



GOVERNMENT OF MAHARASHTRA

RURAL DEVELOPMENT DEPARTMENT

THE MAHARASHTRA ZILLA PARISHAD ADMINISTRATIVE MANUAL

VOLUME II

*Containing the Maharashtra Zilla Parishads and
Panchayat Samitis Act, 1961, and Rules
and Orders framed thereunder*



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FOREWORD

With the enactment of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961, and the framing of the Rules thereunder and the issuance of various orders, statutoy and administrative from time to time, the need for bringing out a comprehensive Manual on the lines of Revenue Accounts Manual was greatly felt. A cell was accordingly created in Rural Development Department in June 1977 for the preparation of this Manual. The Rural Development Department has now been able to bring out the Manual on Zilla Parishad Accounts and Administration containing *inter alia* the relevant provisions of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961, simplification of Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961, rules, regulations and orders issued thereunder, spelling out each scheme or work which the Zilla Parishad and Panchayat Samiti is expected to implement, outline job charts of each functionary for each scheme or work of the Zilla Parishad and Panchayat Samiti and forms for preparation of budget, performance budget, expenditure chart in respect of scheme/work of the Zilla Parishad and Panchayat Samiti. It is hoped that this manual will help the Zilla Parishad's and Panchayat Samiti's officials etc. in their effective discharge of statutory responsibilities and day-to-day work.

Efforts have been made to bring up the Manual up-to-date till 30th June 1985. However, the possibilities of certain deficiencies cannot be ruled out and if they are brought to the notice of Government they will be much appreciated.

P. SUBRAHMANYAM,
Secretary to Government.

Mantralaya,
Bombay, dated 12th December, 1985.

**MANUAL OF THE ZILLA PARISHAD ADMINISTRATION
AND ACCOUNTS**

VOLUME II

INDEX

Chapter No	Heading	Page No
I	Constitution of Zilla Parishad/Panchayat Samiti and its various Committees and Presiding Authorities and Conduct of business.	1
II	Organisation and Functions of the various Departments of the Zilla Parishad and the Panchayat Samitis and service conditions of their employees.	20
III	Execution and Maintenance of Works and Development Schemes by the Zilla Parishads/Panchayat Samitis.	34
IV	Tax and Non-Tax Resources of the Zilla Parishad/Panchayat Samiti, including Government Grants.	86
V	Funds of Zilla Parishads and their utilisation and investment.	107
VI	Role of the Zilla Parishad/Panchayat Samiti in the welfare of Backward Classes.	115
VII	Role of the Zilla Parishad/Panchayat Samiti in relation to the Panchayat Raj Committee/Public Accounts Committee.	126
VIII	Powers and Functions of the Zilla Parishads and Panchayat Samitis, their Presiding Authorities and the various Government Officers working for or under them.	133

STATEMENT OF THE SENATE

VOLUME

1871

Page

1871

1871

1871

I. Committee on the Judiciary and the Department of Justice

II. Committee on the Judiciary and the Department of Justice

III. Committee on the Judiciary and the Department of Justice

IV. Committee on the Judiciary and the Department of Justice

V. Committee on the Judiciary and the Department of Justice

VI. Committee on the Judiciary and the Department of Justice

VII. Committee on the Judiciary and the Department of Justice

VIII. Committee on the Judiciary and the Department of Justice

CHAPTER I

CONSTITUTION OF ZILLA PARISHAD/PANCHAYAT SAMITI AND ITS VARIOUS COMMITTEES AND PRESIDING AUTHORITIES AND CONDUCT OF BUSINESS

A—GENERAL

I. 1.1. Panchayati Raj is the term which is commonly used to cover rural local self-Government bodies. The general idea of Panchayati Raj was to have a three-tier system that is autonomous and elective body at the District, taluka and village levels. In the Maharashtra State, the Zilla Parishad at the District level and the village Panchayat at village level are autonomous and corporate bodies while the Panchayat Samiti at the Block level having no corporate status is an Executive Committees of the Zilla Parishad. The Zilla Parishad being a corporate body has perpetual succession and a common seal with power to hold and dispose of property and enter into contract in its corporate name. The activities of the Zilla Parishads and the Panchayat Samiti are governed by the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961. This is an Act to provide for the establishment of rural areas of Zilla Parishads and Panchayat Samitis, to assign to them local Government functions, to entrust the execution of certain works and development schemes of the State Five Year Plans to such bodies and to provide for the decentralisation of powers and functions under certain enactments to these local bodies for the purpose of promoting the development of democratic institutions and securing a greater measure of participation of the people in the said plans and in local and Governmental affairs. This Act came into force from 1st May 1962. As a result of this enactment the Maharashtra State has 25 Zilla Parishads and 296 Panchayat Samitis (vide list of Zilla Parishad and Panchayat Samitis in Appendix I).

B—ZILLA PARISHAD

Constitution of the Zilla Parishad (Sec. 9) :

I. 2.1. Zilla Parishad in the Maharashtra is the only self-governing corporate local body at the District level to tackle all aspects of rural development. It is constituted of—

(a) Councillors directly elected on the basis of adult franchise from electoral divisions in the District being not more than sixty in number and not less than forty, so however, that there is one Councillor, as far as reasonably practicable, for not more than every forty thousand of the population.

(b) Chairman of all Panchayat Samitis in the District as *ex-officio* Councillors.

(c) If the elected Councillors do not include a woman, two women each residing in different blocks in the District are co-opted by the elected Councillors. If, however, the elected Councillors include a woman then only one woman residing in Block in the District other than the Block in which the women elected is residing, is co-opted by the elected Councillors.

(d) The Chairman of the Social Welfare Committee, if any, co-opted under sub-clause (iii) of clause (b) of sub-section (4) of section 83 is also a co-opted Councillor of the Zilla Parishad.

(e) The Chairman of four federal co-operative societies which as far as practicable conduct business or activities in the District in relation to—(i) credit, (ii) Marketing, (iii) industrial co-operatives, and (iv) Co-operative training and education are Associate Councillors. If there are no four such federal Co-operative Societies, or if there are less than four such Co-operative Societies, the Chairman of any other co-operative societies which are notified by the State Government are taken as Associate Councillors till federal Societies are thereafter

registered and their Chairman are taken as Associate Councillors after terminating the term of office of the Chairman of Co-operative Society which is not a federal Co-operative Society. The Chairman of the federal Society subsequently registered continue to hold office for the remaining period of the term.

(f) The Director of the Maharashtra State Co-operative Land Development Bank Limited residing in the District and where there are more than one such Director, one of such Directors as may be nominated by the Bank and where no such Director is residing in the District any officer of the Bank nominated by it in this behalf as Associate Councillors.

The Associate Councillors have no right to vote. The Deputy Chief Executive Officer of the Zilla Parishad nominated by the Chief Executive Officer is the *ex-officio* Secretary of the Zilla Parishad.

Term of the Office of the Councillors of the Zilla Parishad :

I. 2.2. The term of office of Councillors is six years [Section 10 (2).] But this ruling is not applicable where there is specific provisions to the contrary. In the following cases, the term of the office of the Councillor ends even though a period of six years has not expired,—

(a) When a Councillor resigns his office under section 38 or is removed in the guilt of misconduct under section 39 or whose office becomes vacant due to his disqualification under section 40.

(b) A Councillor who is elected at bye-election is to hold office so long only as the Councillor in whose place he is elected would have held it.

(c) When an order or dissolution or supersession is passed under section 260 the office of the Councillor becomes vacant from the date specified in the order.

(d) Persons, who are Councillors by virtue of their being Chairman of Panchayat Samitis or of Co-operative Societies, hold office so long only as they continue to hold the office of such Chairman [First proviso under sub-section (2) of section [10].

Extension or Curtailment in the term of Office of Councillors :

I. 2.3. The term of six years can be extended by six months by the State Government if it is of the opinion that for some reasons including an injunction or stay by a Court it is not practicable to complete all stages of the general election of Councillors to any Zilla Parishad before the date of expiry of their term of office. If for some special reason including administrative convenience of holding general elections of all or any of the Zilla Parishads and Panchayat Samitis simultaneously, the State Government is of the opinion that it is expedient to curtail the term of office of Councillors of the Zilla Parishad, it may curtail the said term for a period not exceeding two years [second and third proviso to sections 10 (3).]

Commencement of the term of Office of Councillors :

I. 2.4. The term of office of Councillors elected at a general election commences on the date of first meeting of the Zilla Parishad which is required to be held on the date fixed by the Collector which is within twenty five days from the date on which the names of the elected Councillors are published under sub-section (2) of section 9. However, if such date falls prior to the date on which the term of office of the retiring Councillors expires under section 10 or prior to the expiry of the period for which Zilla Parishad has been superseded under section 260, the first meeting of the Zilla Parishad is to be held on a date not exceeding ten days from such expiry of the term of office of the Councillors or the expiry of the period of supersession. In such cases, the term of office of the outgoing Councillors is deemed to extend to and expire with the day before such first meeting [Section 11].

Formation of electoral division :

I. 2.5. The Constituencies for election of Councillors to the Zilla Parishad are known as electoral divisions. For the purpose of election of Councillors every district is divided into electoral divisions. The areas of each electoral division are described in terms of the areas of Panchayat and where non-Panchayat rural areas are included in such electoral divisions they are described by the names of the revenue or forest villages. The number of electoral divisions of a District i. e., territories forming part of a revenue district exclusive of areas within the jurisdiction of Municipal Corporations, Municipalities, Cantonments and notified areas is determined by Government on the basis of rural population of the District as ascertained at the latest Census available at the time of determining the number of electoral divisions, so however, that there is one Councillor as far as reasonably practicable for not more than every forty thousand population. Once the total number of electoral divisions admissible to a district is so determined, the electoral divisions are then formed generally having regard to the average population (total population of the District divided by the number of electoral divisions admissible) that works out for each electoral division in the District. It has to be ensured that boundaries of an electoral divisions do not cut across the boundaries of a block or of a village Panchayat's jurisdiction. Each electoral division is entitled to have one seat on the Zilla Parishad and a separate election for each electoral division is held. The Electoral Division Rules are then required to be published at least a fortnight prior to the last date for receipt of nominations to the elections.

Reservation of seats for Scheduled Castes and Scheduled Tribes on the Zilla Parishad:

I. 2.6. Having regard to the population of the Scheduled Castes or Scheduled Tribes, if the State Government thinks that reservation of seats in any electoral division for the representation of Scheduled Castes or Scheduled Tribes is necessary it may reserve a seat or seats for such Castes or Tribes and decide the manner and periodicity of rotation of such reservation (vide paragraphs 2.1 and 2.2 of Chapter (VI).

List of Voters and right to vote:

I. 2.7. The electoral roll of the Maharashtra Legislature Assembly and in force on the day notified by the State Government for such part of the constituency of the Assembly as is included in the Electoral Division is the list of voters for such electoral divisions [Section 13 (1)]. The list of voters for each electoral division is maintained by the office designated by the Collector in this behalf [Section 13 (2)]. This list of voters can be amended so as to include the name of the presiding authority referred to in sub-section (1-A) of Section 13 if his name has not been included in such part of the constituency of the Assembly as is included in the electoral division in which but for holding of office of presiding authority he would have been ordinarily resident. For this purpose, the presiding authority is required to submit a statement as soon as may be practicable after the final publication of the electoral roll, in the form prescribed under rule 3 of the Maharashtra Zilla Parishads (Amendment of List of Voters for Registration of Presiding Authorities) Rules, 1967 (vide note 12 A in Volume I) to the Collector within whose jurisdiction the electoral division is situated through the Chief Executive Officer of the Zilla Parishad concerned. In this statement he should indicate the electoral division in which his name is to be entered. On receipt of the statement duly verified by the Chief Executive Officer, the Collector amends the list of voters and enters his name in the specified electoral division.

I. 2.8. Every person whose name is in the list of voters of any electoral division in that District is entitled to vote in that electoral division or is qualified to be elected unless he is disqualified under the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 or under any other law for the time being in force (Section 15).

The list of votes is the conclusive evidence for the purpose of determining whether or not any person is qualified to vote or to be elected at any election (Section 18). A person is not however entitled to vote at any election (Section 17).—

- (i) if he is unsound mind and stands so declared by a Competent Court ;
- (ii) if he is not a citizen of India or have voluntarily acquired the citizenship of a foreign State or is under any acknowledgement of allegiance of adherence to a foreign State ;
- (iii) in the same electoral division more than once and if he does so, his votes in all such electoral divisions become void ;
- (iv) if he is confined in a prison whether under a sentence of imprisonment or otherwise or is in the lawful custody of the police. This ruling is not, however, applicable to a person subjected to preventive detention under any law for the time being in force.

Requirement for contesting an election of a Councillor :

I. 2.9. A Candidate for the election of a Councillor must satisfy the following requirements:—

- (a) His name should be in the list of voters.
- (b) He is not disqualified under the Zilla Parishad Act or under any other law for the time being in force.

Disqualifications for being chosen or for being Councillor :

I. 2.10. The disqualifications for being chosen as and for being a Councillor are (Section 16) :—

- (1) If, before or after the Commencement of the Act, he has been convicted or found to have been guilty of—

- (i) any corrupt practice under Section 27 or Section 28 entailing disqualification for membership of a Zilla Parishad or a Panchayat Samiti which continues till the expiry of the period of disqualification ;

- (ii) any of the following offences which entail disqualification for membership of Parliament and of the Legislature of a State and which continues till the expiry of the period of disqualification or till the Election Commissioner has removed the disqualification or reduced the period of disqualification under Section 11 of the Representation of the People Act, 1951 :—

A person convicted of an offence of—(a) promoting enmity between different groups on grounds of religion, race, place of birth, residence, language etc. and doing acts prejudicial to maintenance of harmony and these offences committed in place of worship, etc. (Section 153-A of the Indian Penal Code) or (b) bribery (Section 171-E of the Code *ibid*) or (c) undue influence or personation at an election (Section 171-F of the Code *ibid*) or (d) creating or promoting enmity, hatred or ill-will between classes or committing this offence in place of worship etc. [Sub-section (2) or sub-section (3) of Section 505 of the Code *ibid*], or (e) under the protection of Civil Rights Act, 1955 or (f) promoting enmity between classes in connection with election, or removal of ballot papers from polling station or any election offices given in sub-section (1) of section 136 of Representation of the People Act, 1951 [Sections 125, 135 and 136 (2) (a) of the Representation of the People Act, 1951] or corrupt practices (Section 8-A of the R. P. Act, 1951).

- (iii) any corrupt practice entailing disqualification for membership of any local authority contributed or established by or under any law for the time being in force which continues till the expiry of the period of disqualification or the disqualification is removed under such law.

(2) The conviction by a Court in India for any offence and imprisonment for not less than one year entailing the disqualification which continues for a period of two years from the date of release or such lesser period as allowed by the State Government.

NOTE.—The disqualifications under items 1 and 2 do not take effect immediately in case of a Councillor but it takes effect only after three month's time from the date of disqualification. during that time an appeal or petition for revision is brought in respect of the conviction or sentence entailing disqualification then the disqualification does not take effect until the appeal or petition is disposed of.

(3) Dismissal on account of misconduct while holding any office under any Government or local authority entailing the disqualification which continues for a period of five years from the dismissal.

or

(4) Removal from Office of Councillor for misconduct (Section 39 of the Act) and a period of five years or such lesser period as notified by the State Government has not elapsed from the date of removal ;

or

(5) He is of unsound mind and stands so declared by a competent Court ;

or

(6) He is an undischarged insolvent ;

or

(7) He is a deaf-mute ;

or

(8) He holds any office of profit under a Panchayat or Zilla Parishad or under in the gift of the Government :

Exceptions.—(i) If a person holds an office of—(1) Chairman or Member of the Committee of any Co-operative Society registered or deemed to be registered under any law in force relating to the registration of Co-operative Societies to which the appointment is made by the State Government, or

(2) liquidator or joint liquidator to which appointment is made by the Registrar of Co-operative Societies, or

(3) Nominee of the Registrar whether appointed individually or to a board of nominees, he is not disqualified under this clause.

(ii) A person is not deemed to hold an office of profit under any Government or Local Authority if he receives compensatory allowance which mean such sum of money payable to the holder of an office of a Councillor by way of travelling allowance, daily allowance and such other allowance for the purpose of enabling him to recoup any expenditure incurred by him in performing the functions of that office.

or

(9) He has, directly or indirectly by himself or by his partner any share or interest in—(i) any work done by order of the Zilla Parishad or in any contract with, by or on behalf of the Zilla Parishad, or

(ii) the transaction of loan of money advanced to or borrowed from the Zilla Parishad.

Exception.—A person is not disqualified if he—(a) has a share in any joint stock company or a share or interest in any co-operative society which may contract with or he empowered by or on behalf of the Zilla Parishad ; or

(b) has a share or interest in any newspaper in which any advertisement relating to the affairs of the Zilla Parishad may be inserted ; or

- (c) holds a debenture or is otherwise covered in any loan raised by or on behalf of the Zilla Parishad ; or
- (d) is professionally engaged on behalf of the Zilla Parishad as a legal practitioner ; or
- (e) has any share or interest in any lease for a period not exceeding fifty years of any immovable property or in any agreement for the same ;
- (f) has a share or interest in the occasional sale of any article to the Zilla Parishad in which he regularly trades or in the purchase of any article from the Zilla Parishad, the value of such article in either case is not exceeding rupees five hundred in any financial year ; or
- (g) has share or interest in the occasional letting out on hire to the Zilla Parishad or in the hiring from the Zilla Parishad of any article costing not more than rupees fifty in any financial year, if the cost of the article exceeds rupees fifty but not rupees five hundred, then the sanction of the State Government is necessary.
- (h) has a share or interest acquired while he holds the office of a Councillor in accordance with the prescribed rules in any transaction of loan given or grant made, by or on behalf of the Zilla Parishad.
- (10) If he has failed to pay any tax or fee to any Panchayat in the District or to the Zilla Parishad within six months from the date on which the amount of such tax or fee is demanded and a bill is served on him on that account. If he is a member of an unlimited Hindu family or if he belongs to a group or unit. The member of which are by custom joint in estate or residence, disqualification disqualifies all the members of the undivided Hindu family or as the case may be all the members of the group or unit.

Explanation.—A person is not disqualified for being chosen as a Councillor if on the date of filing his nomination paper he is not in arrears of any tax or fee due to any Panchayat in the District or to the Zilla Parishad.

- (11) If he is not a citizen of India or has voluntarily acquired the citizenship of a foreign State or is under acknowledgment of allegiance or adherence to a foreign State.
- (12) If he is a Member of the State Legislature or of Parliament or any Municipal Corporation, Municipal Council or Cantonment Board constituted or established by or under any law for the time being in force. This ruling is not applicable to the associate Councillor falling under clause (d) of sub-section (1) of section 9.

Vacancies in the Office of a Councillor :

- I. 2-11. The Office of a Councillor becomes vacant on the following occasions :—
- (a) Resignation of a Councillor (Section 38) ;
 - (b) Removal of a Councillor for misconduct or for any disgraceful conduct or his incapacity in performing his duties (Section 39) ;
 - (c) Disqualifications under sub-section (1) of section 16 if incurred by a Councillor during the term of his office [Section 40 (1) (a)] ;
 - (d) Absence of a Councillor from the meetings of a Zilla Parishad for a period of six consecutive months without the permission of the Zilla Parishad [Section 40 (1) (b)] ;
 - (e) Absence of a Councillor from the Zilla Parishad meeting for a period of twelve consecutive months [Section 40 (1) (b)] ;
 - (f) Death of a Councillor (Section 41) ;
 - (g) Dissolution or supersession of a Zilla Parishad under section 260 ;

(h) In case of Chairman of a Panchayat Samiti who is *ex-officio* Councillor of a Zilla Parishad [section 9 (1) (c)] and the Chairman of four Federal Co-operative Societies who are co-opted Councillors of the Zilla Parishad [Section 9 (1) (d)] their offices become vacant immediately they cease to be the Chairman of the Panchayat Samiti under Sections 71, 72, 73 and 74 or Chairman of federal Co-operative Societies under proviso to sub-section (2) of Section 82.

If the vacancy in the office of the Councillor occurred for the reasons stated at items (c), (d) and (e) is questioned, the Commissioner is empowered to decide the matter finally [Section 40 (2)].

Filling of the vacancy of an office of a Councillor :

I. 2.12. As soon as the office of a Councillor becomes vacant due to reasons given in paragraph 2.11, the Deputy Chief Executive Officer is required to communicate the occurrence of the vacancy to the Collector who is authorised to fill it by election or co-option, as the case may be. The Deputy Chief Executive Officer has to ensure that in no case a period of fifteen days is elapsed between the date of occurrence of vacancy and the date of communicating such occurrence to the Collector [Government Circular, Rural Development Department No. ARG-1068-31041-N, dated the 18th January 1969]. The person so elected or co-opted to fill the vacancy holds office for the remaining term of the office of the Councillor in whose place he is elected or co-opted. (Section 41).

Note—If the vacancy occurs within six months preceding the date on which the term of office of the Councillor expires, the vacancy should not be filled.

President and Vice-President of the Zilla Parishad :

I. 2.13. A Zilla Parishad is presided over by a President who is elected by the Parishad from amongst its elected Councillors by ballot. The Zilla Parishad has also to elect by ballot one of its elected Councillors to be the vice-President of the Parishad. Both the President and the Vice-President of the Zilla Parishad hold office for the term of office of the Councillors which is six years. They can hold office for not more than two consecutive terms. Even though the duration of the offices held by them in any such consecutive terms is not of full six years or more, it will be deemed that they have held office for two consecutive terms [Sections 42 and 43].

Vacancy in the Office of a President or Vice-President :

I. 2.14. The Office of a President or Vice-President becomes vacant in the following cases :—

(a) If he is elected as Chairman of any Co-operative Society (proviso to Section 42) ;

(b) When he resigns his office (Section 48) ;

(c) If a motion of non-confidence is passed against him [Section 49 (1)] ;

(d) If he is removed from Office by the State Government for misconduct in the discharge of his duties or neglect of, or incapability to perform his duty for being persistently remains in the discharge thereof or guilty of any disgraceful conduct (Section 50) ;

(e) Death.

(f) If President absents himself from duty for a period exceeding thirty days in aggregate in a year without leave (Section 51) ;

(g) If a Vice-President is a Chairman of a Subject Committee against whom a motion of no-confidence is carried out under section 87 or who is removed from Office under section 88 or who ceases to be a Chairman under section 89 (Section 90).

Filling of a vacancy in the Office of President or Vice-President :

I. 2.15. A vacancy in the Office of the President or Vice-President occurred due to reasons given in paragraph 2.15 above is filled in by election of a new President or Vice-President as per the procedure laid down in section 45 of the Act. When the Offices of the President and Vice-President become vacant simultaneously or if they are on leave together, the Chairman of a Subject Committee, chosen by lot drawn by the Chief Executive Officer, exercises the powers and performs the duties of the President until a new President is elected or as the case may be either the President or Vice-President resumes duty (Section 52).

C—PANCHAYAT SAMITIS**Constitution of a Panchayat Samiti :**

I. 3.1. The Panchayat Samiti is a statutory body having no corporate existence. It is envisaged more as an Executive Committee of the Zilla Parishad and provide the link between the Zilla Parishad and Panchayats. The composition of a Panchayat Samiti is governed by the provisions of Section 57 of the Act which is as follows :—

(a) All directly elected Councillors of the Zilla Parishad elected from the electoral divisions included in the Block ;

(b) Co-opted Councillors of the Zilla Parishad, if any, residing in the Block ;

(c) The Chairman or the Administrator, as the case may be, of the Co-operative Society conducting exclusively the business of purchase and sale of agricultural products in the Block as specified by Government to be an associate member. If there is no such co-operative society, the Chairman of any other Society in the Block, as specified by Government, is co-opted as an associate member of a Panchayat Samiti so long as a Co-operative Society conducting exclusively the business of purchase and sale of agricultural products in the Block is registered and its Chairman as specified by Government is co-opted as an associate member of a Panchayat Samiti in place of the former Chairman. The latter Chairman holds office for the remaining period of the term ;

(d) The Chairman or as the case may be, the Administrator of a Co-operative Society conducting business relating to agriculture in the Block as an associate member ;

(e) If the directly elected Councillors of the Zilla Parishad elected from the electoral divisions included in the Block and who are members of the Panchayat Samiti [Vide (a)] and two members directly elected from electoral colleges in a Block [Vide (f)] do not include a woman then one woman is co-opted by the Panchayat Samiti. A person so co-opted continues to be a member even if subsequently a woman is elected at any election as a Councillor or Member, as the case may be ;

(f) Two members directly elected from the electoral colleges in the Block.

Term of Office of members of Panchayat Samiti :

I. 3.2. The term of Office of members of a Panchayat Samiti co-extensive with the term of Office of the Councillors which is of six years except in the following cases where specific provision is made to the contrary.—

(a) All directly elected Councillors of the Zilla Parishad elected from the electoral divisions included in the Block and the co-opted Councillors of the Zilla Parishad residing in the Block hold office only so long as they continue to be Councillors [Section 59 (a)].

(b) The Chairman or the Administrator, as the case may be of the Co-operative Society conducting exclusively the business of purchase and sale of agricultural products or conducting the business relating to agriculture in the Block [vide (c) and (d) in para 3.1 above] holds office only so long as he continues to be the Chairman of the Co-operative Society [Section 59 (b)].

Formation of Electoral College :

I. 3.3. For the purpose of holding elections of persons to be directly elected on the Panchayat Samiti, each electoral Division in the Block is divided into two electoral colleges so however that there is one member, as far as reasonably practicable, for not more than every 20,000 of the population.

Reservation of Seats for S. Cs. and S. Ts. on the Panchayat Samiti :

I. 3.4. Having regard to the population of the Scheduled Castes or Scheduled Tribes, if the State Government is of the opinion that reservation of seats in any electoral college for the representation of such Castes or Tribes is necessary, it may reserve a seat or seats for those Castes or Tribes and decide the manner and periodicity of rotation of such reservation.

List of Voters and right to vote or to be elected and disqualifications :

I. 3.5. The list of voters for each electoral division (vide para 2.7 above) and in force on the date to be specified by the State Government for such part of the electoral division as is included in an electoral college is the list of voters for such electoral college. The list of voters for each electoral college is maintained by the Officer designated by the Collector.

I. 3.6. The provisions relating to—(i) persons qualified to be elected (Section 15) (ii) disqualifications for being chosen as and for being a Councillor (Section 16), (iii) right to vote (Section 17) and the list of voters to be conclusive evidence for determining right to vote or to be elected in the election of Councillors of a Zilla Parishad (Vide paragraphs 2.7 to 2.10 above) are also applicable to the members of Panchayat Samitis with the appropriate modifications viz., for the words “electoral division” and “District” read the words “electoral college” and “Block”, respectively.

Vacancies in the Office of the Members :

I. 3.7. The Office of the Member becomes vacant :—

(a) if a member of a Panchayat Samiti, excluding the members falling under clauses (a), (b) and (c) of paragraph 3.1 above, resigns (section 60);

(b) when the State Government removes any member, not being a member falling under clause (c) of paragraph 3.1 above, for his misconduct in the discharge of his duties or any disgraceful conduct or has become incapable of performing his duties as a member of the Panchayat Samiti (Section 21);

(c) if any member of a Panchayat Samiti, other than a Councillor, during the term of his office becomes disqualified under section 58 or is for a period of three consecutive months absent from meetings without the permission of the Panchayat Samiti or is absent from such meetings for a period of six consecutive months [Section 62 (1)] ;

(d) if a Councillor except a Councillor who is a President or Vice-President or a Chairman of any Subjects Committee of a Zilla Parishad, is absent from the meetings for a period of three consecutive months without the permission of the Panchayat Samiti or is absent from such meetings for a period of six consecutive months, the Zilla Parishad is the authority to decide whether or not his office becomes vacant [Section 62 (2)] ;

(e) Death of a Member.

Filling up of a Vacancy of a member :

I. 3.8. The Vacancy of a member of the Panchayat Samiti occurred on account of death, resignation, disqualification or removal of a member of a Panchayat Samiti or through a member becoming incapable of acting, the Block Development Officer is required to communicate the vacancy to the Collector who fills up that vacancy as soon as conveniently by the election or by co-option. The member so elected or co-opted holds office so long as the member in whose place he is elected or co-opted would have held it if the vacancy had not occurred. Such vacancy is not filled up if it occurs within six months preceding the date on which the term of office of members expires (Section 63).

If the vacancy in the office of a member of the Panchayat Samiti is questioned, the Commissioner is the authority to decide the matter finally [Section 62 (3)].

Chairman or Deputy Chairman of a Panchayat Samiti :

I. 3.9. Every Panchayat Samiti is presided over by the Chairman who is elected by the Panchayat Samiti from amongst the Councillors on a Panchayat Samiti from the Block and the members directly elected from electoral colleges within that Block. The Deputy Chairman of the Panchayat Samiti is elected from amongst all members of a Panchayat Samiti other than associate members. If in the notified area of any Panchayat Samiti which includes area of one or more T. D. Blocks, the percentage of population of persons belonging to the Scheduled Tribes is 50 per cent or more of the total population of Block, the Chairman and Deputy Chairman to be elected should be from amongst members belonging to such tribes. If the percentage of population of persons belonging to Scheduled Tribes is less than 50 per cent, the Deputy Chairman to be elected should be from amongst members belonging to such Tribes. No member of a Panchayat Samiti is eligible to be elected as Chairman or Deputy Chairman if he is a Chairman of more than one Co-operative Society. [Section 64 (1) to (3)].

Vacancy in the Office of a Chairman or Deputy Chairman :

- I. 3.10. The Office of a Chairman or Deputy Chairman becomes vacant,—
- (a) if a Chairman or Deputy Chairman is elected as Chairman of more than one Co-operative Society. [Section 64 (4)] ;
 - (b) if the Chairman or Deputy Chairman resigns, (Section 71) ;
 - (c) if a motion of no-confidence is passed against him [Section 72 (1)] ;
 - (d) if a Chairman or Deputy Chairman of the Panchayat Samiti is removed from Office by the State Government for misconduct in the discharge of his duties or neglect of or guilty of any disgraceful conduct (Section 73) ;
 - (e) if a Chairman or Deputy Chairman absents himself for a period exceeding thirty days in the aggregate in a year without leave (Section 74) ;
 - (f) death of a Chairman or Deputy Chairman.

Filling up of a vacancy in the Office of Chairman or Deputy Chairman :

I. 3.11. A vacancy, if occurred, in the office of the Chairman or Deputy Chairman due to death, resignation, or removal or otherwise is filled by election of a new Chairman or Deputy Chairman as per the procedure laid down in Section 67 or Section 68 as the case may be. If the offices of the Chairman and Deputy Chairman become vacant simultaneously, the Chairman of a Subjects Committee chosen by lot drawn by the Chief Executive Officer, pending the election of the Chairman, exercises the powers and performs the duties of the Chairman (Section 75).

D—COMMITTEE OF THE ZILLA PARISHAD

Constitution of Committees of Zilla Parishads (Sec. 80) :

I. 4.1. In order to ensure an adequate *defacto* disposal of the democratic authority of the Zilla Parishad, the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 provides for a Committee form of governance even though the Zilla Parishad has an elected President and Vice-President. It works through a set of following Committee :—

- (i) Standing Committee ;
- (ii) Finance Committee ;
- (iii) Works Committee ;
- (iv) Agriculture Committee ;
- (v) Social Welfare Committee ;
- (vi) Education Committee ;
- (vii) Health Committee ;
- (viii) Animal Husbandry and Dairy Committee.

Standing Committee :

I. 4.2. The standing Committee is a superior Committee *vis-a-vis* other seven Subjects Committees. It is composed of —

- (a) the President of the Zilla Parishad who is its *ex-officio* Chairman,
- (b) the Chairman of Subjects Committees,
- (c) eight Councillors elected by the Zilla Parishad from among its Councillors including at least two from amongst Scheduled Castes or Scheduled Tribes or socially or educationally backward classes of citizens, and
- (d) two co-opted members having special knowledge or experience in respect of any of the subjects allotted to the Standing Committee.

The associate Councillors of the Zilla Parishad, if elected on the Standing Committee, have a right to vote. The Deputy Chief Executive Officer nominated by the Chief Executive Officer is the Secretary *ex-officio* of the Standing Committee.

Agricultural Committee :

I. 4.3. The Agriculture Committee consists of—

- (a) ten Councillors other than associate Councillors elected by the Zilla Parishad from among its Councillors,
- (b) five associate Councillors having a right to vote, and
- (c) two persons co-opted by the Zilla Parishad who are associate members.

Social Welfare Committee :

I. 4.4. The Social Welfare Committee consists of—

- (a) nine Councillors elected by the Zilla Parishad from amongst its elected Councillors. However, five seats should be reserved for Councillors belonging to Scheduled Castes and Scheduled Tribes and of these five, at least two should be reserved for the Scheduled Tribes. The remaining four seats should be reserved for Councillors from the socially and economically backward Classes. If there is no elected Councillor belonging to Scheduled Castes or Scheduled Tribes or if the member of such Councillors is found insufficient to fill the seats reserved for them, then a sufficient number of persons belonging to those Castes and Tribes are required to be co-opted on the Committee by the Zilla Parishad who have a

right to vote. Such co-opted persons continue to be on the Committee even though subsequent to the date of co-option a person belonging to Scheduled Castes or Scheduled Tribes is elected as a Councillor. The elected Councillor is eligible for any of the reserved seats at bye-election.

(b) Two women Councillors elected by the Zilla Parishad from amongst the elected or co-opted women Councillors are also taken on this Committee. If no woman Councillor is available or if sufficient number of such Councillors are not available to fill the seats reserved for them, one or two women, as the case may be, are then co-opted by the Zilla Parishad on the Committee who have the right to vote. These co-opted women continue to be on the Committee even though subsequent to the date of co-option, a woman is elected or co-opted as a Councillor. The elected or co-opted Councillors are eligible for any of the reserved seats at a bye-election.

The Social Welfare Officer is the Secretary *ex-officio* of the Committee.

Education Committee :

I. 4.5. The Education Committee consists of—

(a) eight Councillors elected by the Zilla Parishad from amongst its Councillors who have the right to vote, and

(b) not more than two persons co-opted by the Zilla Parishad as associate members who have special knowledge or experience in respect of subjects allotted to this subject Committee. The co-opted persons have the right to vote.

The Head of a Department of a Zilla Parishad as specified by the Zilla Parishad is the Secretary *ex-officio* of this Committee.

Works Committee :

I. 4.6. The Works Committee consists of—

(a) eight Councillors elected by the Zilla Parishad from amongst its Councillors having right to vote,

(b) not more than two persons co-opted by the Zilla Parishad as associated member, having right to vote, who have special knowledge or experience in respect of subjects allotted to this Committee, and

(c) One officer each of the Maharashtra State Road Transport Corporation established under Section 3 of the Road Transport Corporation Act, 1950, and the Maharashtra State Electricity Board constituted under section 5 of the Electricity (Supply), Act, 1948, having jurisdiction over the area of the Zilla Parishad as nominated by the Corporation or as the case may be, the Board. The Road of Department of a Zilla Parishad as may be specified by the Zilla Parishad is the Secretary *ex-officio* of this Committee.

Other Subjects Committees :

I. 4.7. The other Subject Committees consist of,—

(a) eight Councillors elected by the Zilla Parishad from amongst its Councillors, and,

(b) not more than two persons co-opted by the Zilla Parishad as associate members who have special knowledge or experience in respect of subjects allotted to the relevant Subjects Committees.

The Head of Department of a Zilla Parishad as specified by the Zilla Parishad is the Secretary *ex-officio* of such Subjects Committee.

Election to Committees :

I. 4.8. The elections to all the Committees are held in accordance with the system of proportional representation by means of the single transferable vote. No Councillor can be a member of more than one Committee including the Standing Committee. However if the total number of Councillors of any Zilla Parishad including the Chairmen of all Panchayat Samitis in the District is less than the number required to fill the number of members of all the Committees, a Councillor can be elected on two Committees but only to the extent necessary. (Section 81).

Term of Office of members of Committees :

I. 4.9. The term of office of members of a Standing Committee and Subjects Committee is co-terminus with the term of Office of Councillors or the Zilla Parishad [Section 82 (1)] except in the following cases :—

(a) If any member remains absent from the meetings of the Standing Committee and the Subjects Committees for a period of three consecutive months (excluding in the case of Chairman any period of leave duly sanctioned) without the permission of the Committee or if any member is absent from such meetings for a period of six consecutive months, his office becomes vacant. If by application of this provision, an associate Councillor taken on the Agriculture Committee ceases to be the member of that Committee, he also ceases to be an associate Councillor of the Zilla Parishad. This ruling, however, does not apply to the Chairman of Subjects Committees who are members of the Standing Committee so long as they continue to be Chairmen of Subjects Committees. [Section 82 (2)].

(b) Any member of the Standing Committee or a Subjects Committee other than Chairmen of Subject Committees who are members of the Standing Committee or associate Councillors representing on the Agriculture Committee, can resign his office by writing under his hand addressed to the Chairman of the Committee and thereupon his office becomes vacant (Section 82-A).

(c) If a Chairman of any Subjects Committee is elected as Chairman of any Co-operative Society then the office of the Chairman of Subjects Committee becomes vacant from the date he is so elected.

I. 4.10. The vacancy occurred on account of the resignation of a member of the Standing Committee or Subjects Committees or otherwise, is communicated to the Zilla Parishad by the Secretary of the Committee and it is filled in as soon as possible by the election or co-option of a person who holds office during the remaining term of the member in whose place he is elected or co-opted (Section 82-B).

Chairman of Subjects Committees :

I. 4.11. There are four Chairmen of the Subjects Committees of every Zilla Parishad. One of these Chairmen is the Vice-President of the Zilla Parishad. The procedure followed for the election of President and Vice-President of the Zilla Parishad is also followed for the election of three persons to be Chairmen of the Subjects Committees. Each such Chairman and the Vice-President is placed in charge of such Committee or Committees, but not more than two Committees, as determined by the Parishad. While determining the Chairman of a Particular Committee the following instructions should be followed.

(a) The Agriculture Committee and the Animal Husbandry and Dairy Committee should be placed in charge of one Chairman.

(b) The Social Welfare Committee should be in charge of another Chairman who is a person belonging to Scheduled Castes or Scheduled Tribes or Nomadic Tribes or Vimukta Jatis. The following persons are eligible for being a Chairman of the Social Welfare Committee :—

(i) The Vice-President of the Zilla Parishad if he is the only person belonging to Scheduled Castes or Scheduled Tribes.

or

(ii) The Councillor who is the only person belonging to such caste or tribe in the Zilla Parishad and who is not already elected as President of the Zilla Parishad.

or

(iii) A co-opted Councillor belonging to such caste or tribe if no Councillor belonging to such caste or tribe is available.

(iv) A co-opted person belonging to such Caste or Tribe if there is no Councillor even a co-opted Councillor who belongs to such Caste or Tribe. Such person continues to be the Chairman of the Social Welfare Committee even though subsequently a person belonging to such Caste or Tribe is elected as Councillor. The Councillor subsequently elected is eligible to be Chairman of this Committee in the event of a vacancy in that Office. A person who is eligible to be elected or co-opted to any of the seats reserved for Scheduled Castes or Scheduled Tribes on the Social Welfare Committee as per the explanation given under clause (iii) of sub-section (1) of Section 80 is also eligible to be elected or co-opted as Chairman of the said Committee.

(c) The remaining four Subject Committees are placed in charge of the remaining two Chairmen, as determined by the Zilla Parishad.

Vacancy in the Office of the Chairman of Subjects Committees :

I. 4.12. The term of appointment of the Chairman of a Subjects Committee of every Zilla Parishad is co-terminus with the term of office of the Councillor of that Zilla Parishad. However the office of the Chairman of Subjects Committee becomes vacant on the following occasions :—

(a) When the elected or co-opted Chairman of a Subjects Committee resigns his office (Section 86).

(b) When a motion of no-confidence is carried out against him (Section 87).

(c) When he is removed by the State Government for misconduct in the discharge of his duties or neglect of, or incapacity to perform his duties or for being persistently remiss in the discharge thereof or guilty of any disgraceful conduct. (Section 88).

(d) When he remains absent from duty for a period exceeding thirty days in the aggregate in a year unless leave to absent himself has been granted. (Section 89).

If a Chairman of a group of Subjects Committees ceases to be the Chairman of any one Subjects Committee, he is deemed to have ceased to be the Chairman of the other Subjects Committee.

I. 4.13. The vacancy of the Chairman of Subjects Committees is filled in by the Collector by election after following the procedure indicated in sub-section (1-A) of Section 83.

E—CONDUCT OF BUSINESS OF THE ZILLA PARISHAD/PANCHAYAT SAMITI/ STANDING AND SUBJECTS COMMITTEES

Meetings of the Z. Ps./P. Ss./Standing and Subjects Committees :

I. 5.1. In order to conduct business, the Zilla Parishad, the Panchayat Samiti, the Standing and Subjects Committees can meet as often as may be necessary. The only statutory requirement to be fulfilled in this respect is that a period of three

months in case of a Zilla Parishad meeting and a period of one month in case of a Panchayat Samiti meeting and meetings of the Standing and Subjects Committees should not intervene between the last meeting and the date of the next meeting [Sections 111 (1), 117 and 119 (1)]. While calculating a period of three months, the day on which the last meeting was actually held and not the date fixed for its commencement is taken into account. A meeting adjourned to a different day is a continuation of the same meeting and the period intervening between two meetings will have to be counted from the date of adjourned meeting and not from the date fixed for the original meeting.

1.5.2. A Zilla Parishad or a Panchayat Samiti or a Standing or Subjects Committee has either an ordinary meeting or a Special meeting. In order to summon an ordinary meeting of a Zilla Parishad, 15 clear day's notice and in case of a special meeting 10 clear day's notice is required to be circulated to the Councillors of a Zilla Parishad [Section 111 (4)]. For summoning an ordinary meeting of a Panchayat Samiti 10 clear day's notice and for a special meeting 7 clear day's notice is required to be circulated to the members of a Panchayat Samiti, [Section 118 (d-1)]. An ordinary meeting of a Standing Committee or Subjects Committee can be summoned by seven clear day's notice and a special meeting can be convened by three clear day's notice [Rule 5 (3) of the Zilla Parishads Committees (Conduct of Business) Rules, 1966]. The date of issue of notice and the date of meeting are to be excluded for the purpose of counting the period of clear day's notice. This restriction of clear day's notice is not however applicable in the following cases :—

(a) Where a meeting is called for election of a President and Vice-President, the notice of the meeting to the persons falling under clause (c) of sub-section (1) of section 9 of the Zilla Parishad Act, *viz.* the Chairmen of Panchayat Samitis who are *ex-officio* Councillors of the Zilla Parishad, may be given as soon as possible after their names are published under sub-section (2) of section 9 of the Act *ibid* and such notice is deemed to be sufficient notice to those persons for attending that meeting [Proviso to sub-section (4) of section 111].

(b) Where a meeting is summoned at the request of any Minister who desires to discuss with the Zilla Parishad any matter relating to the work of the Parishad or the development of the District [Section 111 (14)] or with the Standing Committee or any Subjects Committee any of the subjects allotted to or dealt with by such Committee (Section 122). The provision of Section 111 (14) applies to a meeting of a Panchayat Samiti as it applies to a meeting of a Zilla Parishad (Section 118).

(c) Where a meeting is conveyed under section 113 to enable such dignitaries as may be specified by the State Government to address the Councillors. The intimation of two days before the meeting is considered enough for such meeting.

Ordinary meetings :

1.5.3. Though a Zilla Parishad and a Panchayat Samiti can hold meetings as often as may be necessary ; the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 specifically provides for ordinary meetings for the following specific purposes :—

(a) Zilla Parishad—

(i) First meeting of a Zilla Parishad after general election held by the Collector as per sub-section (2) of section 11 of the Zilla Parishad Act to elect President and Vice-President of a Zilla Parishad [Section 45 (1)] and for co-opting persons if necessary.

(ii) Next meeting of the Zilla Parishad held not later than 15 days from the first meeting for election of Chairman of Standing and Subjects Committee [Section 83 (1-A)].

(iii) Meeting held for the consideration of (i) the accounts prepared under sub-section (1) of Section 136 and the report of the Finance Committee thereon [Section 136 (4)] and (ii) the budget estimates of income and expenditure of the Zilla Parishad [Section 137 (4)] or Revised or Supplementary Budget Estimates [Section 138 (1)].

(iv) Meeting held to pass a resolution for selection of a tax or fee and to approve rules describing the taxes or fees selected [Section 159 (1)].

(b) Panchayat Samiti—

(i) Meeting of a Panchayat Samiti to elect a Chairman of the Panchayat Samiti [Section 67 (1)].

(ii) Meeting called by the Chairman of the Panchayat Samiti for co-option [Section 68 (1)].

(iii) Meeting held for the election of Deputy Chairman [Section 68 (2)].

(iv) Meeting held for the consideration of (a) accounts prepared under sub-section (2) of section 136 and the report of the Finance Committee thereon. [Section 136 (5)], and (b) the Budget Estimates of income and expenditure of the Panchayat Samiti [Section 137 (3)].

Special meetings :

I. 5.4. The President of a Zilla Parishad or Chairman of a Panchayat Samiti can call a special meeting in two circumstances either whenever he thinks fit or upon the written request of not less than one-fifth of the total number of Councillors or as the case may be Members, other than Associate Councillors or Members who are entitled to sit and vote at any meeting. If a special meeting is to be held on a written request of a Councillor/Member, the things which are contemplated are (i) to issue a notice within 7 days from the receipt of the request calling a special meeting and (ii) the notice has to state the date of the meeting at a date not later than 30 days from the date of the issue of notice [Section 111 (3) and section 118]. Special meetings are required to be held for the following purposes :—

(a) To consider no-confidence motion against the President and Vice-President of a Zilla Parishad [Section 49 (3)], Chairman and Dy. Chairman of a Panchayat Samiti [Section 72 (3)] and Chairman of a Standing of Subjects Committee (Section 87) ;

(b) To pass a resolution requiring the State Government to withdraw the Chief Executive Officer of the Zilla Parishad from Office [Section 94 (3)] ;

(c) To pass a resolution for recommending the increase in rate of cess on land revenue over and above the prescribed minimum of 20 paise per rupee of land revenue [Section 155 (1) and (2)] ;

(d) For abolition of any tax or fee already imposed by the Zilla Parishad or a variation in the amount or rate thereof [Section 160 (1)].

A special meeting is convened to consider specific subject and as such no other subject other than the one for which a special meeting is convened can be discussed in that special meeting. The intention is that the Zilla Parishad/Panchayat Samiti should devote its entire time and attention to the subject which is considered important.

