provided in Schedule I and/or II of that Act.

(i) Place of encroachment.
(ii) Nature and extent of encroachment.
(iii) Amount due.
(iv) Year or period for which due.

Date of service of notice 19 .

Manner of service of notice

Executive Authority.

Bill collector.

DUPLICATE.

Notice for payment of encroachment licence fees / lease amounts.

Panchayat.

To

Sri

Address

Notice under rule 3 (1) of the rules issued under sections 79 and 112 (1) and (2) (xiii), (xxix), and (xxxi) of the Madras Village Panchayats Act, 1950.

Where the projection, encroachment, obstruction or erection, particulars of which are given in the margin has been made by you without a licence / permission under section 79 of the Madras Village Panchayats Act, 1950, for the year 19 , you are hereby called upon to have the said projection, encroachment or erection removed or to pay the prescribed licence fees / lease amount in the Panchayat Office within days from the date of service of this notice and apply for the requisite licence / permission. You are also required to show cause within the aforesaid period why you should not be prosecuted under section 115 of the said Act and made liable for the penalty provided in Schedule I and/or II of that Act.

(i) Place of encroachment.
(ii) Nature and extent of encroachment.
(iii) Amount due.
(iv) Year or period for which due.

Date of service of notice 19 .

Manner of service of notice

Executive Authority.

Bill-collector.

V.P. FORM No. 24.

LICENCE FOR TEMPORARY ERECTION, ETC.

Licence issued under section 79 of the Madras Village Pachayats Act, 1950.

Licence number.
Name of licensee.
Address.
Nature of encroachment.
Rate at which charged.
Fee levied.
Date of collection.
Date of remittance.
Date of issue of licence.
Period of licence.

LICENCE FOR TEMPORARY ERECTION, ETC.

Licence issued under section 79 of the Madras Village Panchayats Act, 1950.

Licence number.
Name of licensee.
Address.
Nature of encroachment.
Rate at which charged.
Fee levied.
Date of payment.
Panchayat's resolution number and date of granting licences.
District Collector's number and date of sanctioning the encroachment, if any.
This licence is granted subject to the following restrictions and control :—

General.

1. The licence shall be current only for year/days commencing from 19 .

2. The licence is liable to be terminated at any time within the period of licence without payment of compensation when it becomes necessary in the public interest to remove the structure and the cost, if any, of such removal shall be borne by the licensee.

3. The fee shall be paid in advance so long as the licence is in force.

4. The licence is liable to be cancelled in default of payment of the fee.

5. The encroachment hereby permitted shall not be injurious to health or cause public inconvenience or otherwise materially interfere with the use of the road as such.

6. The licensee shall not alter the nature or extent of the encroachment allowed without the special sanction of the panchayat or its executive authority.

Executive Authority.

7. The encroachment is liable to be inspected at any time by the executive authority or his staff.

8. Licences for the construction of steps or drain-coverings necessary for giving access to premises shall be subject to the following further conditions :—

(i) The steps or slabs over drains shall not project into the road-side beyond the retaining wall of the drain. The step or slab over the drain leading to a premises directly abutting on the road shall not be more than 3 feet long in the case of domestic premises and 5 feet long in the case of shops or business premises, but in the case of shops or business premises which have a frontage of less than 20 feet in length, only one flight of steps shall be allowed. In the case of premises having a compound in front, into which vehicular traffic is likely to pass over the drain, the executive authority of the panchayat shall fix the length of the covering.

(ii) Coverings over drains shall be flush with the top of the retaining walls of the drains, provided that the depth of the drain below the coverings is considered sufficient by the panchayat to carry the storm flow. A covering slab may be laid on the top of the retaining walls in rare cases where it may be necessary to do so in order that the water-way of the drain may not be restricted, or in cases where the licensing authority has no objection, provided that the previous sanction of the Collector is obtained and that a suitable cement concrete ramp is constructed on the road-side of the raised slab leading from the level of the top of the slab to the road level.

