



रजिस्टर्ड नं. एमएच.-१

# महाराष्ट्र शासन राजपत्र

असाधारण  
प्राधिकृत प्रकाशन

शुक्रवार, मे २२, १९७०/ज्येष्ठ १, शके १८९२

स्वतंत्र संकलन म्हणून फाईल करण्यासाठी या भागाला वेगळे पृष्ठ क्रमांक बिले आहेत.

## भाग एक-अ—मध्य उप-विभाग

महाराष्ट्र जिल्हा परिषदा व पंचायत समित्या, ग्रामपंचायती, नगरपालिका बरो, जिल्हा नगरपालिका, प्राथमिक शिक्षण आणि स्थानिक निधी लेखा परीक्षा अधिनियम यांखालील (भाग चार-ब मध्ये प्रसिद्ध करण्यात आलेले आदेश व अधिसूचना यांन्वयतिरिक्त) आदेश व अधिसूचना.

### RURAL DEVELOPMENT DEPARTMENT

Sachivalaya, Bombay-32, 22nd May 1970

BOMBAY VILLAGE PANCHAYATS ACT, 1958.

No. VPA.1166/9998-N.—The following draft of rules further to amend the Bombay District Village Development Fund Rules, 1960, which the Government of Maharashtra proposes to make in exercise of the powers conferred by clause (xxxvi) of sub-section (2) of section 176 read with section 133 of the Bombay Village Panchayats Act, 1958 (Bom. III of 1959), and of all other powers enabling it in that behalf, is published as required by sub-section (4) of the said section 176 for the information of all persons likely to be affected thereby : and notice is hereby given that the said draft will be taken into consideration by the Government of Maharashtra on or after the 25th day of June 1970.

2. Any objections or suggestions which may be received by the Secretary to the Government of Maharashtra in the Rural Development Department from any person with respect to the said draft before the aforesaid date will be considered by Government :—

#### DRAFT RULES

1. These rules may be called the Bombay District Village Development Fund (Amendment) Rules, 1970.

2. In the Bombay District Village Development Fund Rules, 1960 (hereinafter referred to as "the principal rules"), rule 8 shall be deleted.

3. In rule 9 of the principal rules, after the words "send to every panchayat a statement" the words and letter "in Form P" shall be added.

4. For rule 15 of the principal rules, the following shall be substituted, namely :—

"15. *Manner of keeping accounts.*—The Standing Committee shall cause to keep the accounts of the Fund in Forms A to Q in accordance with the instructions as set out in the Appendix to these rules."

5. After rule 17 of the principal rules, the following new rule shall be inserted, namely :—

"18. *Effects of division of village on fund.*—Where any local area comprised within the limits of a village ceases to be a village and is declared as constituting two or more new villages by virtue of a notification under section 4, the Standing Committee shall, with effect from the date (hereinafter referred to in this rule as "the said date") on which two or more panchayats are established in place of the existing panchayat, provide for all or any of the following matters, namely :—

(a) the deposits of contributions in the fund including interest thereon standing to the credit of the existing panchayat immediately before the said date shall be apportioned among the new panchayats on the basis of population of the villages, for which such panchayats are established (population being ascertained at the last preceding census of which the relevant figures have been published);

(b) arrears of contributions to the fund, if any, due from the existing panchayat before the said date shall be apportioned among the new panchayats in the manner provided under clause (a);

(c) all debts and obligations, if any, in respect of loans secured from the fund incurred by or on behalf of the existing panchayat immediately before the said date and subsisting on the said date shall be apportioned among the new panchayats in such manner as the State Government may direct by special or general order in this behalf."

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6. After the Schedule to the principal rules, the following Appendix and forms shall be added, namely :—

## APPENDIX

(See rule 15)

## Instructions for the maintenance of accounts of the District Village Development Fund.

*Receipt Book (Form A)*

1. The Extension Officer (panchayat) shall be responsible for making all collections of the amounts due to the fund according to the Bills Demand received from the District Village Panchayat Officer. He shall be supplied with bound printed books in Form A containing receipts in triplicate for this purpose. Every receipt book should invariably be returned to the District Village Panchayat Officer immediately after it is completely used and receipt for the same should be obtained.