Authority which presides over the meeting :

I. 5.5. The President of a Zilla Parishad, the Chairman of a Panchayat Samiti and the Chairman of a Standing of Subjects Committee have been authorised to convene, preside at and conduct meetings of a Zilla Parishad, Panchayat Samiti and the Committee, respectively [Section 54 (1) (a), 74 (1) (a) and 91 (1) (a)]. If the President of a Zilla Parishad/Chairman of a Panchayat Samiti fails to appear at a

meeting at which a quorum is present, the Vice-President of a Zilla Parishad/Deputy Chairman of a Panchayat Samiti and if both the President and Vice-President of a Zilla Parishad/Chairman and Deputy Chairman of a Panchayat Samiti fail to appear at such meeting a Councillor/Member chosen by the Councillors of a Zilla Parishad/Members of a Panchayat Samiti present at the meeting, presides over the meeting. [Section 111 (5) and Section 118]. However, no Councillor/Member contesting an election to fill a vacancy in any office should presides over the meeting held for filling in the vacancies in that Office. Similarly, if a Chairman of Standing or Subjects Committee fails to appear at the meeting of the Committee at which a quorum is present, a member, not being an associate member, chosen by the members present, presides over the meeting of a Committee [Rule 11 of Maharashtra Zilla Parishads Committees (Conduct of Business) Rules, 1966], where the President or as the case may be, the Vice-President attends the meetings at any time after the proceedings have commenced, the Vice-President or as the case may be, the Councillor presiding will have to vacate the chair and the meeting is continued under the Chairmanship of the President or the Vice-President, [Rule 11 of the Maharashtra Zilla Parishads (Conduct of Business) Rules, 1964]. The same procedure is followed in case of Panchayat Samiti meetings or the Committee's meetings.

Quorum of the meeting :

1.5.6. One-third of the total number of Councillors of a Zilla Parishad/Members of a Panchayat Samiti who are for the time being entitled to sit, vote or participate in the meeting forms the quorum for conducting the business of the meetings of the Zilla Parishads/Panchayat Samitis. Similarly, one-half of the total number of members of the Committee forms the quorum for conducting the business of the Committee. In calculating the one-third of the total number of Councillors/Members of a Panchayat Samiti or one-half of the total number of members of the Committee for the purpose of quorum, a fraction is counted as one. [Section 111 (7), 118 and Rule 8 of the Maharashtra Zilla Parishads (conduct of Business) Rules, 1964, the Maharashtra Panchayat Samitis (conduct of business) Rules, 1965 and the Maharashtra Zilla Parishads Committees (conduct of Business) Rules, 1966].

Business to be transacted or proposition to be discussed at the meeting :

I. 5.7. A notice that is circulated to the Councillors/Members informing them the date and time of the meeting should also include the business to be transacted or in case of special meeting, a proposition or motion to be discussed at the meeting. No other business or motion or proposition can be transacted or discussed in that meeting except with the permission of the presiding authority. The presiding authority cannot however grant permission in case of a motion or proposition to modify or cancel any resolution of the Zilla Parishad/Panchayat Samiti within 3 months after the passing thereof except by a resolution supported by not less than one half of the number of Councillors/Members present and passed at an ordinary meeting [Section 111 (11)]. Such restriction is not on the Standing or Subjects Committee which can modify or cancel any of its earlier resolution at any time by following the usual procedure.

I. 5.8. The order of business or proposition to be brought before the meeting of the Zilla Parishad/Panchayat Samiti/Committee is determined by the presiding authority. However, if any Councillor of a Zilla Parishad proposes to give priority to any particular item of business or any particular proposition, the presiding authority can put up the proposal to the meeting accordingly and he is guided by the majority of votes given or against the proposal [Section 111 (9)]. If the President of a Zilla Parishad or the Chairman of a Panchayat Samiti or Chairman of the Standing or Subjects Committee thinks that it is unnecessary to convene a meeting, he may circulate a written proposition of his own or of any Councillor/Member of the Panchayat Samiti/Member of the Committee or Executive Officer of the Zilla Parishad/Panchayat

Samiti for the observation and votes of Councillors/Members of the Panchaya Samiti/the Members of the Committee. The decision on any such propositionist taken inaccordance with the majority of votes recorded thereon. Every decision arrived at by the Zilla Parishad/Panchayat Samiti accordingly is recorded in the minute book (Sections 115, 118 and 121).

Adjournment of the meetings :

I. 5.9. The meeting of the Zilla Parishad/Panchayat Samiti/Standing or Subjects Committee can be adjourned by the Presiding Authorities in the following circumstances :—

(a) If for half an hour after the hour fixed for the meeting, there is no quorum the meeting can be adjourned. In case of Zilla Parishad/Panchayat Samiti meeting, if all the Councillors/Members present agree to wait for a longer period, the Presiding Authority can wait for more than half an hour to form a quorum.

(b) If at any time during a meeting, the number of Councillors/Members present including the person presiding falls short of the required quorum, the meeting is required to be adjourned.

(c) An ordinary meeting can be adjourned from time to time with the consent of a majority of Councillors present. [Section 111 (10)].

(d) If the conduct of the Councillors/Members is, in the opinion of the Presiding Authority, grossly disorderly, he may adjourn the meeting after recording reasons of adjournment in the minute book [Rules 20 and 17 respectively of the Rules *ibid*].

However the Presiding Authorities cannot for any reasons, adjourn the meetings, called for considering a motion of non-Confidence against the President and Vice-President or the Chairman and Deputy Chairman of a Panchayat Samiti or the Chairman of the Committee [Section 49 (3), 72 (5) and 87].

Business to be transacted at the adjourned meeting :

I. 5.10. If the meeting is adjourned for want of quorum and it is held at such hour on the following or to some other further date, the business, which would have been brought before the original meeting may be brought before the adjourned meeting and may be disposed of at such meeting or at any subsequent adjournment thereof, whether there be quorum present or not. [Section 111 (7)]. If when ordinary meeting is adjourned with the consent of majority of Councillors/Members of a Panchayat Samiti no business can be transacted at any adjourned meeting other than left undisposed of at the meeting from which the adjournment took place [Section 111 (10)].

Minutes of the meeting :

I. 5.11. In case of Zilla Parishad/Panchayat Samiti meetings, record of the names of Councillors/Members present and others who attended the meetings under the provisions of the Act of the proceedings at each meeting and if any Councillor of a Zilla Parishad/Member of a Panchayat Samiti present at the meeting so desires, of the names of the Councillors/Members voting for and against any resolution is required to be kept in a minute book. The minutes of meetings are recorded as soon as practicable after the meeting and are placed before the next meeting for confirmation. After the minutes are confirmed in that meeting, they are signed by the Presiding Authority of such meeting. These minutes are open to inspection at all times by any Councillor or by any voter of the Zilla Parishad [Section 111 (13)]. The minutes of the meetings of the Panchayat Samitis/Committee are signed by the presiding authority and read out by it at the end of meeting. If any member objects to the minutes as having been incorrectly or incompletely recorded, the presiding

authority, after taking the sense of the meeting, makes amendments in the minutes and confirms and signs the minutes so amended. The presiding authority also initials or signs all amendments so made. [Rule 44 of the Maharashtra Panchayat Samit (Conducts of Business) Rules, 1965 and Rule 39 of the Maharashtra Zilla Parishads Committees (Conduct of Business) Rules, 1966].

When any resolution is passed by the Zilla Parishad/Panchayat Samiti a copy of it is kept in a separate book provided for the purpose. It is read over and confirmed in the same meeting and signed by the presiding authority of such meeting immediately at the end of the meeting. Every such resolution forms Part of the minute book. [Provision to Section 111 (13)].

Miscellaneous :

I. 5.12. Every meeting of a Zilla Parishad is open to the public unless the presiding authority considers that any inquiry or deliberation pending before the Zilla Parishad should be held in private. Any person who interrupts the proceedings of the Zilla Parishad is removed and is not allowed to be present at the meeting [Section 111 (12).] By virtue of the provision of section 118, this practice is also allowed in case of Panchayat Samiti meetings. If a Zilla Parishad or a Standing Committee or Subjects Committee thinks that the attendance of any officer of the State Government having jurisdiction over an area less than a division and not working under any Zilla Parishad is desirable at a meeting, the President of the Zilla Parishad or as the case may be the Chairman of the Committee addresses such Officer, not less than fifteen days before the intended meeting, requiring his presence at the meeting. Such Officer is then required to attend that meeting. If that officer is unable to attend the meeting due to sickness or other reasonable cause, he has to instruct his deputy or assistant or other competent subordinate officers to represent him at the meeting [Sections 114 and 120].

Procedure relating to the transaction of business at the meetings :

I. 5.13. The procedure relating to the transaction of the business at the meetings of the Zilla Parishad/Panchayat Samiti and the Standing Committee or subjects Committee is detailed in the Maharashtra Zilla Parishads (Conduct of Business) Rules, 1964, the Maharashtra Panchayat Samitis (Conduct of Business) Rules, 1965 and the Maharashtra Zilla Parishads Committee (Conduct of Business) Rules, 1966, respectively.

CHAPTER II

ORGANISATION AND FUNCTIONS OF THE VARIOUS DEPARTMENTS OF THE ZILLA PARISHAD AND THE PANCHAYAT SAMITIS AND SERVICE CONDITIONS OF THEIR EMPLOYEES

General:

II. 1.1. With the establishment of the Zilla Parishads on 1st May 1962, the Local Government functions of the former local bodies like District Local Boards and District School Boards (Western Maharashtra), District Boards (Marathwada) and Janapad Sabhas (Vidarbha) were transferred to them. Similarly, all powers and functions of development administration which were then exercised or performed at the district level and below by various Government authorities were vested in the Zilla Parishads. Accordingly, the Zilla Parishads have been made responsible for the entire field of local government and local government activities in rural areas. Consequently, the Government staff at the district level and below responsible for development activities and also the administrative staff from the development Departments and Offices including Collectorates had to be made available to the Zilla Parishads. In addition, almost the entire administrative staff of the defunct local bodies was transferred to the Zilla Parishads. Few persons like Chief Officers and District Engineers of Ex-District Local Boards whose posts were comparable to Gazetted posts of Government were absorbed in Government Gazetted Services.

II. 1.2. One of the well known causes of failure of the *Ex-Local Bodies* was the absence of strong, qualified administrative and executive machinery. Since these *Ex-Local Bodies* could not have or built up at any time their own cadres of well-qualified and experienced administrators and executives for superior posts, this lacuna was filled in by making a provision by Section 239 of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 to post Government Officers of appropriate Class I and Class II services from time to time to Zilla Parishads and their Panchayat Samitis and to constitute suitable District Services and cadres for individual Zilla Parishad to provide for Class III and Class IV staff of their own.

II. 1.3. The business of the Zilla Parishad is transacted in the Departments mentioned below and these Departments are in charge of the Officers mentioned against each Department :—

Department (1)	Officer in charge (2)
(a) General Administration Department ..	Chief Executive Officer who is assisted by the Deputy Chief Executive Officer (General) and Deputy Chief Executive Officer (Village Panchayat) and Social Welfare Officer (for Social Welfare matters only).
(b) Finance Department	Chief Accounts and Finance Officer.
(c) Agriculture Department	Agriculture Development Officer.
(d) Education Department	Education Officer.
(e) Works Department	Executive Engineer (B and C Wing). Executive Engineer (Minor Irrigation Wing).
(f) Health Department	District Health Officer.

From October 1973, the subjects "Co-operation and Industries" have been withdrawn from the Zilla Parishad and the Co-operation and Industries Department has then been discontinued. The subjects allotted to the above mentioned Departments

are given in Schedule 'A' to the Maharashtra Zilla Parishads and Panchayat Samitis (Laying down duties of Officers and Servants of Zilla Parishads) Rules, 1970. Each Department is divided into branches and sections on the lines shown in Schedule 'B' of the Rules *ibid* and the Chief Executive Officer is competent to make suitable modifications therein to suit local conditions of a Zilla Parishad.

II. 1.4. The Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 provides for a Committee form of governance for the disposal of work of the Zilla Parishad. The Committees and their constitution have been discussed in paragraphs 4.1 to 4.7 of Chapter I.

II. 1.5. The Panchayat Samiti, though a statutory and compact body, has no co-operate existence. It is envisaged more as a territorial Committee of the Zilla Parishad and provides a link between the Zilla Parishad and Panchayat Samiti. It has no committees. The Panchayat Samiti administration is divided into branches and sections as specified in Schedule 'C' to the Rules mentioned in paragraph 1.3 above. The Chief Executive Officer is competent to make suitable modifications therein to suit the local condition of each Panchayat Samiti. The Block Development Officer is the executive head of the Panchayat Samiti.

Management of superior course under the Zilla Parishads :

II. 2.1. The requirement of the Zilla Parishads for the services of Government Officers of various Class I and Class II services of the State Government and the General State Service to man superior posts in the Zilla Parishads was met by posting Officers of these services to Zilla Parishads from time to time. The superior posts were included in the appropriate cadres of the respective Gazetted Services so that even while serving with the Zilla Parishads, the Officers would hold and work in Government posts. The Officers working in the Zilla Parishads, at present, consist of a large number of Officers belonging to various gazetted services of the State Government as shown in the subjoined statement :—

Name of Service	Class I types of posts (Nos.)	Class II types of posts (Nos.)
(1)	(2)	(3)
(1) Maharashtra Service.	Agriculture Agricultural Officers (25).	District Agricultural Officers (25).
(2) Maharashtra Animal Husbandry Service.		District Animal Husbandry Officers (25).
(3) Maharashtra Medical Public Health Services.	and Public Health Officers (26)	Medical Officers (873) Assistant District Health Officers (25).
(4) Maharashtra Service Engineers.	.. Executive Engineers (50)	.. Deputy Engineers (294).
(5) Maharashtra Education Services (Administrative Branch).	.. Education Officers (25)	.. Deputy Education Officers (55) Deputy Educational Inspectors (16).
(6) Maharashtra Finance Accounts Services.	and Chief Accounts and Finance Officers (25).	Accounts Officers (25).
(7) General State Services		Administrative Officers (Family Planning) (25). Office Superintendent (Education Department) (50). Social Welfare Officers (25). Area Organiser in some Zilla Parishads.
(8) Maharashtra Service.	Development Deputy Chief Executive Officers and Block Development Officers (Higher Grade) (81).	Block Development Officers (Lower Grade) (265). Revenue Officers (25).

II. 2.2. The Class I and Class II posts mentioned above, though attached to the Zilla Parishad, are part and parcel of the respective services and cadres of the Government.

II. 2.3. Initially, section 245 of the Maharashtra Zilla Parishads and Panchayat Samitis Act, provided that only the expenditure on account of salaries and allowances of Officers posted to work under the Zilla Parishad and their Travelling Allowance on transfer should be borne by the State Government and Travelling Allowance on tours of these Officers should be borne by the Zilla Parishad. But since April 1974, Government bears all expenditure on their salaries and allowances including Travelling Allowance on tours.

Constitution of Maharashtra Development Service :

II. 3.1. Since the inception of the Community Development Movement, the superior posts of Project Officers, Block Development Officers, District Development or Project Officers etc. were manned by Officers drafted temporarily from other Gazetted services, particularly the Revenue Department. However, there was a pressure for building up stability and creating promotional avenues to the Block Staff. This problem assumed greater prominence when the Zilla Parishads were formed in 1962 and their District Services were set up. Government could not also continue to depend on the Revenue and other Departments to send their Officers to man the posts under Zilla Parishad except technical posts like Agricultural Officers, Executive Engineers etc. A State Development Service catering non-technical executive and administrative gazetted posts attached to Zilla Parishads was therefore considered necessary so that Government could make available in adequate numbers, persons with proper aptitude, training and experience in rural development work, ensure sustained interest of such persons in such development works and provide opportunities for appointment to such posts from amongst employee of Zilla Parishads who have proved merit but who have ordinarily no avenues of promotion to gazetted posts. A new executive service, known as the "Maharashtra Development Service" has therefore been constituted under the administrative control of the Rural Development Department with effect from the 15th August 1973. The gazetted posts mentioned at Sr. No. 8 in the above sub-joined statement viz. the Deputy Chief Executive Officer (General), Deputy Chief Executive Officer (V. P.), Deputy Chief Executive Officer (Planning), Block Development Officers (Higher and Lower Grades) and Revenue Officers have been included in the Maharashtra Development Service. On 12th July, 1978, the post of Deputy Chief Executive Officer (Planning) has been withdrawn from the Maharashtra Development Service and placed under the full administrative control of the Planning Department instead of the Rural Development Department and of the Collectorate instead of the Zilla Parishads.

Absorption of Officers in Maharashtra Development Service :

II. 4.1. Rule 7 of the Maharashtra Development Service (Constitution, Classification and Recruitment) (Amendment) Rules, 1979 provides for absorption in Maharashtra Development Service the following categories of Officers as on 15th August, 1973 :—

(a) Officers, borne on Cadres or posts in any other Class I or Class II Service of the State or the General State Service, who on or before the date of the Constitution of the Development Service, held posts included in that service by temporary transfer or selection ;

(b) Officers, who, on the date of constitution of the Development Service, held otherwise than by promotion posts included in that service but who are not borne on cadres of or posts in any other Class I or Class II Service of the State or the General State Service.

(c) Officers who before the date of constitution of the Development Service held posts included in Class I or Class II of that Service by way of promotion from Class III service of the Government according to the recruitment rules or orders then in force irrespective of whether or not they were also duly promoted, for pro-forma purposes, to cadres or posts in any other Class I or Class II Service of the State or the General State Service.

Not more than 20 per cent of the posts in Maharashtra Development Service Class I or Class II are reserved for absorption of Officers falling in category (a) above. If the number of officers absorbed under clause (a) above is less than the number of posts reserved in that class of the Development Service for such absorption, the posts unutilised for absorption are treated as not so reserved. Such posts are made available for appointment by promotion in Class I and appointment by selection in Class II of the Development Service.

Mode of Recruitment to Maharashtra Development Service Class I :

II. 5.1. Appointment in Maharashtra Development Service Class I is made,—

(i) by nomination, from 1st April 1979 or thereafter, on the result of a competitive examination held by Maharashtra Public Service Commission in such phased manner so as to ensure that the total number of officers directly recruited should not at any time after the 1st April 1982, be less than 35 per cent and more than 50 per cent of the total number of permanent posts in that cadre :

or

(ii) by promotion, on or after the 15th August, 1973, of suitable Officer with not less than five years of continuous service (including period of probation) in the Maharashtra Development Service Class II ;

(iii) by temporary transfer of officers from Class I Service of the State or the General State Service or of Officers of the All India Services holding comparable posts under the State Government.

Mode of Recruitment to Maharashtra Development Service Class II :

II. 5.2. Appointment to posts in Maharashtra Development Service Class II is made, either,—

(a) by nomination, from 15th August 1978 or thereafter, on the result of a competitive examination held by the Maharashtra Public Service Commission in such phased manner so as to ensure that the total number of Officers directly recruited should not at any time after the 1st April, 1982 be less than 40 per cent and not more than 50 per cent of the total number of permanent posts in that cadre.

or

(b) by selection from amongst suitable persons holding posts in any of the following cadres :—

- (i) Grade I or Grade II of the District Service (Class III) (Ministerial) ;
- (ii) Grade I or Grade II of the District Service (Class III) (Statistical) ;
- (iii) The District Technical Service (Class III) (Agriculture) ;
- (iv) The District Technical Service (Class III) (Animal Husbandry) ;
- (v) The District Technical Service (Class III) (Educational non-teaching) ;
- (vi) The District Service (Class III) (Executive and Village Extension) ;

or

(c) by temporary transfer of Officers from Class II Service of the State or the General State Service.

Divisional level seniority lists of such eligible employees are drawn up by Divisional Commissioners and the selection is made by Government in consultation with the Maharashtra Public Service Commission on the basis of scrutiny of individual cases made by the Selection Committee consisting of Secretary, Rural Development Department (Chairman), Secretary, Revenue and Forests Department and the senior-most Divisional Commissioner.

Constitution of District Services :

II. 6.1. Section 239 (b) of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 requires constitution of the following strick Services :—

- (i) a District Technical Service (Class III),
- (ii) a District Service (Class III),
- (iii) a District Service (Class IV).

The District Technical Service (Class III) and the District Service (Class III) consist of the following services :—

- (a) District Technical Service (Class III) (Agriculture).
- (b) District Technical Service (Class III) (Animal Husbandry) ;
- (c) District Technical Service (Class III) (Educational) ;
- (d) District Technical Service (Class III) (Health) ;
- (e) District Technical Service (Class III) (Engineering) ;
- (f) District Service (Class III) (Executive and Village Extension) ;
- (g) District Service (Class III) (Ministerial) ;
- (h) District Service (Class III) (Statistical) ;
- (i) District Service (Class III) (Accounts).

Initially there were District Technical Services (Class III) for Industries and Co-operation also. In 1973, the Industries and Co-operation Departments under the Zilla Parishads were abolished and consequently the above two services were discontinued from that date.

II. 6.2. Government had determined, under section 243 of the Zilla Parishad Act, the initial strength and composition of Officers and servants together with their designations and grades in each Zilla Parishad and in its individual Panchayat Samitis. This initial strength and composition of each Zilla Parishad in May 1962, includes the following categories of employees :—

- (1) All staff of the defunct local bodies viz. District Local Boards and the District School Boards in Western Maharashtra ; District Boards in Marathwada and Janpadsabhas in Vidarbha ;
- (2) Most of the staff working in Government Offices at the District Level and below dealing with activities transferred or entrusted to Zilla Parishads ;
- (3) The staff actually working on the works, schemes and institutions transferred to Zilla Parishads.

Provision is made in section 243-A and 252 of the Zilla Parishad Act to enable the Zilla Parishad to alter the composition from time to time subject to Government's approval. Section 243-A also empowers the State Government to lay down staffing pattern for Zilla Parishads indicating the strength and composition of the officers and the servants in each Class of service referred to in clause (b) of section 239 including their designations, categories or grades. Accordingly on the basis of the recommendations of the Evaluation Committee on Panchayati Raj, known as Bongirwar Committee, Government sanctioned for each Zilla Parishad and Panchayat Samiti the revised staffing pattern under Government Officer, Rural Development Department No. APT-1074-A-IV, dated 25th March 1975.

Provisional and final allotment of Government servants to the Zilla Parishads :

II. 7.1. As pointed out above, consequent upon the vesting in the Zilla Parishads of all powers and functions of development administration formerly exercised or performed at the district level and below by various Government authorities, the Government staff at those levels as also the administrative staff from Government Development Department had to be made available to the Zilla Parishads. Suitable persons were accordingly selected from different cadres of different departments for being allotted to the Zilla Parishads under section 242 and they were actually sent to work with the Zilla Parishads on 1st May 1962. The idea then was to convert their provisional allotments into permanent allotments after District Services and cadres thereunder were constituted and equated posts were determined. The formal allotment of the transferred Government employees to the Zilla Parishads under section 242 was made and their initial appointment under section 244 was made in November 1962 to the respective posts in the District Services.

In December 1962, it was clarified to the Zilla Parishads that the allotment of Government employees made to the Zilla Parishads was irrevocable and that only option left to the employees who did not wish to continue with the Zilla Parishads was to retire prematurely from the State Government service under section 246 of the Act. This was challenged in the Nagpur Branch of the Bombay High Court. Government had therefore, to review this stand subsequently in January 1964 and it was clarified that unless and until the surplus posts in the State Sector, which those persons were holding in Government service before their allotment to the Zilla Parishads, were not abolished, the Government Servants allotted to the Zilla Parishads should be treated as provisionally allotted. As the Government servants provisionally allotted to Zilla Parishads prepared for their repatriation under Rule 108 of the B. C. S. Rs. which provides that a Government servant in foreign service will be entitled to revert six months after he has given notice to Government for his reversion to the State Government service, and as it was not possible for Government to agree to repatriate all the provisionally allotted Government Servants in the interest of District Services, in May 1964, Government decided that the provisionally allotted Government servants would be treated as on compulsory deputation to Zilla Parishads, without any deputation allowance and would be eligible to count their services under the Zilla Parishads as Government services for all purposes by inserting a new section 253-A in the Act. At the same time, Rule 107 of the B. C. S. Rs. was suitably amended to provide for compulsory deputation of Government Servants to Zilla Parishads. This new section validated the temporary allotment made by Government since May, 1962. According to the provisions of this section, it was necessary for Government to carry out the permissible final allotment of Government servants before August 1966. But the constitutional validity of this section was challenged in the Court of Law which held the scheme to be invalid and inoperative as Government had ceased to have powers of allotment of Government servants to Zilla Parishads under section 242 or 242-A of the Act as they existed at that time. Accordingly the scheme of final allotment was abandoned in 1966. By modification of section 242 and by insertion of a new section 253-B in the Act in 1967 and a new section 253-C in 1969, the following arrangement was contemplated :—

(a) Where all posts in a cadre were rendered surplus to Government due to transfer or entrustment of the whole activity of that cadre to Zilla Parishads, the entire staff borne on that wholly surplus cadre had eventually, but not later than 30th April 1980, to be finally allotted to the Zilla Parishads and until such allotment, the staff would be kept on compulsory deputation to Zilla Parishads [Section 242 and sub-sections (2) and (3) of Section 253-B].

(b) Where some posts in a cadre were rendered surplus to Government due to transfer or entrustment of part of the activities of that partially surplus cadre (not exceeding the number of surplus posts) should be compulsorily deputed to the Zilla Parishads but all such persons would, unless repatriated to the State Service

or Voluntarily finally allotted to Zilla Parishads or voluntarily retired prematurely from the Government service latest by the period mentioned in Section 253-B, Stand repatriated to the State Services immediately after that period [Sub-section (1) of Section 253-B and Section 253-C].

This arrangement was made to achieve the following purposes :—

(i) to resort to the final allotment of Government servants to the minimum possible extent (i. e. only in case of wholly surplus cadres) ;

(ii) to allow the Zilla Parishads to build up their cadres during a specified period ;

(iii) to enable Government to withdraw its employees belonging to partially surplus cadres deputed to Zilla Parishads as and when vacancies occur in the State Sector ; and

(iv) to retire prematurely or to allot to Zilla Parishads on a voluntary basis Government servants borne on partially surplus cadres.

Directions in respect of final allotment of Government Servants borne on wholly surplus cadres :

II. 8.1. In respect of final allotment of the Government servants borne on wholly surplus cadres and their initial appointment under section 244 of the Act by the Chief Executive Officers of Zilla Parishads, the following directions have been issued under Government Resolution, Rural Development Department No. ALT-1072-853 (III)-S, dated the 27th March 1972. These directions are :—

(1) Abolition of posts in all the wholly surplus cadres should take effect from "the allotment date" (which was 1st November 1973). On the allotment date, the Government servants, holding posts in individual wholly surplus cadres should, under section 242 of the Act, be finally allotted by the authorised officers to the appropriate District Technical Services or as the case may be District Services of Zilla Parishads. Such allotted employees should simultaneously be initially appointed under section 244 of the Act by the Chief Executive Officers of Zilla Parishads to the said services to hold posts equivalent to the corresponding posts held by them under the State Government in accordance with the provisions of the Maharashtra Zilla Parishads (Appointment, Seniority, Pay and Allowances) Rules, 1962 and the orders of Government regarding equation of posts issued thereunder. Final allotment and initial appointment should be made according to the following instructions :—

(i) A permanent Government servant, holding substantively permanent post in a wholly surplus cadre should, irrespective of whether or not he is borne in an officiating capacity on any other cadre or post, be finally allotted for being initially appointed to a District Technical service or, as the case may be District services to hold a post equivalent to his substantive post.

(ii) A permanent Government servant who is borne in an officiating capacity on a wholly surplus cadre, but who substantively holds a permanent post in a cadre which is not a wholly surplus cadre, should not be finally allotted.

(iii) A temporary Government servant who is borne on a wholly surplus cadre should be finally allotted for being initially appointed to a District Technical Service or, as the case may be, District service to hold a post equivalent to the post of his initial appointment under Government from which he is in continuous service of Government.

(2) Where a wholly surplus cadre has a territorial jurisdiction extending over more than one District, final allotment of Government servants may be made to ensure as far as practicable that the services of the comparatively more experienced persons among the lot of Government servants due to be finally allotted are equitably distributed among the Zilla Parishads.

(3) Every Government servant due to be finally allotted and initially appointed as aforesaid should be served with an order of such allotment and an order of such appointment at least six months before the allotment date.

(4) (i) An allocated employee, who on the date of his allotment to a Zilla Parishad, is officiating in a post in a Class I or Class II Service of the State Government or in the General State Service may, notwithstanding his final allotment to a Zilla Parishad, by order be continued in the officiating post, if and until, but for his such allotment, he would have continued to so officiate; and he should be allowed the same pay and seniority and other conditions of service in the cadre of the officiating appointment under Government as he would have been entitled to, had abolition of his post and his final allotment not taken place.

Provided that, in the event of his being required for any reason whatsoever to revert from such officiating post he will revert to the post in the Zilla Parishad to which he was allotted or to such other post in the Zilla Parishad which, but for such officiation, he would have held in the Zilla Parishad.

(ii) Where until the allotment date, an allocated employee (other than the one referred to in the preceding sub-paragraph) officiates in or is borne in an officiating capacity on a cadre or post under Government which is higher than the cadre or post to which the post of his initial appointment under the Zilla Parishads is equivalent, the allocated employee should, pending determination of his seniority in the cadre of initial appointment under the Zilla Parishads and regulation of his promotion according to the relevant rules as also subject to administrative convenience, simultaneously provisionally be appointed by the Chief Executive Officer by an administrative order to Officiate in a higher post equivalent to the cadre or post of his officiating appointment under Government.

(5) Where an allocated employee declines final allotment as aforesaid, he may be permitted to retire prematurely from the service of the State Government in accordance with the provisions of section 246 of the Act and of the Maharashtra Zilla Parishads (Allocated Servants) premature Retirement Rules, 1963. Where it is proposed to grant him earned leave prior to such retirement, the leave may be granted from the allotment date or, if practicable, from an earlier date, and, if the leave expires after the allotment date, abolition of the surplus post held by him should take effect from the date of his retirement at expiry of the leave.

(6) Every allocated employee, except where he elects to retire prematurely should stand discharged from Class III Service or, as the case may be, Class IV Service of the State Government with effect from the date on which the post under Government held by him stands abolished as aforesaid.

(7) Where an Officiating holder of a post in a wholly surplus cadre who is not due to be finally allotted as aforesaid is for the time being on deputation to a Zilla Parishad under sub-section (2) or (3) of section 253-B of the Act, he should be repatriated to service under the State Government on or before the allotment date.

(8) For purposes of these instructions, (i) a Government servant who is provisionally substantively appointed to hold a permanent post in a cadre should be deemed to be the substantive holder of the post if only no other Government servant holds a suspended lien on the post, and (ii) a Government servant who officiates in a post either in a leave-vacancy or by way of a fortuitous appointment as a stop-gap arrangement should not be deemed to hold the post.

Instructions in respect of voluntary allotment and premature retirement of Government Servants borne on partially surplus cadres :

II. 8.2. Section 253-C of the Act authorises Government to allot to Zilla Parishads, Government servants borne on partially surplus cadre or allow them to retire prematurely at their option before 30th April 1980. The scheme of voluntary final

allotment and premature retirement under the said section was implemented on 1st March 1971 and 1st September 1971. The second and third round of voluntary final allotment and premature retirement which were to take place in March 1974 and April 1974 remained to be carried out due to stay granted by the High Court. This stay has been vacated in March 1979.

The instructions issued in respect of voluntary allotment and retirement of the Government servants under Section 253-C of the Act under Government Resolution Rural Development Department No. ALT-1070-37117-S, dated 25th August 1970, are :—

(1) No request of a Government servant for his final allotment to a Zilla Parishad or for premature retirement from the service of the State Government as aforesaid should be considered—

(a) if he is not eligible under section 253-C of the Act for such allotment or retirement ;

(b) if he has not validly communicated his election in that behalf in accordance with the Government order cited in para 1 above ;

(c) if a judicially or departmental action against him is pending or proposed to be taken for misconduct ;

(d) if he has desired conditional allotment to a Zilla Parishad ;

or

(e) if he is due to be finally allotted under section 242 of the Act, vide item 4 (1) below.

(2) Where the number of Government servants in a cadre desirous and eligible to be finally allotted or prematurely retired exceeds the number permitted by the proviso to sub-section (1) of section 253-C aforesaid, the request of the excess number of junior persons in the whole cadre should be rejected.

(3) Final allotment and, subject to the instructions in item (5) below, premature retirement of Government servants as aforesaid should be given effect to from the forenoon of the 1st March 1971.

(4) (1) A permanent Government servant who holds, whether in a substantive or officiating capacity, a post in cadre falling under sub-section (1) of section 253-B of the Act, should be finally allotted for being initially appointed under section 244 of the Act to a District Technical Service or, as the case may be, District Service to hold a post equivalent to his substantive post. Where, however, a permanent Government servant who holds a post in that cadre in an officiating capacity, has his substantive post in a cadre falling under section 242 of the Act, he should not be considered for allotment under the scheme set out in this Resolution.

(2) A temporary Government servant who holds a post in a cadre falling under sub-section (1) of section 253-B of the Act, should be finally allotted for being initially appointed under section 244 of the Act to a District Technical Service or as the case may be, District Service to hold a post equivalent to the post of his initial appointment under Government from which he is in the continuous service of Government.

(5) Every Government servant who is finally allotted to a District Service of a Zilla Parishad as aforesaid should, under section 244 of the Act, be initially appointed by the Chief Executive Officer of the Zilla Parishad to an appropriate post as aforesaid in that Service. Pending determination of his seniority in the cadre of initial appointment under the Zilla Parishad and regulation of his promotion according to the relevant rules, an allocated employee may, subject to administrative convenience, simultaneously provisionally, be appointed by the Chief Executive Officer to officiate in a higher post equivalent to the cadre of his officiating appointment under Government.

(6) Where a Government servant permitted to retire prematurely as aforesaid so desires, he may be granted, not later than the date specified in para 8.2 above the whole of the earned leave due to him under the leave rules applicable to him and thereupon the date of retirement of such servant should be deemed to be the date on which the period of leave so granted expires. Every Government servant permitted to retire prematurely shall be entitled to the retiring pension proportionate to the qualifying service rendered by him under Government and/or gratuity as admissible under the relevant rules. The action to settle admissibility and quantum of pension and gratuity should be taken expeditiously by the Head of Department of Government concerned.

(7) On issue of orders regarding final allotment or retirement of Government servants as aforesaid, the Heads of Departments should report to Government in the respective Administrative Departments of the Mantralaya before the 15th March 1971 the particulars of the surplus vacant posts in the respective cadres that may be abolished as soon as possible after such allotment or retirement.

(8) For purposes of these instructions, (i) a Government servant who is provisionally substantively appointed to hold a permanent post in a cadre should be deemed to be the substantive holder of the post if only no other Government servant holds a lien or a suspended lien on the post, and (ii) a Government servant who officiates in a post either in a leave vacancy or by way of a fortuitous appointment as a stop-gap arrangement should not be deemed to hold the post.

Service conditions of the Z. P. employees in District Technical Services and District Services.

II. 9-1. As observed by the Committee on Democratic Decentralisation (Naik Committee) in para 8.14 of its reports, there are three important items of services viz. recruitment, administrative or disciplinary control and promotions. The provisions contained in Chapter XIV of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961, take care of all these aspects as shown below:—

(a) *Pay and Allowances.*—These are regulated by rules and orders issued by Government under section 248 of the Act. (vide notes added under section 248 in volume I, Part I of the Zilla Parishad Manual). The general policy in this regard is that these matters should be on the same lines as are given to Government servants in the State Sector.

(b) *Other Conditions of Services.*—Other conditions of services such as leave, provident fund, pension, etc., are also regularised by rules and orders issued by Government under section 248 and incorporated in Part I of Volume I of the Z. P. Manual. These conditions are also on par with Government servants. In fact, the Bombay Civil Service Rules as amended from time to time are made applicable to the Zilla Parishad employees.

(c) *Recruitment.*—Recruitment to District Services has been regulated by the Maharashtra Zilla Parishads District Services (Recruitment) Rules, 1967 as amended from time to time framed by Government under section 248 of the Act (vide Note 158 under section 248 in Volume I- Part I). The Zilla Parishads recruit their own staff to fill posts in the District Technical Services and District Services within the limits of the staffing pattern laid down by Government from the merit lists recommended by the Divisional and District Selection Boards statutorily constituted under section 249 of the Act, for impartial and broad-based recruitment. The Divisional Selection Boards were constituted for selecting candidates for appointment to District Technical Service (Class III) whereas the District Selection Boards were constituted to select candidates for recruitment to District Services (Class III). The functions of these Boards were regulated by the Maharashtra Zilla Parishads (Divisional and District Selection Boards) (Functions) Rules, 1962. These Boards were in existence till 14-11-1976 and they were abolished with the establishment of the State Selection Board by Maharashtra

Public Service (Sub-ordinate) Selection Board Act, 1973 with effect from 15th November 1976. The Divisional and District Selection Boards prior to their abolition were not required to be consulted when appointment to any post specified in the schedule appended to the Maharashtra Zilla Parishads District Services Recruitment (without Consulting Selection Boards) Rules, 1965 and to any post in the District Technical Service (Class III) or the District Service (Class III) was to be made—

- (i) for a period not exceeding or not likely to exceed one year ; or
- (ii) of any person serving in any Department or Office of the State Government or of any other Government in India or of any local authority by transfer either for a specified period or on a permanent basis; or
- (iii) by nomination from amongst bonded candidates; or
- (iv) by transfer of a person from one District Service, cadre or post under a Zilla Parishad to another District Service, cadre or post under that Zilla Parishad in accordance with the provisions of the rules regulating recruitment to the Service, cadre or post; or
- (v) by nomination of a person already in the service of the Zilla Parishad (possessing the prescribed qualifications) who is likely to be discharged from the said service as a result of abolition or discontinuance of a post;
- (iv) to any post in the District Service (Class IV).

The State Selection Board is also not required to be consulted for appointment to any post in the sub-ordinate service when the appointment is to be made—

- (i) for a period not exceeding or not likely to exceed a period of one year or
- (ii) by nomination from amongst bonded candidates; or
- (iii) by transfer in accordance with the relevant recruitment rules for a specified period or on a permanent basis; or
- (iv) of a person whose services are obtained on loan when no suitable person is available for appointment to the post in accordance with the relevant recruitment rules or in the absence of the relevant recruitment rules; or
- (v) by absorption of persons from the surplus cadre cell or of those retrenched from the Scarcity Relief Programme or such programmes, schemes, works or establishments as may be directed by a Government; or
- (vi) by absorption of new recruits employed during the period of the strike by Government servants from the 11th November to the 22nd November 1970 as well as those who having been recruited before the commencement of that strike were on duty uninterruptedly during the entire period of the strike and who have been continued in service by creating supernumerary posts.

The District Services Recruitment Rules, 1967 do not apply to the recruitment to—

- (i) posts on a contingency paid establishment, a daily-rated establishment or a work-charged establishment.
- (ii) posts on which appointments are made on part-time basis; and
- (iii) posts to which appointments are made on contract.

Recruitment to these posts has therefore been regulated by the Maharashtra Zilla Parishads (Contract Service) Rules, 1963, framed under section 253 of the Act.

(d) *Promotions.*—The District Service Recruitment Rules, 1967 provide for the qualifications of candidates for and methods of appointment to posts included under various services and cadres of the District Technical Services (Class III) and District Services (Class III). The basic drawback of the District Technical Services and District Services of individual Zilla Parishads was that the members these services had no promotional avenues open beyond the district level. However, Government decided in 1967 to provide promotional facilities to Zilla Parishad employees to the Class II posts in various Services of Government as indicated below. According to this decision, the number of posts in the promotional quota of the lowest cadre of any given Gazetted service of the State Government to be reserved for Zilla Parishad employees should bear the same ratio to the total number of posts in promotion quota as the number of posts of that cadre attached to the Zilla Parishads bears to the total cadre strength. Accordingly Zilla Parishad employees have been allotted the following quota :—

Service	Percentage of promotion quota		
(1)	(2)		
(i) Maharashtra Agricultural Services, Class II.	1/7 of the promotion quota.		
(ii) Maharashtra Animal Husbandry Service, Class II.	25 per cent.		
(iii) Maharashtra Service of Engineers, Class II.	Cadre	No. of posts reserved for promotion of D.T.S. (Class III) (Eng.) under I.D.	No. of posts reserved for promotion of D.T.S. (Class III) (Eng.) under P.W. and H.D.
	(1)	(2)	(3)
	(1) Sub-Divisional Engineers.	49	40*
	(2) Sub-Divisional Officer (Diploma-holder).	43	37*
	(3) Sub-Divisional Officers (Non-qualified).	5	4*
		97	81

* Number of posts are as determined in June 1978. The number of posts are to be reviewed every two years.

- (iv) Maharashtra Medical and Public Health Service, Class II. 25 per cent of the cadre strength.
- (v) Maharashtra Engineering Services, Class II. (Administration Branch). 30 per cent of the cadre strength.
- (vi) Maharashtra Finance and Accounts Service, Class II. 10 per cent of the cadre strength.

(e) *Administrative and Disciplinary Control.*—The power to take disciplinary action against the Zilla Parishad employees is vested in various officers posted to work under Zilla Parishads. In this respect also Government framed the Maharashtra Zilla Parishads District Service (Discipline and Appeal) Rules, 1964 and disciplinary proceedings are governed in accordance with these Rules.

The necessary powers of control over Officers and Staff of Zilla Parishads vest in the Chief Executive Officer, the Block Development Officer and the Heads of Departments of Zilla Parishads for which suitable provision is made in sections

95, 96 98 and 99 of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 and the various rules made by Government under Section 274 of the Act, as regards Class III and Class IV staff of Zilla Parishads. Even so, certain provisions of the Act enable the Zilla Parishads, the panchayat Samitis and some of the non-official Office bearers of the Zilla Parishads to control and direct the Officers and servants in relation to discharge of their duties and functions. These powers are:—

(a) *Zilla Parishad (Section 106 of the Act)*—

(i) To require any of its Officers or servants to attend any meeting of the Zilla Parishad and tender advice;

(ii) To exercise administrative control over Officers and servants holding office under the Zilla Parishads.

(b) *President of the Zilla Parishad (Section 54 ibid)*—

(i) To exercise administrative supervision and control over the Chief Executive Officer for securing implementation of resolutions or decisions of the Zilla Parishad, its standing Committee, its Subjects Committees and its Panchayat Samitis.

(c) *Standing Committee and subjects Committees (Section 109 ibid)*

To require any officer to enter on and inspect on its behalf, any immovable property occupied by the Zilla Parishad or any work or development scheme, in progress, undertaken by the Zilla Parishad or under its direction. The Standing Committee could also require the Officers or servants to inspect any institution under the control and management of the Zilla Parishad.

(ii) To call for any information, return, statements, accounts or report from any Officer or servant holding office under the Zilla Parishad.

(iii) To require any Officer or servant of the Zilla Parishad to attend any meeting of the Committee and tender advice.

(iv) The Standing Committee could grant leave of absence not exceeding one month to the Chief Executive Officer and not exceeding four months to other Officers of Class I and Class II service working under the Zilla Parishad.

(d) *Chairman of Standing Committee (Section 91)*—

To grant leave of absence for a period exceeding two months but not exceeding four months to any Class I Officer (other than the Chief Executive Officer) or Class II Officer working with the Zilla Parishad.

(e) *Panchayat Samiti (Section 108)*—

To exercise general supervision and control over the work of the Block Development Officer in connection with the functions and duties vested in the Panchayat Samiti.

(f) *Chairman of Panchayat Samiti (Section 76)*—

(i) To exercise supervision and control over the act of officers and servants of or under the Zilla Parishad working in the Block in matters of execution or administrative and accounts and records of the Panchayat Samiti).

(ii) To call for any information, return, statement, account or report from any officer or servant working under the Panchayat Samiti.

II. 10.1. (A) *Zilla Parishad*.—The Zilla Parishad at the apex of the Panchayat Raj Institutions in Maharashtra. The Chief Executive Officer is the administrative head of the Zilla Parishad. Its business is transacted in the following Departments headed by the officers shown against them.

Department (1)	Headed by (2)
(a) General Administration Department	Chief Executive Officer.
(b) Finance Department	Chief Accounts and Finance Officer.
(c) Agriculture Department	Agricultural Development Officer.
(d) Education Department	Education Officer.
(e) Works Department	Executive Engineer.
(f) Health Department	Public Health Officer.

Formerly there was Co-operation and Industries Department in the Zilla Parishad. As the subjects "Industry" and "Co-operation" were taken out of the purview of the Zilla Parishad from 1-10-1973 this Department has been discontinued from that date.

II. 10.2. (B) *Panchayat Samitis*.—Panchayat Samitis is second tier of the Panchayat Raj Institutions. Its administration is headed by the Block Development Officer who is assisted by the Office Staff and the extension Staff.

II. 10.3. The Principals to be followed by the Chief Executive Officer while laying down the duties of the Officers and servants of or holding office under each Department of a Zilla Parishad or under a Panchayat Samiti have been in Rules 4 and 5 of the Maharashtra Zilla Parishads and Panchayat Samitis (laying down Duties of Officers and Servants of Zilla Parishads) Rules, 1970. These Rules also indicate the lines for—

(i) classification and distribution of business of the Zilla Parishad between various Departments of the Zilla Parishad and Subsequent distribution thereof of branch wise and sectionwise, and (ii) distribution of Panchayat Samiti administration into branches and sections. [Vide Rules 3 (1) and 5 (1) of the Rules (*ibid*)]. The present staffing pattern of the Zilla Parishad and Panchayat Samiti is as given in Government order Rural Development Department No. APT/1074/A-IV, dated 25th March 1975 read with Government Corrigendum Rural Development Department No. APT-1074-11943-IV, dated 13th September 1975.

Functions and duties of Various functionaries of the Zilla Parishad/Panchayat Samitis :

II. 10.4. Functions and duties of various functionaries of the Zilla Parishad/Panchayat Samitis Administration are given in Appendix II.

CHAPTER III

EXECUTION AND MAINTENANCE OF WORKS AND DEVELOPMENT SCHEMES BY THE ZILLA PARISHADS/PANCHAYAT SAMITIS

Nature of Work and development Scheme executed or maintained by the Zilla Parishads/Panchayat Samitis :

III. 1.1. The Works and development schemes which are executed or maintained by the Zilla Parishads/Panchayat Samitis are of the following nature .—

A—ZILLA PARISHAD

(a) Works of development schemes in the District relating to any subjects enumerated in the District List for which a Zilla Parishads makes a provision from the District Fund [Sec. 100 (1) (a)].