(iii) The drain covering in the case of premises abutting on the road shall be 2 to 4 inches in thickness for drains 6 to 36 inches according to the size of the drain. In the case of premises with a compound in front where heavy vehicular traffic is likely to pass over the drain, the covering may be granite or reinforced concrete slabs of the following thicknesses :—

	Reinforced concrete slabs.	*Granite slabs each 18 inches wide, if no cover over.*
	INCHES.	INCHES.
Over drains 6 to 12 inches	4	5
Over drains 15 to 24 inches..	6	7
Over drains 27 to 36 inches	7	9

In the case of larger drains the thickness and material of the covering shall be such as may be decided by the executive authority of the panchayat in each case, to suit—

(*a*) the class of stone or other covering material used ;
(*b*) the width of individual slab members carrying the load ;
(*c*) the load concentration expected ; and
(*d*) the depth of fill, if any, over the slab.

This condition may be relaxed in exceptional cases with the previous approval of the Collector.

(iv) They shall be liable to be removed at the cost of the licensee, whenever necessary, in order that the drain may be inspected or repaired.

(v) The executive authority of a panchayat may, whenever he thinks fit, by order in writing, direct the removal of the encroachment altogether without payment of compensation :

Provided that the order aforesaid shall specify the reason for the action proposed and shall not be issued without notice to the persons concerned.

(vi) The top of the drain covering shall not be used as a part of a shop or be otherwise encroached upon.

9. The Collector shall have power to order the cancellation of any licence granted under sub-rule (3), (4) or (5) of rule 4 of the rules under section 79 of the Madras Village Panchayats Act, 1950, if, in his opinion, the projection, erection or structure which has been licensed, has become objectionable or if he considers it necessary in the public interest that the projection, erection or structure should be removed and upon such order, the panchayat shall promptly cancel the licence and have the projection, erection or structure removed.

10. It shall be a condition of every licence granted under the said-sub-rule (3), (4) or (5)—

(i) that it shall be liable to be cancelled at any time in the circumstances referred to in sub-rule (6) of rule 4 of the said rules ; and

(ii) that an annual fee shall, if levied, be paid to the panchayat in advance so long as the licence is in force and that in default of payment of such fee,the licence is liable to be cancelled.

STATION

Date

Executive Authority,

Panchayat.

V.P. FORM No. 25.

Serial No.

Licence number if any.

Application for $\frac{\text{licence}}{\text{lease}}$ for temporary erections, etc., under section 79 of the Madras Village Panchayats Act, 1950.

To

The Executive Authority,

Panchayat.

Sir,

I request you to grant me a $\frac{\text{licence}}{\text{lease}}$ under section 79 of the Madras Village Panchayats Act, 1950, in respect of the encroachments specified below :—

1 Name of applicant (in block letters) and address.

2 Name and address of the owner of the premises.

3 Nature of encroachments.

4 Dimensions.

5 Situation of encroachment.

$\frac{\text{Ward number and Door number of the premises.}}{\text{Name of street or road and S. No.}}$

6 Period for which $\frac{\text{licence}}{\text{lease}}$ is required.

7 In case of renewals—

(i) Number and date of previous licence.

(ii) Period of previous licence.

8 Amount of $\frac{\text{licence fees.}}{\text{lease amount}}$

9 Date of remittance.

10 Number of miscellaneous receipts.

Station.

Date.

Signature of applicant.

To be filled up by Panchayat Office.

Date of receipt of application.

Remarks.

Date of issue of licence.

Executive Authority.

V.P. FORM No. 26.

Register of Encroachment Fees.

Panchayat.

(1) Serial number.	(2) Name of the street.	(3) Door number.	(4) Nature of encroachment with extent.	(5) Rate of fees due.	(6) Amount due. RS. A. P.	(7) Amount paid. RS. A. P.	(8) Chalan number and date of credit.	(9) Number and date of issue of notice.	(10) Balance. RS. A. P.	(11) Date of prosecution or eviction.	(12) Remarks.	(13) Name of the encroacher.	(14) Serial number, if any, in the register of encroachments.