2. A receipt for the amounts recovered from the panchayats shall invariably be passed by the Extension Officer (panchayats) out of the books supplied by the District Village Panchayat Officer. The original receipt shall be retained in the receipt book, the second copy shall be given to the panchayat in token of having received the amount and the third copy shall be forwarded to the District Village Panchayat Officer along with the daily sheet (extract from the Register of Collections-Form O).

*Stock Account of Receipt Books (Form B)*

3. An account of receipt books supplied to the Extension Officer (panchayats) shall be maintained by the District Village Panchayat Officer in Form B. Instructions for the maintenance of the account of receipt books, contained in rule 11 of the Maharashtra Zilla Parishads and Panchayat Samitis Account Code, 1968, shall be followed in so far as they are applicable.

*General Cash Book (Form C)*

4. In the General Cash Book (Form C) shall be recorded on the left hand side the receipts to be credited to the fund and on the right hand side the amounts of all cheques drawn, with their numbers and the names of the persons in whose favour the cheques are drawn.

5. All amounts due to the fund shall be remitted into the treasury, bank or co-operative society, as the case may be, for credit to the fund. At the close of each day on which such amounts are received, an extract of the Register of Collections (daily sheet) together with the triplicate copy of the receipt (Form A) shall be sent to the District Village Panchayat Officer. The daily sheet shall be accompanied by a chalan in original under which the daily collections are remitted to the treasury, bank or co-operative society. Such daily sheets with receipts and chalans shall be filed in a daily sheet file. The daily total of each detailed head from the Classified Register of Receipts (Form D) shall be carried to the General Cash Book.

6. The General Cash Book shall be balanced at the end of each day on which there is a transaction. At the end of each month, the entries of all receipts and expenditure in the cash book shall be compared item by item with the treasury, bank or co-operative society pass-book and the balances agreed; the difference, if any, being explained in a foot-note, thus :—

Cash book closing balance.

Deduct receipts not yet credited in the pass-book (a).

Add amount of uncashed cheques drawn on treasury bank or co-operative society (b).

Balance as per treasury, bank or co-operative society pass-book.

Balance of the fund in treasury, bank or co-operative society.

Details of—

(a)

(b)

*Classified Register of Receipts/Payments (Form D)*

7. A Classified Register of Receipts and a Classified Register of Payments shall be maintained in Form D for receipts and expenditure respectively. The budget heads with the estimated receipts and the estimated allotments shall be entered at the top. A page or set of pages shall be assigned for each major head and the detailed heads shall be shown horizontally in the cages provided.

8. All additions to or alterations in the budget grants which may be sanctioned by the Standing Committee during the course of the financial year shall be noted against the detailed heads concerned in red ink with a plus or minus entry, and the authority for each such addition or alteration shall be quoted.

9. Every item of receipt shall immediately, without reservation, be brought to account in the Classified Register of Receipts and the daily total of each head shall be taken to the General Cash Book at the end of the day.

10. Every item of expenditure shall be brought to account in the Classified Register of Expenditure from the vouchers in the appropriate head and the daily totals of all the heads shall be tallied with the expenditure shown in the General Cash Book.

11. At the end of each month, the figures in both the classified registers shall be added up and the progressive total of all the columns shall be worked out below the monthly total for the purpose of compiling the monthly cash accounts and annual accounts. Where the grand total under any head in the Classified Register of Payments shows that the budget grant is likely to be exceeded, steps shall be taken forthwith to meet the excess either by re-appropriation or by a supplementary allotment.