(b) Works or development schemes relating to any subject enumerated in the District List, completed or in progress, which are transferred to the Zilla Parishad by Government [section 100 (1) (b)] and which the Zilla Parishad are required to execute from Government Grant (Section 182) according to specified terms and conditions. On transfer, these works, alongwith the properties appertaining thereto vest in the Zilla Parishad subject to specified terms and conditions [Section 100 (1) (c)].

(c) Works or development schemes, whether or not relating to any subject in the District List and which have been entrusted by Government to the Zilla Parishad on agency basis for execution or maintenance within or without the District subject to certain terms and conditions and the expenditure thereon is entirely borned by the Government. Such works or development schemes may be entrusted by the State Government being Zilla Parishad or Panchayat Samiti or both. These works are under the general control of the State Government and the Zilla Parishad is required to comply with such particular directions, if any, issued in that behalf from time to time by the State Government (Section 123).

(d) Construction, maintenance or repairs of any work or the management of any institution by the Zilla Parishad on behalf of the Central or State Government or any other local authority or any Court of Wards on agreed terms and conditions [Section 102 (1)].

(e) Execution of any work or development schemes from the Government fund which promote directly or indirectly the welfare of the residents of the District and which have been transferred to the Zilla Parishad with its consent by the State Government (Section 103).

(f) If so directed by the State Government the Zilla Parishad has to undertake in a scarcity area, having jurisdiction over it, any public works as relief operations and incur expenditure thereon (Section 107).

(g) Works and development schemes recommended by the Panchayat Samitis to be undertaken by the Zilla Parishad in the Block from the local resources made available by the Panchayat Samitis [Section 108 (f)].

B—PANCHAYAT SAMITIS

(h) Works and development schemes in the Block relating to any subjects enumerated in the Second Schedule for which a Panchayat Samiti makes a Provision from block grants [Section 108 (ii)].

(i) Works or development schemes to which a Zilla Parishad decides to execute or maintain within the District through the agency of a Panchayat Samiti and for which a Zilla Parishad pays to the Panchayat Samiti all sums including any extra cost of administration, incurred in executing such works or schemes [Section 124 (1) and (3)].

Power of the State Government to resume or withdraw the works and development schemes transferred or entrusted to the Zilla Parishad /Panchayat Samiti :

III. 1.2. The State Government has power to resume the works and schemes and the property appertaining thereto transferred to the Zilla Parishad under section 100 (1) (b) and to withdraw the execution or maintenance of any works or development schemes entrusted to the Zilla Parishad and Panchayat Samiti under section 123 (4) in the following circumstances :—

(i) On breach of any terms and conditions specified while transferring the works and development schemes under section 100 (1) (b) the property vesting in Zilla Parishad is revested in the State Government [First Proviso to Section 100 (1) (c)].

(ii) If the State Government is of the opinion that any works or development scheme transferred to the Zilla Parishad should be managed, maintained or executed by it or any property appertaining to any such works or development scheme is required by the State Government, the State Government may direct that such works and development schemes or the property appertaining thereto cease to vest in the Zilla Parishad and revest in the State Government from the specified date and on such terms and conditions as may be agreed to between the State Government and the Zilla Parishad [Section proviso to section 100 (1) (c)].

(iii) If the State Government thinks that any works or development schemes transferred to the Zilla Parishad should be discontinued, it may direct, that the works or development schemes or the property appertaining thereto cease to vest in the Zilla Parishad and revest in the State Government from the specified date [Third proviso to Section 100 (1) (c)].

(iv) If the State Government considers that the works of development schemes entrusted to the Zilla Parishad or Panchayat Samiti or both for execution on agency basis under Section 123 (1) should be withdrawn, it can do so by issue of an order specifying the date which the execution or maintenance of that work or development scheme is withdrawn [Section 123 (4)].

Execution of Works and Development Schemes through the agency of Panchayat Samiti and Village Panchayat :

III. 1.3. All works or development schemes, other than those taken up from block grant, which are situated or in operation entirely within a Block are required to be entrusted by the Zilla Parishad to the Panchayat Samiti for execution or maintenance. Such of these works or development schemes which are covered by the subjects specified in the Schedule given below are required to be entrusted by the Panchayat Samiti to a Panchayat for execution or maintenance. The Panchayat Samiti can also entrust the works or development schemes which are not covered by the subjects in the said schedule but subject to such direction as the Zilla Parishad issues from time to time. In addition, the Panchayat Samiti is also required to entrust to a Panchayat the execution or maintenance of all works or development schemes decided to be executed from the block grant and which relate to the subjects specified in the second schedule and entirely situated or in operation within the area or within the jurisdiction of panchayat on terms and conditions as determined by the Panchayat Samiti in each case. If the Panchayat Samiti is of the opinion that any work of development scheme to be taken up from the block grant is of common interest to the residents of two or more areas within the jurisdiction of a Panchayat but a part of it can conveniently split up into area wise

items which are capable of execution separately with each such area, then each such item is to be deemed as a work or development scheme situated within the area of the Panchayat concerned.

However, if a Panchayat is unwilling to execute or maintain any of the works or development schemes and communicates so in writing, the Panchayat Samiti can either entrust such works or schemes with the previous approval of the Zilla Parishad if these works or schemes are to be taken up from the Zilla Parishad funds, to an ad hoc committee consisting of such members of Gram Sabha as may be determined by it or to any other agency or execute or maintain the same itself.

III. 1.4. The following works and development schemes are not to be entrusted to a Panchayat,—

(i) the work or development scheme, the execution of which involves more than ordinary technical knowledge ;

(ii) the work or development scheme, which in the opinion of a Panchayat Samiti is of common interest to the residents of two or more areas within the jurisdiction of a Panchayat ;

(iii) the work or development scheme which involves financial outlay exceeding Rs. 20,000.

(iv) the work or development scheme which is situated or which operates in an area on which no Panchayat has jurisdiction.

In case of Zilla Parishad works, the Zilla Parishad and in case of Panchayat Samiti works, the Panchayat Samiti is the final authority to decide whether any work or development scheme falls under clause (i) or (ii) above.

If a Panchayat expresses its willingness in writing to take up the execution and maintenance of these works or development schemes the Panchayat Samiti, if so directed by the Zilla Parishad in case of Zilla Parishad works and the Panchayat Samiti itself in case of its own works, can entrust such works or development schemes to a Panchayat.

Procedure for undertaking works or development schemes :

III.2.1. The operation of the Works Department of a Zilla Parishad are generally divided into two classes viz. "Original Works" and "Repairs and Maintenance". The term 'Original Works' indicates net construction whether of entirely new works or of additions and alterations to existing works and also all repairs to newly purchased or previously abandoned works consisting of two parts viz. Original works and repairs [(Item ii) of explanation under Rule 152 of Maharashtra Zilla Parishads and Panchayat Samitis Accounts Code, 1968 (Zilla Parishad Accounts Code)]. The Original Works may be "Major Works" or "Minor Works". The Major Works means original work, the estimated cost of which exclusive of departmental charges, exceeds Rs. 50,000. The Minor Work means original work, the estimated cost of which exclusive of departmental charges, does not exceed Rs. 50,000 (Rule 160). For the purpose of laying down the financial limits of works, it is the cost of original work, exclusive of departmental charges, that is relevant [Explanation (i) under Rule 152].

The term "repairs and maintenance" generally indicates primarily operations undertaken to maintain in proper condition buildings and works in ordinary use.

Administrative Approval:

III.2.2. For every work, excluding current repairs and petty works, initiated by or connected with the requirement of any Department of the Zilla Parishad it is necessary to obtain the concurrence of that Department before technical sanction is

accorded by the Works Department of the Zilla Parishad. This formal concurrence is called administrative approval of the work. It is in the nature of an order to the Works Department to execute a certain specific work at a stated sum to meet the administrative needs of the Department. Such approval should not, however, be accorded unless the technical authorities intimate the soundness of the proposal and furnish rough preliminary estimates (Rule 151).

III.2.3. An application for administrative approval should be submitted to the authority competent to accord it. Such application should be accompanied by a preliminary report, an approximate estimate and such preliminary plans obtained from the Works Department of the Parishad, information as to the site and other details as may be necessary to elucidate the proposals and the reasons therefor. If, however, the work is not likely to cost more than Rs. 5,000, detailed plans and estimates may be prepared in the first instance and submitted to the authority competent to accord administrative approval. It is the cost of only the original work portion that is relevant in determining the authority to accord administrative approval or technical sanction to the Work. Similarly, such a work will not constitute a new service unless the cost of the original work portion exceeds Rs. 10,000 [Rule 152 (i) and (iii)].

Revised Administrative approval:

III.2.4. Revised estimates are required to be prepared in the following cases :—

(i) Modification of the proposals originally approved if likely to necessitate submission of revised estimates ;

(ii) Material deviation from the original proposal even though its cost can be met from the savings on other items.

(iii) Cases where detailed estimates exceeds by more than—

(a) 10 per cent in the case of works costing upto 5 lakhs rupees ;

(b) 5 per cent or rupees 50,000 whichever is more, in the case of works costing between rupees 5 lakhs and rupees 20 lakhs ;

(c) 2 per cent or rupees one lakh, whichever is more, in the case of works costing between rupees 20 lakhs and rupees one crore ;

(d) 1 per cent or rupees 2 lakhs whichever is more, in the case of works costing over rupees one crore ;

(iv) Cases where the expenditure on a work exceeds or is likely to exceed the amount administratively approved by more than the limits indicated at clause (iii) above.

In all these cases, revised administrative approval is necessary from the authority competent to approve the cost so enhanced. In case of modifications during construction, revised administrative approval of the competent authority is required to be obtained without awaiting the preparation of a detailed supplementary or revised estimates. The same procedure as indicated in para 2.3 above is adopted for making an application for revised administrative approval.

Authorities competent to accord administrative approval :

III.2.5. The powers of various authorities of the Zilla Parishad/Panchayat Samiti to accord administrative approval to work and development schemes under section 125 of the Zilla Parishad Act read with Government Resolution, Rural Development

Department No. ZPA-1073/20762-D-III, dated the 17th July 1973, are as shown below.—

Authority (1)	Extent of Power	
	Recurring Expenditure (estimated) (2)	Non-recurring Expenditure (estimated) (3)
(a) Works or development scheme other than those undertaken from Block Grants.		
(i) Deputy Engineers	Exceeding Rs. 10,000	
(ii) Executive Engineer	Exceeding Rs. 10,000 but not exceeding Rs. 20,000	
(iii) Chief Executive Officer ..	*Does not exceeding Rs. five thousand per annum.	*Exceeding Rs. 20,000 but not exceeding Rs. 30,000.
(iv) Chairman of the Standing Committee or a subject Committee (in respect of any subject allotted to such Committee).	Exceeding Rs. five thousand but does not exceeding Rs. ten thousand per annum.	Exceeding Rs. thirty thousand but does not exceeding Rs. fifty thousand.
(v) The Standing Committee or a Subject Committee (in respect of any subject allotted to such Committee).	Exceeding Rs. ten thousand but does not exceeding Rs. twenty five thousand per annum.	Exceeding Rs. fifty thousand but does not exceeding Rs. one lakh.
(vi) The Standing Committee (in respect of any subject enumerated in the District list).	Exceeding Rs. twenty five thousand but does not exceeding Rs. fifty thousand per annum.	Exceeding Rs. one lakh but does not exceeding Rs. two lakhs.
(vii) The Zilla Parishad (in all cases).	Exceeding Rs. fifty thousand per annum.	Exceeding Rs. two lakhs.
(b) Work or development scheme in relation to expenditure to be made from a Block Grant.		
(i) The Deputy Engineer or the Block Development Officer.	Does not exceeding Rs. one thousand per annum (This power is to be exercised by the Block Development Officer only).	Does not exceeding Rs. ten thousand.
(ii) The Chairman of the Panchayat Samiti. ..	Exceeding Rs. One thousand but does not exceeding Rs. ten thousand per annum.	Exceeding Rs. ten thousand but does not exceeding Rupees fifty thousand.
(iii) The Panchayat Samiti (in all cases).	Exceeding Rs. ten thousand per annum.	Exceeding Rs. fifty thousand but does not exceeding Rs. one lakhs.

*If the State Government directs that these powers should be exercised by any officer or under the Zilla Parishad to the extent and from the specified date thereafter the Chief Executive Officer would cease to exercise these powers from the date and upto the limit so notified.

Technical sanction :

III.2.6. For every work proposed to be carried out, excepting a petty work costing not more than Rs. 3,000, a properly detailed estimates must be prepared for the sanction of the competent authority. This sanction is known as the technical sanction to the estimates. Before technical sanction is accorded, detailed plans and estimates are prepared and scrutinized in the technical branch of the Works Department. This sanction is to be accorded after the administrative approval but before the work is commenced.

Authority competent to accord technical sanction :

III.2.7.1. Powers of various authorities to accord technical sanction to works and development schemes of the Zilla Parishads are as given below :

Technical sanction for (1)	Authority to give Technical sanction (2)
(i) Any work or development scheme of the Works Department of a Zilla Parishad.	Head of the Works Department of a Zilla Parishad upto Rs. 5,00,000 in respect of Minor Irrigation Work irrigating 100 Hectares or less and in respect of any other work or scheme (not being a Lift Irrigation Scheme),— (i) upto Rs. 3 lakhs in case of original work or scheme, (ii) within the budget allotment in case of ordinary repairs and (iii) upto one lakh subject to the budget allotment in case of special repairs.
(ii) Where the recurring or non-recurring expenditure (i) on any minor irrigation work irrigating 100 Hectares or less exceeds rupees five lakhs, or (ii) on any other work or scheme (not a lift irrigation scheme)— (a) exceeds Rs. three lakhs in case of original works or scheme, (b) exceeds the budget allotment in case of ordinary repairs, and (c) exceeds Rs. one lakh subject to budget allotment in case of the special repairs.	Head of the Works Department of a Zilla Parishad after previous consultation with the Head of Government Department concerned or any other officer nominated by him in that behalf.
(iii) Electrical installation Works or Schemes pertaining to the Works Department where the expenditure (whether recurring or non-recurring) on such work or scheme does not exceed Rs. one lakh fifty thousand.	The Head of the Works Department of a Zilla Parishad if qualified in Electrical Engineering.
(iv) Electrical installation Works or schemes pertaining to the Works Department where recurring or non-recurring expenditure exceeds Rs. one lakh fifty thousand.	The Head of the Works Department of the Zilla Parishad if qualified in Electrical Engineering but with previous consultation with the Head of the Government Department concerned or any other Officer nominated by him.
(v) Any works or development schemes of the Zilla Parishad Departments other than the works Department.	The Head of the respective Department of a Zilla Parishad to the extent of Rs. 50,000 recurring or non-recurring where a model scheme has been approved by the State Government in respect of work or development schemes and in any other case, thirty thousand rupees. If expenditure exceed these limits, technical sanction is accorded after consultation with the Head of the Government Department concerned or any Officer nominated by him.
(vi) Works and Development schemes transferred to a Zilla Parishad under section 100 (1).	Previous technical sanction to be granted by the Officer designated in that behalf under the terms and conditions of such transfer. In the absence of any Officer so designated technical sanction to be accorded by the Head of the Department concerned of the Zilla Parishad subject to the provisions of items (i) to (v) above.

NOTE.—If the Head of the Works Department of a Zilla Parishad is not qualified in electrical engineering and where recurring or non-recurring expenditure on electrical works or scheme does not exceed Rs. 5,000, technical sanction to such work or scheme, may be accorded by the Electrical Deputy Engineer of the Zilla Parishad. However, if the Zilla Parishad has no such Electrical Deputy Engineer, technical sanction to such work or scheme may be accorded by the Head of the Works Department of the Zilla Parishad after obtaining the previous approval of the Executive Engineer of the Electrical Division concerned of the Public Works and Housing Department of the State Government.

III.2.7.2. The financial limits prescribed under items (i) to (v) in the paragraph 2.7.1 above apply to the total cost of the work or scheme as a whole and they are not related to individual itemwise break-up of those financial limits so as to appear as if consultations with or approval of the Head of the Government Department or any other officer nominated by him is not necessary prior to the technical sanction to any item or items in the plans and estimates.

III.2.7.3. Construction work forming part of any work of development schemes of a Zilla Parishad pertaining to any Department should not be executed except with the previous technical sanction of the Parishad Executive Engineer.

Lapse of administrative approval and technical sanction:

III.2.8. Administrative approval to a public work or technical sanction to an estimate for such work will ordinarily cease to operate after a period of five years from the date from which such approval or sanction was accorded. But if a budget estimate, which includes specific provision or expenditure upon a work which is in progress is accepted by the competent authority, it is regarded as reviving such approval or sanction for the year in which the provision is made (Rule 103).

Preparation of Plans and Estimates:

III.2.9. The Executive Engineer, Parishad or the Deputy Engineer is responsible subject to the provisions of the Zilla Parishads Act, for execution and maintenance of all works under his jurisdiction undertaken by the Parishad or the Samiti, as the case may be. The Deputy Engineer concerned is also responsible for execution and maintenance of works undertaken by any Village Panchayat on behalf of the Parishad or the Samiti. In technical matters, the Deputy Engineer is entirely responsible to the Executive Engineer, Parishad.

III.2.10. The Executive Engineer, Parishad and the Deputy Engineer enter all the proposals for the works in the Register of Projects maintained by him in Form 42. Every such proposal is placed, through the Head of the Department concerned, before the authority competent to accord administrative approval which ascertains from the Executive Engineer, Parishad, the approximate cost of the entire project and consider its utility, urgency and the means available to finance it. It is the responsibility of the Head of the Department to obtain the concurrence of the Finance Department wherever necessary before the proposal for new works/activities is placed before the competent authorities for sanction. Once the proposal is sent to the Finance Department for scrutiny and concurrence, the Chief Accounts and Finance Officer sends the proposal through the Chief Executive Officer thus fulfilling the provisions of rule 3 (iv) of the Maharashtra Zilla Parishads (Supplementary powers and Functions of the Chief Executive Officer) Rules, 1964. Any project which is beyond the means of the District Fund or the Block Grant to finance is not to be undertaken.

III.2.11. The following things are required to be kept in view while preparing the plans and estimates of any work :—

(A) Original Works :

(a) Plans and estimates for original works should be prepared only after the necessary administrative approval of the competent authority is obtained for them in writing. When the competent authority is a Committee or a Samiti or a Parishad, a copy of its resolution according administrative approval should always be quoted on the estimates (Rule 107).

(b) While preparing the Plans and Estimates, a Schedule of Rules sanctioned by the Standing Committee from time to time under section 109 (8) (a) (ii) of the

Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961, should always be taken into account (Rule 105).

Note.—The Standing Committee can revise the Schedule of Rates periodically so however that the rates should not be higher than the rates laid down by the State Government for similar items of works or development schemes in the locality. Copies of such Schedules should be supplied to the Chief Accounts and Finance Officer and the Samitis. Where there is no rate for a particular item to be executed in the Schedule of Rates, the rate for such item supported by the rate analysis should be got approved by the Standing Committee before adopting for preparation of estimates or extra item rate lists.

(c) The estimates should generally be prepared in the forms used in the Public Works and Housing Department of the State Government if required by making additions or alterations in the headings on the face sheets according to the requirements by the Executive Engineer. In preparing the estimates, the instructions given in the relevant Manual of the State Government should, as far as possible, be followed (Rule 108).

(d) The estimates should provide for; (i) the complete work and not piece-meal work, (ii) cost of the work to be calculated at the rates given in the Schedule of Rates, and (iii) all incidental expenditure which can be foreseen. Provision may be made to the extent of 5 per cent of the charges for contingencies and 2 per cent for work charged establishment. The provision for contingencies should not be diverted to any new item not provided for in the estimates without the sanction of the authority which sanctioned the original estimates (Rules 109 and 110).

(B) Repairs Works—

(i) *Buildings.*—The repairs estimates for a building should be fixed amount based on (i) a percentage of the cost of the building, (ii) the nature of the work and (iii) the use to which the building is put. These rates should be fixed by the Executive Engineer, Parishad, from time to time and should not exceed to those fixed by the State Government from time to time. The annual repair estimates for buildings should also provide for rates and taxes payable in respect of the buildings and for the pay of the watermen or keepers, if any (Rules 111 and 113).

(ii) *Roads.*—Annual repair estimates to roads should be based on: (i) mileage rate varying according to the nature of the road, (ii) the nature of the terrain through which it passes, and (iii) the importance of the road for traffic. The mileage rates should be fixed by the Executive Engineer, Parishad at the beginning of each year and they should not exceed that fixed by the State Government from time to time for a similar road (Rule 112).

Revised Estimates :

III.2.12. It is necessary to prepare revised estimate when the original estimate is likely to be exceeded by more than 10 per cent, or rupees 10,000, whichever is less or when a change in design or plan is necessary. It should be prepared as soon as the necessity arises and before the completion of the work. It should be got approved from the authorities which are or which are deemed to be competent under the Act or the rules made thereunder for according administrative approval and technical sanction to the revised plans and estimates (Rule 114).

III.2.13. If any work is abandoned after partial execution and is proposed to be taken up again, a fresh estimate should be prepared before the work is restarted in case the original administrative approval or technical sanction has lapsed or a review is necessitated for the reasons mentioned in para 2.12 above (Rule 115).

Execution of Works :**(1) Commencement of Work—**

III.3.1. Verbal orders for the execution of any work should not normally be given and where such orders have been given, they should be confirmed, in writing, as soon as possible (Rule 122). Except under special orders of the President of the Zilla Parishad, the work should not be started unless (i) a properly detailed design and estimates have been sanctioned, (ii) allotment of funds made and (iii) orders for the beginning of the work have been issued by the competent authority. Permission granted by the Parishad for retention of provision in the Budget Estimates for the proposed expenditure during the year on a work or sanction of a design and estimates by any authority, is no authority for the commencement of outlay or the commencement of expenditure, as the case may be, unless the allotment of funds have been made and the expenditure provided in the budget estimates of the year or provision has been made for the outlay within the financial year either by re-appropriation or out of some lump sum grant allotted for the head of classification under which the service falls. No liability shall also be incurred in connection with any work until concurrence has been received from the authority competent to provide funds and that such funds will be allotted before the liability matures. It is necessary to observe the contents of this para scrupulously except in regard to petty works and repairs and in cases of real emergency, which should be immediately reported and explained to the authority competent to accord administrative approval and technical sanction (Rule 106).

III.3.2. In exceptional cases where it is desirable to commence work on a project which has been administratively approved before the detailed estimates for the whole project has been prepared, the authority competent to sanction the final technical estimate as a whole can accord sanction to the detailed estimates for component parts of the project, subject to the following conditions:—

(i) For each such work or component part, there must be a fully prepared detailed estimates and, in the administrative approval as a whole, there must be clear and specific amount corresponding to the work of component part in question.

(ii) The amount of the detailed estimate must not exceed the amount included in the administrative approval by more than 10 per cent.

(iii) The sanctioning authority must be satisfied before according sanction, that the amount of the technical sanction for the whole project is not likely to exceed the amount of the administrative approval and that the work or component part, in question, can be appropriately commenced without affecting, or being effected by any other part of the project, financially or otherwise.

NOTE.—This rule does not apply to estimates for part as individual buildings unless the preliminary estimates for administrative approval have been similarly prepared.

III.3.3. To obviate delay in commencing work on a detailed estimates for a complete project which has been prepared and submitted for technical sanction but which requires minor amendments in design or estimates, the sanctioning authority should adopt one or the other of the following courses:—

(a) amend the design or estimate in his own office and sanction it;

OR

(b) sanction the parts of the estimate which are approved subject to the conditions specified in items (i), (ii) and (iii) in paragraph 3.2 [Conditions (i), (ii) and (iii) in sub-rule (3) of rule 106 of the Account Code, 1968] and call for amended detailed estimates for the other portions of the projects.

Additions and alterations in the sanctioned standard designs :

III.3.4. (1) No material alteration in any sanctioned, or in any standard designs, is made by a Deputy Engineer, in carrying out any work without the approval of the Executive Engineer, Parishad. Where any alteration of importance, involving any additional expenses, is considered necessary, a revised or supplementary estimate should be submitted for sanction. In urgent cases where delay would be inconvenient, an immediate report of the circumstances must be made to the superior authority and dealt with as the case may require.

(2) In the case of works, the estimates of which have been sanctioned by the competent authority, no additions or alterations, likely to cause an excess in expenditure which will not fall within the powers of sanction of that authority, should be permitted without the previous approval of a higher authority.

(3) Where important structural alterations are contemplated, though not necessarily involving an increased outlay, the orders of the original sanctioning authority shall be obtained.

Provision of funds required for execution of works :

III.3.5. In implementing the execution of any work, it is necessary for the competent authority to consider whether it is possible to provide the full requisite amount in one year. In case full amount cannot be provided in one year for want of funds, the said authority should, in consultation with the Executive Engineer, Parishad, fix a programme as to the item to be carried out in each year. However, in fixing such programme, care should be taken to see that the items to be executed are not damaged and the amount spent on them is not wasted. Repairs should ordinarily be given precedence over original works. [Rule 101 (1)].

Adequate provisions should be made for the due prosecution of works in hand at the close of the previous year and for the upkeep of existing works. To enable the Parishad or the Samiti to make adequate provision for the upkeep of existing works, the Executive Engineer, Parishad should state his requirements for the year in the month of January. Whenever necessary he may submit proposals explaining the necessity for the reappropriation of an allotment sanctioned for one work to another. [Rules 101 (2) and 102].

Apse of sanction :

III.3.6. The sanction accorded for the allotment of funds remains in force till the end of the financial year to which it relates. In case of original works and special repairs, the Parishad or the Samiti should collect the information of incomplete works and the probable amount required during the next year at the time of the preparation of the budget for the next year and ensure that necessary budget provisions for completion of these incomplete works are invariably made in the next year's budget so that the works may be proceeded within the next year.

Scope of sanction :

III.3.7. The authority granting an administrative approval or a sanction to an estimate must on all occasions be looked upon as strictly limited by the precise objects for which the estimates was intended to provide. Accordingly, any anticipated or actual savings as a sanctioned estimate for a definite project should not, without special authority, be applied to carry out additional work not contemplated in the original project or fairly contingent on its actual execution. Saving due to the abandonment of a substantial section of any project sanctioned by an authority not lower than the Parishad are not to be considered as available for work on any other section (Rule 120).

NOTE.—For the purpose of this ruling, a substantial section of a project should be considered to have been abandoned, if the estimated cost of the work in such section is not less than 5 per cent of the total sanctioned cost of the project, excluding in the case of irrigation projects the estimated cost of the head works as originally approved.

Recognised system for carrying out works:

III.4.1. Execution of works departmentally or through contractor is the recognised system of carrying out works. The authority competent to accord administrative approval can decide on the advice of the Executive Engineer, Parishad whether the works are to be carried out departmentally or by contract.

Execution of Works Departmentally :

III.4.2. Works to be carried out departmentally may be got done by (i) daily labour (ii) rate list or (iii) piece-work [Rule 123 (1)].

(i) Works done by daily labour—

III.4.3. *General.*—When any work is done by daily labour, a muster roll in Form 43 should be maintained by the Maistry-in-charge of the works [Rule 128 (9)]. As it is initial record of the labour employed each day on a work, it should be written up daily by the subordinate deputed for the purpose. One or more muster rolls should be kept for each work but in no case it should be prepared in duplicate. In cases where the total unpaid wages may conveniently be recorded as relating only to the largest work in the group, one muster roll for labourer employed upon several small works may be maintained. Morning report of the number of labourers employed on each work on each day in the Form 44 should be sent to the Deputy Engineer in charge. These reports should be used to check the muster roll when presented for payment. Labour employed daily should be checked as often as practicable by the Executive Engineer, Parishad and at regular intervals by the Deputy Engineer. [Rules 125 and 126].

Maintenance of Muster Roll:

III.4.4. The muster roll should be maintained in three parts. Each part should contain the details given below :—

Part I—Nominal Muster Roll

It should contain the record of the daily attendance and absence of labourers and the fine inflicted on them. It should be recorded in such a way as,—

- (i) to facilitate the correct calculation of the net wages of each person for the period of payment.
- (ii) to render it difficult to tamper with or to make unauthorised additions to or alteration in entries once made ; and
- (iii) to facilitate to correct classification of the cost of labour by works and sub-heads of works where necessary.

Part II—Details of arrears of wages due to work people

The amount remained to be paid to the labourers and the details thereof should be recorded in this part. These details should be recorded before the Memorandum at the foot of the muster roll is completed by the person who made the payment.

NOTE.—If the arrears pertain to one work only, the details may be copied from part I directly into the Register of Arrears of Wages. Otherwise Part II should be completed first with the names grouped according to the works to which the arrears pertain.

Part III

The progress of individual items of work done by the labour shown thereon in all cases where such items are susceptible of measurement should be recorded in

this part of the Muster Roll. If the items are not susceptible of measurement a remark to this effect should be recorded.

NOTE.—(i) It is not necessary to reproduce the details of measurement in Part III. If the progress is reported once in a month and often or in any other suitable form, it is not necessary to write Part III such separate reports is considered sufficient for the purpose.

III.4.5. Unpaid items from the muster roll should be transferred to the Register of Arrears of Wages in Form 45 and a note to the effect should be kept on the original Muster Roll. Subsequent payment of these items should be made on Hand Receipts with reference to the entries in the Registers of Arrears of Wages. This Register should always be kept up-to-date by timely entries and by proper authentication of these entries as a precaution against double payments.

III.4.6. A separate muster roll should be maintained of each work which has been separately estimated for. All form of the muster roll should bear the name of the work for which the muster is issued and should be numbered, sealed with the seal of the Parishad and signed by the Executive Engineer, Parishad or Deputy Engineer before issue. The account of such form should be kept in Form 46. [Rule 129 (1)].

NOTE.—A consolidated muster roll may be maintained where clear indications are given that a particular labourer was employed on a particular work on a particular day.

III.4.7. Whenever the muster is closed, the work execute should be measured and allocation of such work noted thereon. For easy identification and check, the description of the work should be clear and unambiguous (Rule 130).

(ii) Payment of wages to the labourers employed on departmental execution of works.

III.4.8. The wages of all labour employed on departmental execution of work should be paid on Muster Roll. The wages of labour on the permanent or temporary employment of the works Department or payment of the work-charged establishment should not be drawn on the form of muster roll [Rule 128 (1)].

III.4.9. Labourers may be paid more than once in a month and the period covered by each payment may be determined locally but separate roll must be prepared for each period of payment [Rule 128 (3)].

III.4.10. After a muster roll is passed by the Deputy Engineer payment thereon should be made as expeditiously as possible. An acknowledgement duly stamped where necessary should be obtained from each payee on the muster roll and each payment should be made or witnessed by the official of highest rank available who shall certify to the payment individually or by groups, at the same time specifying both in words and in figures at the foot of the muster roll, the total amount paid on each day [Rule 128 (5)].

III.4.11. Wages remaining unpaid for three months should be reported to the Executive Engineer, Parishad who will decide in each case whether the liability as an amount available for payment should continue to be borne in the accounts of the work concerned as exhibited in the Deputy Engineer's record referred to in paragraph 4.5 [Sub-Rule (7) of Rule 128].

III.4.12. In the event of a current muster roll being lost, payment to the labourers should be made after obtaining the sanction of the Parishad after verification of facts with the daily labour reports [Rule 129 (2)].

III.4.13. Where the work executed is not susceptible of detailed measurement, such measurement may be dispensed with and payment may be made on the certificate of the Officer-in-charge of work to the effect that the work turned out is commensurate with the amount spent thereon. [Rule 130].

(iii) Work to be done by piece-work :

III.4.14. Piece-work if that for which only a rate is agreed upon with a particular individual without any reference to the total quantity of work to be complete and the time within which it is to be completed. Works costing not more than 50,000 rupees may be given on piece-work after inviting sealed quotations. (Rule 132).

NOTE.—While letting out works on piece-work basis, it should be ensured that the conditions relating to piece-work tenders are scrupulously followed to avoid ultimate loss to the Parishad. (Note U/R 134).:

III.4.15. For all works given out on piece-work basis, tenders into the prescribed form should subject to the provisions of rule 136 of the Accounts Code, ordinarily be invited publicly in the manner deemed suitable by the Executive Engineer, Parishad. (Rule 133).

Work to be done on rate list :

III.4.16. In the rate list system, works not costing more than rupees 5,000 can be carried out after inviting sealed quotations. Rate lists in Form 47 should be sanctioned by the competent authority. The rates allowed should not ordinarily exceed these provided in the estimates. If higher rates are sanctioned for any item of work, the competent authority should record on the sanctioned rate list reasons for sanctioning higher rates. A copy of the sanctioned rate list should be supplied to the Finance Department or the Block Development Officer as the case may be. (Rules 134 and 131).

Petty Works :

III. 4.17. Petty works costing less than 50,000 rupees should be carried out either on regular contract or by piece work or in case of works estimated to cost 5,000 rupees and under, sanctioned rate lists through the agency of local contractors of all classes. Parishad should, therefore, maintain a list of all local contractors and although invitation of public tenders by advertisement is not necessary in the case of such works, they should be given an opportunity to quote for such works so that the rates will be competitive. (Rule 123).

NOTE.—In case more than one piece-work is given to a piece-worker, the numbers of works should not exceed three and the total aggregate cost should not exceed Rs. 50,000. [Rule 123 (2) note].

Execution of work by contract :

III. 5.1. A Work Order Book in respect of every work entrusted to a contractor should be maintained by the Executive Engineer (Works). All verbal orders, directions, instructions and corrections, if any, suggested by the Executive Engineer, Parishad should be recorded therein. All such entries should be attested by the Executive Engineer, Parishad or Deputy Engineer, as the case may be. This Work Order Book should invariably accompany the final bill when it is submitted to the Finance Department of the Parishad or Office of the Samiti for settlement. (Rule 124).

Tender :

III. 5.2. Tenders should invariably be invited publicly from contractors registered with Government for every work costing more than 50,000 rupees either for a Parishad or for a Samiti [Rule 135 (1)]

Exceptions.—(i) Additional works of items of work which have to be undertaken as part of works for which tenders have originally been invited publicly and which are required to be executed while the work originally undertaken is in progress [Rule 135 (1)].

(ii) Construction of work estimated to cost not more than rupees 1,00,000 is given on contract to a Labourers Co-operative Societies subject to the provisions of sections 125 and 126 of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 [Rule 135 (ii)].

(iii) Works for repairs to roads in the vicinity of a Co-operative Sugar Factory estimated to cost not more than one lakh rupees are given to such factory on contract subject to conditions that (Rule 135-Second Proviso) (vide G. Cir., R. D. D. No ZPA-1073-17085-D-III, dated 17th August 1974).—

(a) such works should be executed in accordance with the approved specification, quality and the like, to the entire satisfaction of the concerned authority,

(b) no excess expenditure should be incurred without prior orders in writing of the concerned authority ; and

(c) if any excess expenditure is incurred it should be borne by the factory itself.

NOTE.—These conditions should always be included in the contract.

III.5.3. Contracts for execution of works estimated to cost not more than 50,000 rupees, may be given out after inviting sealed quotations by the Executive Engineer, Parishad, under the powers, if any, delegated to him, in case of works financed from the District Fund and by the Block Development Officer in case of works financed from the Block Grant. However, where the works, the estimated cost of each such work is more than 10,000 rupees, are entrusted to the contractor for execution without inviting public tenders, the reasons for not inviting quotations should be recorded by the Executive Engineer, Parishad. Though public tenders are not invited in such cases it is desirable to give as much publicity as possible before works are so entrusted. In all such cases, the Village Panchayats and Co-operative Societies, subject to the Rules framed by Government under Section 124 of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961, should get preference, the former getting precedence over the latter. The Executive Engineer, Parishad, the Deputy Engineer and the Block Development Officer should maintain a list of Co-operative Societies to which execution of works may be entrusted with details of the areas of their operation. For entrusting the works to the Village Panchayats and Co-operative Societies, official communication may be sent to the concerned Village Panchayats or Societies. Entrusting a work to a Co-operative Society outside its normal jurisdiction should not ordinarily be done, but such a course may be adopted, in exceptional cases. In the matter of urgent repairs to Tools and Plants as accepted by the Chief Executive Officer, the Executive Engineer, Parishad may give out contracts for execution of repairs to such Tools and Plants costing more than Rs. 5,000 up to rupees 10,000 [Rule 136 (i) Second Proviso].

III.5.4. Works estimated to cost not more than Rs. 1,00,000 can be entrusted without calling for regular tenders, to an approved Labourers Co-operative Society according to its eligibility as per classification allotted to it and on the basis of negotiated rates based on District Schedule of Rates brought up-to-date at the time of awarding works. (Government Circular, Rural Development Department No. ZPA-1070-37313-D-III, dated 8th April 1975). For this purpose, a list of works proposed to be executed should be sent to all the approved Labourers Co-operative Societies, in the jurisdiction of the Parishad under certificate of posting, specifying the date for communicating the offer or otherwise to execute the works. For Communicating their offer, a minimum notice period of 15 days should be given. The question of invitation of tenders publicly or taking up the works departmentally should be considered only after the expiry of the period of notice so given in case no response is received from such societies. [Rule 135 (ii)].

NOTE.—Classification of the Labour Co-operative Societies on the basis of their financial status managerial and technical capacity staff etc. for awarding works to them up to Rupees one lakh without calling for tenders are given in Government Resolution, Buildings and Communication Department No. LIC-1165-50219-I, dated 7th December 1970 (Appendix III) which is made applicable to the works executed by the Zilla Parishads subject to the provisions of sections 125 and 126 of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961.

III.5.5. Tenders which should always be sealed should invariably be invited in the most open and public manner possible, either by advertisement in the local newspaper, or in the State Government Gazette or by notice in English, Hindi or Marathi pasted in public places. The tenders should have free access to the contract documents. Every notice of tender should state [Rule 138 (1) and (2)] :—

- (a) the name of the work, with the amount of the estimate ;
- (b) the time that would be allowed for completion of the work ;
- (c) when and where the tender forms with schedules of quantities and specifications will be supplied and at what price ;
- (d) when and where the tender should be submitted ;
- (e) when and where and by whom the tenders will be opened ;
- (f) the amount of earnest-money to accompany the tender ;
- (g) the amount and nature of security required in case the tender is accepted, and
- (h) with whom the acceptance of the tender will rest.

NOTE.—The notice of Tender should invariably and expressly state that authority is reserved to reject any or all the tenders without assigning any reason and no explanation can be demanded for the rejection of the offer by any person or firm making a tender [Rule 138 (3)].

2. The following time-table should be observed while calling for tenders (Note under Rule 138)

Particulars of Works	Period of notice for the first call	Period of notice for the second or subsequent call
(1)	(2)	(3)
(i) Works costing Rs. 50,000	15 days ..	10 days.
(ii) Works costing above Rs. 50,000 and less than Rs. 5 lakhs.	One month ..	15 days.
(iii) Works costing above Rs. 5 lakhs	Six weeks ..	30 days.

III.5.6. At the advertised time and place, all tenders received for the same contract should be opened in the presence of such of the intending contractors or their agents as may choose to be present. No tender should be accepted from any person directly or indirectly connected with service of the Central or the State Government or of the Parishad [Rule 138 (4)].

III.5.7. No tender for execution of works of any description should be received unless accompanied by the deposit of cash as earnest-money, to the extent which has been notified as necessary by the Executive Engineer, Parishad or the Block Deputy Engineer, as the case may be. The earnest-money so received should form part of the security deposit and transferred to the Deposit Register. If the tenders are not accepted, the earnest-money should be refunded to the party concerned by recording a "Pay order" on the parties copy of the Bank Chalan and notes of refund taken on the Parishad's Copy of the Chalan and the relevant account records (Rule 143) when the tenders are submitted by the unregistered contractors, they are required to produce (i) a certificate of solvency to the extent of 20 per cent of the tendered value of the work from the Tahsildar of the Taluka within whose jurisdiction they reside or a solvency certificate from recognised schedule bank provided the contractor has solvent transaction with the bank for a period not less than one year prior to the date on which certificate is given by the bank and (ii) a declaration (Rule 140) showing all the works for which he has already entered into contract and the value of the work that remains to be executed in each case on the date of submitting the tender. [Rule 138 (5)].

III.5.8. A solvency certificate from the unregistered contractors is not however be necessary in the following cases [Rule 138 (5)] :—

- (a) in respect of works to be given out on piece work system ;
- (b) in case of a Labour Co-operative Society, if the Assistant Registrar of Co-operative Societies so directs, or
- (c) in case of works estimated to cost less than Rs. 20,000; if the Executive Engineer, so directs.

NOTE.—Production of solvency certification may be dispensed with in regard to works estimated to cost less than five hundred rupees at the discretion of the Executive Engineer of the Zilla Parishad or the Block Deputy Engineer.

III.5.9. Paragraphs 5.5 to 5.8 do not apply to the Village Panchayats tendering for Parishad works [Rule 138 (6)].

Authority competent to accept Tenders :

III.5.10. No tender or contract for executing any work or development scheme duly sanctioned should be accepted without the previous sanction of the competent authority. The authority competent to accept the tender and the extent of its power are. [Section 126 (1) and (2) of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 and Government Resolution R.D. D. No. ZPA-1073-20762-D-III, dated 17th July 1973].

Competent Authority to accept tender (1)	Extent of power estimated non-recurring expenditure	
	Exceeding (2) Rs.	But not exceeding (3) Rs.
(A) Zilla Parishad :		
(1) Deputy Engineer	..	5,000
(2) Executive Engineer	5,000	10,000
(3) Chief Executive Officer	10,000	15,000
(4) The Chairman of the Standing Committee or the Subject Committee (in respect of any subject allotted to the Committee).	15,000	30,000
(5) The Chairman of the Standing Committee (in respect of any subject enumerated in the District List).	15,000	30,000
(6) The Standing Committee or a Subject Committee (in respect of any subject allotted to the Committee).	30,000	1,00,000
(7) The Standing Committee (in respect of any subject enumerated in the District List).	30,000	1,00,000
(8) Zilla Parishad	1,00,000	..
(B) Panchayat Samiti :		
(Works or development schemes taken up from Block Grant).		
(1) Deputy Engineer or the Block Development Officer	..	5,000
(2) The Chairman of the Panchayat Samiti	5,000	30,000
(3) Panchayat Samiti	30,000	1,00,000

NOTE.—If the State Government directs, that the power of the Chief Executive Officer under para 5.10 A (3) should be exercised by any officer of or under the Zilla Parishad from the date and up to such time as may be specified, the Chief Executive Officer ceases to exercise the power from that date up to the limit so specified.

Acceptance of tenders :

III.5.11. Usually the lowest tender should be accepted unless there be some objections to the capability of the contractor, his financial status, the security offered by him, or his execution of former works. The rejection of tenders is left entirely to the discretion of the authority competent to accept the tender and no explanation can be demanded of the cause of the rejection of his offer by any person submitting a tender. When a tender other than the lowest tender has been accepted, reasons for rejecting the tender or tenders lower than the one accepted should be recorded by the authority competent to accept the tender [Rule 142 (1)].

NOTE.—The Finance Department or the Block Deputy Accountant should always be consulted before the tender is finally accepted. [Rule 135 (3)].

Acceptance of tender over and above the sanctioned estimates :

III.5.12. The tenders may be accepted when the excess over the sanctioned estimate is within the limits prescribed below [Rule 139 (1)] :—

- (i) for works costing up to rupees 5 lakhs each up to 10 per cent ;
- (ii) for works costing between rupees 5 lakhs and rupees 20 lakhs each, up to 5 per cent or rupees 50,000, whichever is more ;
- (iii) for works costing between rupees 20 lakhs and rupees one crore each, up to 2 per cent or rupees 1 lakh, whichever is more ;
- (iv) for works costing over rupees 1 crore each, up to 1 per cent or rupees 2 lakhs, whichever is more.

If the tender is in excess of the above limits, prior approval of Government in the appropriate Department concerned should be taken for the excess before the tender is accepted or the scheme implemented and it is not necessary to prepare a revised estimate [Rule 139 (2)].

Deposit of earnest-money :

III.5.13. The amount of earnest-money to be deposited with a tender shall be sufficiently large to be a security against loss, in case the contractor fails to furnish the required security within the appointed time after the acceptance of his tender. The minimum amount of earnest-money to be recovered from contractors should be fixed at 1 per cent of the estimated cost of the work. The Executive Engineer, Parishad or the Block Deputy Engineer, as the case may be, may, in his discretion, recover a large amount if this is considered to be necessary or justifiable by the peculiar circumstances of the particular case. The names of those contractors, whose tenders have been accepted but who subsequently fail to complete the contract documents, shall be reported to the Commissioner for being circulated to other Parishads with a view to ensuring that such contractors are not entrusted with any work in the future. The earnest-money should be paid by the contractor directly into the Bank, and a copy of the chalan should be attached to the tender (Rule 141).

NOTE.—This ruling is not applicable when execution of work is entrusted to village Panchayats.

Acceptance of tender at a higher rate :

III.5.14. When a tender for the supply of materials is accepted at a higher rate on the specific understanding that its performance should be within a specified period, the contract should contain a specific penalty clause to the effect that in case the contract is not fulfilled within the period, the payment will be at the lowest rate tendered for the performance. The amount of security deposit in such cases should also be increased proportionately by an amount which can be assessed on the basis of the difference between the rates in the accepted tender and the lowest tender [Rule 142 (2)].

Tenders by Labourer Co-operative Societies :

III.5.15. When tenders for works costing not more than 1,00,000 rupees are submitted by the Labourers Co-operative Societies along with others, tenders submitted by the Co-operative Societies should be preferred subject to the following conditions [Rule 137 (1) and (2)] :—

(i) the tender submitted by the Society is not more than 5 per cent of the lowest acceptable tender ;

(ii) the Society has carried out satisfactorily Parishad or Government works either in the same Division or in another Division in the Maharashtra State ;

(iii) the Society possesses sound financial resources, technical personnel, outstanding organising ability and experienced promoters ; and

(iv) at least 75 per cent of the membership of the society consists of labourers who will personally execute the work through they perform agricultural operations during a part of the year.

NOTE.—While dealing with Labour Co-operative Societies, the Chairman of the Society concerned should be consulted as a matter of convention.

III.5.16. All cases of acceptance of tender other than the lowest or of acceptance of higher rates by various authorities of the Parishad should be placed before the Parishad in its next meeting [Rule 142 (3)].

Security for performance of contracts :

III.5.17 (1) Security should in all cases, excepting where work is entrusted for execution to a Village Panchayat be taken from every contractor for the due fulfilment of the contracts [Rule 144 (1)]. This security should be—

(a) a lump sum to be fixed by the Executive Engineer, Parishad,

OR

(b) a deduction at the percentage rate fixed under paragraph made from bills payable to the contractor strictly according to the conditions of the contract. The amount of security should be credited to the Register of Deposits and it should be returned to the contractor only after completion of the work strictly according to the conditions of the contract.