V.P.FORM No. 27.

Yearly list of places used for Industries for which licences are required.

Ward No.

(1) Ward number.	(2) Name of party.	(3) Address.	(4) Nature of industry, etc.	(5) Date from which started.	(6) Amount of licence fee due.	(7) Orders of Executive Authority.	Licence issued. (8) Number.	Licence issued. (9) Date.	Particulars of prosecution. (10) Date of Institution.	Particulars of prosecution. (11) Number in prosecution register.	(12) Amount of fee actually collected. RS. A. P.	(13) Balance due. RS. A. P.	(14) Remarks.

V.P. FORM No. 28.

Register of licences and permissions.

The headings of the blank columns should be filled up in manuscript, a separate column being assigned for each purpose for which licences are ordinarily issued by the panchayat.

The same form of licence should be used, and the numbers should be entered in column (6) consecutively. If it is necessary to supply the licensee with statement of the conditions subject to which the licence is granted such conditions should be printed separately and supplied with the licence to the party concerned.

(1) Date.	(2) Name of party.	(3) Address.	(4) Application number.	(5) Purpose.	(6) Licence number.	Purposes for which licences are issued.										
						(7) RS. A. P.	(8) RS. A. P.	(9) RS. A. P.	(10) RS. A. P.	(11) RS. A. P.	(12) RS. A. P.	(13) RS. A. P.	(14) RS. A. P.	(15) RS. A. P.	(16) RS. A. P.	(17) RS. A. P.
						Purposes for which licences are issued—*cont.*									Total and daily total carried to cash book.	Initials of Executive Authority.
						(18) RS. A. P.	(19) RS. A. P.	(20) RS. A. P.	(21) RS. A. P.	(22) RS. A. P.	(23) RS. A. P.	(24) RS. A. P.	(25) RS. A. P.	(26) RS. A. P.	(27) RS. A. P.	(28) RS. A. P.	(29) RS. A. P.	(30) RS. A. P.	(31) RS. A. P.	(32)

V.P. FORM No. 29.

List of persons who have not taken out licences.

Serial number.	Name of party.	Address.	Particulars of trades, etc.	Date of commencement of trade, etc.	Amount of licence fee due.	Entered in the yearly list.		Remarks.
						Serial number.	Initials.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

STATION :
Dated 195 .

Bill collector or other outdoor subordinate.

V.P.—FORM No. 30.

Licence for Industries and Factories.

1 No.

2 Name.

3 Address.

4 Place of trade or business.

5 Purpose.

6 Rate at which charged.

7 Amount of fee, Rs.

Executive Authority.

19 .

8 Date of collection and of the issue of receipt.

9 Date of issue of licence.

10 Period of licence.

Executive Authority.

Licence for Industries and Factories.

No. Panchayat.

Licensee.

Address.

Place of trade or business.

For purpose.

Period.

Executive Authority.

19 .

Receipt for the collection of fees for the issue of licences for industries and factories.

No. Panchayat.

Received from Mr.

the sum of Rs. ( )

being the fees for the issue of a licence

for

Executive Authority.

19 .

Note.—This is only a *receipt* and not a *licence*. The latter will be issued in due course and it is only then that the trade can be started.

V.P. FORM NO. 31.

ORIGINAL.

Notice of prosecution for failure to take out or renew a licence.

Panchayat.

No.

To

Sri

Address

Notice under section 96 (5) of the Madras Village Panchayats Act, 1950, of prosecution for failure to take out or renew a licence (in triplicate).