*Register of Cheques (Form E)*

12. The object of the Register of Cheques is to note the purpose and amount for which and the person in whose favour each cheque is drawn. The total and the manner in which each cheque is sent to the payee shall be noted in the column provided for the purpose. When a cheque is drawn for any item the disbursement shall be noted in the proper column and the undisbursed amount shall be taken at once to the Register of Undisbursed Amounts (Form F) and reference shall be given in the register against such entries. No amount for which a cheque is drawn and cashed shall remain in the office without being brought to the Register of Undisbursed Amounts.

*Register of Undisbursed Amounts (Form F)*

13. A separate register shall be maintained in Form F for undisbursed moneys. All moneys drawn in cash from the fund and remaining undisbursed shall be noted from day to day in columns 6 and 14 respectively. All moneys received on behalf of the fund at the headquarters shall also be accounted for in columns 5 and 13 respectively of this register, until actually credited to treasury, bank or co-operative society. The balance shall be worked out at the end of each day on which there are transactions and attested by the District Village Panchayat Officer. At the end of every month, the balance in hand shall be verified by the District Village Panchayat Officer and a certificate of verification shall be recorded in the register.
14. A receipt shall be obtained for every payment in the receipt register and attested by the drawing officer.
15. At the end of every month an abstract shall be made out showing the details of undisbursed amount. Such undisbursed amount shall be credited to the fund at the end of each month, unless it can be disbursed during the succeeding month.

*Register of Investments (Form G)*

16. A record of all investments shall be maintained in Form G. Each entry therein shall be attested by the District Village Panchayat Officer. Government Securities shall be kept distinct from other securities.

*Monthly and Annual Accounts (Forms H and I)*

17. At the end of every month a monthly cash account shall be prepared in Form H from the monthly progressive totals of the Classified Registers of Receipts and Payments. The progressive total of March will be the basis of the Annual Accounts to be prepared in Form I.
18. The monthly accounts shall be placed before the Standing Committee by the 5th of the following month. The Annual Accounts shall be placed before the Standing Committee by the 5th of April each year.

*Calculation Sheet of Contributions (Form J)*

19. Soon after the close of the financial year but not later than the 31st May each year, every panchayat shall furnish to the District Village Panchayat Officer a statement of its income in the previous financial year in Form J. The necessary information should be collected by the District Village Panchayat Officer.

*Demand and Collection Register of Contributions (Form K)*

20. The correctness of contribution due from each panchayat shall be verified in the office of the District Village Panchayat Officer from the details given in the calculation sheet of contributions. A Demand and Collection Register of Contributions shall, for this purpose, be maintained in Form K and shall be prepared by the end of June each year.
21. All collections of contributions due from the panchayats as reported by the Extension Officer (Panchayat) shall be entered in the Demand and Collection Register against the name of the panchayat from the daily sheets received from the Extension Officer (Panchayat). All postings in the register shall be examined from time to time by the District Village Panchayat Officer or by an officer authorised in writing in this behalf by the Standing Committee to see that the work is done properly. The balances wherever outstanding shall be worked out at the end of the year.
22. At the end of the year when all necessary entries in the Demand and Collection Register have been made, the totals of all money columns on each page shall be cast and carried over to an abstract at the end of the register and the totals checked by a person other than the poster. The abstract shall be signed by the District Village Panchayat Officer and the total collections agreed with the annual accounts.

*Bill of Demand of Contributions (Form L)*

23. Bills of Demand of Contributions shall be prepared in triplicate in Form L, and issued in July each year to all the panchayats. The first copy of the bill shall be sent to the panchayats concerned, the second copy should be dispatched to the Extension Officer (Panchayat) and the third copy should be retained for office record.

*Ledger of Contributions (Form M)*

24. Individual account of contributions to the fund and interest thereon shall be maintained in the Ledger of Contributions in Form M. A separate page should be allotted for each panchayat. The individual ledger accounts should be examined by a responsible officer authorised in writing by the Standing Committee and signed by the District Village Panchayat Officer.