III.5.18. The following scale of percentage should be adopted for the security deposits to be taken from contractors. [Rule 144 (2)] :—

Description	Percentage	Subject to a minimum of
(1)	(2)	(3)
A-Earth Works—		Rs.
For contractors up to estimated cost of Rs. 10,000	4 to 6 per cent	..
From Rs. 10,001 to Rs. 50,000	3 to 5 per cent	500
From Rs. 50,001 to Rs. 1,00,000	2 to 4 per cent	2,000
Over Rs. 1 lakhs	2 per cent	3,000
B-Other Works—		
For contracts up to estimates cost Rs. 20,000	5 to 7 per cent	..
From 20,001 to Rs. 50,000	4 to 6 per cent	1,200
From 50,001 to Rs. 1,00,000	3 to 5 per cent	2,500
Over Rs. 1 lakh	2 to 4 per cent	4,000

Note.—The Labourers' Co-operative Societies when entrusted with the execution of works costing not more than Rs. 20,000 on which Parishad materials such as cement, tubes, steel, corrugated iron sheets and the like are not used, may be exempted from the payment of security deposit on the recommendation of the Registrar of Co-operative Societies. But if the above materials are made available to the Societies, they may be exempted from payment of a sum equal to half the amount of security deposit payable by them.

III.5.19. Fixed deposit receipts, cash certificates and such other similar instruments representing any special cases of deposits tendered by Scheduled Banks on behalf of their clients may also be accepted as security subject to the principles laid down by the State Government for acceptance of such guarantee in respect of Government Contracts. When such instrument is received in lieu of security deposits, their particulars should be entered in a separate register to be opened for the purpose in the accounts of the Parishad and the Samiti [Rule 145 (1)].

Execution of agreement by the contractor :

III.5.20. An agreement on stamped paper should be taken and executed for every work given out on contract (Rule 146). The agreement should include [Rule 148 (1)] :—

(a) Where materials are agreed to be supplied to a contractor for use for the work, specific mention should be made in the agreement regarding—

- (i) the quantity of materials to be supplied ;
- (ii) the exact place or places of delivery ; and
- (iii) the rate to be charged to the contractor for each description of the material.

(b) Time for commencement and completion of work.

(c) Chief Executive Officer's power for cancellation of the contract in case of failure on the part of the contractor to commence the work in time or to keep it in progress with due diligence.

(d) Provision for imposing a penalty for breach of any of the conditions of the agreements.

NOTES.—(1) The materials should not be supplied to any contractor with the object of giving him financial aid (Rule 146)).

(2) The charges on account of materials, where supplied, should be recovered by deduction from the contractor's bills at the rate specified in the agreement regardless of fluctuation in the market rates. (Rule 146).

III.5.21. Every sanctioned contract should be entered in a Register in Form 48 and each entry should be initialed by the Divisional Accountant of the Parishad or the Block Deputy Accountant, as the case may be. Payments made to the contractors, from time to time, shall be noted in the Register under the initials of the Accountant (Rule 147).

Enforcement of terms of contract :

III.5.22. Works are to be executed strictly according to the specifications given in the approved estimates. A contractor should not be given any verbal promise of higher rates than those agreed upon in consideration of any peculiar or unforeseen circumstances [Rule 153 (1) and (2)]. However, if a contractor is asked to do any work in addition to or in modification of that specified in the estimates the condition under which he is to carry it out should be embodied in the statement and his signature obtained in token of his acceptance (Rule 156).

III. 5.23. The Executive Engineer, Parishad and his subordinates are responsible to ensure that the terms of every agreement are strictly enforced and nothing should be allowed to be done tending to nullify or vitiate any agreement [Rule 153 (1)]

Extension of time limit.

III. 5.24. The Executive Engineer of the Zilla Parishad is empowered to grant extension of time allowed for the work in tender to the extent of 25 per cent of the original time in regard to the (i) works financed from the Parishad's own resources

and (ii) works in respect of which funds have been provided by Government scheme-wise or workwise. Any further extension in the time limit in respect of works financed from Parishad's own resources or for which funds have been provided by Government schemewise, sanction of Chief Executive Officer is necessary. The Chief Executive Officer would accord sanction on the recommendation of the Executive Engineer of Zilla Parishad for reasons to be recorded in writing. However, further extension in time limit, if required; in respect of works for which funds have been provided by Government workwise, the Chief Executive Officer would accord sanction on the recommendation of the superintending Engineer. [Rule 148(1) and (2) (a) (b)].

III. 5.25. If the contractor requires extension of the time limit he should make an application to the Executive Engineer of the Zilla Parishad, at least fifteen days before the expiry of the time-limit. If the Executive Engineer is satisfied that there is no objection to grant extension, he may grant extension by an order in writing. [Rule 148 (1)].

NOTE.—No order granting an extension in the time limit should be made after the expiry of the time limit mentioned in the contract or after the expiry of the extended time limit. [Rule 148 (1)].

III.5.26. The power to fix the rate of compensation vests in the Chief Executive Officer and his decision is final if new facts, which were not known to him when compensation was first approved, subsequently come to light, he can modify his order. However, he should obtain the advice of the Superintending Engineer which should normally be binding on him. He is also at liberty to discard or ignore his advice only on the basis of strong or cogent reasons which are required to be recorded in writing. (Rule 149).

Extra Items of Works :

III.5.27. Executive Engineers, Parishad, are authorised to sanction the execution of and the rates to be paid for extra items of work not provided for in the tenders accepted by higher authorities, by themselves or by their subordinate officers subject to the following conditions. [Rule 154 (1) to (5)]—

(i) Where the extra item is comparable with a similar item already included in the accepted tender, the rate to be fixed and mutually agreed upon between the Executive Engineer, Parishad and the contractor is based, as far as possible, on the tendered rate for a similar item, modified to the extent necessitated by the change in specification provided that if a rate is provided for the extra item in the Schedule of Rates of the Parishad, the rate to be fixed should not exceed such Schedule Rate.

(ii) Where the extra item does not correspond to or is not comparable with an item in the accepted tender, it should be paid for at the rates mutually agreed upon between the Executive Engineer, Parishad and the contractor but those rates should not exceed the rates provided in the Schedule of Rates of the Parishad, for that class of work.

(iii) The extra cost of the extra item or items is already covered by savings effected or clearly anticipated on other items of work. These savings should be specified in the Extra Item Statement or Statements.

NOTES.—(1) No extra items should be got executed from the contractors on oral orders.

(2) The extra item rate list should be got scrutinised by the Finance Department and at the block level by the Deputy Accountant before the same is sanctioned by the competent authority.

(iv) Whenever the rates for extra items settled by the Executive Engineer, Parishad with the contractors are beyond his powers of sanction, he should make it quite clear to the contractors in writing that the rates so settled are subject to approval of the higher competent authorities and he would be paid at the rates which are finally sanctioned by these higher authorities.

(v) Subject to the condition that work may not be given on contract to one contractor in pieces, the authority for the acceptance of an original contract is sufficient to cover extra item of work (sanctioned by competent authority) which form a part or a legitimate extension of such contractor and are covered by the provisions of the contract agreement, whether or not, the cost of such extra items raises the total amount of contract to a sum exceeding the powers of the original sanctioning authority.

III.5.28. The Executive Engineer of the Zilla Parishad is competent to sanction extra items in cases where (a) revision of estimate is not necessary because of extra items (b) the amount of each extra item does not exceed Rs. 3,000 and (c) if the rate are same as provided in the Local Schedule of Rates. In all other cases including those where the amount of extra items exceeds Rs. 3,000 and where there are no rates mentioned in the Schedule of Rates for any particular item, the Chief Executive Officer has the power to sanction the extra items after obtaining the technical advice of the Superintending Engineer (Rule 155).

Inspection and Technical guidance in relation to works and development schemes undertaken by a Zilla Parishad or Panchayat Samiti :

III. 6.1. As required by Section 127 of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 Government has authorised the Superintending Engineers of the Public Works and Housing Department and Irrigation Department to give technical guidance or assistance to any officer of or under a Zilla Parishad or any servant thereof who is charged with the execution or maintenance of any works and development schemes undertaken by a Zilla Parishad or Panchayat Samiti and inspect periodically the concerned works and Schemes of the Zilla Parishad and Panchayat Samiti (Government Resolution, Co-operation and Rural Development Department No. DCD-6062/N, dated 27th April 1962).—

1. The Superintending Engineer, Bombay Circle, Bombay.
2. The Superintending Engineer, Nasik (B. and C.) Circle, Bombay.
3. The Superintending Engineer, Central Circle, Poona.
4. The Superintending Engineer, Aurangabad (B. and C.) Circle, Aurangabad.
5. The Superintending Engineer, Amravati (B. and C.) Circle, Amravati.
6. The Superintending Engineer, Nagpur (B. and C.) Circle, Nagpur.
7. The Superintending Engineer, Designs (B. and C.) Circle, Bombay.
8. The Electrical Engineer to Government, Bombay.
9. Technical Examiner to Government, Bombay.
10. The Superintending Engineers of Irrigation Circles.

Those Officers are required to see that the works or development schemes transferred to Zilla Parishads do not suffer in any way on account of lack of technical guidance. The works which are undertaken by a Zilla Parishad generally fall under three categories. The first category is of the works or schemes transferred to the Zilla Parishad under section 100 (1) (b) of the Zilla Parishad Act for which purposive grant is paid to the Zilla Parishad by Government under section 182. In respect of these works or schemes, the Technical Department has to verify that the expenditure is at least the minimum prescribed, to be spent on the specific purpose. The second category is of the work or development schemes which have been entrusted to the Zilla Parishads for execution and maintenance on agency basis under section 123 of the Zilla Parishad Act. These works or schemes are executed or maintained by the Zilla Parishad exactly in the same manner as was done by Government before Zilla Parishads came into existence. In respect of these schemes, the Government and more particularly the technical department has a special responsibility to ensure that the conditions attached to the agency executed are strictly adhered to. The third category is of the works and development schemes which are

financed by the Zilla Parishad entirely out of its own resources. Most of these works are small works costing less than Re. one lakh or so. In respect of these works the technical officers at the regional level can play an important role by acting as a "Friend, philosopher and guide" and the Superintending Engineer and the Parishad, Executive Engineer who are the officers of Government should be able to get together and channelise all such works programmes as to make them fit into a larger picture of the District or the region. (Government Circular, Co-operation and Rural Development Department No DCD-6063-PN, dated 7.5.63).

III. 6.2. The Works of technical Supervision and technical guidance in respect of Roads and Buildings works of the Zilla Parishads is entrusted to the Superintending Engineers of the Public Works and Housing Department as indicated below :—

Designation of the Superintending Engineer	Name of the concerned Zilla Parishad
(1)	(2)
1. Superintending Engineer, Konkan (B and C) Circle.	Thana, Kolaba and Ratnagiri.
2. Superintending Engineer Poona (B. and C.) Circle.	Poona, Sholapur and Ahmednagar.
3. Superintending Engineer, Kolhapur (B and C) Circle, Kolhapur.	Kolhapur, Satara and Sangli.
4. Superintending Engineer, Nasik (B and C) Circle, Nasik.	Nasik, Dhule and Jalgaon.
5. Superintending Engineer, Amravati (B and C) Circle, Amravati.	Amravati, Akola, Yeotmal and Buldana.
6. Superintending Engineer, Nagpur (B and C) Circle, Nagpur.	Nagpur, Bhandara, Chandrapur and Wardha.

The Chief Engineers are also expected to inspect Zilla Parishad roads and buildings works particularly the works costing more than 2½ lakhs each in the course of their inspection tours. (Government Circular, Buildings & Communications Department No. ZPS-1074/S, dated 28th May 1974).

III. 6.3. Government has also prescribed the following number of visits and inspection of Zilla Parishad and Panchayat Samiti Offices by the Government Officers of Technical Department Working under them. (Government Circular, Rural Development Department No. INS-1064/53553-N, dated 1st December 1964).

Particulars	Zilla Parishad	Panchayat Samiti
(1)	(2)	(3)
(1) Heads of Departments including Additional and Joint Heads of Departments.	At least one Zilla Parishad per division in a year so as to cover all Zilla Parishads during a period of five years.	4 Panchayat Samitis per year (one in each Revenue Division).
(2) Regional Heads of Departments	All the Zilla Parishads in the region during a financial year.	10 Panchayat Samitis per year.
(3) Specialists including Head-quarter officers of technical department authorised by the Heads of the Department.	At least one Zilla Parishad Division in a year so as to cover all Z. Ps. during a period of 5 years.	10 Panchayat Samitis per year.

Each Officer should inspect a different Panchayat Samiti so that between the above three classes of officers as many Panchayat Samitis as possible are inspected. Government has also directed (Government Circular, Rural Development Department No. REC-1068/31039-N, dated 28th January 1969) that whenever the heads of Departments Regional Heads of Departments/Specialists visit the Head quarters of a Zilla Parishads or a Panchayat Samiti, they should—

(i) give advance intimation to the Zilla Parishad or Panchayat Samiti and make it a point to contact personally the President and the Vice-President of the Zilla Parishads or the Chairman and Deputy Chairman of the Panchayat Samiti as the case may be.

(ii) have a meeting in the Zilla Parishad or Panchayat Samiti office with the President, Vice President and the Chairman of the Subject Committee concerned or the Chairman and the Deputy Chairman of the Panchayat Samiti as the case may be.

(iii) Finalise the inspection note if drawn in the presence of the President, the Vice-President and the Chairman of the Subjects Committee concerned of the Zilla Parishad or the Chairman and Deputy Chairman of the Panchayat Samiti as the case may be.

The Chief Executive Officer and the Heads of Departments of the Zilla Parishad concerned at the Zilla Parishad level and the Block Development Officers at the Panchayat level should attend such meetings.

III. 6.4. Inspections of the Superintending Engineers are to be concentrated on technical matters, thereby making available to the Zilla Parishads the benefit of their higher technical knowledge. The Superintending Engineers should therefore undertake annual inspection as well as inspection while on tour and for this purpose they are empowered to visit any work and inspect the progress of the work with a view to find out whether the technical standards are properly adhered to. It is expected that the inspection of work executed by the Zilla Parishads under their circle should be a regular feature of their outdoor duties. They should inspect all works in respect of which technical sanction was given by them or the Chief Engineer. In addition they are also to inspect 10 per cent of the work costing more than Rs. 50,000 up to Rs. 1,00,000. During their tours the Superintending Engineers are required to inspect such number of other works, if possible. They should record their Inspection Notes for the guidance of the field staff so as to ensure that the works in the Local Sector are executed at the desired speed and quality. They should also submit a quarterly report latest by the end of one month beyond each quarter to Government covering a broad appraisal of the state of execution of works in the Local Sector in respect of all the Zilla Parishads in their territorial jurisdiction. This quarterly report should broadly indicate the number of works sanctioned in Zilla Parishad, the number of works actually in progress, the sanctioned allotments, overall expenditure incurred, general observations regarding quality of works, serious irregularities, if any administrative deficiencies, important bottleneck, delays, difficulties of the local field engineer, observation regarding proper utilisation or otherwise of Confidential Report Grant sanctioned for maintenance of roads, their suggestions to improve the working etc. This quarterly report should be accompanied by spare copies of Inspection Note issued by them during the quarter under report so as to give an idea about the manner in which the works are inspected and observations including instructions issued to the field Engineers. No action on the part of Government will be taken on these Inspection Notes unless specific proposal, on the point on which Government's decision is expected, is received. (Government Resolution, B & C D No. ZPS-1071/78792-M, dated 24th July 1971).

III. 6.5. The frequency of inspection of the Zilla Parishad Divisions by the Chief Engineers and the Superintending Engineers of the Public Works and Housing Department has been laid down in Government Resolution, Buildings & Communications Department No. ISE-1071-S, dated the 27th December 1971. As per the dirteria laid down in these orders, the Chief Engineers of Public Works & Housing Department have to inspect all Zilla Parishad Divisions once in three years and the Superintending Engineers have to inspect all Zilla Parishad Divisions in their jurisdiction once every year except those inspected by the Chief Engineers though, the Deputy Engineers (PWD) are not having independent offices under the Zilla Parishads and they are attached to the Panchayat Samiti they constitute Sub-Divisions and their offices are required to be inspected by the concerned Superintending Engineer. (Vide G. M. B & C D No. INS-1074/76398-S, dated 1st March 1975). The inspection should include random visits to sites where work is going on or where the material is being collected. The Chief Engineers are required to keep a record of their findings. The Superintending Engineers will send their findings during such surprise visits to the Chief Executive Officer and the Executive Engineers to the Superintending Engineers concerned. Reporting Officers are expected to review the quality and quantum of inspection work done by each officer during the year while writing his annual C. R. The Chief Engineers and Superintending Engineers should send one copy of their notes of office inspections and field inspections to the Chief Executive Officers also for compliance and a copy thereof is endorsed to the Rural Development Department whenever these notes deal with matter requiring attention of Government. The Chief Executive Officers of Zilla Parishads should submit their compliance to the inspecting officer and to the Rural Development Department as necessary.

III. 6.6. The delay in the execution of these schemes generally occurs mainly on account of the following factors :—

- (i) Entrustment of works to contractors with little resources ;
- (ii) Entrustment of works to Labour Co-operative Societies without assessing their financial/technical capacity to execute the works.
- (iii) Non-preparation of land acquisition estimates in good time and delay in initiation of Land Acquisition proceedings by the Parishad Executive Engineers after the works are sanctioned ;
- (iv) Failure to enforce the contract conditions scrupulously e. g.—
 - (a) Not issuing notices to contractors at proper time when the progress is seen lagging ;
 - (b) Grant of liberal extensions ;
 - (c) Non levy of compensation when the progress of the work is slow ;
 - (d) Allowing the works to drag on for years and ultimately letting off the contractors with only forfeiture of security deposit ;
 - (e) Not taking action to get the balance work done at the rest and cost of the original contract abandoning the work ;
 - (f) Showing leniency in applying the contract conditions.

In order to avoid delay in the execution of development schemes Government has decided that in procedural matters like land acquisition, registration of contractor Public Works and Housing Department/Irrigation Department and/or the Chief Engineers of Public Works and Housing Department/Irrigation Department/or those contained in the Maharashtra Public Works Manual should be followed by the Zilla Parishad provided they are not in direct conflict with any of the specific provisions of the Act or the Code. If any such orders conflict or likely to conflict with any other provisions of the Act or the Code, necessary clarification should be obtained from Government in the first instance. (Government Circular, Buildings and Communications Department No. PS-1070-M, dated 15th April 1970).

Initial records of accounts :

III. 7.1. The initial records upon which the accounts of works are based on :—

- (a) the Measurement Book ;
- (b) the Muster Roll.

The Measurement Book :

III. 7.2. For making payments to contractors, suppliers, departmental labour etc. it is necessary to find out and verify—

- (i) the quality of work done or supplies made, and
- (ii) the quality of the work done i.e. whether the work has been done according to the specifications laid down.

These details are “measurements” and the authorised book in which these measurements are recorded is called the “Measurement Book”.

III. 7.3. All work done or material supplied whether departmentally or by contract should be measured by the Extension Officer (Works) or other officer in charge of work. These measurements should be recorded by them in the Measurement Book in Form 52 (Rule 163).

NOTE.—The printed instructions in the Measurement Book should be strictly followed.

Maintenance of Measurement Book ;

III. 7.4. A Register of Measurement Book in Form 53 should be maintained in the Office of the Executive Engineer, Parishad. It should show the printed number of each book, the name of the persons to whom it is issued, the date of issue and the date of return. (Rule 165). The measurement Book is the basis of all accounts of quantities, whether of work done by daily labour or by piece work or by contract and of material received which have to be counted or measured. The description of the work must be lucid so as to admit of easy identification and check. Full particulars and the work measured should be given the measurement book to admit of the work being readily identified and the measurements being checked. (Rule 164). Each measurement book should be provided with an index which should be kept up-to-date [Rule 166 A(6)]. It should maintain very carefully and accurately as it is a reliable account record and may have to be produced as evidence in a court of Law [Rule 166 A (7)].

III. 7.5. The pages of the Measurement Book should be machine numbered. Entries should be recorded continuously and no blank pages left or pages torn out. If any pages are left blank inadvertently, they should be cancelled by diagonal lines. The cancellation should be attested and dated [Rule 166 A (5)].

III. 7.6. All Measurements should be neatly taken down in a measurement book issued for the purpose and nowhere else [Rule 166 (A) (2)]. Each set of measurement should commence with the entries stating [Rule 166 (A) (3)].—

(A) in the case of bills for work done—

- (i) full name of work as given in the estimate ;
- (ii) situation of work ;
- (iii) name of contractor ;
- (iv) number and date of his agreement ;
- (v) date of written order to commence work ;
- (vi) date of actual completion of work ; and
- (vii) date of measurement.

Provided that the entries (v) and (vi) should not be made in the case of work done under a piece-work agreement.

(B) In the case of bills for supply of materials—

- (i) Name of supplier ;
- (ii) Number and date of his agreement or order ;
- (iii) Purpose of supply in one of the following forms applicable to the case :—
 - (a) Stock (for all supplies for stock purposes).
 - (b) " Work " for direct issue to (here enter full name of work as given in estimate).....
 - (c) " Works " for (here enter full name of work as given in estimate).....
.....for issue to contractor on
- (iv) Date of written order to commence supplies ;
- (v) Date of actual completion of supplies ; and
- (vi) Date of measurement and shall end with the date initials of the person making the measurement .

A suitable abstract should then be prepared which should collect, in case of measurement of work done, the total quantities of each district item of work relating to each sanctioned sub-head.

NOTE.—The entries (v) and (vi) under (A) and (iv) and (v) under (B) are not required in case of supplies made against a piece work agreement.

III. 7.7. The entries in the measurement book should ordinarily be made in ink and where this is not possible, in indelible pencil. Pencil entries should not be inked over but should be left untouched. The entries in the "contents or area" column should be made in ink in the first instance. No entry should be erased. If a mistake is made, it should be corrected by crossing out the incorrect words or figures and initialled and dated by the concerned responsible officer. When any measurements are cancelled the reasons for doing so should be recorded over the date initials of the officer ordering the cancellation or by a reference to his orders initialled by the officer who made the measurements [Rule 166 A (6)].

III. 7.8. All payments for works or supplies are based on the quantities recorded in the measurement book and hence it is necessary for the person taking measurement to record the quantities clearly and accurately. He should also work out and enter in the measurement book the figures of the "contents or area" column. He should record, if the measurements are on running contract account on which work has been previously measured, a reference to the last set of measurement. If the entire job or contract has been completed, the date of completion is duly noted in the prescribed place. If the measurements is the first set of measurements on running account or the first and final measurements, this fact should be suitably noted against the entries in the measurement book and in the prescribed place [Rule 166 A (4)].

III. 7.9. Detailed measurements should be recorded only by the Executive Engineer, Parishad, the Deputy Engineer, Extension Officer (Works) or by executive subordinates in charge of works to whom measurement books have been supplied for the purpose [Rule 166 A (1)].

Maintenance of standard Measurement Book :

III. 7.10. In order to facilitate the preparation of estimates for periodical repairs to buildings, the standard measurement book of buildings is maintained and used for the purpose of preparing contractors' bills for such repairs. If it is maintained

efficiently, as per subsidiary instructions issued, if any, it may not be necessary to take detailed measurements on each occasion. The following precautions are, inter-alia, necessary to be taken in maintaining this book [Rule 166 (B)] :—

(a) the Standard Book should be numbered in alphabetical series quite distinct from the numbers assigned to the ordinary books where detailed measurements are recorded whenever work is actually done ;

(b) the entries of measurements (and abstracts thereof) should be recorded legibly in ink and certified as correct by the concerned responsible officer ;

(c) The Standard Book should be inspected by the Executive Engineer, Parishad periodically to assure that—(i) the entries made therein have not been tampered with and (ii) all corrections due to additions and alterations in the buildings have been made in the book to serve as reliable and up-to-date records ;

(d) when a payment is based on standard measurements, the gazetted officer or sub-ordinate preparing the bill for payment should certify that,—

(i) the whole work or work since the previous recurring bill has been done as per standard measurements and (ii) it has not previously been billed for in any shape.

Deputy Engineers should submit the measurement books in use to the office of the Executive Engineer, Parishad, from time to time. The Accountant of the Executive Engineer's office may apply a percentage check to the entries recorded in each book at least once a year (Rule 167).

Procedure for recording and checking of measurement :

III. 7.11. For recording and checking of measurements the following procedure may be adopted [Rule 168 (1)] :—

(i) Original and Special Repairs Works

(a) *Work costing not more than Rupees 15,000.*—The Extension Officers (Works) who are authorised to record measurements finally, should record measurements in respect of these works which should be checked by the Deputy Engineer to the extent of more than 10 per cent. Each slab of checking in a running account bill should be 25 per cent of the estimated cost. The final measurement should be checked in full by the Deputy Engineer for all visible items. Non-visible items at the final stage such as foundation should be certified at the proper time by an authority not lower than the Deputy Engineer.

(b) *Works costing from Rupees 15,001 but not more than Rupees 25,000.*—The Extension Officer (Works) should record the running measurements to be checked by the Deputy Engineer to the extent of 10 per cent. Each slab of checking in a running account bill should be 20 per cent of the Estimated Cost. Final measurement of all items should be recorded by the Deputy Engineer himself with percentage check of 5 per cent or more by the Executive Engineer, Parishad.

(c) *Works costing more than Rupees 25,000.*—The Extension Officer (Works) should record running account measurements with 10 per cent check for every running account bill by the Deputy Engineer. The final measurements are to be recorded by the Deputy Engineer with a check of 5 per cent or more by the Executive Engineer, Parishad. The checking by the Executive Engineer, Parishad to the extent of 5 per cent or more is necessary for each slab of Rupees 25,000 of work done on a running account.

(ii) Special repairs to roads costing more than Rupees 100 per mile or costing more than Rupees 750 in the case of other works.

The measurements should be checked measured to the extent of 10 per cent either by the Executive Engineer Parishad or by a Deputy Engineer if authorised. The check measuring officer should note in the measurement book, the date of check measurement actually performed and the difference, if any, noticed by him (Rule 169).

(iii) Current Repairs and other Departmental Works.

(a) *Works costing not more than Rupees 1,000.*—The measurements recorded by the Extension Officer (Works) and also by such Assistant to Extension Officer (Works) having experience of not less than two years in recording measurements and as may be authorised by the Executive Engineer, subject to check to the extent of 10 per cent by the Officer in charge of Sub-Division.

(b) *Works costing more than Rupees 1000.*—The measurements recorded by the Extension Officer (Works) are to be checked by the Deputy Engineer to the extent of 10 per cent or more. When the cost of executed items exceeds Rupees 1,000. The Deputy Engineer is required to check each slab of Rupees 1,000 of work done including final measurements [Rule 168 (2)].

NOTE. The above ruling also applies to the purchase of Stores (including tools and plant).

III. 7.12. If check measure is not carried out for any reason, the payment may, as an exceptional case, be made on the certificate of the Executive Engineer, Parishad to the effect that to the best of his knowledge, the work billed for has been done. This certificate should also show reasons for not checking the measurements. The next Running Account Bill or the final Bill should not be paid in the absence of check measurements by the Executive Engineer, Parishad (Rule 170).

Detailed measurement to be dispensed with :

III. 7.13. Detailed measurements may be dispensed with in the following cases :

(i) Periodical repairs when the quantities are recorded in efficiently maintained standard measurement books [Rule 171 (1)].

(ii) Payment on account of work actually executed is made on the certificate of an officer not below the rank of the Deputy Engineer to the effect that the work for which payment has been done, has actually then done (Rule 171 (2)).

NOTES.—(1) The Officer granting such certificate will be held responsible for any payments.

(2) In no case, the final payments are made without detailed measurements.

(iii) The work done on lump sum contracts if an officer not below the rank of a Deputy Engineer certifies in the bill that (i) he has satisfied himself by superficial and general measurements or by some other suitable method, which should be specified, that the value of the work done is not less than the specified amount in the abstract and (ii) the work excepting authorised additions and alterations has been done according to the prescribed specifications [Rule 171 (3)].

NOTE:—(1) Detailed measurement must invariably be taken in respect of authorised additions and alterations.

(2) Payment for unmeasured work should not be made except in cases of petty miscellaneous works not susceptible of measurement the Deputy Engineer in charge certifies on the bill that the work done is worth the amount claimed for it (Rule 172).

(3) Except in case of urgency, the purchases of petty bazaar material should not be made unless requisitions in Form 54 are duly sanctioned by the Executive Engineer Parishad (Rule 173).

Muster Roll :

III. 8.1. The Muster Roll, with an abstract of work done, is the initial record of the work done by daily labour. Every bill or Muster Roll should have a reference to the number and page of the measurement book in which the measurement of works are recorded (Rule 175).

NOTE.—Charges not exceeding Rs. 200 for miscellaneous petty payments and for petty works not susceptible of measurement may be drawn on hand receipts in the Hand Receipt Form 59.

III. 8.2. For all works or group of works carried out departmentally, the subordinates who are employed on the actual execution of the works to which the muster rolls relate should submit a labour report daily or periodically as directed by the Executive Engineer, Parishad. The Officers concerned are held responsible for ensuring the punctual despatch and submission of daily reports of the muster rolls to the Officer concerned. These reports should show the muster of each class or labourers employee on each work or sub-head. Discrepancies between the labour reports and muster rolls should be investigated as soon as the latter are received after the close of the month [Rule 176 (1)].

NOTE.—The Executive Engineer, Parishad should see that the daily labour reports are diarised like all other correspondence and are given serial number in the Inward Register. Dated initials should be placed on the daily reports by the persons who receive them in post in the office concerned [Rule 176 (3)].

III. 8.3.1. If a current or completed muster roll is lost the payment to the labour can be made after obtaining the orders of the Parishad on the Register of Arrears Form after verification of facts with the Daily labour Reports and the completion of Part III of the muster roll. The fact of the loss of the original muster roll and using the Register of Arrears Form and the authorisation given by the Parishad for payment are required to note on the Form [Rule 183] (1).

III. 8.3.2. If a paid muster roll is lost during the period of preservation, a certificate of the Executive Engineer, Parishad duly signed regarding payment accompanied by a Statement of work done on the muster roll and reference of the measurement book and its relevant pages, should be kept on record in lieu of the lost muster roll [Rule 183 (2)].

Contractor's Ledger :

III. 9.1. A contractor's ledger shows the accounts relating to contractors and is kept in Form 49. It is maintained by the Executive Engineer, Parishad for centralised works to be dealt with by the Executive Engineer, Parishad and the Block Development Officer at every stage and by the Deputy Engineer for decentralised works to be dealt with by the Deputy Engineer, Extension Officer (Works), Block Development Officer and Executive Engineer, Parishad [Rule 157 (1) and (2)].

III. 9.2. A Separate folio or set of folio are reserved for all the transactions with each contractor for whom a personal account is maintained. The personal account in the ledger is opened for every contractor whether or not a formal contract has been entered into with him. It is, however, not necessary to open a personal account, in case of work or supply which is not important and no payment is made to the contractor except on a first and final Bill. If any materials are issued to a contractor or any payments are made on his behalf, a ledger account must be opened. Only actual debits and actual credits to the contractors excluding the liabilities not yet liquidated should be entered in the contractors ledger from the relevant accounts recorded. The Ledger accounts should be closed and balanced monthly and the closing balance of each personal account showing details working outstandings should be prepared [Rule 157 (1)].

III. 9.3. A loose leaf ledger should also be kept on each file of work given out on contract. The Divisional Accountant and the Block Deputy Accountants are made responsible to see that the entries in the loose ledger and bound books of contractors' ledger are made simultaneously and they tally with each other at every stage. A monthly check of both the ledgers is done to ensure correctness of and agreement with the figures appearing in the accounts. The Accountant is also responsible for initiating action or for the clearance of the outstanding balances after periodical examination at reasonable intervals [Rule 157 (3)].

III. 9.4. The account of a contractor should be closed as soon as his contract is completed and final bill is prepared and passed for payment. If the contractor does not receive the final payment for more than one month, a note to that effect is recorded on the bill and the amount of final payment is incorporated in the Account of Expenditure and Liabilities in Form 50, on the authority of the Bill. The balance due to the contractor is removed from the account of the work by credit to the head "P. W. Deposits". If the final account shows overpayment to the contractor or the balance due by him, the account should be settled by recovery in cash or otherwise. If immediate recovery is not practicable the balance should be charged by debit to the head "Misc. P. W. Advances" [Rule 157 (4)].

Issue of materials :

III. 10.1. Issue of materials to works either from stock by purchase, transfer or manufacture are of the following two categories (Rule 158) :—

(a) *Issues to contractors.*—Issue of materials to the contractor indicates that a contract with a contractor has been entered into in respect of completed item of work i. e. for both labour and materials.

(b) *Issue direct to works.*—Issue of materials when the work is done departmentally or by contracts whose agreements are for labour only.

Issues to contractors :

III. 10.2. The following principles should be followed when the materials are issued to the Contractors [Rule 159 (1) and (2)] :—

(a) The issues of materials should be in accordance with the provisions of the contract and no deviation therefrom is permitted in any circumstances ;

(b) Material not provided in the contract is proposed to be issued in the interest of the work, the rate charged should be the market rate or the issue rate plus storage and supervision charges ; whichever is greater.

(c) Issue of materials to the contractor not provided in the contract on credit basis should be discouraged except in exceptional cases when Executive Engineer, Parishad, if convinced of the genuineness of the cases, permits such issues in the interest of the work. It should be normally on cash basis. But in case of Co-operative Societies, Village Panchayats or other local authorities to which works are entrusted at estimated rates, issue of stock materials may be made subject to recovery of this cost by deduction from the running account bills.

(d) Issue to contractors, Co-operative Societies, Village Panchayats or other local authorities should not be made in excess of the requirements. In cases of supplies made, unstamped receipt in the form given in Appendix III-A should be obtained immediately. But if surplus issues are noticed, such surplus material should be immediately taken back from them.

(e) The accounts of issues to Contractors should be kept in the prescribed forms.

(f) The materials required for the execution for extra items should be stipulated in the extra item rate list itself together with the quantity to be supplied, the rate and the place of delivery [Rule 159 (3)].

(c) Whenever the materials already issued to the contractor are taken back from him for no fault of his, the same should be taken to stock and valued at the rate which is equal to the prevailing market-rate or the rate originally charged to him, whichever is less [Rule 159 (4)].

Verification of the balances of materials issued to contractors for specific works or directly :

III. 10.3. The verification of the balances of materials issued to contractors for specific works or directly is done as follows (Rule 161) :—

(i) In the first week of October every year, the Deputy Engineer concerned should verify 50 per cent of the total balances.

(ii) In the first week of April every year, the Deputy Engineer concerned should verify all the unutilised balances. 25 per cent of the balances should also be verified independently by another Deputy Engineer who was not in charge of the work concerned for at least three months before the verification is taken up.

(iii) On the day of completion of the work, the Extension Officer (Works) concerned should prepare a statement of surplus materials by physical verification and send it to the Deputy Engineer concerned on the same day. The Deputy Engineer concerned is required to check these statements by his personal verification and made immediate arrangements for the transfer of the surplus materials to the stock Account. If the value of such surplus stock exceeds 10 per cent of the estimated cost of the work, Executive Engineer, Parishad should personally verify these balances and keep on record his views on the surplus materials.

(iv) The transfer of surplus material from work to stock should be valued at the current market rates. The profit or loss is borne by the work concerned.

(v) The retransfer to stock is to be done only in respect of useful surplus material. If any material issued to the work is not found to be useful, the Deputy Engineer should personally investigate the matter and report made to the Finance Department through the Executive Engineer, Parishad within one month of this personal verification for obtaining the orders of the Chief Executive Officer.

Issue direct to works :

III. 11.1. The account of issues to works in respect of major works should be kept in the Form 51 of the Material at site account and that of other works in single quantity accounts. Issues in excess of the actual requirements are considered as a serious financial irregularity and should not, therefore, be permitted as far as possible. But if such issues are made, they should at once be taken back to stock on the date of completion of work. Issues to work which is started should be restricted and excessive issues prohibited if the material is not likely to be consumed in a reasonable time when the work is actively in progress. Under no circumstances the materials issued for one work is transferred directly to another work. Such transfer should invariably be made through the stock account (Rule 160).

III. 11.2. The valuation of the issues to work should be done at the current issue rates including storage charges. The cost of materials should not be debited to the account of the work before the work is actually started (Rule 160).

Preparation and payment of Bills—

(A) Forms used for preparation of bills (Rule 174) :

III. 12.1. Every bill should be prepared in any one of the relevant forms mentioned below :—

(a) *First and Final Bill Form 55.*—This form is used when a single payment is made to the contracts or suppliers for a contract or job on its completion. A single Form may be used for making payments to several payees, if they relate to the same work or to same head of account in the case of suppliers and called for at the same time.

(b) *Running-Account Bill Form 56.*—This form is used to make an advance payment to the contractors for works and if an advance payment already made for the same work is outstanding, for an account payment. This form should not, however, be used if secured advance is to be made or if such advance is already outstanding against the contractor in respect of the same work.

(c) *Running Account Bill Form 57.*—This form, intended for contractors for works only, is to be used in all cases in which secured advances are to be made or are already outstanding in respect of the same work against the contractor. When this form is used it should also be utilised for "on account" and advance payments, if any, in respect of the work.

(d) *Running Account Bill Form 58.*—This form is used both for contractors for work and for suppliers. It is used in case of contractors when only "on account" payments are made. If a secured advance or an advance payment is to be made or if such an advance or advance payment is outstanding against the contractor, this form is not to be used.

NOTE.—For "Running Account Bill" three forms 56, 57 and 58 are prescribed. Form 58 is the only form suitable for transactions with suppliers whereas Form 57 is the only form suitable for all classes of running account transaction with contractors for work.

If a secured advance is not outstanding against the contractor or if it is not proposed to make such an advance, the simpler Form 56 will serve the purpose. If no advance payment is outstanding or it is not proposed to make such an advance payment the still simpler Form 58 can be used.

The form to be used on each occasion should be most suitable for the correct exhibition of the State of the contractor's running account both before or after the transaction regardless of the form or forms which may have been used for any previous payment of advance.

(e) *Hand Receipt Form 59.*—This is simple form of voucher. It is to be used for all misc. payments and advances for which none of the special Forms 55 to 58 is suitable.

(f) *Account of Petty contractors Form 60.*—Generally the preparation of a consolidated monthly account of all petty contractors employ on the same work or section of work is not permissible. But whenever this procedure is adopted in preference to a separate bill for each payee, this form should be used.

The following instructions in addition to those printed on the form itself or in foot-notes, should be followed when this form is used :—

(i) This form is intended solely for 'on account' payments. It makes no provision and should not be used for advance payments, issues of materials or any other reasonable payments to contractors.

(ii) If a separate account in one of the running account bill forms is maintained for any contractor, he should not be treated as petty contractor.

(iii) The continued use of this form becomes inadmissible under clause (i) or (ii) above and as such the contractor's account maintained in Form 60 for sanctions should be removed from this form and taken to appropriate form of running account in the manner described below :—

(a) In the petty Contractor's Account a special entry shall be made as under, immediately below the entries in columns 7, 13 and 14 against the line "General Total", Deduct up-to-date "Value of work done" and "Payments made" relating to the account of contractor transferred from "Petty Contractors' Account" to his ledger account.

(b) When a Running Account Bill is prepared subsequently, the transferred figures of "Value of work done" and "Payments made" shall be incorporated therein in the same way as if the transaction had, from the very beginning, been billed for on one of the running account bill forms.

(B) Preparation of the bill :

III. 12.2. (i) Before the bill of a contractor is prepared, the Deputy Engineer/ the Extension Officer (Works) should check arithmetically the entries relating to the description and quantities of work or supplies recorded in the measurement book and the calculations of "contents of area". The bill should then be prepared from the measurement entries in one of the standard forms applicable to the case [Rule 177 (1)].

(ii) The Deputy Engineer/ the Extension Officer (Works), should enter the rates allowed either in the abstract of measurements or in the bill itself. Full rates as per agreement, catalogue, indent or other order should be allowed only if the quantity of work done or supplies made is up to the stipulated specifications. When the work done or supplies made fall short of the required standard and under the agreement it is permissible to make a final payment if the contract is determined or an 'on account' payment, if the contract is to run on, then only such fraction of the full rate should be allowed as is considered reasonable with due regard to the work remaining to be done and the general terms of the agreement [Rule 177 (1)].

(iii) When the contract agreement does not specify the rates to be paid for the several classes of work or supply but it is merely stated that the estimated rates or certain percentage below or above them will be allowed, then the standard rates adopted are those of the sanctioned estimate which was in force at the time of the agreement was executed or if the agreement was proceeded by a tender, on the date the tender was signed by the contractor. Subsequent sanctions to original or revised estimates have no effect on the terms of such an agreement. If no sanctioned estimate is there at the time of signing the agreement or the tender, the rates payable for each item of work should be specified [Rule 177 (2)].

(iv) In case of a running account bill for a given work, all the entries pertaining to items or a sub-estimate of sub-work of that work which has been completed should not be repeated in the succeeding intermediate bills for the work but only a reference to the last original bill relating to the payment made in respect of the sub-estimates or sub-work is enough [Rule 181 (2)].

(v) In case of incomplete items of work excepting cases where a part rate has been allowed or such sub-work as remains unaffected since the payment of previous running account bill, only the names of the items or sub-works and the amount paid on their account in earlier bills are shown in the succeeding intermediate bills [Rule 181 (3)].

(vi) All the entries in respect of all the items mentioned in clauses (iv) and (v) should be repeated in the final bill for the work [Rule 181 (4)].

(vii) A separate running account is maintained in respect of each contract. Transactions relating to two or more independent estimates should not be caused by a single contract and should not be brought on the same running account. Transactions relating to two or more separate parts of the same works should also appear in separate running accounts. However, in exceptional cases, where more than one working estimate is covered by a single contract, the contract agreement should not be split up but the estimates should be consolidated to facilitate maintenance of proper accounts in respect of that contract. If this procedure cannot be observed, some special accounts procedure should be desired on the merits of each case [Rule 181 (6)].

(viii) No consolidation of estimates or special accounts procedure is necessary [Rule 181 (1)].—

(i) Where separate estimates covered by a single contract relate to different accounts heads, or

(ii) Where separate estimates, whether relating to different accounts head or not, are covered by a single running rate contract as in the case of the painting of roads etc. and

(iii) Where separate agreements are drawn on the basis of such rate contracts with other details varied to suit the requirements of each job.

NOTE.—The provisions contained in clauses (vii) and (viii) above may be relaxed in respect of [Rule 181 (8)].

(a) transaction relating to two or more separate working estimates of repair works and

(b) small original works costing not more than Rs. 1,000.

Such transactions may be allowed to be covered by a single agreement subject to the observance of the following conditions that—

(i) the contract or agreement is entered into by an Officer competent to do so considering the total amount of work to be done under it ; and

(ii) the entry in the column " Name of work " in form 60 should be made in general terms so as to include all works which the contractor may be asked to carry out under the agreement instead of merely specifying the particular repair works in connection with which agreement is in the first place issued.

(C) Payment of the bill :

III. 12.3. Before signing the bill, the Deputy Engineer/the Extension Officer (Works) should compare the quantities in the bill with those recorded in the measurement book. They should also see all the rates are correctly entered arithmetically. When the bill is on a running account, it should be compared with the previous bill. The " Memorandum of payment " should then be made up which should show the recoveries to be made on account of the work or supplies or on other account. If the Deputy Engineer/the Extension Officer (Works) is empowered to approve the bill, he should then pass it for payment specifying, both in words and figures, the net amount approved for payment. The payee is, however, required to acknowledge in the acquittance the gross amount payable inclusive of the recoveries made from the bill. He should then pass on the bill to the Block Development Officer or the Executive Engineer, Parishad if the Payment is to be arranged by the Block Development Officer or the Finance Department [Rule 177 (4)]. If the Deputy Engineer is not empowered to pass the bill for payment, then the bill is submitted to the office of the Executive Engineer, Parishad where the payment will be authorised by the Executive Engineer, Parishad after necessary scrutiny and transmitted to the Finance Department for payment [Rule 177 (5)].

Explanation.—(i) In case of bills of regular contractors including petty contractors whose agreements are in Form A-1 or A-2, or

(ii) In case of supplies not being petty supplies chargeable to more than one estimates, in the total wherever transactions of a rupee or transactions less than half a rupee occur respectively, they may be disregarded and half a rupee and over is taken as a rupee.

(iii) If the contract is for completed items of work and under the terms of contract, the contractor is to obtain materials of any description from the Parishad the condition should be complied with and recoveries of the cost of material supplied are made in accordance with rule. In such a case, the contractor is not permitted to obtain material otherwise except in a case of emergency the Deputy Engineer, for recorded reasons, entrusts the supply to the contractor himself at suitable rates.

(iv) Before signing a first and final bill or the first bill on a running account, the Deputy Engineer should see that the relevant measurement entries were marked on pertaining to such bills by the person taking the measurements.

III. 12.4. No payment for supplies should ordinarily be made unless the stores have been received and surveyed except where payment is permitted on production of a railway receipt.

III. 12.5. Payment on intermediate running account bill should be treated as payments on account subject to adjustment in the final bill to be taken in the appropriate form but printed on yellow papers when the work or supply is completed or the running account is to be closed for other reasons. When the final payment is made on a running account, the payee if he is able to write, should and in his own handwriting that the payment is in full settlement of all demands. If the payee is illiterate or is unable to write beyond signing his name, these words should be filled in by the officer making the payment [Rule 181 (5)].

Explanation.—(1) The addition of the words “in full settlement of all demands” does not preclude the Disbursing Officer from entertaining a further *bona fide* claim which may have been committed from the final bill by mistake or in advance.

(2) If the contractor objects to the addition of words, the payment should be tendered unconditionally.

NOTE.—A form printed on yellow paper should not be used except for final payment.

III. 12.6. Labour employed on muster rolls should be paid as expeditiously as possible by the Extension Officer (Works) or Deputy Engineer from the advances placed at his disposal for the purpose. Payment to every mazdoor should be initiated by the Extension Officer (Works) and the total payment made should be recorded on the muster roll with his dated signature (Rule 178).

NOTE.—Where any scarcity work is entrusted to the Parishad or the Samiti by the State Government, the Extension Officer (Works) or the Deputy Engineer holding permanent advances may make payment of such works in cash or an amount not exceeding Rs. 200 to labourers or piece-workers on any first or final bill passed for payment. He should take immediate steps thereafter for check measuring the work turned out. He, if authorised by the Chief Executive Officer, may make payment on the muster roll of an amount not exceeding Rupees 2,000 per muster roll without pre-audit. Such bills and muster rolls should be audited by the Deputy Engineer at the time of recoupment of permanent or special advance and discrepancies, if any, regularised [Rule 178 (a) and (b)].