Whereas you have been using the marginally noted place for the purpose noted therein without the previous licence or renewal licence under section 91 or 92 of the Madras Village Panchayats Act, 1950, you are hereby called upon to pay the required licence fees in the office of the Panchayat within days and to show cause why you should not be prosecuted under section 115 (1) or (2) of the Madras Village Panchayats Act, 1950, and made liable to the penalty provided in Schedule I or II of the Madras Village Panchayats Act, 1950,

(i) Place of business.
(ii) Nature of business.
(iii) Amount of licence / *enhanced fees.
licence fees in case of belated application due.
(iv) Year or period for which due.

*for starting the business
for continuing the trade without licence
without renewal licence.

Date of service of notice 19 .

Manner of service of notice

Signature of the officer serving the notice.

Executive Authority.

NOTE.—* Portion not required to be scored out.

DUPLICATE.

Notice of prosecution for failure to take out or renew a licence.

Panchayat.

No.

To

Sri

Address

Notice under section 96 (5) of the Madras Village Panchayats Act, 1950 of prosecution for failure to take out or renew a licence (in triplicate).

Whereas you have been using the marginally noted place for the purpose noted therein without the previous licence or renewal licence under section 91 or 92 of the Madras Village Panchayats Act, 1950, you are hereby called upon to pay the required licence fees in the office of the Panchayat within days and to show cause why you should not be prosecuted under section 115 (1) or (2) of the Madras Village Panchayats Act, 1950, and made liable to the penalty provided in Schedule I or II of the Madras Village Panchayats Act, 1950,

(i) Place of business.
(ii) Nature of business.
(iii) Amount of licence / *enhanced fees.
licence fees in case of belated applicationdue.
(iv) Year or period for which due.

*for starting the business
for continuing the trade without licence.
without renewal licence.

Date of service of notice 19 .

Manner of service of notice

Signature of the officer serving the notice.

Executive Authority.

NOTE.—* Portion not required to be scored out.

TRIPLICATE.

Notice of prosecution for failure to take out or renew a licence.

Panchayat.

No.

To

Sri

Address

Notice under section 96 (5) of the Madras Village Panchayats Act, 1950 of prosectuion for failure to take out or renew a licence (in triplicate).

Whereas you have been using the marginally noted place for the purpose noted therein without the previous licence or renewal licence under section 91 or 92 of the Madras Village Panchayats Act, 1950, you are hereby called upon to pay the required licence fees in the office of the Panchayat within days and to show cause why you should not be prosecuted under section 115 (1) or (2) of the Madras Village Panchayats Act, 1950, and made liable to the penalty provided in Schedule I or II of the Madras Village Panchayats Act, 1950,

(i) Place of business.
(ii) Nature of business.
(iii) Amount of licence / *enhanced fees.
licence fees in case of belated application due.
(iv) Year or period for which due.

*for starting the business
for continuing the trade without licence.
without renewal licence.

Date of service of notice 19 .

Manner of service of notice

Signature of the officer serving the notice.

Executive Authority.

NOTE.—* Portion not required to be scored out.

V.P. FORM No. 32.

FORMS RELATING TO RECEIPTS FOR SERVICES RENDERED.

Demand Register for private scavenging fees in ..... *Panchayat for the year* 19 -19 (*Monthly*).

(1) Serial number.	(2) Assessment number in the House-tax Demand Register.	(3) Door number.	(4) Name of party.	April.			May.			Number of line.	Number of line.	June			July.		
				(5) Amount due.	(6) Amount collected.	(7) Date of credit.	(8) Amount due.	(9) Amount collected.	(10) Date of credit.			(11) Amount due.	(12) Amount collected.	(13) Date of credit.	(14) Amount due.	(15) Amount collected.	(16) Date of credit.
				RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.				RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	
										1	1						
										2	2						
										3	3						
										4	4						
										5	5						
										6	6						
										7	7						
										8	8						
										9	9						
										10	10						
										11	11						
										12	12						
										13	13						
										14	14						
										15	15						
										16	16						
										17	17						
										18	18						
										19	19						
										20	20						
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										23	23						
										24	24						
										25	25						
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										27	27						
										28	28						
										29	29						

V.P. FORM NO. 31.