*Register of Loan Account (Form N)*

25. Every loan sanctioned from the fund by the Standing Committee in accordance with the provisions of the rules shall be accounted for with full details, in the Register of Loans in Form N. A separate page shall be allotted for each panchayat. The amount of any instalment, or of interest or of principal and interest or of any part thereof shall be worked out in the register and bills of demand in Form Q should be prepared and despatched two months in advance of the due date of payment in the manner explained in the instruction at Serial No. 21 above. The repayments of the principal and interest shall be posted in the register as indicated in the instruction at Serial No. 21 above. At the end of the year, when all the necessary entries in the Register of Loans have been made, the totals of all money columns of each loan account shall be cast and carried over to an abstract at the end of the register. The abstract shall contain the following details namely :-

*Loan Account*

- (1) Previous balance of loan instalment.
- (2) Fresh loans paid during the year.
- (3) Instalment towards repayment of loan due in the year.
- (4) Total of items (1) and (3).
- (5) Recovery of loan amount.
- (6) Outstanding balance of instalment.
- (7) Total of items (5) and (6).

*Interest Account.*

- (1) Previous balance of interest.
- (2) Interest recoverable during the year.
- (3) Penal interest due.
- (4) Total of items (1) to (3).
- (5) Interest recovered during the year.
- (6) Penal interest recovered during the year.
- (7) Closing balance of interest.
- (8) Total of items (5) to (7).

The total of the previous balances of loan instalment and interest should agree with the closing balances of the previous years abstract. The total of loans paid during the year should be agreed with the total amount of loans paid as shown in the Classified Register of Expenditure. The total amount of recovery of loan and interest should tally with the amounts shown in the Classified Register of Receipts.

26. The grand total of the figures shown in column 4 of the abstract of the loan account and in column 4 of the abstract of interest account should tally with the figures in columns 7 and 8 of the respective accounts.

*Register of Collections (Form O)*

27. All amounts collected by the Extension Officer (Panchayat) shall be accounted for in the Register of Collections in Form O and shall be deposited to the credit of the fund in the treasury, bank or Co-operative society by preparing chalang in triplicate. The register should be closed and balanced on each day of the transaction under the signature of the Block-Development Officer. An extract of the Register of Collections (daily sheet) together with the chalan in original and the triplicate copy of the receipt (Form A) shall be forwarded to the District Village Panchayat Officer at the close of each day on which collections are made.

*Account Slip of Contribution (Form P)*

28. For the purposes of rule 9 of the Bombay District Village Development Fund Rules, 1960 the Officer authorised by the Standing Committee shall forward to every panchayat before 31st July of each year a statement of its account of contributions to the fund. The statement shall be prepared in Form P.

*Statement of Assets and Liabilities*

29. The District Village Panchayat Officer shall cause a Statement of Assets and Liabilities of the fund to be prepared from the various registers referred to above. The statement shall form part of the annual accounts (Form I) and shall be placed before the Standing Committee in the manner provided, vide instruction at Serial No. 18.

FORM A

(See rule 15)

*Receipt Book*

Book No. ....

Receipt No. ....

Received from Sarpanch, Village Panchayat ..... Taluka ..... District ....., the following amounts against Bill No. ....

	Arrears		Current	
	Rs.	P.	Rs.	P.
1. Contribution for the year	..	..	..	..
2. Principal for the year	..	..	..	..
3. Simple interest for the year	..	..	..	..
4. Penal interest for the year	..	..	..	..
Total	..	..	..	..

In words Rs. .... Paise ..... received.

Date :—

Signature of the Extension Officer (Panchayat).

FORM B

*Stock Account of Receipt Books*

District Village Development Fund of ..... District

Receipts				Issues of books		To whom issued		Balance No. of books	Initials of D.V. P. O.
Date	From whom received	No. of books	Voucher No. and date	Number	Number of pages	Designation	Signature of person receiving books		
1	2	3	4	5	6	7	8	9	10
Return of used-up books				Initials of the person returning the books		Initials of the D. V. P. O.		Remarks	
Date	Number of books								
11	12				13		14		15