III. 12.7. Each payment made or witnessed by the Official of the highest standing available should certify to the payments individually or by groups. The signature or neat and well marked thumb-impression of the worker employed on muster roll should be taken while making their payment. In case of breach of these instructions, stringent action would be taken against the person concerned. The following certificate from the person maintaining the muster roll should be taken in writing :—

“Certified that the mazdoors mentioned in the muster roll were actually employed by me on Zilla Parishad
Panchayat Samiti work and they were paid on my identification in my presence”
(Rule 179).

III. 12.8. The payment documents should clearly exhibit all quantities from the measurement book. When the bill is prepared for the work done or supplies measured, every page containing the detailed measurement must be invariably scored out by a diagonal red ink on the abstract of measurements, giving a reference to the number and date of the voucher of payment. The payment document should also show the number and page of the measurement book in which detailed measurement are recorded and the date of measurement made (Rule 180).

III. 12.9. Payment for work done or supplies made should ordinarily be made once in every month or if there is no sufficient work, at longer intervals. In case of Labourer's Co-operative Societies, payment may be made fortnightly. In other

cases the Chief Executive Officer may, in each individual case, permit the Executive Engineer, Parishad to make more than once payment during the calendar month whether against a running bill or on the final bill for the same contract if, in his opinion, such payments are in the interest of the work [Rule 181 (1)].

III. 12.10. If the system of making advance payments to contractors is adopted, certificate 2, printed on Running Account Bill A or B, as the case may be, must be signed by the Deputy Engineer or the Executive Engineer, Parishad and lump sum amount paid on account of each item specified against it in part I of the bill. In case of a secured advance allowed to the contractor previously on the security of any materials and a part of these materials has been used in the construction of an item, the amount of advance payment for that item should not exceed to a sum equal to the value of the work done less the proportionate amount of secured advance ultimately recoverable on account of the material used [Rule 182 (1)].

III. 12.11. Actual measurement should be taken at the earliest opportunity and the lump sum payments previously made on the items of work concerned should first be adjusted in full so that the contractor may not be paid twice in respect of same quantity of work. Delay in adjusting the advance payments should be investigated and adjustment, made, otherwise than by crediting the value of work actually measured should be looked into as being *prima facie* indicative of overpayments in the first instance [Rule 182 (2)].

III. 12.12. Every bill received for payment or adjustment or recoupment of advance should be checked by the Divisional Accountant of the Parishad or as the case may be, by the Deputy Accountant of the Samiti. He should enter every bill objected for and irregularities, if any, in Objection Book to be maintained in Form 61. The orders of the Executive Engineer, Parishad and the Chief Accounts and Finance Officer should also be noted in the objection book (Rule 184).

III. 12.13. In order to ensure speedy payment to the contractors or to labourers, the following procedure is laid down :—

(i) Payment to work-charged establishment :

The Executive Engineer, Parishad should prepare a half-yearly statement of the sanctioned staff engaged on work-charged establishment in each Samiti area and copies of such statements with charges if any occurred during the intervening period of half-year and forward them to the Deputy Engineer concerned and the Block Development Officer. On the basis of these Statements the Deputy Engineers prepare the bills of work-charged establishment, in duplicate, and send them to the Block Development Officer concerned for making payment either directly or through the Extension Officer (Works) in charge of the works and whose name is indicated on the bills [Rule 185 (1)].

III. 12.14. The Block Development Officers should post these statements in the Register of sanctions to Fixed charges in Form 6 for keeping a watch on the payments against authorities. They should then pass the bills for payment after necessary check and sanction temporary advances to the concerned Extension Officer (Works) for making payment to the work-charged establishment concerned. After making such payments Extension Officer (Works) render an account of temporary advances in the Form 63 of the Imprest Cash Account for incorporation in the account maintained by the Block Development Officer. The Block Development Officer retains copies of paid vouchers with his monthly accounts and returns other copy with an endorsement of payment, voucher No. etc. to the Deputy Engineer for record and for posting them in the Account of Expenditure and Liabilities [Rule 185 (1)].

(ii) Payment for Petty supplies etc. :

III. 12.15. No sanction is necessary to these payments as the expenditure which is covered by sanctioned estimates would be within the competence of the Deputy Engineer. The payment in such cases is also made by the Block Development Officer in the manner prescribed in (1) above [Rule 185 (2)].

(iii) Payment of Muster Rolls :

III. 12.16. Muster rolls are not to be maintained in duplicate. The Deputy Engineer is required to send the original muster rolls duly completed to the Block Development Officer for check and for payment through the Extension Officer (Works) concerned. The Block Development Officer should also sanction temporary advance to the concerned Extension Officer (Works) for payments to the labourers. The Extension Officer (Works) should, after making payment, return the original muster rolls along with the account of temporary advance in Form 63 of Imprest Cash Account to the Block Development Officer for incorporation in the accounts. The Block Development Officer should scrutinise these muster rolls once again before their incorporation in the account. After the bill is so passed, it should be entered in the Account of Expenditure and Liabilities maintained in the office of the Executive Engineer, Parishad or the Samiti according as it is a centralised or a decentralised work. [Rule 185 (3)].

NOTE.—(1) Where repayments are made to the contractors or to suppliers directly, they should invariably be made by a crossed or order cheque.

(2) Whenever payments are made through the Extension Officer (Works), the Deputy Engineer or the Block Development Officer should witness them at periodical intervals and invariably when he visits the site of the work where payments are being made.

(3) Representatives of Labourers' Associations may be permitted to remain present whenever payments to labourers are being made through the Extension Officer (Works).

(4) Payments of works falling within the jurisdiction of more than one Samiti may be arranged centrally by the Executive Engineer, Parishad through the Finance Department. [Rule 185 (4)].

III. 12.17. In order to put a check over the irregularities in matter of finalisation of bills of works carried out in the local sector viz., (i) not throwing open completed works to use for want of recording and/or checking of measurements, (ii) payment of bills in anticipation of recording of measurements for check measurements by the Parishad authorities, (iii) withholding of payment of final bills indefinitely in respect of completed works on the ground that the officer-in-charge of the work has been transferred or is no longer under service and/or under control of the Zilla Parishad etc. and also to ensure that such irregularities are reduced to the barest minimum, the instructions issued by the Government are that whenever the works are physically completed, the final measurements and check measurements should be recorded immediately by the competent authorities as per provisions of relevant rules of the Account Code, 1968, so that the work could be put to use for intended purposes without waiting for payment of final bill to the contractor. For issue of final completion certificate, instructions contained in clause 7 of B-1 and B-2 contract agreement form should also be taken into consideration in addition to the relevant provision of the Rules of the Account Code, 1968. Final certificate can be issued when the work has been measured by the Engineer-in-charge or when the measurements have been taken by his subordinate and the same has received approval of the Engineer in charge of the said measurements. [Government Circular, Rural Development, Department No. ZPA-1077/3278 (898)-XXX, dated 5th October 1978].

III. 12.18. No bill pertaining to works shall be paid unless it is countersigned as detailed below [Rule 186 (1)] :—

(i) Running account bills pertaining to works, the Plans and Estimates of which are technically sanctioned by the Extension Officer (Works).

All bills shall be countersigned by the Extension Officer (Works). The final bill shall be countersigned by the Deputy Engineer after checking the correctness and propriety of all items.

- (ii) Running account bills pertaining to works, the Plans and Estimates of which are technically sanctioned by the Deputy Engineer.

All intermediate bills shall be countersigned by the Extension Officer (Works) and the alternate bill shall be countersigned by the Deputy Engineer. The final bill shall be checked in detail by the Deputy Engineer and submitted for countersignature by the Executive Engineer Parishad who shall also check the correctness and propriety of all items.

- (iii) Running account bills to works, the Plans and Estimates of which are technically sanctioned by the Executive Engineer, Parishad.

All intermediate bills shall be countersigned by the Deputy Engineer and the alternate bills shall be countersigned by the Executive Engineer, Parishad. The final bill shall be checked in detail by the Deputy Engineer and submitted for countersignature by the Executive Engineer, Parishad, who shall check the correctness and propriety of all items.

If there is only a single bill in respect of the works, the provisions mentioned above for final bills shall apply.

III. 12.19. The bill should then be passed for payment by the Chief Accounts and Finance Officer or the Block Development Officer, as the case may be. If he finds any bill defective, he should communicate his objections to the Drawing Officer for remarks or explanation. If he is not satisfied with the remarks or explanation of the Drawing Officer, he should submit the matter to the Chief Executive Officer of the Parishad for orders. After the bill is so passed, it should be entered in the Account of Expenditure and Liabilities maintained in the Office of the Executive Engineer Parishad or the Samiti according as it is a centralised or a decentralised work. [Rule 186 (2)].

III. 12.20. The time schedule to be followed for different processes from the close of a muster roll or a work-charged Establishment bill and to the return of the paid muster roll or work-charged Establishment bill by the Deputy Engineer to the Block Development Officer after complete accounting, should be as follows [Rule 185 (6)].

- (1) Date of close of muster roll or bill of work-charged establishment 20th of the month.
- (2) Date of submission of completed muster roll or bill of work-charged establishment to Deputy Engineer through proper channel. 22nd of the month.
- (3) Transmission by Deputy Engineer to Block Development Officer for payment. 25th of the month.
- (4) Payment by Block Development Officer directly or to the Extension Officer (Works) as temporary advance. 27th of the month.
- (5) Return of paid muster roll or bill of work-charged establishment to work Development Officer. 2nd of the following month.

NOTE.—The paid muster rolls, bills of work-charged establishment or bills for petty supplies shall be retained finally in the Office of the Samiti, if they relate to the Block Grant expenditure.

Grant of Permanent advances for arranging payments to the labourers :

III. 13.1. Granting of large permanent advances to the Extension Officer (Works) or the Deputy Engineer may not be encouraged. But in exceptional cases petty permanent advance not exceeding Rs. 2,000 may be granted to them for making payment of muster roll without pre-audit or for making any other legitimate payment from the District Fund. The sanctioning authority should record reasons for sanctioning such advances. The Extension Officer (Works) or the Deputy Engineer should take immediate steps to recoup such advances. The recoupment should in variably be done at least in a month [Rule 185 (5)].

III. 13.2. The Chief Executive Officer, on the recommendation of the Executive Engineer, Parishad, may sanction permanent advance not exceeding Rs. 10,000 to the Deputy Engineer, Parishad for payment of muster rolls [Rule 185 (5A)].

Advance payment :

III. 14.1. The various authorities specified in section 125 of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961, as competent to sanction a work or scheme, may sanction advance payment to a contractor or supplier, other than or in addition to those admissible under other rules of the Account Code if they are satisfied that the work or the scheme cannot be executed without the grant of an advance. Such advance payment should be made direct to a contractor or supplier by a cheque drawn in his favour [Rule 188 (6)].

III.14.2. Advance payments to contractors and piece-workers on silt clearance and other earth work can be made up to 80 percent of the work done as shown in the progress report of the Deputy Engineer subject to the condition (i) that the payment in case of borrow pits should be made from detailed measurements only during the monsoon period (June to Sept.) and (ii) that the detailed measurements should be recorded at least once in every three months as a safeguard excess in case of repairs to banks with earth obtained from silt clearance [Rule 187 (1)].

NOTE.—Advance payments for earth work not yet measured only to the extent of 80 per cent of the approximate work done are made in Forms 56 and 57. Running Account Bills A and B. These forms do not require quantities in support of the advance payments but their accounts are required to be shown against each item. Scrutiny of each item of earth work may be dispensed with provided the advance payment made on all items does not exceed 80 per cent of the value of work done on these items [Rule 187 (1) Note].

III.14.3. Secured advances if allowed by Executive Engineer Parishad may be given to the contractor where contract is for finished work, for sand, asphalt etc. brought to site of work if he is satisfied that proper safeguards are taken to see that the materials do not deteriorate but such advances should not be paid towards the end of March. In such cases it is necessary to obtain an Indenture in Form 64 duly signed by the contractor and a detailed account of the advance is kept in Pt-II of Running Account Bill Form 57. There should be separate entries in respect of each class of materials of the quantities brought on site by the contractors and the amount advanced under the orders of Executive Engineer Parishad [Rule 187 (2)].

NOTE.—Indenture bond should be obtained from the contractor only in case of secured advances of Rs. 2,000 and above, The cost of the stamp paper is to be borne by the contractor [Rule 187 (2) Note].

III.14.4. Recoveries of the secured advances should not be postponed till the completion of the work. They should be recovered by deduction from the contractor's bill for work done as the materials are used in construction and the items of work in which they are used are billed on the basis of actual measurements. Part I and II of the bill should be compared to see that this instruction is being complied with. As the recoveries are made, the outstanding account of the items concerned in Part II should be reduced by making "Deduct" entries in Column "Deduct quantity utilised in work measured since previous bill" equivalent to the quantities of the materials used by the contractor on items of work shown as executed in Part I of the bill [Rule 187 (2) and 188 (2)].

NOTE.—No record should be kept in the measurement books of the quantities of the materials but the certificate printed on the bill should be signed by the Deputy Engineer or Executive Engineer Parishad [Rule 187 (2) Note 2].

III.14.5. If it is not possible to measure any work for any reason, payment, not exceeding 75 per cent of the cost of the work executed as estimated by the Deputy Engineer or Executive Engineer, parishad, may in exceptional case, be made on the

certificate of the Deputy Engineer or Executive Engineer, Parishad to the effect that to the best of his knowledge the work billed for appears to have been done [Rule 188 (1)].

III.14.6. The Executive Engineer, Parishad is authorised to give advances to contractors on approximate measurements of material supplied by them on conditions similar to those for work done. In all other cases, advances may be paid only with the sanction of the Parishad or the Samiti. The Parishad or the Samiti may in exceptional circumstances, authorise such advances which are indispensable with due precaution against the loss. Precaution should also be taken to prevent this system from becoming general or continuing larger than is absolutely essential [Rule 188 (3) and (4)].

NOTE.—No advance secured or otherwise, should be given to piece-workers without previous sanction of the Parishad or as the case may be of the Samiti. [Note 1 under Rule 188 (4)].

III.14.7. When any contractor neglects or fails to complete the work, it is necessary sometimes, in the interest of work, to engage labourers or contractors or other liabilities on behalf of the contractors concerned. In such cases, Parishad funds can be spent as per the terms of agreement. Otherwise, no advance or recoverable payment should be made to or on behalf of the contractor nor any financial aid is given in any form except in accordance with paragraphs 56 and 57 above [Rule 186 (5)].

NOTE.—As soon as action is taken under the Rule 188, intimation should be sent to the contractor to avoid any subsequent dispute and thereafter the charges on this account are incurred. [Rule 188 (5) Note].

III.14.8. Advance payment contemplated in paragraphs 14.3, 14.5 and 14.6 should not be made in March.

Closing of the account on completion of works :

III.15.1. Account of a work should be closed as soon as possible after actual completion of work. In case of delay in closing the account, no further charges should be incurred without the permission of the Executive Engineer Parishad [Rule 190 (1)]. Before closing the account, all outstanding liabilities should be discharged and balances in the suspense accounts cleared [Rule 190 (2)].

NOTE.—The date of completion of a work is the date on which it is physically completed and not the date on which final measurements are recorded by the Deputy Engineer-in-charge. [Rule 190 (1) Note].

III.15.2. When a detailed completion certificate in Form 65 is prepared or the item included in a consolidated completion Statement of Works and Repairs in Form 66, if the excess is not within the Executive Engineer's powers to deal with, the completion note required to be recorded in the Account of Expenditure and Liabilities (Form 50) should be completed as under :—

Work completed in19.....

Completion Report submitted with this

Office letter....., dated..... [Rule 190 (3)].

III.15.3. On completion of every original work (not being a current repairs work) costing more than Rupees 5000, a completion certificate signed by the Deputy Engineer and in other cases by such Officer, as the Executive Engineer, Parishad may direct, should be recorded in the work file concerned maintained in the Works Department of the Parishad or by Deputy Engineer or the Block Development Officer

as the case may be, and continued from year to year until the work is completed. The completion certificate should distinctly indicate [Rules 191 and 192 (2)] :—

- (1) the plan of work (only original work) ;
- (2) the Extension Officer's (Works) report regarding availability of local resources ;
- (3) the abstract of cost and materials used, as prepared from the ledger maintained for the work.

III.15.4. At the end of every year, all documents connected with each work shall be filed in the following chronological order [Rule 192 (1)] namely :—

- (a) Original estimate and revised estimate, if any.
- (b) Deviation statement, if any.
- (c) Rate list or sanctioned piece-work tender.
- (d) Copy of contract bond, if any.
- (e) Duplicate copies of vouchers (work bills or muster hand receipts).
- (f) Inspecting Officer's remarks, if any.
- (g) Completion certificate.

III.15.5. The account of individual major and minor works in form 50 "Account of Expenditure and Liabilities" should be maintained by the Deputy Engineer concerned with the work for decentralised works, the payment of which are made through the Samiti and by the Executive Engineer Parishad for centralised works the payments of which are made through the Finance Department of the Parishad. [Rule 193 (1) and (2)] Separate Accounts of Expenditure and Liabilities should be maintained by the Deputy Engineer in respect of major and minor works financed from the District Fund, and from the Block grant. In respect of works financed from the District Fund, a statement of work-wise expenditure should be sent to the Executive Engineer Parishad and in respect of works financed from the Block Grant such statement need not be sent to the Executive Engineer but should be finally dealt with by the Deputy Engineer and the Block Development Officer on the lines of works financed from the District Fund as indicated in the paragraphs 15.6 and 15.7 below [Rule 195].

III.15.6. Transactions in respect of block and other charges pertaining to decentralised works should not be initiated either from the Works Department or from the Finance Department and such transaction should appear in the accounts of the Samiti which is responsible for making payments of such works. However, certain payments on account of these works are made by the Finance Department which should send the copies of the vouchers to the Executive Engineer Parishad with an intimation of payment. These copies of vouchers are sent by the Executive Engineer, Parishad to the Deputy Engineer for posting in the Account of Expenditure and Liabilities. After making necessary posting in the said account, the Deputy Engineer should return those bills to the Executive Engineer Parishad with a certificate to the effect that they have been posted in the Register of Expenditure and Liabilities [Rule 193 (3)].

NOTE.—The vouchers may be sent by the Executive Engineer to the Deputy Engineer in two batches viz., (i) in respect of payments from the 1st to the 20th of the month, and (ii) in respect of payments from 21st to the last day of the month so that the Deputy Engineer may arrange to post the Register of Expenditure and Liabilities by the 5th of the succeeding month [Rule 193 (3)].

In respect of stock and other charges pertaining to decentralised works, no transaction in respect of such works should be initiated either from the works Department or from the Finance Department. These transactions should appear in the accounts of the Panchayat Samiti which is responsible for making payments of such works. All liabilities on account of stock and other charges will automatically appear in the accounts of the samiti [Rule 193 (4)].

III.15.7. In respect of centralised works, the Deputy Engineer concerned should collect necessary information in Form 67 from the Block Development Officer whenever required and maintain the individual accounts. After the close of the monthly accounts, the Deputy Engineer should reconcile the figures in his "Account of Expenditure and Liabilities" for the various works with those in the accounts of the Samiti and send the statement to the Executive Engineer in Form 68 [Rule 193 (5)].

III.15.8. The Executive Engineer Parishad should then prepare an abstract of expenditure by prescribed major, minor and detailed heads on the basis of the work-wise monthly progress report received from the Deputy Engineer and the Account of Expenditure and Liabilities maintained in his own office. The figures in the abstract of expenditure should be reconciled with the consolidated account of the Parishad maintained in the Finance Department [Rule 194].

III.15.9. The statement of liabilities and the balance in the suspense accounts should be prepared from the Accounts of Expenditure and Liabilities and effective action taken for the liquidation of the liabilities as well as for the clearance of the suspense accounts. The balance in the suspense accounts in the Accounts of Expenditure and Liabilities should be verified with reference to the Contractor's Ledger, the Material-site Accounts, the Register of Unpaid Wages etc. If any Liabilities are noticed against the contractors, sufficient balances from their bills should be withheld for effecting prompt recoveries in as short a period as possible [Rule 196].

Register of completed Works:

III.15.10. This register should be maintained in Form 69 by the Works Department of a Zilla Parishad, the Works Branch of the Office of the Samiti and Block Deputy Engineer. It should show:—

- (a) the name of each work,
- (b) its location,
- (c) the date of commencement,
- (d) the date of completion,
- (e) the total cost of the work,
- (f) the estimated cost of its annual maintenance, and
- (g) the reference to the entry in the Register of Immovable Property.

A Separate account should be kept of free, voluntary, private donations and contributions of land, materials and funds, if any, received for each work [Rule 197].

III.15.11. The accounts of tools and plant, road side materials charged to works, surplus material and stock materials should also be maintained in the prescribed forms which are required to be verified periodically by the Executive Engineer, Parishad who should record the certificate of varification [Rule 198].

III.15.12. The work entrusted by a Parishad or a Samiti or to a Samiti or a Panchayat respectively under section 124 of the Zilla Parishad Act, such work should be entered separately in the Register of Expenditure and Liabilities. The Block Development Officer or as the case may be, the Panchayat Secretary should obtain plans and estimates and an amount equal to the estimated cost of the work from the authority entrusting the work for execution [Rule 199].

Stores:

III.16.1. The stores of the Works Department fall into the following two district categories [Rule 200] :—

- (1) Stores debited to the suspense head "Stock".
- (2) Store debited to final heads.

- (i) Tools and Plants,
- (ii) Road Metal,
- (iii) Materials charged to works.

The accounts of stores are based on the fundamental principle that the cost of their acquisition should be debited to the final head of account concerned or to the particular work for which they are acquired if either of these can be determined at once. Otherwise it should be kept in suspense account pending clearance as the materials are actually issued by debit to specific heads of accounts of works [Rule 201 (1)]. In accordance with this general rule :—

(a) the cost of the supply of all stores required as tools and plant for the general use of the Parishad is debited at once to the minor head "Tools and Plants", Special items of tools and Plants, required not for a specific work, are debited to that work [Rule 201 (2)].

(b) All road metal required for the maintenance of a road or section of a road is debited at once to the minor head "Repairs (Communication)" under the major head concerned against the estimate for the collection of it, and when road material is acquired specially for use on the construction of a road or other work, its cost is debited to the estimate for such construction. [Rule 201 (3)].

(c) In the case of other materials, when purchases are made for the requirements of works generally, the cost is accounted for under the suspense head "Stock" Materials purchased specially for a work are, however, debited to that work [Rule 201 (4)].

Maintenance of Stock Accounts:

III.17.1. The Stock of a Parishad may be kept at the headquarters of Parishad as well as of the Samiti. The receipt of stock may occur either in the Samiti or in the Works Department of the Parishad and the payments therefor may be made by the Samiti or the Finance Department of the Parishad, as the case may be. However, when the acquisition of the Stock is done at the District level payments may be made centrally by the Finance Department if the suppliers so demand, even if the delivery of the stock is given by the suppliers directly to the Samiti. [Rule 202 (1)].

III.17.2. The accounts of the stock should be maintained both in value and quantity accounts in the Stock Book in Form 33 each by the Samiti and by the Executive Engineer, Parishad. The register maintained in the office of the Executive Engineer should be sub-divided into different sections, each corresponding to the Samiti in the District and one section pertaining to his own office. The Stock Book in the Samiti should be posted from the Registers of Stock Receipts and Issues. [Rule 202 (2)].

III.17.3. Executive Engineer, Parishad should give orders for supply of stock material after taking into account the position of stock in hand and the probable requirements of the immediate future. These orders should specify the place, the terms of delivery, payments etc. Normally, the stock is acquired against the annual tender, sanctioned for the purchase of materials required by the Departments. When tenders are not invited, competitive rates should be called [Rule 203 (1)].

Register of stock receipts :

III.17.4. This register is maintained in Form 70 in three sections both by the Samiti and by the Executive Engineer's Office. These sections should show the following transactions :

Section I—Cash payment made in Panchayat Samiti Office.

Section II—Incidental payments for centrally acquired stock made in Panchayat Samiti Office.

Section III—Cash payments made in Finance Department.

The measurements should be recorded by the appropriate authorities for all stock received according to the powers of recording measurements.

Procedure for maintaining the Register of stock Receipts:

III.17.5. For recording the transactions in the Register of stock Receipts maintained by the Samiti, the following procedure should be followed :

(a) When payments for stock ordered is made in advance

The payment should be debited to the suspense head "Miscellaneous Public Works Advances" subordinate to the major head "4 B and C". The stock material when actually received should be entered in Section I of the Register of Stock Receipts with quantities in the numerator and residual payments or recoveries (if any) in the denominator. The advance originally sanctioned should simultaneously be adjusted so as to clear the deficit under "Miscellaneous P. W. Advances" by per contra-debit to "Stock". The adjustment should be exhibited in the Register of Stock Receipts with "Nil" quantity in the numerator and the amount in the denominator immediately after the above entry of the Stock Receipt is made [Rule 203 (2)].

(b) When the stock is received but the payment is not made

The receipt of stock should be entered in the Register of Stock Receipts, section I by showing the quantity in the numerator and the approximate value of the stock as then known in the denominator. The adjustment should also be carried out simultaneously by debit to the head "Stock" and credit to the head "purchases" under the major head "4-B and C-Suspense". After payment, it should be debited to the suspense head "Purchases" to the extent of original credit under that head in respect of this stock receipt and the residual payment, plus or minus, as the case may be, (if any) should be debited to the suspense head "Stock" under "4-B and C". The debit to "Stock" by payment of the residual amount should be shown in the Register of Stock Receipt Section I for the month in which payment is made with "Nil" quantity in the numerator and the amount involved in the denominator [Rule 203 (3)].

(c) When the payment of the stock is to be made by the Finance Department
[Rule 203 (5)]

(i) No cognisance should be taken of the advance payment made by the Finance Department.

(ii) the payment of incidental charges like freight etc. made by the Samiti in respect of stock acquired and paid for centrally should be entered in Section II.

(iii) Stock received should be entered in Section III of the Register of Stock Receipts with quantity in the numerator and "Nil" amount in the denominator.

(d) Stock received and paid in the same month by the Samiti

This stock should be entered in Section I of the Register of stock Receipts [Rule 203 (4)].

III.17.6. The Register of stock Receipts should be submitted by the Block Development Officer to the Executive Engineer, Parishad.

III.17.7. For recording the transactions occurring at the headquarter of the Parishad, in the Register of Stock Receipts, the procedure outlined in para 17.5 above should be followed by the Executive Engineer Section II of the Register of Receipts received from the Samiti should also be completed by the Executive Engineer, Parishad, by entering therein the payments or adjustments on account of stock which are made centrally by him. The entries from the Register of stock Receipts maintained in his office and the entries from all the Register of Stock Receipts sent by the Block Development Officers should then be posted in the Stock Book maintained in his Office [Rule 203 (7)].

III.17.8. The total of Section I and Section II of the Register of Stock Receipts should agree with the total amounts debited to "Stock" in the Samiti account and the total of Section III should agree with the total amounts debited to "Stock" in the Parishad account maintained by the Finance Department [Rule 203 (8)].

III. 17.9. The transactions relating to the suspense heads "M. P. W. Advances" "Purchases" and "Stock" should be recorded separately in the Register of MPW Advances/purchases/stock in Form 71 and figures in these Registers should be reconciled monthly with the figures in the Finance Department [Rule 203 (9)].

Register of stock issues :

III. 18.1. This Register is maintained both in quantity and value in Form 22 and the account of stock issued as rendered monthly by the Block Development Officer to the Executive Engineer, Parishad (Rule 204).

Procedure for maintaining the Register of Stock Issues :

III. 18.2. (a) *By Samiti*.—(i) Issues should be made invariably on an Indent for Stores in Form 73. The Indenting Officer should prepare his indent very carefully so as to avoid excess issue to any work or contractor. The Indent should show [Rule 204 (i)].—

(a) Whether the stock is required to be issued for a centralised or a decentralised work or for sale or inter store transfer, and

(b) Whether the issue will be to works or contractor.

(ii) The store-keeper and the Block Development Officer should authorised supplies after the indent is carefully scrutinised by them. When the supplies are made the receiving officer or to the contractor, his acknowledgement in the prescribed form of unstamped receipts should be obtained. The issues should then be posted in the Register of stock issues, both in quantity and value.

(iii) In case of decentralised works, the cost of the stock material issued should be adjusted by the Block Development Officer in the Account of Expenditure and Liabilities, the value of stock being credited to stock and debited to work or to contractor in the accounts of the work.

(iv) In case of centralised works, the cost of material should be adjusted by the Block Development Officer in the Parishad account by credit to stock and debit to a suspense head "Account with the Executive Engineer, Parishad". A copy of the adjustment Memo together with the indents, contractor's receipt etc. should be forwarded to the Executive Engineer, Parishad for incorporation in the Account of Expenditure and Liabilities and also in contractor's accounts. The Executive Engineer should also prepare a Transfer Entry Order in Form 18 by debiting the work concerned or the contractor in the accounts of the works and minus debiting to the head "Account with the Executive Engineer, Parishad". This Transfer entry order is then sent to the Finance Department for incorporating in the general accounts of the Parishad maintained by the Finance Department.

III. 18.3.—(b) *By Executive Engineer, Parishad.*—(i) The Executive Engineer should also prepare the monthly Register of Stock Issues in the same form and in the same manner as specified in case of Samiti. In this case, if issues are made by him for decentralised works, he should debit the issue to the head "Account with the Executive Engineer, Parishad" by credit to stock and send the Transfer Entry Order to the Finance Department for incorporation in the Parishad accounts. He should, simultaneously, send the Transfer Entry Order with all relevant invoices etc. to the Block Development Officer for adjustment in his accounts and in the initial accounts kept by the Deputy Engineer. The Block Development Officer should then incorporate the adjustment in his books by minus debiting the head "Account with Executive Engineer, Parishad" and debiting the account of the work or of the contractor concerned and post this adjustment in the Register of Expenditure and Liabilities.

In case of issues made for the centralised works, the Executive Engineer should take action for incorporating the value in the relevant initial account of works concerned and prepare a Transfer Entry Order debiting the works or contractors, as the case may be, and crediting the head "Stock". This Transfer Entry Order is then sent to the Finance Department for incorporation in the general accounts of Parishad maintained by that Department [Rule 204 (v)].

(ii) A copy of the "Account of Stock Issues" with copies of contractors, unstamped receipts should be sent by the Block Development Officer every month to the Deputy Engineer for completing the contractors' Leger (in bound books) kept by him [Rule 204 (vi)].

(iii) Sales on cost basis will automatically get incorporated in the accounts of "Issues" and will appear on the credit side of the Stock Accounts as Sales. These Sales will be classified in the accounts as credits to head "Stock" [Rule 204 (vii)].

(iv) *Inter-store Transfers.*—These Transfers should be effected under orders of the Executive Engineer, Parishad and exhibited separately in the Register of Stock Issues/ Receipts. The cost of stores transferred should be adjusted by credit/debit to stock by per contra debit/credit to the head "Inter Store Transfers" in the accounts of the Samiti or the Parishad. Each such adjustment should be repaired with an equal and opposite adjustments in the accounts of some other Samiti or the Parishad [Rule 204 (viii)].

NOTE.—The outstandings under the heads "Accounts with the Executive Engineer, Parishad" and "Inter Store Transfers" should be watched centrally by the Finance Department which will be responsible for clearance of the accounts under these heads.

(v) The Block Development Officer should post the transaction from the Register of Stock Issues into the Stock both by quantities and value and work out monthly closing balance [Rule 204 (ix)]. Similarly the Executive Engineer should also work out the monthly closing balances after posting the transactions from his Register of Stock Issues as well as the registers received from the various Samitis in the relevant sections of the Stock Book pertaining to them. [Rule 204 (x)].

III. 18.4. From the Stock Books in the Office of the Executive Engineer, Parishad, balances for the whole District should be worked out both in quantities and values for each item held in stock at the end of every half year i.e. in the first week of October or April. The issue rate for the subsequent half year may then be fixed by preparing a statement in half-yearly Register of Stock in Form 74 [Rule 205 (1)].

NOTE.—(1) *Issue Rate.* The issue rate may be fixed in such a manner that there is normally no profit or loss in the closing balance valued at the issue rate. The issue rate should not be in excess of market rate and any resulting profit or loss at the time of fixation of the issue rate should be adjusted by credit to the head "XIII-Public Works" or by minus credit to this head, respectively. These issue rates should be communicated to all Block-Development Officers for guidance and adoption. [Rule 205 (i)].

(2) While working out the future issue rates the rates for storage should also be revised. [Rule 205 (2)].

III. 18.5. The balances as shown in the Stock Books in the Executive Engineer's office should be checked with the balances in the individual Stock Books kept in the Samiti Office. Physical verification of the balances should be done by the Block Development Officer in the months of October and April every year and the balances should also be got checked by the Deputy Engineer who should submit the report of their physical verification to the Executive Engineer for such action as he may consider fit. He should consult the Finance Department or obtain orders of the Chief Executive Officer through Finance Department in all complicated cases including cases of peculiarities [Rule 205 (3)].

The balance relating to the office of the Executive Engineer, Parishad should be physically verified by him and report sent to the Chief Accounts and Finance Officer for perusal and obtaining such orders of the Chief Executive Officer as may be necessary [Rule 205 (4)].

The balance of stock in hand in the whole District at the close of any month should not exceed 20 per cent of the total budget provision of the works programme of the Parishad undertaken by the Works Department. The limit can be exceeded only with the permission of the Zilla Parishad [Rule 205 (6)].

III. 18.6. The Chief Accounts and Finance Officer or the Finance Department under his instructions has the power to inspect any stock of stores at any time at his discretion. He should, however, submit his report of inspection to the Chief Executive Officer for perusal, orders, etc. [Rule 295 (5)].

III. 19.1. Tools and Plant are of two kinds :—

(i) General or ordinary tools and plants required for general use, and

(ii) Special tools and plant required for specific works.

The cost of supply, repairs carried out etc. of tools and plant of first category is debited to the head "Tools and plant" whereas similar charges of the second category are borne by the work concerned. In both the cases, a detailed estimate for expenditure on Tools and Plants should be prepared [Rule 206(1)]. When tools and plants are lent to local bodies, contractors and other, hire and other charges should be levied accordingly to the rules framed by the Parishad [Rule 206 (5)].

Account of Tools and Plant :

III. 19.2. The accounts of Tools and Plant are maintained separately in each of the officers of the Executive Engineer, Parishad, the Samiti or to the Deputy Engineer who hold the tools and plants in the Register of Tools and Plants in Form 75. This Register should have sufficient sheets so that it may be used for a period of three to five years and it should, therefore, be bound in leather bindings. Articles should be grouped according to categories like scientific instruments, drawing materials plant and machinery etc. The entries in this Register should be made as and when new purchases or write off are made. A simple record in Form 76 may be kept for articles lent or sent out for repairs or otherwise found short so as to watch the return of such articles [Rule 206 (2)].

Receipts of Tools and Plant :

III. 19.3. When the articles are received, the office taking delivery should examine and count them before acknowledgement is given to the persons from whom they are received and enter them in the relevant page of the Register of Movable Property. A statement of the tools and plant, articles received with a certificate recorded therein that the articles received are entered in the relevant page of the Register or Movable Property, is, at the same time, sent to the Block Development Officer

for the Finance Department, according as the payment is made by the Block Development Officer or the Finance Department. On receipt of this Statement, the Block Development Officer or the Finance Department may pay the bill for the articles received after verifying the contents of bills with that statement [Rule 206 (3)].

Issues of Tools and Plant :

III. 19.4. The articles of tools and Plant may be issued against cash sales or to contractors etc. These issues should be posted in the Register of Movable Property and also in the Register of tools and plant if the articles are lent or sent out for repairs. These issues should be supported by unstamped and dated receipts. In case the articles are lent to the contractors, approximate value of such articles should be entered in such receipts. All these receipts should be carefully filed in the Office of the Officer responsible for maintenance of tools and plant account. The Issues to subordinates should be supported by a distribution statement bearing an acknowledgment of these subordinates. At the end of the year i.e. soon after March every year ; the closing balance should be worked out and physical verification done by the Officer in charge as well as such other officers as may be authorised by the Executive Engineer, Parishad [Rule 206 (4)].

Transfer of articles of tools and plants from one Department to another :

III. 19.5. Transfer of articles of Tools and Plants from one Department to another should be treated as fresh issues or fresh receipts and accounted for as such. Articles found surplus should be entered as receipts in the Register of Tools and Plant and articles found short, if made good by the recovery of cost or are written off should be entered as issues and posted in the Register of Movable Property and also in the Register of Tools and Plant. If shortages are made good in kind they should be entered against the original entry of shortages in the Register of Tools and Plant [Rule 206 (6)].

Articles of Tools and Plants rendered unserviceable :

III. 19.6. When these articles are rendered unserviceable and a survey report in respect of them is sanctioned by the Competent Authority, the articles made of cast iron should only be sent to the Parishad Workshop, if established, for being used in the foundry, if suitable and economical, taking into account the quantity and the likely cost of transport etc. If such a course is not economical, these articles along with others (including these of wrought iron and steel), should be disposed of by sale or by auction or be deformed completely and thrown in pits in Parishad/Samiti premises or burnt, as may be desirable [Rule 206 (7)].

Road metal :

III. 20.1. All road metal collected should be entered in the Road Metal Return in Form 77 maintained by the Deputy Engineer and the Executive Engineer, Parishad. The voucher number of the bill according to which the collection or utilisation is made should invariably be indicated in the "Remarks" column of the Return. This Return should be prepared in duplicate. One copy of the Return is retained in the office along with the office copy of the bill and the other sent to the Block Development Officer or the Finance Department along with the bill sent for payment [Rule 207 (1)].

III. 20.2. When collection of metal and its spreading is done under separate contracts or agreements the spreading should not be done unless the collection is independently checked and measured by some other Deputy Engineer. This condition may, however, be waived by the Executive Engineer, Parishad when the cost of collection of metal does not exceed rupees 2000 [Rule 207 (3)].

NOTE.—Excessive collection of road metal should be discouraged. Metal deteriorated on the road side should be promptly written off after fixing the responsibility for the deterioration.

III. 20.3. Periodical examination of surplus road metal should be entrusted by the Executive Engineer, under his orders, to the Deputy Engineer other than the Deputy Engineer in charge of metal in order to ensure that unnecessary metal has not been collected and that the metal collected has not deteriorated. The results of periodical verification should be recorded in the Register in Form 78 [Rule 207 (2)].

Advances Appertaining to works accounts :

III. 21.1. Transactions recorded under the head "Suspense-Misc. P. W. Advances" under the Major Head "B & C" related to the following four categories of advances [Rule 208 (1)] :—

- (i) Sales on credit ;
- (ii) Expenditure incurred on 'Deposit Works' in excess of deposits ;
- (iii) Losses, retrenchments etc.
- (iv) Other items.

Register of Advances :

III. 21.2. The Finance Department of the Parishad or the office of the Samiti should keep a detailed record of these items in Form 71 showing the transactions of each of the above categories separately. The Executive Engineer, Parishad or the Deputy Engineer concerned with the work should keep a simple record of these transactions in his office in order to exercise an effective control over their clearance. For this purpose, a register similar to Form 79 with columns 1 to 6, 20 and 21 may be maintained. The Works Department should take action for the clearance of these items of advances as it is its primary responsibility. No advance would normally be debited in accounts without the prior consent of the Works Department but if this is done, the details of payment of advances should at once be communicated to the Works Department. The Works Department is held responsible for the monthly reconciliation of these items with the accounts maintained in the Samiti or the Finance Department [Rule 208 (2)] .

Deposits:

III. 22.1. Deposit transactions of the Works Department are of two kinds viz.—

(a) *Public Works Deposits* [Rule 209 (3)] .—These deposits comprise of the following classes of transactions and which are passed through the head "Public Works Deposits" :—

- (i) Cash deposits of subordinates as security ;
- (ii) Cash deposits of contractors as security ;
- (iii) Deposits for Works to be done ;
- (iv) Sums due to contractors on closed accounts ;
- (v) Miscellaneous deposits ;

(b) *Interest bearing Securities*.—These securities are deposited by subordinates and contractors and which do not pass through the regular accounts. The transactions in respect of these Securities do not pass through the cash Books and consequently the regular accounts of the Parishad unless cash is actually passed through the department which should be avoided as far as possible [Rule 209 (12)] .

Public Works Deposits :

III. 22.2. The accounts of Public Works Deposits should be maintained by the Samiti or the Finance Department in Form 71-Register of Deposits [Rule 209 (1)] under the head "Deposits and Advances—P. W. Deposits". This account is further classified into the various categories mentioned in paragraph 20.1. No credit on account of works deposits should appear without the consent of the Works Department. Similarly refunds of all works deposits should be made only with the prior approval of the officers of the Works Department [Rule 209 (5)].

Lapsed and confiscated works deposits :

III. 22.3. In the accounts for March each year, the following classes of items in the works deposit accounts should be credited to the Parishad as lapsed deposits [Rule 209 (7)] :—

- (i) Original deposits not exceeding one rupee remaining outstanding for on whole account year.
- (ii) Balances not exceeding one rupee of items partly cleared during the year then closing.
- (iii) All other items unclaimed for more than three complete account years.

NOTE.—For the purpose of this rule, the age of a repayable item or of a balance of it is to be reckoned as dating from the time when the item, or the balance, as the case may be, become first repayable.

III. 22.4. Deposit credited to the Parishad under paragraph 22.3 above as being confiscated under the provisions of an agreement or bond cannot be repaid without the prior approval of the Standing Committee and without pre-audit by the Chief Accounts and Finance Officer who has to certify payment on ascertaining (i) that the item was really received, (ii) that it was credited to revenue as lapsed or confiscated and (iii) that the claimant's identity and title to the money are certified by the Executive Engineer, Parishad. The refund of such lapsed deposits is treated as refund of revenue under the head "XV-MISC. Refunds". [Rule 209 (8)].

Interest bearing securities :

III. 22.5. The recognised forms of Interest bearing Securities and the conditions to which they are subject are indicated below [Rule 209 (9), (10) and (11)].

Form of Security	Conditions
(1)	(2)
(1) Government Securities other than post Office 5-Year Cash Certificates.	(i) These Securities should be dealt with in accordance with the rules in Chapter IX of the Government Securities Manual issued by the Authority of the Union Government.
	(ii) Government paper tendered as Security should be accepted at its market value at the time of deposit and not at its face value. In the event of such security appreciating or depreciating, no re-adjustment of the value of the Government paper should be made unless the fall or rise in the market value is such as to render it necessary to call upon the depositor to produce further Government paper to the same extent. Even then no such adjustment should be made unless, after such adjustment, there is still a reasonable margin between the market value of the Government paper tendered and the amount of the security necessary.
(2) Municipal debentures and Port Trust Bonds.	(ii) of Item (1) above apply to these debentures and bonds.

- (3) Post Office 5-Year Cash Certificates (i) These securities should be dealt with in accordance with the rules for Post Office 5-Year Cash Certificates and for deposits in Post Office Saving Banks issued under the authority of the Union Government.
- (4) Post Office Savings Bank Pass Books (ii) The Post Office Cash Certificates should be accepted at their time of deposit.
- (iii) Security deposits lodged in the Post Office Savings Bank should be hypothecated to the Executive Engineer, Parishad or to the Deputy Engineer, if specially authorised by the Chief Executive Officer. If they are hypothecated to the Deputy Engineer, the register of such securities should be kept by him and he should sign the annual certificate in respect of them. The Bank Pass Books should remain in the custody of the Officer to whom the deposits are placed.
- (iv) All the Pass Books should be sent to the post Office as soon as after 15th June each year in order that entries on account of interest may be made in them.
- (5) Deposits receipts of recognised banks approved by the Local Administration subject to such special orders as may be issued by the Parishad in its behalf. Such receipts will be accepted on the understanding that the Parishad is not held responsible for any loss that may result from the failure of the bank or from any other cause and that if the security is lost, the loss will fall on the depositor, who will be required to furnish fresh security. The deposit receipt shall be made out in the name of the pledge and held in custody by such Officer as the Local Administration may prescribe. The depositor shall receive the interest when due direct from the bank on a letter from the pledge authorising the bank to pay it.
- (6) (i) 12-Year National Defence Certificates. These securities should be dealt with in accordance with the rule 19 of the Post Office Savings Certificates Rules, 1960.
- (ii) 10-Year Defence Deposit Certificates.
- (iii) 10-Year National Savings Certificates (First Issue).
- (iv) National Savings Certificates (First Issue Bank Series).
- (7) Bank Guarantee from scheduled Banks.

III. 22.6. Cash deposits of subordinates and contractors may be converted, at the cost of the depositor, into one or more of the forms of interest-bearing securities [Rule 209 (6)] provided that :—

- (i) The depositor has expressly desired this in writing and
- (ii) the acceptance of the new form of security is permissible under rules as well as under the terms of the agreement or bond.

NOTE—Cash which has actually been received or recovered may be converted even though the full amount of the deposit, which is being paid in instalments, has not yet been realised.

III. 22.7. A Register of the receipt and disposal of these securities should be kept by the Works Department in Form 80-Register of Interest bearing Securities. At the end of the year, an account from this Register should be prepared in Form 81-Account of Interest bearing securities, for submission to the Finance Department. This account should be supported by—

- (i) The acknowledgements (in original) of the depositor for securities returned or retransferred to them during the year ; and (ii) the certificate of the Executive

Engineer, Parishad, that all securities shown as outstanding in this account on their acknowledgements by the authorised custodians are in the possession.

NOTES.—(1) Entries in respect of securities recovered in instalments and deposited in the post Office Savings Bank should not be made in the Register of Interest bearing Securities until the security has been fully paid up. But if the Security deposit is to be refunded before the full amount is recovered, it should be treated as fully paid up and brought on the Register before being refunded. The annual account in Form 81, should be completed in respect of securities in course of recovery by taking the recoveries of the period covered by the Account from the Deposit Register, verifying them at the same time with the actual recoveries as shown in the Register of Recoveries.

(2) If any Post Office Savings Bank deposits have been hypothecated to a Deputy Engineer the register for such securities should be kept by him and he should sign the annual certificate in respect of them.

(3) When a subordinate, who has furnished an interest bearing security, is transferred to another Department the procedure to be prescribed by the Chief Executive Officer in consultation with the Chief Accounts and Finance Officer in such cases depends on the terms of the agreement and on the procedure followed locally in regard to the disposal of the security.