ORIGINAL.

Notice of prosecution for failure to take out or renew a licence.

Panchayat.

No.

To

Sri

Address

Notice under section 96 (5) of the Madras Village Panchayats Act, 1950, of prosecution for failure to take out or renew a licence (in triplicate).

Whereas you have been using the marginally noted place for the purpose noted therein without the previous licence or renewal licence under section 91 or 92 of the Madras Village Panchayats Act, 1950, you are hereby called upon to pay the required licence fees in the office of the Panchayat within days and to show cause why you should not be prosecuted under section 115 (1) or (2) of the Madras Village Panchayats Act, 1950, and made liable to the penalty provided in Schedule I or II of the Madras Village Panchayats Act, 1950,

(i) Place of business.
(ii) Nature of business.
(iii) Amount of licence fees. *enhanced licence fees in case of belated application due.
(iv) Year or period for which due.

*for starting the business
for continuing the trade without licence
without renewal licence.

Date of service of notice 19 .

Manner of service of notice

Signature of the officer serving the notice.

Executive Authority.

NOTE.—* Portion not required to be scored out.

DUPLICATE.

Notice of prosecution for failure to take out or renew a licence.

Panchayat.

No.

To

Sri

Address

Notice under section 96 (5) of the Madras Village Panchayats Act, 1950 of prosectuion for failure to take out or renew a licence (in triplicate).

Whereas you have been using the marginally noted place for the purpose noted therein without the previous licence or renewal licence under section 91 or 92 of the Madras Village Panchayats Act, 1950, you are hereby called upon to pay the required licence fees in the office of the Panchayat within days and to show cause why you should not be prosecuted under section 115 (1) or (2) of the Madras Village Panchayats Act, 1950, and made liable to the penalty provided in Schedule I or II of the Madras Village Panchayats Act, 1950,

(i) Place of business.
(ii) Nature of business.
(iii) Amount of licence fees. *enhanced licence fees in case of belated applicationdue.
(iv) Year or period for which due.

*for starting the business
for continuing the trade without licence.
without renewal licence.

Date of service of notice 19 .

Manner of service of notice

Signature of the officer serving the notice.

Executive Authority.

NOTE.—* Portion not required to be scored out.

TRIPLICATE.

Notice of prosecution for failure to take out or renew a licence.

Panchayat.

No.

To

Sri

Address

Notice under section 96 (5) of the Madras Village Panchayats Act, 1950 of prosectuion for failure to take out or renew a licence (in triplicate).

Whereas you have been using the marginally noted place for the purpose noted therein without the previous licence or renewal licence under section 91 or 92 of the Madras Village Panchayats Act, 1950, you are hereby called upon to pay the required licence fees in the office of the Panchayat within days and to show cause why you should not be prosecuted under section 115 (1) or (2) of the Madras Village Panchayats Act, 1950, and made liable to the penalty provided in Schedule I or II of the Madras Village Panchayats Act, 1950,

(i) Place of business.
(ii) Nature of business.
(iii) Amount of licence fees. *enhanced licence fees in case of belated application due.
(iv) Year or period for which due.

*for starting the business
for continuing the trade without licence.
without renewal licence.

Date of service of notice 19 .

Manner of service of notice

Signature of the officer serving the notice.

Executive Authority.

NOTE.—* Portion not required to be scored out.

V.P. FORM No. 32.

FORMS RELATING TO RECEIPTS FOR SERVICES RENDERED.

Demand Register for private scavenging fees in ____ *Panchayat for the year* 19 -19 (*Monthly*).