CHAPTER IV

Tax and Non-Tax Resources of the Zilla Parishad/Panchayat Samiti including Government Grants

General :

IV. 1. The responsibility of execution or maintenance of own works or development schemes in the District of relating to any subjects enumerated in the First Schedule of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 and the works or development schemes completed or in progress relating to such subjects and transferred by the State Government to the Zilla Parishads under section 100 (1) (b) of the said Act has been cast on the Zilla Parishads by sub-section (1) (a) of section 100 of the said Act. It is also the responsibility of the Zilla Parishads to promote planned development of the District by utilising the local resources to the maximum extent and for that purposes prepare annual long term plan after taking into account the plan prepared by their Panchayat Samitis for block areas [Section 100 (4)]. The Zilla Parishads are also expected to make provisions for carrying out within the district any other work or measure which is likely to promote the health, safety, education, comfort, convenience or social, economic or cultural well-being of the inhabitants of the District [Section 100 (3)]. In addition, the Panchayat Samitis have also to prepare plans of works and development schemes to be undertaken specifically from the Block Grants (Section 108). In order, therefore, to take up these works and schemes and to meet the cost of performance of their duties and functions entrusted to them by or under any other law for the time being in force, the Zilla Parishads have to be provided with adequate resources. Government has accordingly made available to the Zilla Parishads two sources of revenues and they are (i) Tax and Non-Tax Resources and (ii) Government Grants.

Tax and Non-Tax Resources :

IV. 2.1. The tax and non-tax resources made available to the Zilla Parishads broadly fall into two categories viz., (i) tax levied and collected by Government and passed on to the Zilla Parishads in the form of grant-in-aid and (ii) tax and non-tax resources levied and collected by the Zilla Parishads. The following taxes are covered by the first category.

- (a) Cess on land revenue (sections 144, 151, 152 and 155).
- (b) Cess on Water rate (Sections 144, 151-A and 152-B).
- (c) Extra Stamp Duty.
- (d) Forest Revenue at the fixed percentage.
- (e) Compensation to Zilla Parishads from proceeds of tax levied under the Bombay Motor Vehicles Tax Act, 1958.

The tax and non-tax resources covered by second category are given in paragraph IV. 6. 1.

Cess on Land Revenue :

IV. 2.2. Sections 144, 151 and 152 of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961, empowers the State Government to levy and collect a minimum cess of 20 paise on every rupee of (a) every sum payable to the State Government as ordinary land revenue excepting sums payable on account of any of the charges mentioned in the Fourth Schedule and sums payable on account of any charges notified by the State Government ; and (b) of every sum payable to the State

Government as royalty in respect of minerals in land in which such minerals belong to Government. This minimum rate of cess can be increased by the State Government on the recommendations made by the Zilla Parishads [Section 155 (1)] and the Panchayat Samitis [Section 155 (2)] so however that the total rate of cess on land revenue in the District or Block, as the case may be, does not exceed two hundred paise per rupee of land revenue.

Procedure for making increase in the rate of cess on land revenue :

IV.2. 3. When any Zilla Parishad or Panchayat Samiti proposes to make an increase in the minimum rate of cess on land revenue levied by the State Government it has to pass a resolution under sub-section (1) or, as the case may be, under sub-section (2) of section 155 at a special meeting called for the purpose and forward that resolution to the State Government for consideration. The resolution of the Panchayat Samiti should reach Government with the views of the Zilla Parishad concerned, within three months of the date of receipt by the Zilla Parishad for its own consideration. This resolution should state—(i) the reasons for which the increase in the rate of cess has been proposed, (ii) the special purposes for which the proceeds of the increase in the rate are to be utilised and (iii) the period for which the increase in the rate should continue [Section 155 (3)]. On receipt of the resolutions, the State Government determines the increase in the rate of cess on land revenue in respect of lands situated in the District or Block, as the case may be, so however that the rate does not exceed two hundred paise on every rupee of land revenue, the date on which the increase in the rate of cess should take effect and the period during which it should continue. The maximum limit of increase in the rate of cess has been raised from 130 paise to 180 paise per rupee of land revenue with effect from 1st April 1974 but the farmers who are liable to pay land revenue upto rupees five have been exempted from the payment of that amount of cess which would be in excess of the cess collected at the rate of one hundred and fifty paise on every rupee of land revenue [Section 155 (4)]. The increased rates of cess over and above the minimum rate of 20 paise per rupee of land revenue, in operation in the jurisdictions of different Zilla Parishads and Panchayat Samitis as on 31st July 1979 are given in Appendix IV and V respectively. The special purposes for which the proceeds of the increase in the rates of cess are to be utilised by the Zilla Parishads and Panchayat Samitis are also shown in those Appendix.

Assessment of Cess on Land Revenue :

IV.2.4. (a) *Western Maharashtra Area (Sec. 145).*—The assessment of cess on villages alienated as defined in the Bombay Land Revenue Code, 1879, is made as under :

(i) if the village has been surveyed and assessed, the cess is fixed on the total amount of assessment of the village as fixed under the said code or the rules made thereunder ;

(ii) if the village has come under summary settlement under Exemptions from Land Revenue (No. 1) Act, 1863 or the Exemptions from Land Revenue (No. 2) Act, 1863 and clause (i) above does not apply. The cess is fixed on the total annual assessment as settled for the purpose of summary settlement ; and

(iii) in villages which are not covered by clauses (i) and (ii) above, the cess is fixed on the old or normal rate recorded in the books of the Collector. If no such rate is recorded or if the rate so recorded is objected to by the holder or proprietor of the alienated village, the cess may be fixed as agreed upon by the Collector in agreement with the Zilla Parishad and such holder or proprietor. If such agreement is failed, the cess is fixed after a rough survey and assessment to be made by the State Government.

(b) *Vidarbha area of the Maharashtra State (Sec. 151).*—It is levied on the land held in the District by every malik-Makbuza, raiyat-malik and occupant and every raiyat, tenant other than a sub-tenant and lessee from the State Government on every rupee of land revenue or resnt assessed or fixed on such land or the lease-money payable in respect thereof whether or not such land revenue or rent or lease-money or any portion thereof has been released, compounded for or redeemed.

(c) *Hyderabad area of the Maharashtra State (Sec. 152).*—This cess is fixed on every rupee of land revenue payable to the State Government. However, in Ijara Villages, the cess is levied on the *equal* amount during the period of the *Ijara* and on the annual land revenue demand after the expiry of that period. On Inam land the cess is levied on the full land revenue assessment of such land.

Exemption from levy of cess on Land Revenue :

IV.2.5. Local cess not is leviable on the following items of revenue.—

- (a) Sums less than twenty five paise.
- (b) Penalties and fines, including any charge imposed under section 148 of the Bombay Land Revenue Code, 1879, (Now the Maharashtra Land Revenue Code, 1966) as penalty or interest in case of default, but not including any fine levied under section 65 of the said code on grant of permission to use land for a purpose unconnected with agriculture.
- (c) Occasional fixed payments, in commutation of all claims of the State Government in respect of succession to or transfer of inams, payable on each succession or transfer.
- (d) Land revenue on service inam land recovered from inferior village servants for periods of unauthorised absence from service; and all other such charges of assessment on inams and vatans for broken periods and past years.
- (e) Fees for grazing when charged per head of cattle.

IV. 2.6. In section 152 (2), the following items of revenue are also exempted from the levy of cess so far as the Hyderabad Area of the State of Maharashtra is concerned :—

- (a) fees for grazing ;
- (b) sale-proceeds of the usufruct of trees ;
- (c) penalties, fines or any charges imposed under the Hyderabad Land Revenue Act as penalty or interest in case of default.

However, in case of fines and penal assessment imposed for unauthorised cultivation, local cess is levied on simple assessment.

IV. 2.6.1. From the Revenue year 1977-78 or the Revenue years thereafter the Government has granted remission in the whole of the agricultural land revenue payable by every holder of land, whose liability to pay to Government such land revenue in respect of his entire holding in any of the areas of the State of Maharashtra does not exceed Rs. five in the aggregate. (Government order called the Maharashtra Land Revenue Remission Order, 1977 issued under Government order Revenue and Forests Department No. REV-1077-16447-1-3, dated 22nd December, 1977). As the cess is levied on the Land Revenue, the cess on such remitted land revenue automatically stand abolished. (Government Circular, Rural Development Department, No. LFC-1077-185-CR-509-XXV, dated 10th March 1978). As further measure of relief, the Government of Maharashtra has granted from the revenue year 1978-79 or during any Revenue year thereafter, remission in the whole of the agricultural land revenue payable to the State Government by every holder :—

- (a) whose entire holding in any of the areas of the State does not exceed three hectares of Agricultural land and no part thereof is under irrigation by any made ; or

(b) whose liability to pay to the State Government the agricultural land revenue in respect of his entire holding (no part of which is under irrigation) in any of the areas of the State, during the revenue year 1978-79 or during the revenue years thereafter, is more than rupees five; but does not exceed rupees ten in the aggregate Maharashtra Land Revenue Remission Order, 1979 issued under G. R., R. and F. D., No. REV-1078-33338-L-3, dated 8th May 1979).

The Zilla Parishad/Panchayat Samiti/Village Panchayats are compensated to the extent of the loss they suffer on this account.

Method of Collection of cess on Land Revenue :

IV. 2.7. The Local cess is collected by the Talathi/Patwari along with the Land Revenue and revenue receipt in the Village Form IX is issued by him to the payer. This receipt shows separately and clearly the amount of land revenue and the local cess on land revenue. The land revenue and cess so collected is credited by him in the sub-treasury by a Chalan in village Form 'X' in the accounts to the head "029-Land Revenue Rates and Cesses on lands—(a) cess on Land Revenue collected under the provisions of the Maharashtra Zilla Parishads and Panchayat Samitis Act". The collection of cess was formerly exhibited in Village Form IV in Western Maharashtra Village Form No. VIII (ii) Siwai Amdani statement in Maharashtra Region and in the Form of Siwai Amdani in Ex-Central Provinces District of Vidarbha Region. With the introduction of new village/Taluka/District forms in the State with effect from 1st January 1976, these collections are to be shown in Village Form No. VIII-B and in Taluka Form No. VII (Talkand). The Tahsildars submit to the Collectors as well as to the Chief Executive Officers, village wise statements of collection of cesses for the whole taluka every month. The quarterly reports of these collections are sent by the Collectors to the Rural Development Department and Revenue and Forests Department (Government Circular, Revenue and Forests Department No. LFC-1076-4346-L-3, dated 4th February, 1976).

Suspension or remission of Local Cess on Land Revenue :

IV. 2.8. Section 154 empowers the State Government to suspend or remit the collection of local cess on land revenue or any portion thereof in any year in any area of the Zilla Parishad provided the concerned Zilla Parishad makes an application for that purpose. Hence, the suspension or remission of local cess is not automatic along with the suspension or remission of land revenues. This power of the State Government has been delegated to the Collectors of Districts to the extent and subject to conditions mentioned in the Schedule below :—

SCHEDULE

Officers	Areas	Sections of the Act	Extent of powers	Conditions subject to which such power shall be exercised	Authority
(1)	(2)	(3)	(4)	(5)	(6)
Collectors.	Within respective districts of the pre-reorganisation Bombay State areas and Ex-Hydrabad State areas.	154	To suspend or remit collection of cess on land revenue or any portion thereof under Sec. 144 and 142. To suspend collection of cess on land revenue or any portion thereof under Section 151.	The suspension or remission shall follow suspension or remission of land revenue in the same quantum at the maximum and in no case shall be granted where there is no suspension or remission of land revenue.	Govt. Order, R. D. D., No. LFC 1262/35010-N, Dt. 17-7-63.
Commissioner (till 25-9-72). Collector from (26-9-72).	Ex-Madhya Pradesh areas.	154	..	..	Govt. Order, R. D. D., No. LFC 1272/22480-DIV, Dt. 26-9-72.

Payment of Cess Grant in lieu of Cess Collection :

IV. 2.9. The cess at the minimum rate or increased rate levied and collected is paid to the concerned Zilla Parishads and Panchayat Samitis in the form of grant in the following proportion :—

(i) The entire local fund cess leviable in respect of land under Section 144, 151 or 152 is paid by the State Government to the Zilla Parishad within the jurisdiction of which lands are situated (Section 153).

(ii) Where any increase in rate of cess is collected in pursuance of the resolution passed by the Zilla Parishad under sub-section (1) of Section 155, fifty per cent of the collection is paid to the Zilla Parishad and the remaining fifty per cent is paid as grant to all the Panchayat Samitis in the District in proportion of the collection of cess in each Block [Section 155 (6)].

(ii) Where any increase in the rate of cess is collected in pursuance of the resolution passed by the Panchayat Samitis under sub-section (2) of Section 155, the entire collection from such increase is paid as grant to the Panchayat Samiti concerned [Section 155 (6)].

While paying this grant, cost of collection at one and half percent of the local cess collected is deducted as authorised under Section 153 (1). In calculating the cost of collection at the prescribed percentage, fraction of a rupee equal to or less than fifty paise is disregarded and fraction of a rupee exceeding fifty paise is considered as one rupee. [Rules 2 (1) and (2) of the Maharashtra Zilla Parishads Local Cess on Land Revenue (Deduction of Cost of Collection) Rules, 1967].

Authority to sanction cess grant to the Z. Ps. and P. S. :

IV. 2.10. Cess grants to the Zilla Parishads in lieu of Collection of cess on land revenue under sections 144, 151 and 152 and 50 per cent of the collection at the increased rate determined in pursuance of the Zilla Parishad resolution under Section 155 (4) are sanctioned by the Government in Rural Development Department. These grants to the Panchayat Samitis are sanctioned by the Collectors in lieu of the remaining 50 per cent of the collection at the rate increased by the Zilla Parishads and 100 per cent of the collection at the increased rate levied in pursuance of the resolution passed by the Panchayat Samiti under Section 155 (2). The Collectors are required to issue two different orders for payment of grants to the Panchayat Samitis according to the amount as may be payable in full or at the rate of 50 per cent (Government Circular, Rural Development Department, No. FIN-3570-1820-ZII, dated 26th September 1970).

Method adopted for the release of Cess Grant :

IV. 2.11. The Cess Grant is released on quarterly basis after taking into account the actual collection of cess during the first three quarters of the financial year and the estimated collection during the last quarter of the same year. The cess grant released on the basis of estimated collection is adjusted on the basis of actual collection figures made available during the first quarter of the subsequent financial year.

Accounting Procedure relating to Cess Grant :

IV. 2.12. Up to 31st March 1970 in the Western Maharashtra Area, the cess levied was being first credited to Government as consolidated land revenue and then adjusted by the Treasury Officers under instructions from Revenue Authorities to the credit of the Zilla Parishads by contra debit to the receipt head treating it as a reduction of receipt. In the Marathwada and Vidarbha areas, cess on land revenue was collected by the Patwaries separately under separate challan and credited to the accounts of the local body concerned through the Treasury.

In May 1970, the above procedure was changed and the revised procedure was brought into force with effect from 1st April 1970. According to this revised procedure, cess on Land Revenue collected under Section 144, 151, 152 and 155 legitimately form part of the Consolidated Fund of the Maharashtra State in terms of the provision of article 266 (1) of the Constitution of India. The receipts of the cess is credited to the receipt head "029—Land Revenue—(c) Rates and Cesses on Land other rates and cesses on Land (029 113) [old Head—"IX—LAND REVENUE—C—Rates and Cesses on Lands—(a) Cess on Land Revenue collected under the provisions of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961"]]. These receipts are paid to the Local Bodies as grants and the expenditure on this account is debited to the budget head "229—Land Revenue—(2) Grant in lieu of cess collection under the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 (Old Head "9-L-R-Grant-in-aid, contributions etc. payment of net proceeds of the Cess on Land Revenue payable to the Zilla Parishad") (Government Resolution, Rural Development Department No. LFC-1070-10441-DIV, dated 19th May 1970).

Utilisation of revenue accruing from the increased cess on land Revenue :

IV. 2.13. The income from the increased rate of cess is required to be utilised by the Zilla Parishads and Panchayat Samitis only for the special purposes for which the increase has been sanctioned by Government [sub-sections (3) and (6) of Section 155]. In this context, Government has issued further instructions under Government Circular, Co-operation and Rural Development Department, No. LFC-1053-53733-N dated 31st December 1963 to be followed by the Zilla Parishads while utilising the resources raised as a result of increase in the rate of cess on land revenue. These instructions are :—

(i) The recurring expenditure on account of new works and schemes the expenditure or which will be met from resources available as a result of increase in the rate of cess, will have to be borne by the Zilla Parishads in full and no financial assistance for this purpose would be forthcoming from Government. Therefore, while taking up new schemes and works from resources raised as a result of increase in adequate provision exists for the maintenance of new works and schemes that are taken up.

(ii) Works and schemes which have been started by the erstwhile local authorities and which are lying incomplete and for which no specific assistance is available from Government should be taken up and completed first from the resources raised as a result of increase in the rate of cess.

(iii) New schemes and works to be taken up from resources raised as a result of increase in cess should generally fit into long term plan drawn for the District in respect of each of the activities.

(iv) With a view to render necessary advice to Zilla Parishads in the matter, the Zilla Parishads should send, in advance, to Government, the Head of Department concerned, the Commissioner and Regional Officer concerned, a note containing a broad outline of the schemes and works the Zilla Parishad intends to take from the resources raised as a result of increase in the rate of cess.

(v) The additional income from the increase in the rate of cess shall be available to the Zilla Parishads and/or Panchayat Samitis so long as the orders sanctioning the increase in rate of cess continue.

Cess on Water rate :

IV. 3.1. Section 146 of the Zilla Parishad Act empowers the State Government to levy a cess at the rate of twenty paise on every rupee of water rate leviable under the provisions of the Bombay Irrigation Act, 1879. It is generally levied in the same manner and under the same provisions of the Law as water rates payable to the State Government under the said Act (Section 148).

IV. 3.2. Prior to 1st November 1969, the rate of cess on water rate was nineteen paise on every rupee of water rate levied by the State Government in the Western Maharashtra on all Irrigation Works. In 1969, section 146 of the Zilla Parishad Act was amended and new sections 151-A and 152-A were incorporated in the Act thereby extending the provision to the other areas of the State and increasing the rate of cess on water rate from 19 paise to 20 paise on every rupee of water rate leviable under the provisions of the (i) Bombay Irrigation Act, 1879, (ii) Central Provinces Irrigation Act, 1931, and (iii) Hyderabad Irrigation Act. This revised rate has been given effect to from 1st November 1969. Government Resolution, Irrigation & Power Department, No. DDN-1064/455-I (4), dated 31st October 1969.

Collection of Cess on Water Rate to be paid to Zilla Parishads as grant-in-aid :

IV. 3.3. Before 1st November 1969, the cess on water was collected by the Village Panchayats or by the Z. Ps. through Gram Sevaks or Assistant Gram Savaks up to 17th April, 1968. Thereafter, as decided, it was collected by the same machinery which collected the water rate [Government Resolution, Irrigation & Power Department No. DDN-1062/33078-1 (4), dated 11th May 1964 read with Government Resolution, Irrigation & Power Department No. BKS-1665/84794-I (4), dated 18th April 1968]. The income realised there from is paid as grant-in-aid to the Zilla Parishads within the jurisdiction of which the lands are situated after deducting one half per cent of the local cess on water rate collected as per rule 2 of the Maharashtra Zilla Parishads Local Cess on Water Rate (Deduction of Cost of Collection) Rules, 1975 [Section 150 (1)]. While deducting the cost of Collection, fraction of a rupee equal to or less than fifty paise is to be disregarded and fraction of a rupee exceeding fifty paise is to be counted as one rupee [Rule (2) of Rules Ibid]. If the cess on water, rate is collected in respect of lands within the area of any Municipal Corporation, Municipality or Cantonment authority it is paid to the concerned municipal corporation, municipality or cantonment authority after deducting the cost of collection as per the prescribed rate [Section 150 (2)]. Any dispute arising between a Zilla Parishad and any other local authority in respect of this matter is to be decided by the State Government. If one of the local authority is a cantonment authority, the decision of the State Government is subject to the concurrence of the Central Government [Section 150 (3)].

Accounting Procedure in relation to cess on water rate :

IV. 3.4. Till the end of June 1976, the collection made on account of the cess on water rate was initially credited in the Treasury to the head "T-Deposits and Advances--III-Deposits not bearing interest--(C) Other Deposits accounts-Departmental and Judicial Deposits (2) Civil Deposit--Public Works Deposits--E-Misc. Deposit Local Fund Cess" [Government Circular, Irrigation & Power Department No. DDN-1062/33078-I (4), dated 5th November 1965]. On 1st July 1976, the Irrigation Department laid down the revised procedure according to which the cess recovered by the Revenue or the Irrigation Department is credited to the sub-head "Local Fund Cess" below the minor head "Receipt from Lift Irrigation Schemes" under the Major Head "106-Minor Irrigation, Soil Conservation and Area Development" and also under the Minor Head of each project under the Major Head "333-Irrigation, Navigation, Drainage and Flood Control Projects". The equivalent amount is paid to the Zilla Parishad as grant-in-aid by debit to the sub-head "Grant-in-aid Contributions/Subsidies-Payment of net proceeds of local fund cess on water rates to Zilla Parishads" under the minor head "Other Expenditure" both under the Major Heads "306-Minor Irrigation" and "333-Irrigation, Navigation, Drainage and Flood Control Projects-A-Irrigation Projects (Commercial)". The work of reconciliation between the figures booked by local officers and audit officers is entrusted to the Superintending Engineers of Irrigation Department who are Controlling Officers of the Division. The collecting authorities of the Revenue and Forests Department and the Irrigation Department send monthly state

to the Superintending Engineers for this purpose showing the details of the Local Fund Cess collected and credited during the month. The Superintending Engineers conduct quarterly reconciliation on the basis of these monthly statements with the figures booked in Audit Offices. On the basis of these reconciled figures, the correct amount of Local Fund Cess payable to the Zilla Parishads as grant-in-aid is worked out. The Collection charges at the prescribed rate to be deducted from the receipts of Local Fund Cess is adjusted at the time of sanctioning the grant-in-aid to the Zilla Parishads [Government Resolution, Irrigation Department No. DDN-1073/110450 T (14), dated 24th December, 1975].

Extra Stamp Duty

IV. 4. Section 158 (1) of the Act provides for an increase in Stamp Duty imposed by the Bombay Stamp Act, 1958 on instruments of sale, gift and usufructuary mortgage respectively of immovable property situated within the jurisdiction of a Zilla Parishad by one and half per cent on the value of the property so situated and in case of an usufructuary mortgage, on the amount secured by the instrument, as set forth in the instrument. A grant-in-aid approximately equal to the extra duty realised in respect of these properties is paid by the State Government to the concerned Zilla Parishad. On receipt of this grant-in-aid the Zilla Parishad contributes to the Village Fund of each Panchayat within its jurisdiction an amount approximately equal to fifty per cent of the amount received by it in respect of properties situated within the jurisdiction of such Panchayat.

Forest Revenue at fixed percentage

IV. 5.1. Prior to the formation of the Zilla Parishads with effect from 1st May 1962, the District Local Boards and Janapad Sabhas were given 20 per cent of the gross Forest Revenue collected from their respective jurisdictions for making provisions of amenities and for general development of forest villages. In the absence of any such provision in the Maharashtra Zilla Parishads & Panchayat Samitis Act, 1961, no income on this account was assigned to the Zilla Parishads till a provision was made in the said Act by inserting new Section 181-A by Maharashtra 15 of 1969. This section provides for payment by Government to the Zilla Parishad every year a sum, in the form of grant-in-aid, equal to 2 per cent of the average of the amounts of gross revenue realised from forests during the three financial years immediately preceding any State Five Year Plan within the limits of the District from the financial year 1969-70. This percentage is raised to 5 per cent from the financial year 1972-73 in order to facilitate a greater effort for the amelioration of forest villages. Accordingly, grant equal to five per cent of the average gross revenue realised through forest during three financial years immediately preceding each quinquennium commencing from 1st April 1972 within the limit of the District is payable to the Zilla Parishads.

Utilisation of Forest Revenue Grant

IV. 5.2. Sub-section (2) of section 181-A makes it obligatory for the Zilla Parishad to utilise the Forests Revenue Grant for works and development schemes in the forest areas within the limits of the District in accordance with the directions given by the State Government from time to time. The Zilla Parishads were getting this grant at the rate of 2% of the gross forest revenue during the financial year 1969-70 to the end of the financial year 1971-72. For the utilisation of this grant, instructions given by Government under Government Resolution, Rural Development Department, No. FRG-1069-DIV, dated 20th December 1969 read with Government Resolution, Rural Development Department, No. FRG-1072-677 (73)-DIV, dated 25th January 1973, were as follows :—

- (i) The grant should be utilised by the Zilla Parishads in the forest areas and primarily in forest villages and forest settlements in the District of items mentioned in sub-para (ii) below :

(ii) The grant should be utilised on the following works and development schemes only ;—

- (a) development of village forests and grazing lands (including measures for development of village woodlands for purposes of pasture and fuel) ;
- (b) planting and preservation of trees on public grounds and gardens ;
- (c) construction, maintenance and repairs of roads in forest areas ;
- (d) medical relief in forest areas ;
- (e) provision of drinking water facilities ;
- (f) promotion and development of Cottage and Village Industries, and
- (g) construction of Primary School buildings and teachers quarters and compound.

(iii) The schemes and activities as aforesaid shall be in addition to the normal development programmes to be undertaken by the Zilla Parishads or the Panchayat Samitis in the forest areas ;

(iv) The Zilla Parishads should in this behalf follow all policy directions and orders issued from time to time by Government in the Revenue and Forests Department.

These guidelines were also made applicable even after the rate of the grant was enhanced from two per cent to five per cent from the financial year 1972-73 (Government Resolution, Rural Development Department, No. FRG-1073/31135-D-IV, dated 2nd October 1973). The Zilla Parishads were directed under section 261 (1) of the Act that approximately additional three per cent of the income derived since 1972-73 from Forest Revenue Grant should be utilised for undertaking construction of primary school buildings and teachers quarters in the Forest villages and forest settlement and Ashram Schools to the extent possible, in particular in tribal areas (Government Resolution, Rural Development Department, No. FRG-1073/24821-D-IV, dated 5th October 1973).

IV. 5.3. In July, 1975 in supersession of all previous orders Government issued revised guidelines under Government Resolution, Rural Development Department No. GRT-1175/16399/XXV, dated 24th July 1975 read with Government Resolution, Rural Development Department No. GRT-1175-347-XXV, dated 14th February 1976 for utilisation of the Forest Revenue Grant. These guidelines are as under :—

(i) The grant should be utilised by the Zilla Parishads in the forest areas and primarily in forest villages and forest settlements in their Districts on items mentioned in sub-para (ii) below :—

(ii) The grant should be utilised on the following works and development schemes only :—

- (a) development of village forests and grazing lands (including measures for development of village work lands for purposes of pasture and fuel) ;
- (b) planting and reservation of trees on public grounds and gardens ;
- (c) construction, maintenance and repairs to roads in forest areas ;
- (d) medical relief in forest areas ;
- (e) provision of drinking water facilities ;
- (f) repairs to improvement and construction of minor irrigation tanks in forest areas which do not come within the purview of the Irrigation Department ;
- (g) subsidising purchase of books and stationery to students of primary schools in forest villages ;
- (h) construction, maintenance of and repairs to school buildings, teachers quarters and compound and opening of schools in forest villages ;

- (i) provision of street lighting in forest villages; and
- (j) extension of veterinary facilities in forest areas.

(iii) The scheme and activities as aforesaid shall be in addition to the normal development programmes to be undertaken by the Zilla Parishads or the Panchayat Samitis in the forest areas.

(iv) The Zilla Parishad should, in this behalf, follow all policy directions and orders issued from time to time by Government in the Revenue and Forest Department.

A directive under section 261 (1) of the Act has also been issued by Government to the Zilla Parishads for utilisation of approximately 3/5 th of the Forest Revenue Grant for construction, maintenance of and repairs to primary school buildings and teachers quarters and opening of schools in the forest villages and forest settlement and Ashram Schools to the extent possible, particularly in tribal areas.

IV. 5.4. The Zilla Parishads which have no adequate field machinery to undertake works in the forest areas, the Forest Department of Government can undertake on behalf of the Zilla Parishads, the works mentioned below on the basis of actual expenditure being reimbursed by the Zilla Parishads from their Forest Revenue Grant if the Zilla Parishads so desire and place allotment at the disposal of that Department (Government Circular, Revenue and Forests Department No. FRD-1172/77846-F-6, dated 3rd August 1976) :—

- (a) Construction, maintenance and repairs to roads in forest areas.
- (b) Development of village forests and grazing lands including the development of village wood lands for pasture and fuel.
- (c) Plantation of trees on public grounds, gardens and road sides.

Compensation to Zilla Parishads from proceeds of tax levied under the Bombay Motor Vehicles Tax Act, 1958.

IV. 5.4.1. Before the establishment of the Panchayat Raj Institutions in Maharashtra a fixed compensation under section 11 (2) of the Bombay Motor Vehicles Tax Act, 1958 was payable to the ex-District Local Boards in the Western Maharashtra. By virtue of para 1 (b) and (c) read with para 2 (h) of the Eleventh Schedule of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961, the same is continued to be paid to the Zilla Parishads in the Western Maharashtra which are the successor bodies of the ex-District Local Boards. The quantum of this compensation paid in the form of grant is based on the three years average collection of tolls on vehicles, etc., levied by the Zilla Parishads immediately prior to 31st March 1975. These grants are paid to the concerned Zilla Parishads through Collectors of the Districts and they form part of the Zilla Parishads general revenues. No specific objects are laid down for the utilisation of this grant by the Zilla Parishads.

Tax and Non-Tax Resources levied and collected by the Zilla Parishads

IV. 6.1. Taxes and fees which the Zilla Parishads can levy under section 157 of the Act are,—

- (a) Tax on persons carrying on any profession, trades, callings, or employment,—

The Zilla Parishads had power to levy this tax till the Maharashtra State Tax on Profession, Trades, Callings and Employments Act, 1975 came into force with effect from 1st April, 1975. The provisions of this Act has withdrawn the power of the Zilla Parishads, to levy this tax. However for the loss of the income of the Zilla Parishads section 29 of the said Act provides for the payment to the Zilla Parishads compensation of such amounts on the basis of the highest collections made by them on any year during the period of three years immediately proceeding the commencement of the Act as may be determined by the State Government in this behalf;

- (b) a general water tax, if public water taps or stand-posts have been installed for the use of the public;
- (c) a pilgrim tax ;
- (d) a special tax on lands and buildings ;
- (e) water rates in respect of water supplied to lands or buildings from any irrigation work vesting in a Parishad ;
- (f) a tax on lands benefited by irrigation works or development schemes undertaken by a Parishad in pursuance of section 100 or section 123 (including lands within such distance from such works or schemes receiving water by percolation or leakage therefrom as the officer duly authorised by the Parishad may determine regard being had to the circumstance);
- (g) any one or more of the following fees, in any public market, namely :—
 - (i) a licence fee on brokers, commission agents, weighmen, or measurers practising their calling therein ;
 - (ii) a market fee for the right to expose goods for sale in the market or for the use of any building structure therein ;
 - (iii) fees on the registration of animals sold in the market.

Exemption from levy of tax by the Z. Ps.

IV. 6.2. Any building or part of any building or other property belonging to Government solely used for any public purpose and not used or intended to be used for the purpose of profit is exempted from the levy of tax other than a special sanitary cess or a water rate. If such tax is proposed to be levied, previous consent of the Government concerned is necessary. No tax is also leviable on property in respect of any land on which local cess is being collected.

Procedure of imposition, abolition or making variations in the taxes or fees leviable by Z. Ps.

IV. 6.3. For imposing the taxes and fees given in para 6.1 above the Zilla Parishad had to pass a resolution to select a tax or fee to be imposed and approve the rules describing the tax and fee selected for imposition. The resolution and the rules should state —(i) the class or classes of person or of property or both on which tax or fee is to be levied, (ii) the exemptions to be given, (iii) the amount or the rate of the tax or fee, and (iv) all other matters which the State Govt. may require to be specified. After the resolution is passed the rules are published with a notice in the form set out in the Fifth Schedule of the Act for inviting objections in writing from the inhabitants of the District within one month from the publication of the said notice. Objections, if any, received are either considered by the Zilla Parishad or by a Committee of the Councillors appointed for the purpose. Objections or the report of the Committee are considered by the Zilla Parishad, at a meeting and sanction these rules, with or without modification. (Section 159).

IV. 6.4.1. By adopting similar procedure, the Zilla Parishad may abolish any tax or fees imposed or make a variation in the amount or rate of tax or fees by passing a resolution at a special meeting and by notifying it in the official gazette. The notification issued in this behalf is the conclusive proof of such abolition or variation made in accordance with the provisions of the Zilla Parishad Act. (Section 160).

This procedure is not applicable in case of proposal to be made by the Zilla Parishad for increase in the rate of cess on land revenue, under the provisions of section 155.

IV. 6.5. The rules regarding the tax or fee levied under section 159 are required to be published by the Zilla Parishad in the District for which they are made indicating the date from which it comes into force. The date specified in the notice should

not be less than one month from the publication of such notice. However, any tax which is leviable by the year, should be levied from the first day of April, July, October or January in any year and if it is to be levied from any other day, it should be levied by the quarter till the first day of April then next ensuing. On or before the day on which the notice is issued, the Zilla Parishad is required to publish the further detailed rules prescribing the mode of levying and recovering the tax and the dates on which the tax or instalments, if any, thereof is payable. If any tax or a special portion of a tax is sanctioned for a fixed period only it ceases to exist at the end of that period except any unpaid arrears. (Section 162).

Procedure for collection of taxes or fees

IV. 6. (a) *Bill for sum claimed as due.*—If any amount on account of any tax or fee claimable becomes due for payment, the Zilla Parishad issued with the least practicable delay, (i) a bill to the person concerned indicating the period for which and the property, occupation or thing in respect of which, the sum is claimed; (ii) a notice of the liability incurred in default of payment, and (iii) the time within which an appeal is preferable against such claim. [Sections 166 (1) and (2)]. This appeal may be made to any Judicial Magistrate or Bench of such Magistrate by whom under the directives of Session Judge such class of cases is to be tried. The appeal will not be heard and determined unless (i) it is brought within fifteen days next after the presentation of the bill; (ii) an application in writing stating the ground on which the claim of the Zilla Parishad in the case of a rate on lands or buildings, is disputed, has been made to the Parishad within a time to be notified in the notice given of the assessment or alteration thereof according to which the bill is prepared; and (iii) the amount claimed from the appellant has been deposited by him in the Zilla Parishad Office. (Section 175).

IV. 6.7. (b) *Issue of demand notice.*—If the sum claimed in the bill is not paid into the Zilla Parishad Office or to a person authorised in that behalf within fifteen days from the presentation of the bill or if no appeal is made, the Zilla Parishad may serve upon the person liable for payment of the said sum a notice of demand in the form set out in the Sixth Schedule of the Zilla Parishad Act or to the like effect. [Section 166 (2)].

IV. 6.8. (c) *Issue of warrant.*—If a person liable for payment of the sum, being a sum to which provisions of Section 161 (Procedure in case of non-payment of fee) do not apply, does not pay the sum demanded in the notice or show cause as to why he should not pay the sum within fifteen days from the service of a notice of demand the Zilla Parishad claims such sum with all costs of recovery, by issue of a warrant in the form set out in the Seventh Schedule of the Act or to the like effect by distress and sale of the moveable property of the defaulter (Section 167). Every warrant should be signed by the President or by an officer authorised by the Zilla Parishad. (Section 168). The warrant should be addressed as indicated below :—

If the property is situated	Warrant to be addressed to
(i) In a District	An Officer of the Zilla Parishad.
(ii) In the limit of a municipal corporation (excepting the area of Greater Bombay).	Municipal Commissioner of the Corporation.
(iii) In the limit of a municipal bureau ..	The Chief Officer of the Bureau municipality.
(iv) In the limit of a municipality ..	President of the municipality.
(v) In the jurisdiction of another Zilla Parishad.	The President of that other Zilla Parishad.
(vi) In a cantonment	Executive Officer of the Cantonment.
(vii) Not within the limits of a corporation or a municipal bureau municipality or cantonment.	A Government Officer specified by the State Government.
(viii) In Greater Bombay	The Registrar of the Court of Small Causes of Bombay.

Note.—By Section [4(1)] of the Maharashtra Municipalities Act, 1965 (Maharashtra Act XL of 1965) every municipal area in the District has been classified on the basis of population as 'A', 'B' and 'C' class Municipal Councils presided over by a President [Section 51(1) of the Act; ibid].

The authority to whom the warrant is addressed may endorse such warrant to a subordinate Officer. (Section 169). The Officer to whom a warrant is addressed by endorsement or otherwise, may break upon at any time between sunrise and sunset any outer or inner door or window of a building in order to make the distress directed in the warrant provided that—

- (i) the warrant contains a special order authorising him in this behalf;
- (ii) if he has reasonable grounds for believing that such building contains property which is liable to be seized as per the warrant; and
- (iii) if, after notifying his authority and purpose and duly demanding admittance, he cannot otherwise obtain admittance.

He should not, however, enter or break open the door of any apartment appropriated for women until he has given three hours notice of his and has given such women an opportunity to remove themselves. (Section 170).

Such Officer may distress any moveable property of a person named in the warrant as defaulter subject to the following conditions, exceptions and exemptions:—

(a) The following property should not be distressed—

- (i) the necessary warring apparel and bedding of the defaulter, his wife and children,
- (ii) the tools of artisans, and
- (iii) when the defaulter is an agriculturist, his implements of husbandry, seed grain and such cattle as may be necessary to enable him to earn his land-lord;

(b) The property distrained should as nearly as possible equal in value of the amount recoverable under the warrant and in case any articles distrained which should not have been distrained should be returned; and

(c) The Officer should make an inventory of the property seized and before removing it give a written notice to the person in possession of the property at the time of seizure, in form set out in the Eighth Schedule of the Zilla Parishad Act that the said property will be sold.

Before the property distrained is removed, the sum due together with all costs incidental to the notice, warrant and distress of property is paid, the officer should remove the distress. (Section 171).

IV. 6.9. When the warrant is addressed outside the District the authority issuing the warrant may by endorsement require the addressee to sell the property distrained. On sale, the addressee should remit the amount of sale proceeds, after deducting all costs of recovery, to the authority by whom the warrant was issued. (Section 173).

IV. 6.10. (b) *Sale of goods distrained.*—When the property seized is subject to speedy and natural delay or when the expenses of keeping it in custody together with amount to be levied exceeds its value, the authority signing the warrant should at once give notice to the person in whose possession the property was when seized to the effect that it will be sold at once and should then sell it by public auction on the expiry of the time specified in the notice unless the warrant is suspended by the person who signed it or the sum due together with all cost incidental to the notice, warrant and distress and detention of the property is paid as per the rules framed by the Zilla Parishad in this behalf (Section 174). The sale proceeds or such part thereof as is necessary is applied in discharge of the sum due and of all such incidental costs. The surplus sale proceeds, is credited to the District Fund and notice to that effect is given to the person concerned. If he claims the surplus within one year from the date of the notice, it should be refunded otherwise it would become the property of the Zilla Parishad. (Section 172).

Procedure in case of non-payment fee

IV. 6.11. If a market fee for the right to expose goods for sale in the market or for use of any building or structure therein [Section 157 (g) (ii)] or fees on registration of animals sold in the market [Section 157 (g) (iii)] is not paid on demand, the person appointed by the Chief Executive Officer to collect the fee may seize and detain such portion of goods which is sufficient to defray the amount chargeable or as the case may be, seize or detain the animal in respect of such fee is leviable. The property thus seized should be sent to the officer authorised by the Chief Executive Officer within twenty-four hours. This officer should then give notice to the owner of the property and if the owner is not known, to the person who was in charge of the property at the time it was seized. If such person is also not found, publish by beat of drum that after expiration of two days from the date of service or publication of notice, the property will be sold by auction at a place to be specified in the notice. If the property seized is subject to speedy and natural decay, it should be sold forthwith. If the amount due together with charges incurred in connection with seizure, detention and publication by beat of drum is tendered before the property is sold, it should be released. The sale-proceeds of the property sold is adjusted against the amount of fees due and the charges incurred in connection with the seizure, detention, publication by beat of drum and sale. (Section 161).

Fixing of toll or certain fees

IV. 6.12. The Zilla Parishad may lease the levy of any toll that may be imposed under the Zilla Parishad Act or fees which may be imposed for the right to expose goods for sale in the market or for use of any building or structure therein or fees on registration of animals sold in the market by public auction or private contract provided the lessee gives security for the due fulfilment of the conditions of the lease [Section 178 (1)].

IV. 6.13. Any person employed by the lessee to collect the toll enjoys the power to seize and detain any vehicle or animal on which the toll is chargeable or any part of its burden which is of sufficient value to satisfy the demands. On such seizure, he is required to give a list of property to the person in possession of the property together with a written notice in form set out in the Eighth Schedule of the Zilla Parishad Act that the property seized will be sold under the orders of the Zilla Parishad. If the article seized is subject to speedy and natural decay or when the expense of keeping it together with the amount of the toll chargeable is likely to exceed its value, he should inform the person in whose possession the article was that it will be sold at once and then he may sell it or cause it to be sold unless the amount of toll is paid [Section 178 (2)]. If the collection of any fee is leased, the person employed by the lessee to collect such fee enjoys subject to the conditions of the lease, the powers referred to in Section 161 of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961. [Section 178 (3)].

Liability of lands, buildings etc. for rates

IV. 6.14. All sums due on account of any tax in the form of a rate on lands or buildings or on both should be subject to prior payment of land revenue, if any, due thereupon, be the first charge (i) upon the land or building in respect of which tax is leviable, and (ii) upon the moveable property, if any, found within or (iii) upon such building or land and belonging to the person liable to such tax. However, the arrears of any such tax are not to be recovered from any occupier who is not the owner if it has been due for more than one year or for a period during which such occupier was not in occupation.

Miscellaneous

IV. 6.15. The person authorised to receive the sums paid on account of any tax or fee, should pay a receipt to the payee. The receipt should state the amount and the tax or fee on account of which it is paid. (Section 179).

IV. 6.16. The Panchayat Samitis have no power to levy any tax or fee except to recommend an increase in the rate of cess on land revenue under section 155 (2).

Grants

IV. 7.1. *Government Grants.*—While considering the financial arrangement for the Zilla Parishads and Panchayat Samitis in Maharashtra, two periods viz., one from the establishment of the Panchayati Raj Bodies in Maharashtra with effect from 1st May 1962 to the end of the financial year 1973-74 and the other from the financial year 1974-75, are required to be taken into account as major changes in the system of grant-in-aid followed in the former period had taken place in the latter period. The grants paid payable to the Zilla Parishads and Panchayat Samitis during both periods are indicated in the following paragraphs.

Land Revenue Grant

IV. 7.2. The Land Revenue grant was paid every year to the Zilla Parishads till the end of the financial year 1973-74. The quantum of this grant was equal to seventy per cent of the average of the amount of ordinary land revenue including non-agriculture assessment realised during the 5 financial years immediately preceding each State Five-Year Plan from the lands within the limits of the District. From the financial year 1972-73 Government decided to pay the entire land revenue to the Village Panchayats realised from the lands within their limits. In view of this decision, Zilla Parishads had to forgo 70 per cent of the land revenue which they were getting in the form of grant. However, in order to compensate this loss of the Zilla Parishads, Government continued to pay to the Zilla Parishads every year an *ad-hoc* grant equal to 70 per cent of the Land Revenue which the Zilla Parishads were getting till the end of the financial year 1973-74. The payment of this grant has been discontinued from the 1st April 1974 as from the financial year 1974-75, as recommended by the Evaluation Committee on Panchayat Raj (known as Bongirwar Committee), the State Government accepted the liability of payment of 100 per cent grant to the Zilla Parishads on all schemes and works of committed nature including development works of the former local bodies and on administrative establishment including *ex-District* Local Boards Staff. Section 180 of the Act which enabled the payment of this grant has been deleted by Maharashtra 15 of 1974.

Equalisation grant

IV. 7.3. When the amount of land revenue grant payable to the Zilla Parishad, was found to be less than the amount arrived at on the basis of two rupees per capita of the population of the District the grant equal to the difference between the amount arrived at on a per capita basis and the amount of Land Revenue Grant payable to the Zilla Parishad was paid every year to the Zilla Parishads as Equalisation Grant. The payment of this Grant has also been discontinued from the 1st April 1974, for the same reason for which the payment of Land Revenue Grant was discontinued. Section 181 of the Act which enabled the payment of this grant has been deleted by Mah. 15 of 1974.

Purposive Grant (Section 182)

IV. 7.4. A number of schemes and works which entail heavy expenditure and for which the National Policy has laid down certain basic objectives fall under the "Purposive" category of schemes. The Naik Committee had suggested giving purposive grants for such schemes and works to the extent of 75 per cent of the total expenditure. In 1969, the percentage of this grant was raised from 75 per cent to 90 per cent. The remaining schemes and works were not eligible for purposive grants and the expenditure thereon was included in 'deficit' segment and met from the Deficit Adjustment Grant. These schemes and works subsequently brought under the 'purposive' category of schemes from 1st April 1968 and were made eligible for

'Purposive' grants at 90 per cent from the financial year 1974-75 (from 1st April 1974), the quantum of this grant payable to the Zilla Parishads every year is equal to the amount of the expenditure incurred by them on the works and development schemes transferred to them under section 100 (1) (b) of the Zilla Parishad Act and in respect of such works and development schemes vested in a Zilla Parishad under paragraph 2 of the Eleventh Schedule as may be determined by the State Government. Two categories of schemes are covered by the provision of this section. The first category is of the schemes and works which are of committed nature i. e. which have been transferred to the Zilla Parishads under section 100 (1) (b) of the Zilla Parishad Act and in respect of which Government is committed to give purposive grant at 100 per cent from the financial year 1974-75. The other category of schemes are those inherited from the former local bodies similar to purposive schemes and are of a continuous nature and in respect of which the Zilla Parishads were required to bear entire cost from their own resources up to the financial year 1973-74. These schemes are also held eligible to 100 per cent purposive grant from the financial year 1974-75. The schemes of the former Local Bodies which were completed either by the *Ex-Local Bodies* before they were taken up by the Zilla Parishads or were completed later from the Zilla Parishads own resources and only the maintenance cost is borne by the Zilla Parishads and the Schemes taken up by the Zilla Parishads from the income from the cess on Land Revenue are not covered by the development works or schemes of the former Local Bodies (Government Circular, Rural Development Department No. BUD-3573-46124-ZI, dated 25th December 1973) and they are not therefore entitle to 100 per cent purposive grant.