(1) Serial number.	(2) Assessment number in the House-tax Demand Register.	(3) Door number.	(4) Name of party.	April. (5) Amount due. RS. A. P.	April. (6) Amount collected. RS. A. P.	April. (7) Date of credit.	May. (8) Amount due. RS. A. P.	May. (9) Amount collected. RS. A. P.	May. (10) Date of credit.	Number of line.	Number of line.	June. (11) Amount due. RS. A. P.	June. (12) Amount collected. RS. A. P.	June. (13) Date of credit.	July. (14) Amount due. RS. A. P.	July. (15) Amount collected. RS. A. P.	July. (16) Date of credit.
										1	1						
										2	2						
										3	3						
										4	4						
										5	5						
										6	6						
										7	7						
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Number of line.	August.			September.			October.			November.			December.		
	(17) Amount due. RS. A. P.	(18) Amount collected. RS. A. P.	(19) Date of credit.	(20) Amount due. RS. A. P.	(21) Amount collected. RS. A. P.	(22) Date of credit.	(23) Amount due. RS. A. P.	(24) Amount collected. RS. A. P.	(25) Date of credit.	(26) Amount due. RS. A. P.	(27) Amount collected. RS. A. P.	(28) Date of credit.	(29) Amount due. RS. A. P.	(30) Amount collected. RS. A. P.	(31)
1															
2															
3															
4															
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Number of line.	Number of line.	January.			February.			March.			Remitted or written off		Balance transferred to the Arrear Demand Register.	Remarks.
		Amount due.	Amount collected.	Date of credit.	Amount due.	Amount collected.	Date of credit.	Amount due.	Amount collected.	Date of credit.	Amount.	Reference to item number in the register of writes off and remissions.		
		(32) RS. A. P.	(33) RS. A. P.	(34)	(35) RS. A. P.	(36) RS. A. P.	(37)	(38) RS. A. P.	(39) RS. A. P.	(40)	(41) RS. A. P.	(42)	(43) RS. A. P.	(44)
1	1													
2	2													
3	3													
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V.P. FORM No. 33.

Demand register of private scavenging fees in *Panchayat for the year* 19 -19 (*Quarterly*).

Serial number.	Assessment number in the House-tax Demand Register.	Door number.	Name of party	First quarter.			Second quarter.		
				Amount due.	Amount collected.	Date of credit.	Amount due.	Amount collected.	Date of credit.
(1)	(2)	(3)	(4)	(5) RS. A. P.	(6) RS. A. P.	(7)	(8) RS. A. P.	(9) RS. A. P.	(10)

Third quarter.			Fourth quarter.			Remitted or written off.				
Amount due.	Amount collected.	Date of credit.	Amount due.	Amount collected.	Date of credit.	Amount.	Reference to item number in the register of writes-off and remissions.	Balance transferred to the Arrear Demand Register.	Remarks.	
(11) RS. A. P.	(12) RS. A. P.	(13)	(14) RS. A. P.	(15) RS. A. P.	(16)	(17) RS. A. P.	(18)	(19) RS. A. P.	(20)	

Private scavenging fee bill.

1 Assessment No.

2 Name

3 Address

4 Amount Rs.

5 Month of / Quarter ending 19 .

6 Date of service of notice 19 .

7 Date of collection 19 .

8 Date of credit 19 .

Panchayat clerk.

Bill-collector.

Executive Authority.

Dated 19 .

Warrant (if any) No. , dated 19 .

V.P. FORM No. 34.

Private scavenging fee receipt.

Panchayat

Assessment No. Date 19 .

Received from

the sum of Rs. ( )

being the amount of private scavenging fees

•

due on for

the month of / quarter ending

19 .

Bill-collector.

Executive Authority.

• Here enter door number and street, or name of house.

Notice of demand for private scavenging fees.

Assessment No. Panchayat.

To

Address

Take notice that the amount payable by you on account of scavenging fees on*

for the month of / quarter ending 19 is Rs.

The amount is payable on presentation of this notice, and if it is not paid within 15 days thereof, the service will be stopped and your movable property will be distrained and sold under the rule issued under section 112 (2) (xvii) of the Madras Village Panchayats Act, 1950. All changes of residence, and instructions for stoppage of service, should be reported in writing to the Executive Authority.

Date of service of notice 19 .

Bill-collector.

Executive Authority.

*Here enter door number and street, or name of house.

V.P. FORM No. 35.

(*G.O. No.* 915, *L.A., dated 8th July* 1955.)

Miscellaneous receipt. *Miscellaneous receipt.*

1. Receipt number. Station

2. Name : Sri Receipt No. Dated 19 .

3. Address

4. Purpose

5. Amount : Rs.

6. Date of collection 19 . Received from Sri

(address)

(Initials). the sum of Rupees ( )

on account of

(Designation).

Date of credit 19 . (Signature)

Clerk. (Designation)

V.P. FORM No. 36.

Register of miscellaneous demand for the 19 –19 .

[NOTES.—1. Arrears of previous years should be brought forward as fresh entries and entered in columns (1) to (6) of the next year's register.

2. When penal interest is recovered, the amount should be entered in red ink below the entry of the instalments paid, with the letter "P" prefixed.]

Serial number.	Particulars.	By whom payable.	Amount of deposit, if any.	Total amount due.	Amount of each instalment.
(1)	(2)	(3)	(4)	(5)	(6)
			RS. A. P.	RS. A. P.	RS. A. P.

Date on which payable.	Recoveries in the month of					
	April.		May.		June.	
	Amount paid.	Date of credit.	Amount paid.	Date of credit.	Amount paid.	Date of credit.
(7)	(8)	(9)	(10)	(11)	(12)	(13)
	RS. A. P.		RS. A. P.		RS. A. P.	

Recoveries in the month of—*cont.*							
July.		August.		September.		October.	
Amount paid.	Date of credit.	Amount paid.	Date of credit.	Amount paid.	Date of credit.	Amount paid.	Date of credit.
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.	

Recoveries in the month of—*cont.*							
November.		December.		January.		February.	
Amount paid.	Date of credit.	Amount paid.	Date of credit.	Amount paid.	Date of credit.	Amount paid.	Date of credit.
(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.	

Recoveries in the month of—*cont.*		Total amount of		Balance at the end of the year [column (5) + column (32).]	Remarks.
March.		Revenue collected.	Penal interest collected.		
Amount paid.	Date of credit.				
(30)	(31)	(32)	(33)	(34)	(35)
RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	

V.P. FORM No. 31.

Miscellaneous bill.

No. Dated 19 .

Name of party.

Date.	Particulars.	Amount. RS. A. P.
	Total ..	

Date of service of notica. 19 .

Manner of Service of Notice.

Signature of bill-collector.

Date of collection 19 .

Bill-collector.

Date of credit 19 .

Examined and entered.

Tax Clerk.

Head Clerk. *Executive Authority.*

Receipt for miscellaneous dues.

No. Panchayat.

Dated 19 .

Received from Sri

address ( )

the sum of Rupees ( )

as per details on the reverse.

Bill-collector or Head-Clerk.

Executive Authority.

Notice of demand for miscellaneous dues.

[Under the rule issued under section 112 (2) (xvii) of the Madras Village Panchayats Act, 1950.]

No. Panchayat.

To Sri

Address

The amount due by you as per details on the reverse is Rupees ( )

The amount is payable on presentation of this notice and if it is not paid within 15 days from the date of service of this notice, a warrant may issue and for each such warrant a fee of two annas will be leviable. If the amount of the bill and the warrant fee still remain unpaid your property will be liable to be distrained under rule 24 (1) of the rules issued in Notification X of G.O. No. 1116, L.A., dated 4th June 1951.

Date of service of notice 19 .

Manner of service of notice.

Bill-collector. *Executive Authority.*

This is no receipt. A printed receipt should be demanded on paying the amount.

(Reverse of 'Receipt for miscellaneous dues' in V.P. Form No. 37.)