Establishment Grant (Section 183)

IV.7.5. Initially, under the original pattern, an Establishment Grant was given to the Zilla Parishads at the rate of 75 per cent of the average annual cost on account of salaries and allowances in respect of posts rendered surplus to the requirements of Government as a result of transfer of works and schemes to them. The payment of this grant was subject to the condition that posts corresponding to these rendered surplus are created and actually filled in by the Zilla Parishads. Subsequently in 1970, this provision was revised to the extent that the posts created by the Zilla Parishads with the approval of Government were covered by the Establishment Grant at the rate of 75 per cent. From the financial year 1974-75, the rate of the Establishment Grant is raised from 75 per cent to 100 per cent and the Zilla Parishads are accordingly paid every year by way of an establishment grant a sum equal to the average cost on account of the salaries and allowances including pensionery and such other charges incurred by the Zilla Parishad as may be determined by the State Government in respect of—

(a) the posts which are rendered surplus to the requirements of the State Government from time to time consequent on the transfer of works and development schemes to the Zilla Parishad under section 100, and

(b) the post which are sanctioned with the approval of the State Government, for the Zilla Parishad from time to time, whether before or after the commencement of the Maharashtra Zilla Parishads and Panchayat Samitis (Amendment) Act, 1970, consequent on the transfer of such works and development schemes,

(c) the posts determined or laid down by the State Government in the staffing pattern under sections 243 and 243-A of this Act and not covered by item (a) and (b) above. The expenditure and salaries and allowances in respect of these posts is held eligible for Establishment Grant only when the posts have been created by the Zilla Parishad and filled in. These posts do not include the posts, expenditure in respect of which is debited to the provisions of such works and schemes.

According to Government Circular, Rural Development Department No. BUD-3573-46124-ZI, dated 25th December 1973, the posts sanctioned under the "Staffing Pattern" (Sections 243 and 243-A) cover the staff appointed by the Zilla Parishad with

the sanction of Government and the staff of the former local bodies which has not been brought on or absorbed against the staffing Pattern Posts. The expenditure on such staff of the former Local Bodies which cannot be absorbed in the Revised Staffing Pattern and Expenditure on which was otherwise met entirely from the Zilla Parishad's own resources, has been held eligible for Establishment Grant. The staff sanctioned or approved by the Zilla Parishad after 1st May 1962 on its own authority for implementation of schemes taken up from the income from increased cess or other office staff without the sanction of Government is not eligible for Establishment Grant.

Deficit Adjustment Grant

IV. 7.6. The Deficit Adjustment Grant was paid to the Zilla Parishads till the end of the financial year 1967-68 to cover the gap remaining after payment of Land Revenue Grant, Equalisation Grant as also certain liabilities under the Act to ensure that the transferred works or schemes of Government were maintained and executed at the requisite level of efficiency. This grant was equal to the difference between the deficit segment and the Land Revenue and Equalisation Grant taken together. The deficit segment consisted of the expenditure pooled from different transferred schemes works and staff to the extent of 25 per cent of the gross expenditure in case of the Establishment Grant, 10 per cent of the gross expenditure on purposive schemes and 100 per cent of the expenditure on transferred schemes other than purposive schemes and Travelling Allowance and Contingencies in respect of the staff at District Headquarters. After adjusting the Land Revenue and Equalisation Grants against this total deficit segment, the remaining deficit segment was paid as Deficit Adjustment Grant. According to the laid pattern, this grant was to be progressively reduced after the first 5 financial years from the date of establishment of the Zilla Parishads i.e., 1st May 1962 so however that at the end of the 10th year it was to be completely discontinued. However, from the 1st April 1968, Government decided to discontinue the payment of this grant and the Zilla Parishad Act was amended deleting the provisions of section 184 from the Act by Maharashtra 15 of 1969.

Local Cess Matching Grant (Section 185)

IV. 7.7.1. In order to provide an incentive for the Zilla Parishad and the Panchayat Samitis, to raise the rate of Local Cess, over and above the minimum of 20 paise per rupee of land revenue prescribed under sections 144, 151 and 152, a matching grant is provided by the State Government. If in pursuance of the proposal of a Zilla Parishad or a Panchayat Samitis cess on land revenue at a rate in excess of the minimum rate of 20 paise is levied by the State Government in the whole of the District or in a Block, the Zilla Parishad, is paid by the State Government every year a local cess matching grant in such proportion as may be prescribed by the State Government.

Old Formula for payment of Local Cess Matching Grant

IV.7.7.2. The proportion of this grant fixed by the State Government for the period ending the financial year 1973-74 under Government Notification, Finance Department No. P. 600/33914/XXXIV, dated 21st January 1964 was as follows :—

(a) If on account of increase in the rate of cess determined by the State Government under sub-section (4) of section 155 in respect of lands situated in the District or Block, as the case may be, the rate of local cess, exceeds 20 paise but does not exceed 40 paise, an amount equal to 75 per cent of the receipts realised on account of such increase ;

(b) If on account of such increase the rate of local cess exceeds 40 paise then,—

(i) in respect of such increase as is not in excess of 20 paise, at the rate provided in clause (a) ;

(ii) in respect of such increase as is in excess of 20 paise, an amount equal to the receipts realised on account of such increase.

Revised formula for payment of Local Cesses Matching Grant.

IV. 7.7.3. From the financial year 1974-75 the above formula of payment of Local Cess Matching Grant has been revised and the revised formula is as under :—

(i) No Matching Grant should be paid upto 50 paise of the cess i. e. for the increase of 30 paise ;

(ii) For increase in the cess beyond 50 paise up to 100 paise Matching Grant equal to 75 per cent of the receipt from the cess should be paid ; and

(iii) For increase in the cess beyond 100 paise up to the limit of 200 paise the Matching Grant equal to 100 per cent of the receipts from the cess should be paid.

Further 25 per cent of the Local Cess Matching Grant due on the increased cess proposed by the Panchayat Samiti should be given to the Panchayat Samiti.

Guiding principles for utilisations of income from Local Cess Matching Grant

IV. 7.7.4. The Government has not laid down any conditions or restrictions for the utilisation of the local cess matching grants. However, some guiding principles have been suggested by Government under Government Circular, Rural Development Department No. LCM-1064-29336-DIV, dated 2nd February 1965, for the proper utilisation of the local cess matching grants. According to these principles, it is expected that the Zilla Parishads may earmark a part of the income from the Local Cess Matching Grant for the maintenance of the Works and Schemes taken up from the proceeds of the increased cess and local cess matching grants for which no financial assistance is available from Government. The Zilla Parishads may also utilise a part of the Local Cess Matching Grant for the purpose of improving the standard of maintenance of works which they had taken over from the erstwhile Local Bodies for which no grant is given by the Government.

Incentive Grant (Section 186)

IV.7.8. The Incentive Grant was paid by Government to Zilla Parishads on the progress of development activities of each Zilla Parishad as an incentive to speedier development. This grant was paid on the basis of percentage performance of each Zilla Parishad on agriculture production. The payment of this grant has been discontinued from the financial year 1974-75.

Plan Grant (Section 187)

IV. 7.8. The plan grant is paid for such works and development schemes relating to any subject enumerated in District List as are included in the development plan of the State. The amount of grant is equal to the expenditure incurred on such works and development schemes.

Block Grants (Section 188)

IV. 7.9. Formerly a Block Grant was given to each Panchayat Samiti through the Zilla Parishad of the District in which the block is situated for carrying out works and development schemes of such types as Government had specified regard being had to the subject enumerated in the second schedule. From 1975-76 the payment of this grant is limited to such amount as would be required for completion of incomplete works earlier taken.

Mode of release of Government Grants

IV. 8.1. Out of Government grants described in paragraph 7.1 to 7.9 above, Purposive, Establishment and Plan Grants including Block Grants, (when payable) are adjustable against the Ways and Means Advances whereas the other grants so also the grants in lieu of cess on land revenue, cess on water rate, extra stamp duty, prescribed percentage of forest, revenue and compensation to Zilla Parishads from the proceeds of the Motor Vehicle Tax are released in cash.

Procedure of release of grants adjustable against the Ways and Means Advances

IV. 8.2. With a view to ensure that the works and schemes transferred to the Zilla Parishads under section 100 should not get set back in the absence of Cash grants to be released by the Grant Releasing Authorities on quarterly basis on receipt of expenditure statement from the Zilla Parishads, it was considered necessary to have a regular flow of funds for the purpose, Government, therefore, introduced a scheme of payment of Ways and Means Advances to the Zilla Parishad from February 1963. During the years 1963-64 to 1973-74, there were two sources from which the Zilla Parishads used to get grants. One was the Cash grants released by some of the Departments particularly purposive grant released by the Education Department and the other was the Ways and Means Advances released on monthly basis by the Rural Development Department to cover initially the expenditure under the heads where no Cash grants were received by the Zilla Parishads. Due to these two sources, there was no consolidated figure in one Department about the outgo of the cash from the Consolidated Fund of the State to the Zilla Parishads. This deficiency has been removed from the year 1974-75 by making all the grants payable for transferred schemes and works as adjustable against the Ways and Means Advances. The Budget Estimates of the Zilla Parishads normally show the expenditure the Zilla Parishad would incur during a financial year. The requirements of the Zilla Parishads on account of Ways and Means Advances are, therefore, kept on par with the funds provided in the Budget Estimates. There is, thus, now only one source of outgo of cash to the Zilla Parishads and that source is the Ways and Means Advances. For the purposive Establishment and Plan grants, Ways and Means Advances are released initially on monthly basis and the grants sanctioned by the grant releasing authorities subsequently are adjusted against these Advances. This adjustment is carried out at the end of each quarter by the Rural Development Department. The final adjustment is done at the end of the financial year and the excess or short releases of Ways and Means Advances are worked out. Excess Advances are recovered through Ways and Means Advances and less advances are paid by sanctioning additional advances during the subsequent year.

IV. 8.3 The Ways and Means Advances are released to the Zilla Parishads in two instalments. First instalment to cover staff expenditure is released on or after the 25th of the preceding month so as to enable the Zilla Parishads to arrange for the payment of the salaries of their staff in time and the second instalment to cover scheme expenditure is released in the third week of the month for which the Advance is meant. The payment of the second instalment of the Ways and Means Advances is subject to the following conditions :—

(a) The Zilla Parishads should send (i) a consolidated statement of expenditure, under all heads in the proforma prescribed under Government Circular, Rural Development Department No. GRA-1074-ZIV, dated 10th May 1974, to the Rural Development Department before the 10th of the following month and (ii) a certificate to the effect that a certified copy of the expenditure statement has been forwarded to the Heads of Government Department/Grant Releasing Authorities. This certificate is to be sent by the 20th of the month following the month to which the expenditure statement pertains (vide G. C., R. D. D. No. GRA-1074-29808-ZIV, dated the 20th January 1975).

Note.—It is necessary to ensure by the Zilla Parishad that the total progressive expenditure under all heads at the end of any month does not exceed the total Ways and Means Advance released till the end of that month. If for any compelling reason the expenditure is likely to exceed the total Ways and Means Advances released the Chief Executive Officer should immediately approach Rural Development Department with the necessary justification for releasing additional amount of Ways and Means Advance to be suitably adjusted against subsequent releases. It is equally necessary to ensure that the expenditure under any particular head is not progressing very rapidly and in no case the expenditure exceeds the total grant for the year unless additional funds are assured beforehand by the Administrative Department/Head of the Department concerned.

(b) Certificate to the effect that a copy of the statement indicating the sale proceeds of the seed realised by the Zilla Parishad has been credited to Government account has been forwarded to the Director of Agriculture, Maharashtra State, Pune, and to the Rural Development Department by the 15th of the following month (vide D. O. letter No. WMA-1075/Z-IV, dated the 27th March 1975 of the Secretary, Rural Development Department)

Instruction to be followed by the Head of Government Department while releasing adjustable grant

IV. 8.4. The instructions to be followed by the Grant Releasing Authorities while releasing the adjustable grants to the Zilla Parishads are given in Annexure 'A' to Government Circular, Rural Development Department No. GRA-1074/ZIV, dated the 10th May 1974. These instructions are :—

(a) Grants released for the first three quarters should be in round figures in hundreds or thousands as may be convenient. In no case, should amounts in fractions of rupees, be sanctioned to any Zilla Parishad.

(b) The order releasing the grant should conspicuously show the following :—

(i) Major, Minor and Detailed Head under which the expenditure is debitable

(ii) Nature of grant ;

(iii) The total amount released in the particular order, with its Zilla Parishad-wise distribution (Details of grants released in previous quarters need not be shown);

(iv) The clause " Grants adjustable against the Ways and Means Advances and not payable in cash " should be invariably inserted in every order issued sanctioning the grant;

(v) When amounts sanctioned for many schemes are included in one sanction, the order should be accompanied by an abstract showing the schemewise and Zilla Parishadwise amount sanctioned in the order;

(vi) Grant under only one Major Head should be included in one sanction i.e. separate orders should be issued for different Major Heads. Total amount sanctioned must be shown in the order. Separate order for each type of Grant i.e. Purposive Establishment and Plan Grants should be issued.

(c) In case of Works Department, details of works need not be given as it is not useful for the Rural Development Department for adjustment of grants. The Superintending Engineers may, if necessary, include subsidiary statements for use of Zilla Parishads.

(d) All grants payable to the Zilla Parishads should be sanctioned before 10th of March so that the Zilla Parishads could account for these grants before the end of the financial year.

(e) 10 copies of grant releasing orders should invariably be endorsed to the Accountant General (I), Maharashtra State, Bombay, the Accountant-General (II), Maharashtra State, Nagpur, the Chief Auditor, Local Fund Accounts, Bombay and to the Rural Development Department. One copy of the order should also be endorsed to the Chief Accounts and Finance Officer of the Zilla Parishad in addition to the copy endorsed to the Chief Executive Officer of the Zilla Parishad. No copies of grants adjustable against advances should be endorsed to the Treasury Officers.

(f) The Rural Development Department will issue quarterly memos of adjusting the Ways and Means Advances against the grants sanctioned on the basis of which Zilla Parishads and Audit Offices will carry out the necessary Account Adjustment in their accounts. In the last such memo, which may be issued by the 20th March, the Rural Development Department will point out the outstanding Advances, if any, which may be credited in cash into treasury by the Zilla Parishads before the end of the financial year.

(g) After grants are released for the year before 10th of March as stated in instruction (d) above, each sanctioning authorities should send to the Rural Development Department as well as to the Audit Officer, a statement in the form given below so as to reach this Department on or before the 15th March:—

Major Head	Total grants sanctioned during the year			Remarks
	by adjustment	in cash	Total	
1	2	3	4	5

(h) Whenever withdrawals are made from the Contingency Fund debitable to the contingency fund for local sector schemes, the controlling authorities should sanction to Zilla Parishads cash grants only from out of the advances from the Contingency Fund under the appropriate head and should not be made adjustable against the Ways and Means Advances.

(i) As Government is giving 100 per cent grant for all purposive schemes and for administrative staff of the Zilla Parishads from the financial year 1974-75, the Heads of Government Departments should ensure that the receipts accrued to the Zilla Parishads from the transferred schemes/works, with which they are respectively concerned, are credited by the Zilla Parishads to the relevant head of accounts.

NOTE.—By Government Resolution, Rural Development Department No. FIN-3569-9682-ZIII, dated 22nd May 1974, the Zilla Parishads were instructed to credit the receipts realised by them from the transferred schemes and works to the State Government accounts with effect from 1st April 1974. This procedure was in force till the end of the financial year 1975-76 when it was revised under Government Resolution No. RDD No. FIN-3569-1246(162)-XXXIII, dated the 27th July 1976. Under the revised procedure which came into operation from 1st April 1976 the grant-in-aid payable to the Zilla Parishads on account of transferred schemes and works under Section 182 of the Maharashtra Zilla Parishad and Panchayat Samitis Act, 1961 gets reduced by an amount equal to the receipts realised by them from such transferred schemes and works. The receipts credited by the Zilla Parishads to the State Account under the old procedure are not to be refunded but the grants payable to them under section 182 of the Act for the period when the old procedure was in operation i. e. from 1st April 1974 to 31st March 1976 are to be adjusted taking into account the receipts realised by each Z. P. on account of the transferred schemes or works and the fact whether or not such receipts have been credited to State Account.

CHAPTER V

Funds of Zilla Parishads and their utilisation and investment

District Fund

V. 1.1. Sub-section (1) of section 130 of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 provides for a local fund for each District called a District Fund which is constituted of moneys received by the Zilla Parishads from sources listed in sub-section (2) of the said section. However, from 1st April 1975, the receipts of the tax on profession, trades, callings and employments which the Zilla Parishads were levying under section 157 (a) of the Zilla Parishad Act do not form part of the District Fund as the power of the Zilla Parishads to levy this tax has been withdrawn from the said date by the Maharashtra State Tax on Profession, Trades, Callings and Employments Act, 1975. For the loss of this income, they are made entitle to get annual compensation from Government under section 29 of the said Act of 1975 which forms part of the District Fund.

Deposit of District Fund

V. 1.2. The District Fund is required to be kept either in the Government Treasury or in the bank to which the business of Government Treasury has been made over or in such co-operative society which is approved by the State Government [section 130 (3) of the Zilla Parishad Act]. In order to have a uniform policy with regard to the deposit of the District Fund, Government issued direction under Government Resolution, Co-operation and Rural Development Department No. ZPA-1162-D, dated 30th April 1962 that the District Fund of each of the Zilla Parishad should be kept in the District Central Co-operative Bank in each District subject to certain conditions. These conditions have been printed in clarification No. 74 under sub-section (3) of section 130 in volume I of the Manual.

Expenditure out of District Fund

V. 1.3. The legal requirements for incurring expenditure (including any Grant) out of the District Fund as per section 132 of the Act are :—

(i) that the Fund should be spent within the areas of the Zilla Parishad on its own authority only ;

(ii) that the Fund may also be spent outside the area of the Zilla Parishad only for any of the purposes of the Act but with the sanction of the Commissioner.

Exception.—Sanction of the Commissioner is not necessary,—

(a) Where the expenditure is incurred for the purpose of maintaining the Zilla Parishad property ;

or

(b) for providing residential accommodation or house rent allowance in lieu thereof to the presiding authorities under sub-section (2) of sections 46, 69 and 84;

or

(c) for holding conferences, receptions, ceremonies, exhibitions or social and cultural events, outside the Zilla Parishad area but within the revenue district.

(iii) that the general charges indicated in section 133 are defrayed from the Fund.

V. 1.4. Expenditure on payment of grant, donation etc. can also be incurred from the District Fund subject to certain restrictions which are levied in order to save the Zilla Parishads from spending lavishly on payment of grants.

The restrictions are :—

(a) The Zilla Parishads should spend the District Fund including income from the increased cess and Local Cess Matching Grant for giving grants to the colleges and hostels of colleges or to any other institutions to the extent of Rs. one lakh in any one financial year (Government letter, Rural Development Department No. LCM-1068-34508-DIV, dated 16th January 1967 read with Government letter, Rural Development Department No. LFC-1071-12525-ZIV, dated 2nd August 1973). The ceiling limit of Rs. one lakh has been reduced to Rs. 50,000 from 26th November 1974 and the payment of this grant has been made subject to the following conditions (vide Government Circular, Rural Development Department No. GIA-1574-25869-ZIV, dated the 26th November 1974 read with Government Circular R. D. D. No. GIA-1079-2075 (CR 840)-XXXIV, dated 24th October 1979).

(i) No grant-in-aid be made by the Zilla Parishad to any institution to meet, its recurring expenses ;

(ii) Grant-in-aid to be made by the Zilla Parishad within the prescribed ceiling should only be for construction of physical assets of a permanent nature ; and

(iii) No institution be given grant-in-aid by the Zilla Parishad more than once.

(b) The contribution to be made by the Zilla Parishads for the programme of house site to the landless workers in rural areas to the extent of the limit prescribed by the Revenue and Forest Department under its Circular No. LRW-1075-24465-H, dated 19th July 1975, is not to be computed for the financial ceiling of Rs. 50,000 (Government Circular, Rural Development Department No. GIA-1576-2076-XXXIV, dated 8th June 1976). In case the Zilla Parishads, who are willing to give grant-in-aid in kind or in cash exceeding Rs. 50,000 per year, can do so subject to a maximum of Rs. one lakh provided they do not ask for additional grants from Government on that ground (Government Resolution, Revenue and Forest Department No. LRW-1075-24465-R-12, dated 20th October 1976).

(c) The policy to be followed by the Zilla Parishads in sanctioning grant-in-aid to private institutions for the purposes of Education, Agriculture, Animal Husbandry, Public Health, Medical, etc. should be subject to the provisions of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 and the Rules thereunder and the terms and conditions of the transfer of schemes by Government subject to variations to suit local situations and should be subject to the following conditions (Govt. Resolution, Rural Development Department No. MIS-1067-17431-DIV, dated 5th April 1968) :—

(i) The recipient institution should undertake not to encumber, dispose of and/or otherwise utilise the assets created wholly or mainly from out of the grant-in-aid given by the Zilla Parishad except with the prior permission of the latter. The recipient should maintain a register with a view to keeping a record of the permanent and semi-permanent assets acquired wholly or mainly from out of the grant given by the Zilla Parishad and a copy of such register should be furnished by the recipient institution to the Zilla Parishad once every year on or before a date to be specified by the latter.

(ii) The recipient institution should submit its accounts duly audited by a recognised body of auditors, whenever so required by the Zilla Parishad.

(iii) The recipient institution should submit such reports/statements/returns in respect of expenditure incurred from out of the grant as prescribed by the Zilla Parishad.

(iv) The grant should be spent for the purpose intended within a reasonable time unless a specific time-limit is laid down in this regard by the Zilla Parishad.

Any portion of the grant which remains unspent/unutilised should be surrendered to the latter.

(v) The recipient institution should bind itself to abide by the terms and conditions of the grant and to refund the entire amount of the grant with interest thereon (or a sum specified) in case it fails to comply with the conditions and terms of the grant and should execute a bond to this effect. In special cases where a bond is not considered feasible, the Zilla Parishad may dispense with the execution of the bond if it is specified that the grant would be utilised for the purpose (s) for which it is intended.

(vi) The recipients institution should furnish two sureties to the Zilla Parishad in addition to executing the bond referred to above. Societies registered under the Societies Registration Act, 1960, Co-operative Societies and such other Institutions of standing in whose case furnishing of sureties is not considered necessary by the Zilla Parishad need not be required to furnish the sureties.

V. 1.5. Expenditure on conferences, receptions, ceremonies, exhibitions or social and cultural events is governed by the Maharashtra Zilla Parishads (Limit on Expenditure on Public Reception, Ceremony or Entertainment) Rules, 1963, Printed under section 100 (5) in Volume I.

Other Funds to be maintained by the Zilla Parishads :

V. 2.1. The Zilla Parishads are also required to maintain the following fund in accordance with Rule 239 of the Maharashtra Zilla Parishads and Panchayat Samitis Account Code, 1968 :—

- (a) The Zilla Parishad Pension Fund.
- (b) The Zilla Parishad Provident Fund.
- (c) The Zilla Parishad Depreciation Fund.

Creation of Pension Fund :

V. 3.1. In April 1966, it was decided by [Government letter Rural Development Department No. DSB-3564-47461-I, dated 15th April 1966] that no pension fund should be created and as such the balances of pension funds of the Ex-Local Bodies were merged in the District Fund. In 1968, the Maharashtra Zilla Parishads and Panchayat Samitis Account Code was prepared and according to Rule 239 thereof, the creation of the Pension Fund by the Zilla Parishad become obligatory. The Zilla Parishads were accordingly instructed to set up and maintain a Pension Fund by contributing lump sum amount to the Fund in the absence of rates prescribed by Government [clause (a) of para 3 of Government Resolution, Rural Development Department No. ZNG-1770-44078-III, dated 2nd January 1976].

Accretions to the Pension Fund :

V. 3.2. Accretions to the Pension Fund of the Zilla Parishads are from the following sources :—

- (a) The balances of the Pension Funds of the Ex-Local Bodies inherited by the Zilla Parishads and which have been merged with the District Fund.
- (b) Pension contribution in respect of Ex-Local Body employees who became Zilla Parishad employees on 1st May 1962, such of the Zilla Parishad employees who have been recruited on or after 1st May 1962 and the Government servants who have been allotted finally to the services of the Zilla Parishads.

Rate of Pension Contribution :

*These are proposed rules. They are yet to be finalised.

V. 3.3. The rates of pension contribution to be credited to the Pension Fund of the Zilla Parishad prescribed under Government Letter Rural Development Department No. PEN-1075-A-4421-(A-932)-XI, dated 28th July 1977 are :—

Period	Rate
(1) 1st May 1962 to 31st December 1967.	At the average rate of 9½ per cent of the maximum monthly pay of the grade substantively held by a member of the subordinate service.
(2) 1st January 1968 to 19th November 1969.	9.25 per cent for Class III employees and 8.90 per cent for Class IV employees.

The calculation of the Pension contributions to be credited to the Zilla Parishad Pension Fund at the rates mentioned above should be based on the maximum of the monthly pay of the grade held in officiating capacity if the officiating post is held for more than 3 years and in other cases on the basis of the maximum monthly pay of the grade substantively held. This should be the base for the purpose of calculation of pension contribution during this period only.

- | | |
|---|--|
| (3) 20th November 1969 to 17th June 1973. | 9.25 per cent for Class III employees. 8.90 per cent for Class IV employees. The Pension contribution at these rates should be based on the maximum of the scale of pay of the post held by the Employee plus N.P.A. and/or D. P. appropriate to such maximum as admissible under Government Resolution, Finance Department No. D.R.P. 3063/XXVI, dated 15th February 1963 and No. C.P.A. 1168/2891-V, dated 29th March 1969, the provisions of which have been made applicable to Zilla Parishad employees vide Government Resolution, Rural Development Department No. D.S.R. 3566/44282-V, dated the 23rd June 1967 and Government order, Rural Development Department No. D.S.R. 4873/41119-XI, dated the 8th August 1975, respectively. |
| (4) 18th June 1973 onwards | 9.25 per cent for Class III employees. 8.90 per cent for Class IV employees. The pension contribution should be credited to the Zilla Parishad Fund at these rates on the basis of the maximum of the scales of pay of the post plus N.P.A. plus D. P. admissible to the Zilla Parishad employees under Government order, Rural Development Department No. D.S.R.-4873/41119/XI, dated the 8th August 1975 read with Government Resolution, Finance Department No. P.E.N. 2171/222/X, dated the 28th January 1971. |

Expenditure from the Pension Fund :

V. 3.4. Section 133 (d) of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 provides for payment from the District Fund, pensions (including contribution towards pension) and other retiring allowances payable to Officers and servants and their families as provided by or under the Act. With the establishment of the Pension Fund, the following type of expenditure is debitabale to this Fund :—

- (a) Pension to the pensioners of the former Local Bodies ;
- (b) Pension to persons who have become the Zilla Parishad employees by virtue of section 241 of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 ;
- (c) Payment to State Government contributions towards pension, gratuity, etc. in respect of Officers of former local bodies who have become the servants of the State Government or in respect of Government servants who have become the employees of the Zilla Parishads [Section 248 (b)] .

Pension Fund taken by the State Government :

V. 3.5. Government has undertaken the entire financial liability of Zilla Parishads in respect of pension to be paid by the Zilla Parishads to their pensioners with effect from 1st April 1974. This is, however, subject to the condition that the Zilla Parishads should create the Pension Fund, wherever it is not created, credit Zilla Parishad's contributions to the Fund at the rates mentioned in paragraph 3.3 above, bring it up-to-date as on 1st April 1974 and credit the balance as on that date to the State Accounts.

General Provident Fund creation and accretions :

V. 4.1. In exercise of the powers conferred by section 131 of the Zilla Parishad Act, the Government of Maharashtra has directed to all the Zilla Parishads to create a fund called the Zilla Parishad Provident Fund under each Zilla Parishad with credits of the following amounts :—

(i) Provident Fund balance of staff transferred from the former Local Bodies to the Zilla Parishad.

(ii) Provident Fund balances of the employees of Zilla Parishads kept in the District Fund in accordance with the orders issued under Government Resolution Co-operation and Rural Development Department No. DSR-1662-63632-V, dated the 23rd January 1963.

(iii) (a) All the subscriptions recovered in cash or by deductions from pay bills from the above employees of the Zilla Parishads including Panchayat Samitis.

(b) Contribution of the Zilla Parishad in the cases where the employees in question were subject to the Contributory Provident Fund Scheme.

(c) Repayment of advances granted to them together with interest thereon as also the interest accruing to each of the subscribers mentioned at (i) and (ii) above annually on the balance at his credit in the fund.

(d) Interest earned on the investments made from the fund as well as final realisation of the amounts in question.

Expenditure from the Provident Fund :

V. 4.2. The Provident Fund of the Zilla Parishad is debited with the following types of payments :—

(a) Payment of advances sanctioned to the subscribers under the orders of the Competent Authority. :

(b) Final payment of the balances in the General Provident Fund of Zilla Parishad Employees where the Zilla Parishad employees finally leave the services of the Parishad on retirement, resignation etc.

Credit of the General Provident Fund of the Zilla Parishad employees to the Public Accounts of the State.

V. 4.3. In 1975, section 130 of the Zilla Parishad Act was amended by insertion of a sub-section (2A) according to which all accretions to the Zilla Parishad Employees Provident Funds are to be credited to the Public Accounts of the State with effect from 1st May 1975 (Government Circular, Rural Development Department No. INV-1075-8708-XXV, dated 30th July 1975 read with Government Endorsement, Rural Development Department No. INV-1075-4063-DIV, dated 5th July 1975).

V. 4.4. This Fund is governed by the Maharashtra Zilla Parishad's General Provident Fund Rules, 1966 as amended from time to time. These Rules are printed under Section 248 (vide Note 151) in Vol. I of the Manual.

Creation of Depreciation Fund :

V. 5.1. Assets of the Zilla Parishads and Panchayat Samitis like buildings, furniture and fittings, machinery and plant etc., get depreciated due to constant use wear and tear etc. and their replacement becomes necessary. In order to meet the expenditure on their replacement, the Zilla Parishads are required to maintain the Depreciation Fund under Rule 239 of the Maharashtra Zilla Parishads and Panchayat Samitis Accounts Code, 1968.

Accretion to the Depreciation Fund :

V. 5.2. The Depreciation Fund is credited yearly with the total amount of the depreciation of all the assets of the Parishad calculated on the following basis (Rule 241 of the Accounts Code, 1968).

Class of Asset	Rate Number on the basis of which the per centage is to be calculated on the written down value	Remarks
(1)	(2)	(3)
I. Building—		
(1) First Class substantial Buildings of selected materials	2.5	Double these numbers will be taken for factory buildings excluding.
(2) Second Class Buildings of less substantial construction.	5	Offices, godowns, Officers' and employees' quarters.
(3) Third Class buildings of construction inferior to that of Second Class buildings but not including purely temporary erections.	7.5	Offices, godowns, Officers' and employees' quarters.
(4) Purely temporary erections such as wooden structures.		No rate is prescribed; renewals will be allowed as Revenue expenditure.
II. Furniture and fittings—		
(1) General	6	
(2) Rate for furniture and fittings used in hotels, cinema houses and boarding houses.	9	
III. Machinery and Plant—		
General rate	7	
IV. Any item not provided above		As prescribed by Government.

Expenditure from the Depreciation Fund :

V. 5.3. The expenditure on replacement of the assets of the Zilla Parishads is debited to this Fund.

V. 5.4. This Fund is governed by the Maharashtra Zilla Parishads Depreciation Fund Rules.

Vehicle Insurance Fund :

V. 6.1. The Zilla Parishads have not created this Fund. However they have been instructed that the Zilla Parishads and Panchayat Samitis (except the Zilla Parishad, angli which has been exempted from the operation of sub-section (1) of Section 94 the M. V. Act, 1939, under H. D. Notification No. MVR-1466-43813-XII, dated

the 2nd June 1969) shall place all the general insurance business pertaining to their properties, goods and other interests including insurance of their Motor Vehicles with the Maharashtra Government Insurance Fund only. (G. R., R. D. D. No. ASL-1265-II-22180-DI, dated the 27th June 1970 read with Government Circular R. D. D. No. ASL-1274-29681-DI, dated the 7th October 1974).

Investment of Zilla Parishad Funds :

V.7.1. Proviso (b) of sub-section (3) of section 130 of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 authorises the Zilla Parishads to invest, from time to time, with the previous sanction of the State Government any portion of the District Fund in securities of the State or Central Government or in such other securities which are approved by the State Government or in the purchase of shares of Co-operative Societies or shares or debentures of any Corporation (including a Company) owned or controlled by the State as may be approved by the State Government. Similarly, investments from the Zilla Parishad Pension Fund, Provident Fund (upto 30th April 1974) and Depreciation Fund are also permitted under rules 240 and 242 of the Accounts Code, 1968. The interest accruing from the investments as well as final realisations are credited to the respective Funds.

Conditions prescribed for investment of Zilla Parishad Funds

V. 7.2. Before 1st May 1975, the Zilla Parishads with the previous approval of Government could invest in their own names, moneys from—(i) General Provident Fund of the Zilla Parishad Employees, (ii) Depreciation Fund, (iii) District Fund, (iv) Pension Fund, (v) Vehicle Insurance Fund in,—

(a) Small Savings such as seven years National Saving Certificates (II or III Issue), 12 years National Defence Certificates, Treasury Saving Deposit Certificates, 10 years Defence Deposit Certificates ;

(b) Maharashtra State Development Loans ;

(c) Maharashtra State Electricity Board Bonds as well as Loans ;

(d) Units of Unit Trust of India ;

(e) Any other securities of State Government or Central Government or such other securities as approved by Government from time to time.

No investment is allowed in the Seven Years National Saving Certificates (IV Issue) as it is meant for individuals. [Government Circular, Rural Development Department No. INV.-1072-30991-DI, dated 2nd September 1972 read with Government Addendum, Rural Development Department No. INV-1072-37948-D-I, dated 16th October 1972]. Appendix-75.

V. 7.3. A new sub-section (2A) has been inserted under section 130 by Maharashtra 6 of 1975 according to which the Zilla Parishads are required to credit all accretions of Zilla Parishad Employees' General Provident Fund to the Public Accounts of the State with effect from 1st May 1975 which made the Zilla Parishads not to invest this fund further.

V. 7.4. In order to ensure that the functions of the Zilla Parishads are not adversely affected by making investments of large moneys, Government has prescribed a financial limit of Rs. one lakh for total investments from the funds taken together other than General Provident Fund of Zilla Parishad employees viz. (i) Depreciation Fund, (ii) District Fund, (iii) Pension Fund and (iv) Vehicle Insurance Fund. The limit of Rupees one lakh is inclusive of all investments made previous to Government Circular quoted above from all the four funds. This ceiling limit of Rupees one lakh is applicable to investments in Small Savings and not to other investments such as investments in State Government securities and such other securities as the State Government may approve in this behalf under this sub-section. Similarly,

this limit, was not applicable to the investment from the General Provident Fund of the Zilla Parishad Employees when this fund was allowed to be invested prior to 1st May 1975. After the General Provident Fund of Zilla Parishad Employees is taken over by Government from 1st May 1975, the investments made in the Small Savings from this Fund, on their maturity was likely to affect the position of accumulation in Small Savings. In order to ease the position of investments in Small Savings and to make available greater scope for the Zilla Parishads to make investments from funds other than the General Provident Fund of the Zilla Parishad Employees, the above ceiling limit of Rs. one lakh prescribed for investments in the Small Savings Scrips is raised to Rs. Two lakhs with effect from the 27th February 1976 [Government Circular, Rural Development Department No. INV-1072-434-(75) I-XXV, dated 27th February 1978].

V. 7.5. Approval of Government for the investment of Zilla Parishad moneys is generally given subject to the following conditions :—

(i) that the approval of the Standing Committee of the Zilla Parishad is obtained [Section 109 (3) (iii)].

(ii) that the amount earmarked for investment is not out of any Government grants or advances ; and

(iii) that the amount will not be required for meetings any current liabilities of the Zilla Parishad.

CHAPTER VI

Role of the Zilla Parishad/Panchayat Samiti in the Welfare of Backward Classes

General :

VI.1. According to the Policy of Government to ensure adequate representation to the members of Backward Classes in various fields, certain reservations/concessions have been made/given to the Backward Classes under the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 and the Rules made thereunder. The reservations/concessions are of the following types :—

- (a) Representation to Scheduled Castes and Scheduled Tribes as defined in section 2 (29) and 2 (30) respectively of the Zilla Parishad Act, on the Zilla Parishad/Panchayat Samiti and its committees.
- (b) Reservation to the Backward Classes in the services of Zilla Parishads.
- (c) Allocation of resources for the Welfare of Backward Classes.
- (d) Relaxations and concessions to Backward Classes.

Representation to Scheduled Castes and Scheduled Tribes on the Zilla Parishad/Panchayat Samiti and its Committees.

Representation on the Zilla Parishad :

VI. 2.1. The Zilla Parishad consists of Councillors directly elected from electoral divisions in the District being not more than sixty in number and not less than forty (section 9). For election of these Councillors, every district is divided into electoral divisions, each returning one Councillor (Section 12). Having regard to the population of the Scheduled Castes or Scheduled Tribes in the District, the State Government can reserve a seat or seats for such Castes or tribes in every district. The number of seats to be reserved for Scheduled Castes and Scheduled Tribes in a district is determined in accordance with the principle embodied in Article 330 of the Constitution of India on the basis of the population as ascertained in the latest Census.

VI. 2.2. In exercise of the power conferred on it by sub-section (2) of section 12 of the Act, the State Government can rotate the seat/seats reserved for Scheduled Castes or Scheduled Tribes and prescribe the manner and periodicity of rotation of such reservation. The reservation of seats for Scheduled Castes and Scheduled Tribes and the periodicity of their rotation are governed by the Maharashtra Zilla Parishads, Scheduled Castes and Scheduled Tribes (Manner and Periodicity of Rotation of Reservation of Seats) Rules, 1967. The principle underlying the rotation of seats reserved for Scheduled Castes and Scheduled Tribes is as under :

(a) Where the population of an electoral division in any district consists of Scheduled Castes and Scheduled Tribes and a seat has been reserved for such Castes or Tribes in such electoral division immediately before the commencement of these Rules then the seat so reserved is rotated to the electoral divisions in which no seat is reserved for them and in which the percentage of population of such Castes or Tribes is the highest and so on until the electoral division in that district having the lowest percentage of population of such castes or Tribes is reached.

(b) With a view to securing representation to members of such Castes or Tribes in as many Blocks as possible in the Districts. Where the percentage of such Castes or Tribes is less than fifteen in any electoral division in any Blocks the seats are rotated in such a way that not more than one seat is reserved in any one Block.

(c) Where the electoral divisions in the District consist of majority of population of Scheduled Castes and Scheduled Tribes and if a seat has been reserved in each of such electoral divisions for such Castes or Tribes immediately before the commencement of the said rules, then the question of rotation of seats to any other electoral division in that District will not arise. However, if a seat has not been reserved in any such electoral division for such Castes or Tribes then the seats in the electoral divisions having the lowest percentage of population of such Castes or Tribes are required to be rotated to such electoral divisions in which no such seats are reserved.

(d) The seats reserved for Scheduled Castes or Scheduled Tribes in any electoral division may be rotated not earlier than six months before the date of expiry of the term of office of the Councillors of the Zilla Parishad.

VI. 2.3. The reservation of seats for Scheduled Castes or Scheduled Tribes made according to paragraph 2.2 above, will cease to have effect when the reservation of Seats for these Castes or Tribes in the Legislative Assembly of the State ceases to have effect under the Constitution of India. This will not, however, render any person elected to any such reserved seats is eligible to continue as a Councillor during the term of the office for which he was validly elected only by the reason that the reservation of seats has ceased to have effect [Section 12 (3)].

Representation on Panchayat Samitis :

VI. 2.4. The Panchayat Samiti Members also consist of members elected by direct election. For this purpose each electoral division in the Block is divided into two electoral colleges so however that there is one member for each electoral college as far as practicable for not more than every 20,000 of the population [Section 58 (1) (a)]. Taking into consideration the population of the Scheduled Castes or Scheduled Tribes in the Block, the State Government may reserve a seat or seats for such Castes or Tribes in any electoral college [Section 58 (1) (aa)]. The manner and periodicity of rotation of such reservation shall be such as may be prescribed by the State Government.

VI. 2.5. The reservation of seats for Scheduled Castes or Scheduled Tribes will cease to have effect when the reservation of seats for these castes or Tribes in the Legislative Assembly of the State ceases to have effect under constitution of India. This will not however render any person elected to any such reserved seats is eligible to continue as a member during the term of Office for which he was validly elected only by the reason that the reservation of seats has ceased to have effect [Section 58 (1) (a-b)].

IV. 2.6. If in the area of any Panchayat Samiti as may be notified by the State Government the percentage of population of persons belonging to the Scheduled Tribes is 50 per cent or more of the total population of the Block, the Chairman and Deputy Chairman are required to be elected from amongst members belonging to such tribes. However, if such population is less than 50 per cent then only the Deputy Chairman is elected from the members belonging to Scheduled Tribes. For this purpose, a person who belongs to any of the Scheduled Tribes as defined in Clause (30) of Section 2 is held eligible for election of a Chairman or Deputy Chairman of the Panchayat Samiti whether or not such person is a resident in the locality in the State in relation to which the tribe to which he belongs is deemed to be a Scheduled Tribe [Section 64 (3)].

Representation on Standing Committee :

VI. 2.7. Out of the eight elected Councillors of the Zilla Parishad taken as the members on the Standing Committee, two seats are reserved for Councillors belonging to Scheduled Castes or Scheduled Tribes or socially and educationally backward classes of citizens [Section 79 (1) (c)].

Representation on Social Welfare Committee :

VI. 2.8. Out of nine elected Councillors of the Zilla Parishad taken as members on the Social Welfare Committee five seats are reserved for Councillors belonging to the Scheduled Castes and Scheduled Tribes. Out of these five reserved seats, atleast two seats are reserved for Scheduled Tribes. The remaining four seats out of nine elected Councillors, are reserved for councillors belonging to the socially and educationally backward classes. In case there are no elected councillors belonging to Scheduled Castes or Scheduled Tribes or if their number is found insufficient to fill the reserved seats, sufficient number of persons belong to such Castes and Tribes may be co-opted on the Social Welfare Committee by the Zilla Parishad.

These co-opted persons have been given the right to vote. They will continue to be on the Committee eventhough subsequent to the date of co-option a person belonging to Scheduled Castes or Scheduled Tribes is elected as Councillor. The elected Councillor will be eligible for any of the reserved seat at a bye-election. For this purpose, a person who belongs to any of the Scheduled Castes or Scheduled Tribes, as defined in clauses (29) and (30) of section 2 of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961, is eligible for being elected or co-opted to any of seats reserved for Scheduled Castes or Scheduled Tribes on the Social Welfare Committee irrespective of the fact that such person is or is not a resident in the locality in the State in relation to which the caste or tribe to which he belong is deemed to be a Scheduled Caste or a Scheduled Tribe [Section 80 (1) (B)].

(b) If the Vice-president of the Zilla Parishad is a person belonging to a Scheduled Caste or a Scheduled Tribes and there is no other elected Councillor belonging to such caste or Tribe then he is appointed as the Chairman of the Social Welfare Committee.

(c) If amongst the elected Councillors—

(i) there is only one Councillor belonging to such caste or tribe he should be appointed as the Chairman of the Social Welfare Committee unless he is already elected as President of the Zilla Parishad ;

(ii) there is no Councillor belonging to such Caste or Tribe but there is a co-opted Councillor belonging to such Caste or Tribe such co-opted Councillor should be elected as the Chairman of the Social Welfare Committee ;

(iii) there is no Councillor belonging to such caste or Tribe nor is there any co-opted Councillor belonging to such caste or Tribe the Zilla Parishad should Parishad should co-opt one person belonging to such Caste or Tribe and he should be appointed as the Chairman of the Social Welfare Committee. This Co-opted person has the right to vote. Any person so co-opted continues to be Chairman of the Social Welfare Committee eventhough subsequent to the date of his co-option a person belonging to a Scheduled Caste or Scheduled Tribe is elected as Councillor. The elected Councillor will be eligible to be the Chairman of the Social Welfare Committee in the event of a vacancy in that Office.

Note.—For the purpose of this clause person who is eligible to be elected or co-opted to any of the seats reserved for Scheduled Castes or Scheduled Tribes on the Social Welfare Committee [Vide paragraph 2.5 (ii)(a)] is held eligible to be elected or co-opted as Chairman of the said Committee [Section 83 (4)].

Reservation to Backward Classes in the Services of Zilla Parishads.**Composition of Backward Classes :**

VI. 3.1. As provided in Rule 7 (1) of the Maharashtra Zilla Parishads District Services (Recruitment) Rules, 1967 (hence forth called the Recruitment Rule 1967), the Backward Classes consist of the following Sections :—

- (i) Scheduled Castes and Scheduled Castes converts to Buddhism ;
- (ii) Scheduled Tribes including those living outside the specified areas.

- (iii) Denotified Tribes and Nomadic Tribes, and
(iv) Other Backward Communities.

Each above section includes such Communities as have been or may be deemed by Government as belonging to such section for the purpose of recruitment to the posts and services under it. A list of all categories of backward classes has been attached to Government Circular, Social Welfare, Cultural Affairs Sports and Tourism Department No. CBC-1474/42555-VI, dated 6th November 1974 (vide Appendix VI).

Percentage of reservation in "District Services" when posts are to be filled by nomination :

VI.3.2. Whenever any posts in any District Service are to be filled by nomination, the following percentage of posts are reserved for the members of each section of the Backward Classes [Rule 7 (2) of the Recruitment Rules 1967] :—

Section of B. C.	Percentage of reservation
(1)	(2)
(i) Scheduled Caste and Scheduled Caste converts to Buddhism	13 per cent.
(ii) Scheduled Tribes including those living outside the specified areas ..	7 per cent.
(iii) Denotified Tribes and Nomadic Tribes	4 per cent.
(iv) Other Backward Classes	10 per cent.

The State Government can increase the percentage of reservation for member of any particular section of the Backward Classes after taking into consideration the population in a particular District, Resorting to this provision, the State Government, with effect from the 6th September 1973, has increased the percentage of reservation for Scheduled Tribes in vacancies filled by nomination in respect of any District Services in the following districts to the extent shown against them (Government Resolution, Rural Development Department No. APT-1473-31581-A-IV, dated 6th September 1973).

District	Increase percentage of reservation of Scheduled Tribes
(1)	(2)
Thane	22 per cent.
Nasik	22 per cent.
Dhule	22 per cent.
Kolaba	9 per cent.
Yeotmal	14 per cent.
Chandrapur	15 per cent.

The reservation for other sections of Backward Classes in these Districts remain the same as shown above in this paragraph.

NOTE.—Persons working as Sweepers should not be computed against the vacancies reserved for Scheduled Castes for making up their percentage in a District Services (Class III) of a Zilla Parishad (Government Resolution General Administration Department No. B.A.C./1158/II, dated 27th June 1958 read with Government Circular, Rural Development Department No. A.P.T. 1672/29532/A.I.V., dated 13th March 1973).