Details of amounts due.

Date.	Particulars.	Amount. RS. A. P.
	* Total ..	

* In words

Executive Authority.

(Reverse of 'Notice of demand for miscellaneous dues' in V.P. Form No. 37.)

Details of amounts due.

Date.	Particulars.	Amount. RS. A. P.
	Total ..	

Executive Authority.

V.P. FORM No. 38.

Account of fees departmentally managed.

[NOTE.—A page or pages should be set apart for each kind of revenue. One page should be used for each month. On the left hand side will be shown forms received from time to time by the subordinate entrusted with collection, and on the right hand side, those issued daily by him. The blank headings are intended to show the denominations of the tickets. In the columns "Serial numbers. From....to...." should be shown the printed machine numbers of tickets. At the close of the month the total receipts, issues and balance of forms of the several denominations should be struck.]

Receipts.

(1) Date of receipt.	(2) Serial numbers—From	to	(3) Number.	(4) Value. RS. A. P.	(5) Serial numbers—From	to	(6) Number.	(7) Value. RS. A. P.	(8) Serial numbers—From	to	(9) Number.

Receipts—cont.

| Receipt—*cont.* | | |

V.P. FORM No. 39.

Register of fruit-bearing avenue trees in the village of *for the year* 19 –19 .

Serial number.	Name of road.	Mile number.	Names of fruit-bearing trees in the road.	Total number of each kind of tree.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)

V.P. FORM No. 40.

Register of miscellaneous sales.

[NOTE.—To be used in all panchayats for the record of particulars of miscellaneous sales of avenue clippings, etc. Leases of avenue produce will be recorded in the register in V.P. Form No. 36.]

(1) Serial number.	(2) Locality.	(3) Number and description of articles, etc., sold.	(4) Date of sale.	(5) Amount for which sold. RS. A. P.	(6) Amount paid. RS. A. P.	(7) Date of receipt of sale-proceeds.	(8) Date of remittance into treasury.	(9) Balance due, if any. RS. A. P.	(10) Remarks (steps taken to recover balance should be noted here).

V. P. FORM No. 41.

Register of investments for the year 19 -19 .

Particulars of investment.										Interest on investments.					Interest on investments—*cont.*					Withdrawals.									
(1) Serial number.	(2) For what purpose invested.	(3) Number and date of Government Order.	(4) Voucher number.	(5) Number and date of each pro-note, bank receipt, etc.	(6) Amount of each pronote, etc. Rs.	(7) Total of each investment. Rs.	(8) Where deposited.	(9) In whose custody.	(10) Authority for custody.	(11) Rate of interest.	(12) Balance due at beginning of year. Rs. A. P.	(13) Amount due in the year. Rs. A. P.	(14) Total amount due. Rs. A. P.	(15) Amount received. Rs. A. P.	(16) Date of credit.	(17) Amount received. Rs. A. P.	(18) Date of credit.	(19) Total amount received. Rs. A. P.	(20) Balance due at close of year. Rs. A. P.	(21) Number and date of each pro-note, etc.	(22) Amount of each pro-note, etc. Rs.	(23) Date of withdrawal.	(24) Grounds of withdrawal.	(25) Net balance of investment. Rs.	(26) Initials of Executive Authority.				

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U. R. SHENOY & SONS, Mangalore, South Kanara district.
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S. KRISHNASWAMI & Co., Tiruchirappalli district.
PALANIAPPA BROTHERS, Tiruchirappalli district.
S. R. SUBRAMANIA PILLAI, Tirunelveli, Tirunelveli district.
ARIVU NOOLAGAM, Ootacamund, Nilgiris district.
B. ARULDOSS, Villupuram town, South Arcot district.
V. B. GANESAN, Villupuram, South Arcot district.
COIMBATORE SAKTHI KARYALAYAM, Coimbatore, Coimbatore district.

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JAIN BOOK AGENCY, New Delhi-I.
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