VI. 3.3. The percentages of reservation for Backward Classes indicated in paragraph 3.2 above represents the minimum number of vacancies and it is open to the appointing authorities to recruit the candidates of Backward Classes in excess of these percentages if they are otherwise considered suitable for such appointment *vis-a-vis* other candidates on merit. (Government Resolution, General Administration Department No. BCC-1964-III-J, dated 9th April 1965).

Calculation of No. of vacancies to be filled in by nomination :

VI.3.4. In calculating the number of vacancies to be reserved for members of each section of the Backward Classes, all vacancies existing on the date of commencement of the Maharashtra Zilla Parishads District Services (Recruitment) Rules, 1967 or arising subsequent to that date are to be taken into account. All such vacancies are required to be earmarked for the members of each section of the Backward Classes as and when they arise till the requisite quota of reservation is filled up [Rule 7 (2) and (3) of the Recruitment Rules 1967].

Carry over of reservation of posts to be filled by nomination :

VI. 3.5. If the posts reserved for a particular section of the Backward Classes cannot be filled by candidates of that section for want of suitable candidates, the posts are to be kept unfilled and carried forward till they are filled by members of the particular section for whom they are reserved. Such posts are not to be carried forward for more than five years and that the total number of normal reserved posts and carried forward posts should not exceed 50 per cent of the total number of vacant posts on any occasion of recruitment. The surplus above 50 per cent are to be carried forward to the subsequent occasion of recruitment but they are not to be carried forward for more than five years.

Maintenance of Model Roster of 100 points posts to be filled in by nomination :

VI. 3.6. To give proper effect to the reservations prescribed for posts filled by direct recruitment Government has prescribed for Government employees a model roster of 100 points and has laid down certain instructions for its maintenance under Government Circular, General Administration Department No. BCC-1070-ECR-J dated 23rd November 1970. The model roster is printed in Appendix VII and those instructions have adopted by the Rural Development Department for determining the number of reserved vacancies in the District Services under Government Circular, Rural Development Department No. APT-1672-29582-A-IV, dated 13th March 1973.

The instructions to be observed for the maintenance of the roster are :—

- (1) Each appointing authority should maintain a separate roster in the prescribed proforma (Printed in Appendix VII) for each cadre or service or a group of posts formed for the purpose of these orders.
- (2) Whether a particular vacancy is "reserved" or "open" should be decided with reference to the model roster.
- (3) Only such vacancies as are filled by direct recruitment to the cadre should be entered in the roster.
- (4) Immediately after an appointment has been made, the particulars should be entered in the roster and it should be signed by the appointing authority or by an authorised Officer.
- (5) The roster should be maintained in the form of a running account year by year. For example, if recruitment stops at point 24 at the end of a year recruitment in the following year should begin at point 25.

(6) Reserved vacancies "carried forward" from the previous year should be added to the reserved vacancies of the current year and adjusted against "open" vacancies of the current year.

(7) The register should not be kept in the form of loose sheets, but it should be a bound register with 20, 30 etc. pages according to requirements.

Percentage of reservation in District Services when posts are to be filled in by promotion :

VI. 3.7. Whenever any posts in any District service are to be filled by promotion, in which the element of nomination does not exceed 50 per cent, the percentage of reservation provided by Sub-rule (2A) of Rule 7 of the Recruitment Rule, 1967 for the members of each section of the following Backward Classes is:

Section of Backward Classes		Percentage of reservation
(1)		(2)
(a) Scheduled Castes and Scheduled Castes converts to Buddhism		13 per cent.
(b) Scheduled Tribes including those living outside the specified areas		7 per cent.
(c) Denotified Tribes and Nomadic Tribes		4 per cent.

Carry over of reservation in case of promotion :

VI. 3.8. If the members of eligible candidates belonging to the three sections of the backward classes mentioned in paragraph 3.7 above found fit for promotions falls short of the number of vacancies reserved for either of them during the year, the vacancies to the extent of the short-fall can be dereserved with the sanction of the Commissioner and filled in by any candidate included in the combined select list. The posts dereserved accordingly are carried forward for subsequent three recruitment years [Sub-rule (4) of Rule 7 of the Recruitment Rules, 1967].

Maintenance of Model Roster of 50 points for posts to be filled in by promotion :

VI. 3.9. In exercise of powers vested in it under rule 7 (2) of the Recruitment Rules, 1967, Government has laid down in Government Resolution, Rural Development Department No. ZSR-1575/26/XIII, dated 18th September 1975, the following procedure in respect of vacancies expected to arise during a year and which are to be filled in by promotion.

(i) A separate 50-point roster (printed in Appendix VIII), to determine the number of reserved vacancies in a year should be followed. The points mentioned in the roster should be reserved for Scheduled Castes and Scheduled Castes converts to Buddhism, Scheduled Tribes and Denotified and Nomadic Tribes. The points in the roster are only for determining the number of vacancies to be reserved for these categories in the total number of vacancies for which a select list is to be drawn. The points in the roster are not for determining seniority or for determining the order of promotion.

(ii) Whenever according to the points in the roster there are any vacancies reserved for each of the three sections mentioned above, separate lists should be drawn up of the eligible candidates from each of these categories, and arranged in the order of their inter seniority in the main list.

(iii) The Backward Class candidates belonging to the three sections should be adjudged by the Selection Board separately in regard to their fitness.

(iv) When separate select lists of the candidates in the general category and those belonging to Scheduled Castes and Scheduled Castes converts to Buddhism, Scheduled Tribes and Denotified and Nomadic Tribes have been prepared by the Selection Board, these should be merged into a combined select list in which the

names of all the selected candidates as well as those belonging to the three sections mentioned above, are arranged in the order of their *inter-se* seniority in the original seniority list of the category of grade from which the promotion is being made. This combined select list should thereafter be followed for making promotions in vacancies as and when they arise during the year.

(v) The select list thus prepared would normally be operative for a period of one year but this period may be extended by six months to enable such of the persons included therein, as could not be appointed to the higher posts during the normal period of one year, to be appointed during the extended period.

Group of posts to be filled either by nomination or promotion:

VI. 3.10. In cases of isolated posts and small cadres, vacancies do not occur with sufficient frequency with the result that in such cases it is not possible to prescribe reservation for Backward Classes. In view of this, isolated posts and small cadres in the same class and carrying similar status, salary and qualification in the same Department are allowed to be grouped together for the reservation of vacancies for Backward Classes. A cadre or a grade of service consisting of less than 20 posts is treated as a small cadre for this purpose. A group so formed should not originally consist of less than 25 posts. The Administration Department concerned should forward the proposals for grouping of posts to the General Administration Department for approval with following particulars :—

- (i) Designation and number of each cadre of posts
- (ii) Class to which the posts belong ;
- (iii) Scale of pay of each posts, and
- (iv) Minimum qualifications prescribed in the case of direct recruitment to each post.

Allocation of resources for Backward classes:

VI. 4.1. Sub-section (6) of section 100 of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 provides that the Zilla Parishad should provide adequate funds for the purpose of taking measures for the amelioration of the conditions of the Scheduled Castes and Scheduled Tribes and of any socially and educationally backward classes and in particular in the removal of untouchability and to carry out the direction given or orders issued from time to time by the State Government. Accordingly Government has issued instructions—(i) Government Resolution, Rural Development Department No. BCW-1076-Case 584-XXII, dated 12th November 1976 under (ii) Government Circular No. BCW-1076-CR-586-XXII, dated 6th January 1977 read with Government Corrigendum R. D. D. No. BCW-1076-CR-586-XXUI, dated 6th January 1977 and G. R. R. D.D. No. BCW-1078-Case 2322-XXII, dated 20th June 1979 and (iii) G. R. R. D. D. No. BCW-1077-CR 726-XXII, dated 21st June 1977 that the Z. Ps./ P. Ss. should spend not less than, 15 per cent out of their following own resources every year on the Welfare of the Scheduled Castes and Scheduled Tribes. Nomedic Tribes, Vimukta Jatis and Nav Buddhas in proportion to their population whose income does not exceed Rs. 1,800 p. a. up to 20th June 1977 and Rs. 2,400 p. a. from 21st June 1977 :—

- (i) Taxes imposed by the Zilla Parishads under Section 157 of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961.
- (ii) Income from the minimum cess of 20 paise per rupee of land revenue levied by the State Government under Sections 144, 151 and 152 of the Act ;
- (iii) Income from the increased cess determined under sub-section (1) and (2) of section 155 of the Act.
- (iv) Income from the local cess Matching Grant received as per the provision of section 185 of the Act.

(v) Funds sanctioned by the State Government for implementation of works and development schemes transferred to the Zilla Parishads.

The limit of 15 per cent expenditure as laid down above is the minimum limit which the Zilla Parishads are required to incur invariably. This limit may be increased according to the percentage of population of these section of the Backward Classes in a particular District. If the 15 per cent of the resources so reserved are not spent during the financial year for which the provision is made, the backlog is carried forward to the next year. It is the responsibility of the Zilla Parishad to provide additional funds to the extent of the backlog of the previous year in the next year's budget and to ensure that the amount is actually spent in that year.

VI. 4.2. To facilitate the Zilla Parishads to formulate schemes for the benefit of these backward classes and for prompt and effective implementation of these schemes the State Government has issued certain instructions which are as under :—

(i) The Chief Executive Officer of the Zilla Parishad should—

(a) take into consideration the backlog of expenditure on this account of the previous year while framing the Budget Estimates of the next year ;

(b) prepare a statement (in the prescribed proforma printed in Appendix IX) every year from 1972-73 onwards indicating the details of resources, backlog of expenditure from 15 per cent brought forward from the preceeding year, expenditure incurred during the year and the backlog to be carried forward to the next year and submit it to Government in Rural Development Department, the Social Welfare, Cultural Affairs, Sports and Tourism Department and the Director of Social Welfare, Pune for information.

(c) ensure that the 15 per cent amount is correctly worked out for each year and fully utilised for the schemes specially designated for the benefit of Scheduled Castes, Scheduled Tribes, Nomadic Tribes, Vimukta Jatis and Neo-Budhists. For this purpose, detailed provisions should be included in the Zilla Parishad budget every year under a separate head for each scheme or programme within appropriate subject in the annual budget.

(d) formulate schemes to be undertaken and finalised out of these resources and obtain administrative approval of the Zilla Parishad and the technical sanction of the Director, Social Welfare in accordance with the provisions of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 and the Rules made thereunder. It is not however necessary to obtain prior approval of the Director, Social Welfare for expenditure from 15 per cent resources of the Zilla Parishads in respect of on-going schemes transferred to the Zilla Parishads under section 100 and those entrusted to them u/s 123. The Director, Social Welfare is expected to be vigilant through his administrative machinery to ensure that the schemes are implemented by the Zilla Parishads as per the instructions issued by Government making compulsory for the Zilla Parishads to spend not less than 15 per cent of their resources. So far as the new schemes which are not covered by transfer of the schemes u/s 100 and 123, are covered, the Director, Social Welfare, Maharashtra State, Pune has to scrutinise such new schemes and technically clear them before the Zilla Parishads are allowed to spend 15 per cent of the resources on such new schemes. (Government letter, R. D. D. No. BCW-1076/CR 586/XXII, dated 18th March 1977).

(e) to ensure that not less than 15 per cent of the work and scheme portion of the purposive grants allotted by various Administrative Departments is spent on the welfare of the abovementioned sections of the Backward Classes and take up the matter, if so required, with the Administrative Departments concerned, for modification in their schemes in order to serve the above purpose.

(f) scrutinise the schemes and identify the divisible and indivisible portion in the schemes and only the divisible portion is considered for apportionment of 15 per cent expenditure. The modifications of the schemes to serve the required purpose is taken up with the concerned Administrative Departments wherever necessary ;

(g) It is expected that 15 per cent Zilla Parishad Funds earmarked for welfare of Backward Classes, is mainly to be spent on works of personal benefits. Though there is no objection for taking up schemes of development of the community as a whole on the basis of local requirements of particular village, wadi or locality where tribals or Scheduled Castes, Scheduled Tribes or nomadic tribes are mainly residing. Schemes of personal benefits be taken up on priority basis.

(h) Zilla Parishads should contact Project Officer of Tribal Area before executing the scheme of Development of the community as a whole in Tribal Sub-Plan Area. They should also contact Social Welfare Officer of the division before taking up such schemes in the area where Scheduled Castes etc. are mainly residing, so that expenditure from 15 per cent Reserve Fund need not be made where it is possible to take up such schemes from Tribal Sub-Plan Funds or Funds of Social Welfare Department. Where such works are not possible to be taken up from Government Funds or Funds under Tribal Sub-Plan, it should be taken up from 15 per cent Reserve Funds of Backward Classes,—

(i) take quarterly review to ensure satisfactory progress in this behalf and submit progress report to Government in Rural Development Department in duplicate through the respective Divisional Commissioners.

(ii) In addition to the normal provision made in the Zilla parishad budget under the major head 'Social Welfare', specific provisions should be made under appropriate major head for providing ameliorative measures for Schedule Castes, Scheduled Tribes, Nomadic Tribes and Vimukta Jatis. All such provisions made under the different major heads in the budget are pooled together and shown on separate page in the budget documents under one head as the schemes for ameliorative measures for scheduled castes, Scheduled Tribes, Nomadic Tribes, Vimukta Jatis and Neo-Budhas. This will show the Schemes and the provisions made by the Zilla Parishads in accordance with the Government instructions at a glance. A few examples of the schemes the expenditure which can be covered by the 15 per cent resources of the Zilla Parishads are given in Appendix X.

(iii) It is necessary to provide basic needs like primary education, Public Health, Rural Water Supply, Approach Roads, Rural Electrification, Housing Supplementary nutrition and other schemes in consonance with the minimum needs programme and the 20 point programme specially designated to benefit members of Scheduled Castes, Scheduled Tribes, Vimukta Jatis, Nomadic Tribes and Neo-Budhas. Similarly in agricultural production schemes and animal husbandry programme or in any other special programme undertaken by the Zilla Parishads suitable provisions on these lines should be made.

(iv) The Commissioners of Divisions should see that quarterly reviews are undertaken in the matter to ensure satisfactory progress in that behalf. The Director, Social Welfare should also keep watch over the implementation of the direction issued by Government under Government Resolution, Rural Development Department No. LFC-1071-2876-DIV, dated 2nd February 1972 and instructions issued by Government are followed by the Zilla Parishads scrupulously. For this purpose, the Zilla Parishad should forward to the Director, Social Welfare such information as may be required by him.

Relaxation and concessions to Backward Classes

VI.5.1. Various relaxations and concessions allowed by Government to the Government servants belonging to the Backward Classes are made applicable to the Zilla Parishad employees belonging to such classes (vide Government Circular, General Administration Department No. BCC-1072 (ECR)-J, dated 11th October 1972 read with Government Circular, Rural Development Department No. APT-1672-29532-AIV, dated 13th March 1972). Other concessions allowed by the Rural Development Department to such Zilla Parishad employees are :

(i) *Age*.—The upper age limit prescribed for appointment to the posts in the District Services under the relevant recruitment rules is relaxable by five years in respect of candidates belonging to Backward Classes (Proviso to Rule 5 of the Recruitment Rules 1967).

(ii) *Qualification*.—(A) Minimum qualifications required for a post are regarded as enough for Backward Class Candidates and such candidates can be appointed in reserved vacancies even if non-backward Class candidates with higher qualifications are available provided the Backward Class Candidates satisfy the minimum requirement of suitability for appointment.

(B) If it is found that adequate number of candidates belonging to the Backward Classes are not available if the general standard of selection is strictly enforced the standard of selection is lowered in favour of members of that class and candidates who are generally considered suitable and conform to the minimum standard for appointment should be selected.

(C) In respect of Backward Class Candidates, the recruiting authorities should not insist on knowledge of Typewriting in respect of clerical posts for which typewriting is not prescribed as an essential qualification (Government Circular Political and Services Department No. BAC-1154, dated 19th February 1954 adopted for Zilla Parishads by the Rural Development Department under its Government Resolution dated 13th March 1973).

(D) In the case of posts of Primary Teachers/Masters reserved for Backward Classes, those who have passed the P. S. C. or other equivalent examination may be considered for recruitment to the posts of Primary School Teachers if the candidates possessing the prescribed qualifications are not available to the extent of the number of posts reserved for them.

(iii) *Posting of Backward Class Candidates*.—(i) As far as possible, the posting of employees belonging to the Scheduled Castes to places where they are unable to secure residential accommodation should be avoided.

(ii) In respect of teachers belonging to Scheduled Castes and Scheduled Tribes communities their posting, as far as possible, should be made at places where they have relatives and there is good communication system and accommodation is available easily. (Government Circular Rural Development Department No. RDD-ZNG-8377-IX, dated 6th April 1977).

(iii) The trained primary teachers selected by the Selection Board according to the existing recruitment rule if posted in the tribal block of Chandrapur District are not able to teach the students in the tribal language of the area viz. Madia and Gond. In order to enable the Zilla Parishad Chandrapur to meet the needs of primary schools in tribal areas of Chandrapur District, Government has authorised in relaxation of the recruitment rule prescribed by Government Resolution Education and Social Welfare Department No. PTC-1070-F-69128, dated 5th July 1971, the Zilla Parishad Chandrapur to appoint with the approval of the concerned Selection Board, untrained S. S. C. candidates from the tribal block in Chandrapur

District knowing the tribal languages of the area as primary teachers in that area provided that they pass the D. Ed. Examination within a specified period.

(Government Resolution, Education Department No. PTC-1075-114436-F, dated 3rd February 1975).

Similar relaxation is granted to the untrained S.S.C. Examination passed candidates from the tribal areas of the Zilla Parishads Nasik, Dhulia, Amravati and Thana while posting them in Tribal areas of these Zilla Parishads subject to the following conditions :—

(i) the untrained teachers so appointed shall be posted and continued as primary teachers in the tribal areas only, at least during the first ten years after their appointment, and

(ii) that an undertaking is obtained in writing from the untrained teachers concerned, prior to their appointment to the effect that :—

(a) they will work as primary teachers in the tribal area at least during the first ten years of their appointment, and

(b) that they will pass the D. Ed. examination (two years course) within a period of four years from the date of their appointment. (Government Resolution, Education and Youth Services Department No. PTC-1975-VII, dated 8th April 1976.)

(iv) *Promotion.*—The cases of employees belonging to Backward Classes are to be judged with special sympathy with regard to the standard of efficiency and promotions to them are not denied to such employees unless they are considered definitely unfit for promotion or unless promotion is withheld by the competent authority as a measure of punishment.

(v) *Retrenchment.*—While effecting retrenchment, the Class III and Class IV employees of the Backward Classes liable for retrenchment according to their seniority should not be retrenched if they do not exceed the prescribed percentage of reservation. In their places non-Backward Class employees may be retrenched provided that as between a permanent and a temporary employee, the temporary employee should be retrenched irrespective of the fact that he belongs to the Backward Class.

(vi) *Payment of application Fee.*—Only half the prescribed fee for applications for posts under the Zilla Parishad is charged to Backward Class candidates.

CHAPTER VII

Role of the Zilla Parishad/Panchayat Samitis in relation to the Panchayat Raj Committee/Public Accounts Committee

Preparation of Annual Administration Report :

VII. 1. Section 142 of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1962 provides that every Zilla Parishad or Panchayat Samiti should prepare its administration report which should include the audit notes and the replies thereto. Accordingly, the Block Development Officer of every Panchayat Samiti prepares an annual report on the administration of the Panchayat Samiti in respect of the financial year immediately preceding, by the end of July each year and places it before the Panchayat Samiti on or before the 15th day of August. After the report is approved by the Panchayat Samiti by a resolution, he sends it to the Zilla Parishad by the end of August, for inclusion in the administration report of the Zilla Parishad. Similarly, the Chief Executive Officer of every Zilla Parishad prepares an annual report on the administration of the Zilla Parishad in respect of the financial year immediately preceding by the end of August each year and places it before the Standing Committee and the Subjects Committee on or before the 15th of September for approval with which each Committee is concerned. After the Committee adopt the report with which it is respectively concerned, by resolution, the report of the Panchayat Samiti and that of the Zilla Parishad is then consolidated and placed before the Zilla Parishad on or before the 20th day of October each year. The Zilla Parishad adopts this report with such modification as it may consider necessary by passing a resolution to that effect. The report is then published in the form and in the manner prescribed in the Maharashtra Zilla Parishads and Panchayat Samitis (Publication of Annual Administration Report), Rules 1964, in Marathi or Hindi and if the Zilla Parishad so decides also in English before the end of November every year. This report is also laid before each house of the State Legislature as soon as it is published.

Preparation of consolidated Finance and Revenue Accounts with an Audit Review Report on the working of the P. R. Bodies.

VII. 2. As recommended by the Study Team (known as Khanna Committee) appointed by the Government of India, Ministry of Community Development on the Audit and Accounts of Panchayati Raj Bodies, the Government of Maharashtra, decided in 1968 that the Chief Auditor, Local Fund Accounts, Bombay should prepare from the year 1967-68 a Consolidated Finance and Revenue Accounts with an Audit Review Report on the working of the Panchayati Raj Bodies in Maharashtra for every financial year for submission to the State Legislature. (Government Resolution, Rural Development Department No. PRA-1066-DI, dated 1st April 1968). The Consolidated Finance and Revenue Accounts of all Zilla Parishads and Panchayat Samitis are based on the annual accounts submitted by the respective Zilla Parishads after due scrutiny by audit and exhibit the schemewise receipts and expenditure of Zilla Parishads under the various heads of revenue and debt sections. The general Comments on the annual accounts of the Zilla Parishads are also embodied therein. A critical review on the working of the Panchayati Raj Bodies and the comments on certain points of interest arising from the Consolidated Finance and Revenue Accounts are embodied in a separate report called the Audit Review Report.

VII. 2.1. In the year 1975, Government decided that the Consolidated Finance and Revenue Accounts of the Panchayati Raj Bodies in Maharashtra from the year 1970-71 onwards should be prepared by the Rural Development Department and the Chief Auditor, Local Fund Accounts, Bombay should prepare only the Audit Review

Report on the Accounts of the Panchayat Raj Institutions in Maharashtra. Both these reports are presented by the Rural Development Department to the State Legislature every year.

Constitution of the Committee on Panchayat Raj :

VII. 3. The Panchayat Raj organisation came into existence in Maharashtra in May 1962 with the establishment of the Zilla Parishads and Panchayat Samitis under the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961. A number of plan, purposive and agency schemes were transferred or entrusted to the Zilla Parishads for execution or maintenance in addition to their own programme financed from their own resources. Major portion of funds of these bodies was also provided by Government in the form of grant-in-aid every year. With the progressive devolution of resources and functions to the Panchayat Raj Institutions, the need for ensuring soundness and propriety in their financial transactions has become urgent. It was, therefore, considered necessary to have proper control of the State Legislature over the moneys the Zilla Parishads spend out of Government grants and from their own resources. The Annual Administration Reports of the Zilla Parishads though they are placed before the State Legislature but it was not possible for the State Legislature to discuss these Reports in the House. The State Legislature, therefore, appointed a Committee on Panchayat Raj on 6th September 1973 to exercise functions of the Public Accounts Committee and the Estimates Committee in relation to the budgets and accounts of the Zilla Parishads and Panchayat Samitis. This Committee is constituted as soon as may be after the commencement of the first session of the Assembly every year and consists of 15 members from the Assembly out of which two are from the Scheduled Castes and other two from amongst the Scheduled Tribes and 4 members from the Council.

Functions of the Committee on Panchayat Raj :

VII. 4.1. The functions of the Committee on Panchayati Raj as laid down in Government Circular, Rural Development Department No. PRC-1073/31921-N, dated 16th November 1973 are :—

(a) To examine the Annual Administration Reports of the Zilla Parishads and Panchayat Samitis, presented to the State Legislature under section 142 (4) of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 and their Budget Estimates.

(b) To examine the Consolidated Finance and Revenue Accounts of the Zilla Parishads and the Audit Review Report on the accounts of the Zilla Parishads prepared by the Chief Auditor, Local Fund Accounts and presented to the State Legislature by Government.

(c) To exercise the functions of the Public Accounts Committee and the Estimates Committee in relation to the budgets and accounts of the Zilla Parishads and Panchayat Samitis.

Note.—The function of the Public Accounts Committee and the Estimate Committee are printed in Appendix XI.

VII. 4.2. The Committee may examine the Presidents of the Zilla Parishads, the Chairmen of the Subjects Committees of Zilla Parishads, the Chairmen of Panchayat Samitis and the Chief Executive Officers or any other Officers of the Zilla Parishads.

VII. 4.3. The Committee cannot, however, examine and investigate any of the following matters, namely—

(i) Matters of Major Government Policy ;

(ii) Matters of day-to-day administration of Zilla Parishads and Panchayat Samitis and

(iii) Matters for consideration of which special machinery is established,

Responsibility of the Rural Development Department :

VII. 5. It is expected from the Rural Development Department that the information and the material required by the Committee from time to time is obtained from the Zilla Parishads and furnished the same to the Maharashtra Legislature Secretariat for the use of the Committee. The Rural Development Department is also required to furnish fifty copies of the following material to the Maharashtra Legislature Secretariat :—

(a) Information in the questionnaire printed in Appendix XII in respect of those Zilla Parishads/Panchayat Samitis whose Annual Administration Reports are to be examined by the Committee ;

(b) Information in the proforma printed in Appendix XIII in respect of Consolidated Finance Accounts of the Zilla Parishads and the Audit Review Report on the Accounts of Zilla Parishad prepared by the Chief Auditor, Local Funds Accounts, Bombay.

(c) Action taken or proposed to be taken on the recommendations contained in the report of the Committee relating to the previous years, in the proforma printed in Appendix XIV.

(d) Replies to the Supplementary questionnaire received from the Maharashtra Legislature Secretariat by the specified date.

Note.—Information in respect of items (a) and (b) is required to be sent within three months whereas the information in respect of item (c) is required to be sent within six months.

VII. 5.1. The Secretary to Government Rural Development Department when invited to remain present at the sittings of the Committee should attend those sittings to assist the Committee.

Role of the Zilla Parishad/Panchayat Samitis in relation to the Committee on Panchayati Raj :

VII. 6. As the work of the Panchayati Raj committee is closely related with the Panchayati Raj Institutions, the Committee or its Sub-Committees or study Groups would be visiting occasionally to the Zilla Parishads & Panchayat Samitis and Village Panchayats. At the time of these visits, it is expected from the Officers and Office-bearers of the Panchayati Raj Institutions to extend all co-operation to the members of the Committee and provide them promptly with the information and material (excluding the individual cases relating service matters of the officers and employees working in the Zilla Parishad and confidential matters) required by them. Similarly, when the Committee or Sub-Committee invite officers for oral evidence before it, the concerned Officers should attend to it without fail. (vide Circular Rural Development Department No. PRC-1073/31921-N, dated 16th November 1973 read with Government Circular, Rural Development Department No. PRC-1074-C, dated 6th June 1974).

VII. 6.1. In order to understand the role of the Panchayat Raj Institutions in relation to the Committee on Panchayat Raj, Government has issued some guidelines under Government Circular, Rural Development Department No. PRC-1073/31921-N, dated 16th November 1973, read with Government Circular, Rural Development Department No. PRC-1074-17182-C, dated 4th May 1974, which are very necessary to be followed by all the concerned. These guidelines are :—

(i) The information or the material required by the Committee should be in Marathi.

(ii) The Annual Administration Reports should be prepared in Marathi. These reports should be properly edited and printing and other errors should be avoided while printing the annual Administration Reports, Budget Estimates and

Supplementary Budget Estimates. Additional 55 copies thereof should be taken out and supplied to Government in Rural Development Department when called for the use of the Committee.

(iii) Copies of the proceeding of the Zilla Parishad/Panchayat Samitis' meetings should regularly be sent to the Members of the Legislative Assembly and Members of Parliaments residing in or representing the District/the Block.

(iv) Replies to the audit papers and questionnaire in respect of the Annual Administration Reports should be drafted very carefully and they should be to the point.

(v) Even if the audit para included in the Audit Review Report is subsequently dropped by the Audit, the Committee is entitled to know the facts of the case relating to that audit para and therefore the requisite information should be given to the Committee.

(vi) The Presidents and Chairmen of Subject Committees at the Zilla Parishad level and the Chairmen of Panchayat Samitis at the Block level should be fully associated with the preparation of the replies to the Audit paras or to the questionnaire of the Committee in so far as they are concerned.

(vii) The replies and other literature furnished to the Committee should be neatly and clearly typed, paged and properly indexed.

(viii) Whenever the Committee visits the Zilla Parishad/Panchayat Samiti, the officers and the office-bearers of the Zilla Parishad/Panchayat Samiti should stay at the headquarters during the visit of the Committee. If anybody is likely to remain absent, permission of the Chairman of the Committee should be taken and arrangement made for adequately representing the officers. The Officebearers of the Zilla Parishad, if so desired by the Committee, tender oral evidence before it.

(ix) The Chairman and the Members of the Panchayati Raj Committee should on their arrival in the District, be properly received by the President and the Chief of Executive Officer. Similarly when they visit the Panchayat Samiti, they should be properly received by the Chairman of the Panchayat Samiti and the Block Development Officer concerned.

(x) Oral evidence tendered before Committee should not differ from the written replies or the information given earlier unless some informations become subsequently available. It should be ensured that inadequate and evasive replies should not be given to the questions asked by the Committee. The written replies should not say "the information will be sent later" or "the matter is pending with some other officer or Government." It should not also be stated that the information cannot be given because the Officer or officers has or have been newly appointed. Even if some officers may be new, the record and the staff is there. He should do his best to study the record with the help of the staff and should answer the question asked by the Committee adequately.

Conduct and Etiquette to be followed by witness :

VII. 7.1. The witness appearing before the Committee or Sub-Committee should observe the following points of conduct and etiquette as laid down in rule 33 of the Rules of Procedure of the Committee on Panchayati Raj,—

(i) Due respect to the Chairman and the Committee/Study Group/Sub-Committee should be shown by the witness by bowing while taking and leaving the seat ;

(ii) The witness should take seat opposite the Chairman ;

(iii) The witness should answer specific question put to him either by the Chairman or by a member of the Committee/any other person authorised by the Chairman ;

(iv) All the submission to the Chair and the Committee should be couched in courteous and polite language ;

(v) The witness, without the permission of the Chairman, should not smoke or chew anything when he is seated before the Committee.

(vi) Subject to the provisions of the Maharashtra Legislative Assembly Rules, the witness should note that the following act shall constitute the breach of privilege and contempt of the Committee,—

(a) Refusal to answer, unless it be on the ground that the disclosure of the information sought for, would be prejudicial to the safety or interest of the State ;

(b) prefabrication or willfully giving false evidence or suppressing the truth or misleading the Committee.

(c) trifling with the Committee, or returning insulting answers ;

(d) destroying or damaging a material document relating to the enquiry.

Action on the recommendation of the Panchayati Raj Committee :

VII. 7.2. The Panchayati Raj Committee, after examining the Annual Administration Reports and Audit Review Reports on the accounts of the Panchayati Raj Institutions and also after examining the working of the Zilla Parishads and Panchayat Samitis by paying visits to them, submits its reports to the State Legislature. Copies of those reports when received from the -Maharashtra Legislature Secretariat, are forwarded to the Chief Executive Officers of Zilla Parishads by the Rural Development Department for information and for initiating further action on the recommendations contained therein with a view to taking action in a comprehensive and meaningful manner on these recommendations the following steps are expected from the Zilla Parishads (Govt. Cir. RDD No. PRC-1077/627 (4) XXVI, dated 26th March 1979) :—

(i) Immediately on receipt of the report of the Panchayat Raj Committee, and without waiting for any reference from the RDD or other Mantralaya Departments, on specific paras, the Zilla Prishad should initiate action towards compliance of the paras of the report . The Chief Executive Officers should decide personally which department/Officer should be responsible for timely and full compliance ;

(ii) In monthly co-ordination meetings with the heads of departments, Block Development Officers and other officers, the Chief Executive Officer should invariably take a full review of the progress of compliance of the outstanding paras of the Panchayati Raj Committee Reports.

(iii) A period of four months from the date of receipt of the Panchayat Raj Committee report is laid down, for the Zilla Parishad to report compliance to the Rural Development Department or other concerned departments of the Mantralaya. Well before this period, Zilla Parishad should have received specific references from the Rural Development Department or the other concerned departments of the Mantralaya. Where the report on para is submitted to another Mantralaya Department, a copy of the same should invariably be submitted to Rural Development Department.

(iv) It may happen that in spite of the best efforts the report on some of the paras may remain only as partial compliance within four months. For Example, a departmental enquiry in progress which has to be completed by following the proper procedure. After the expiry of the four months period the Chief Executive Officer should pay close personal attention to the progress of compliance on such cases by holding fortnightly reviews with the concerned Officers.

Audit of Zilla Parishad accounts by the A. G. :

VII. 8. As the Zilla Parishads are substantially financed by grants/loans from the Consolidated Fund of the State, their accounts from the year 1971-72 onwards attract audit by the Accountant General, Maharashtra under sec. 14 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. (Government Notification, Rural Development Department No. AUD-1974/2250-XXIX, dated the 15th July 1976). The Zilla Parishads and Panchayat Samities have therefore been directed under Government Resolution, Rural Development Department No. AUD-1075-2909-XXVIII, dated 18th December 1976, that they should keep their books of accounts and connected records open for inspection to the staff of the Accountant-General to enable the Accountant-General, Maharashtra I & II at Bombay and Nagpur to discharge the said statutory responsibility devolving on them. Accordingly, the Annual Report of the Comptroller and Auditor-General, which is discussed by the Public Accounts Committee, includes audit observations on the working of the Zilla Parishads.

Role of Zilla Parishads in Relation to the P. A. C. :

VII. 9. Public Accounts Committee examines the Secretary to Government in the Administrative Department concerned in order to ascertain the full facts relating to the case covered by the audit paragraph. He alone normally answers the questions put up by the Chairman or the members of the Public Accounts Committee. He may, however, if required, utilise the assistance of the Chief Executive Officers as regards details in respect of Zilla Parishad matters. It is therefore very essential for the Zilla Parishads to deal with Public Accounts Committee matters promptly and perfectly. They should bear in mind the following points in this respect :—

(a) The procedure for raising and pursuing of objections during the audit by the offices of the Accountant-Generals has been prescribed in Annex III to Finance Department's endorsement No. MIS-1074/446-F-1, dated 17th May 1974. (Printed in Appendix XV). These instructions should be carefully noted and strictly complied with by the Zilla Parishads (Government Resolution, Rural Development Department No. AUD-1075/2909-XXVIII, dated the 18th December 1976).

(b) Relevant paragraph proposed for inclusion in the Audit Report is forwarded by the Accountant-General to the concerned Zilla Parishad. The Zilla Parishad, should, on receipt of such draft paragraph, initiate action and forward its comments, after verification on the facts, to the Accountant-General within the stipulated period of six weeks so that situation challenging the facts reported in the audit para at a later stage may not arise.

(c) After the publication of the Comptroller and Auditor-General's final report the Finance Department of Government would send copies of the Annual Reports of the Comptroller and Auditor-General of India to the concerned Chief Executive Officers of Zilla Parishads which have been covered in the Report. Immediately on receipt of the report and without wanting for any reference from the Rural Development Department or from other Mantralaya Departments on specific paras, the Chief Executive Officer is required to initiate action with reference to each para of the Report with which the Zilla Parishad is concerned. The Chief Executive Officer should decide personally which department/officer of his Zilla Parishad is responsible for timely and full compliance. He should endeavour to send the replies, after his personal scrutiny and satisfaction which is his responsibility (Section 95 of the Maharashtra Zilla Parishads & Panchayat Samitis Act, 1961) to the Rural Development Department and/or the concerned Mantralaya Department, to each para within a time limit of four weeks and in any case within six weeks. He should, for the purpose, hold meetings with the Heads of Departments of the Zilla Parishads and the Block Development Officers to ensure

comprehensive examination and report. When the reply is sent to the another Mantralaya Department, a copy of it is invariably sent to the Rural Development Department also. The replies to the paras should be precise meeting with each point or recommendation in the para. Where the audit para suggests action for compliance, it may often happen that the full compliance is not possible within the period of four weeks. In such cases, the details of the action alongwith the up-to-date progress should be reported. This needs to be followed up by periodic reporting of further progress till the Public Accounts Committee takes up the Comptroller and Auditor's report for examination (Government Circular, Rural Development Department No. PAC-1078/CR-2052/XXVIII-A, dated 18th October 1979).

(d) The Rural Development Department as the model department for Zilla Parishads, has to furnish a consolidated brief of Government replies to the paras containing audit observation on the working of the Zilla Parishads to the Accountant-General and the Public Accounts Committee under intimation to the concerned Administrative Departments of Government. At the time of discussion of the Comptroller and Auditor-General's Report before the Public Accounts Committee, besides Secretary, Rural Development Department the Secretary of the concerned Administrative Department is also required to be present [Government Circular Rural Development Department No. DIR-1077-7796-(CR 1397)/XXXIII, dated 15th March 1978].

(e) The role of the Zilla Parishads in this context is to give remarks on the paragraphs pertaining to them. While giving remarks, the Zilla Parishads should bear in mind that the Officer who has to tender evidence before the Public Accounts Committee is expected to have a thorough knowledge of the paras related to his Department and those included in the Audit Report. A comprehensive note covering all the aspects of the case reported in the audit para would therefore be of great use for him at the time of giving evidence. This note may also indicate the chronological order of the action taken in the case, a similar irregularity if found place in any of the earlier Report and action taken thereon and such other information which would help the Officer tendering evidence to give a precise and pointed replies to the Public Accounts Committee. The relevant record connected with the subject discussed in the audit para should also be kept ready and forwarded to the Administrative Department concerned or the Rural Development Department as and when called for.

(f) When a site inspection of any programme/scheme implemented or executed by the Zilla Parishads is arranged, it is expected from the Zilla Parishad Officers concerned to prepare promptly and carefully the material, if any, required by the Committee and presented to it in good time. It should also be ensured that full co-operation and courtesy is extended to the members of the Committee and that no cause for complaint for dis-satisfaction is given to any members for non-compliance of any points.

(g) The reports of the Public Accounts Committee issued from time to time contain certain definite recommendations and observations of the Committee. These reports or the concerned ones are generally sent to the Zilla Parishads by the Rural Development Department indicating paras with which the Rural Development Department is concerned or any other Mantralaya Department is concerned. Action on these paras should also be taken by the Chief Executive Officers of the Zilla Parishads alongwith the Annual Reports of the Comptroller and Auditor General of India. Very often the recommendations of the Public Accounts Committee also stipulate time limits for full compliance and this time limit should be adhered to at the Zilla Parishad level where action has to be taken or completed. (Government Circular, R. D. D. No. PAC-1078/CR-2052/XXVIII-A, dated 18th October 1979).

CHAPTER VIII

Powers and Functions of the Zilla Parishads and the Panchayat Samitis, their Presiding Authorities and the various Government Officers working for or under them

VIII. 1. The Zilla Parishad and its Committees, Panchayat Samiti, office bearers of these bodies, the State Government and its officers working for or under the Zilla Parishad and the Panchayat Samiti enjoy a wide variety of administrative, executive and financial powers under the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961, (the Zilla Parishad Act). While bestowing these powers, the following important factors have been taken into consideration and necessary safeguards, checks and counterchecks have also been provided in the Zilla Parishad Act :—

(a) *Decentralised pattern of administration.*—This is assigned by the Committee system of governance on the one hand and empowering their Chairman on the other with administrative and financial powers in respect of subjects allotted to them.

(b) *No concentration of powers in one authority.*—The powers of sanction of works and development schemes, acceptance of tenders and contracts etc. have been distributed to various authorities in an ascending order (Sections 125 and 126). Similarly, powers of reappropriation of funds (Section 138) and the powers of acquisition of or disposal of the property (Section 128 read with Schedule III of the Act) have been distributed to various authorities and certain financial limits have also been laid down by the State Government.

(c) *Participation of elected persons in policy formation and in decision making.*—This is achieved by providing a Committee system of governance. To ensure faithful implementation of policies laid down and decision taken by elected representatives at various levels. Necessary provisions have been made in the Act.

(d) *Co-ordination of activities of the Committees.*—The Standing Committee is a super body of the Zilla Parishad and it has its capacity to review the progress of all activities of the Zilla Parishad, inspect and supervise development works, schemes and institutions under the Zilla Parishad, irrespective of their control and management by the concerned Subjects Committee. The President of the Zilla Parishad is made an ex-officio Chairman of the Standing Committee. Thus the Co-ordination of all activities of the Committees has been achieved by bestowing certain powers and functions on the President and the Standing Committees.

(e) *Making the funds available in time for day-to-day administration of the Zilla Parishads/Panchayat Samitis.*—The Zilla Parishads and Panchayat Samitis are required to pass their Budget estimates at least by 27th March every year. If these bodies fail to pass them for one reason or the other, the State Government in case of Zilla Parishads and the Zilla Parishad in case of Panchayat Samitis has power to approve the same with or without modifications. It is also incumbent on the Zilla Parishad not to make a deficit budget. This has restricted the power of the Zilla Parishads to frame their budget within the available resources and avoid unnecessary expenditure being provided in the Budget Estimates. If the execution or maintenance of any work or development scheme is transferred or entrusted by the State Government to any Zilla Parishad for the execution of which no provision exists in that behalf in the budget estimates of the Zilla Parishad, the President of the Zilla Parishad has been empowered to direct the execution or maintenance of such scheme or work and to meet the expenses thereon from the district fund.

(f) *Objectives of the Zilla Parishads/Panchayat Samitis are carried out in the most economical and efficient manner.*—This has been achieved by providing in the Act for the constitution of the Finance Committee which has been empowered to scrutinise the annual Budget Estimates and income and expenditure of the Zilla Parishads/Panchayat Samitis and tender advice to these bodies. The Commissioners have also been empowered to prevent extravagance in establishments and any expenditure on any work or development scheme which is wasteful or not in the public interest.

(g) *Avoidence of misuse of powers.*—The standing Committee has been given over-riding powers in respect of all subjects enumerated in the District List to avoid misuse of powers by any Committee. The Standing Committee has been given certain extraordinary powers of a functional or service nature. It has thus basic over-riding powers in respect of the entire taxation and finance policy of the Zilla Parishad. Similarly, the Committees of the Zilla Parishad and the Zilla Parishad have over-riding powers to amend or annul the direction made by the President under the emergency power bestowed on him by Section 54 (2). Any action taken by the Zilla Parishad or Standing Committee or the appropriate Subject Committee under Section 54 (4) is subject to the control of the Commissioner under section 267-A of the Act. The provision of this section empowers the Commissioner to suspend the execution of any order or resolution or prohibit the doing of any act by the Zilla Parishad or its Committees or Panchayat Samitis which, in his opinion, is unlawful or inconsistent with the instructions or directions given or issued by the State Government under sub-section (1) of Section 261. The Panchayat Samitis also enjoy power to revise or modify any decision taken by the Chairman or Deputy Chairman or the Block Development Officer or any officer or servant working in the Block.

In spite of these safeguards and built-in-checks, if the Zilla Parishad or Panchayat Samitis exceed or misuse their powers or if they are not competent to perform or make persistent default in the performance of their duties, the State Government has power to dissolve or supersede these bodies. This is the super check on these bodies to make them exercise their powers properly and efficiently.

VIII. 2. Thus the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961, which governs the administration of the Zilla Parishads and Panchayat Samitis in the Maharashtra, does not only provide for the administrative and executive powers, financial powers, power of control etc., given to these bodies but a care has been taken that these bodies do not exceed or abuse their powers by providing built-in-checks and adequate safeguards. These built-in-arrangements, checks and counter checks and safeguards helped in creating a decentralised and smooth administration of these bodies in Maharashtra.

VIII. 3. With the above background, the Chapter spells out the various powers given to the different authorities under the Zilla Parishad Act and the rules frame thereunder.

A.—STATE GOVERNMENT

Administrative Powers and Functions :

VIII. 4. *Powers and Functions under the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961.*—(1) To alter boundaries of the District and the Block (Sections 254 and 256) and to make suitable provision, in respect of matters specified in sections 255 and 257 when a District or, as the case may be, a Block, is altered.

(2) To declare, which Officers should be the Collector and Commissioner and which other Officers referred to in the Act should be such Officers in respect of any such District which comprises only a part of the District constituted under the relevant Code or two or more Districts so constituted or parts of two or more such Districts [Section 4 (2)].

(3) To constitute in every District such number of Blocks, each consisting of such local areas as may be specified by it. (Section 5).

(4) To transfer, all such completed works or development schemes in relation to any subjects enumerated in the District List and also such like works and development schemes as are in progress [Section 100 (1) (b)].

(5) To resume the possession of the property vested in the Zilla Parishad on breach of any terms and conditions specified in the notification issued under section 100 (1) (b). [First proviso to Section 100 (1) (c)].

(6) To direct that (i) the works or development schemes transferred to the Zilla Parishad under section 100 (1) (b) or any property appertaining thereto cease to vest in the Zilla Parishad and revert in the State Government if in its opinion it is necessary that these works or development schemes should be managed, maintained or executed by the State Government itself. [Second proviso to Section 100 (1) (c)] or should be discontinued by the State Government [Third Proviso to Section 100 (1) (c)].

(7) To omit any entry from the First Schedule/Second Schedule or add any entry thereto or amend any such entry. [Sections 100 (2) and 101 (2)].

(8) To transfer, at any time with the consent of a Zilla Parishad, the execution of any works or development schemes promoting directly or indirectly the welfare of the residents of the District and place at the disposal of it such funds as may be agreed upon for the execution of those works or development schemes. (Section 103).

(9) To direct the Zilla Parishad under Section 107 to undertake relief operations in its area either by the grant of gratuitous relief in the form of doles of money or through expenditure on such public works or such preventive or remedial measures as may be specified in the direction (Section 107).

Note.—This power of State Government has been delegated to all Collectors under Government Order, Co-operation and Rural Development Department No. SCY-4862-4734-(RD)-N, dated 25th June 1964, subject to conditions mentioned therein (vide Note 100 under section 107 in Volume I of the Manual).

(10) To decide, by itself or by such officer as it appoints, any difference of opinion which arises between local bodies acting under section 110. The decision taken in the matter is final [Section 110 (4)].

(11) To entrust to any Zilla Parishad or Panchayat Samiti or both, the execution or maintenance on agency basis of works or development schemes, whether within or without the District and whether or not relating to any subject in the District List of certain conditions and restrictions as may be specified by it and to withdraw the execution or maintenance of such works or development schemes [Section 123 (1) and (4)].

(12) To authorise an officer or person to inspect and to give technical guidance to any officer or under a Zilla Parishad or any servant thereof who is in charge of execution or maintenance of any works or development schemes undertaken by a Zilla Parishad or Panchayat Samiti. (Section 127).

(13) To transfer to any Zilla Parishad movable and immovable property which is vested in the State Government, subject to terms, conditions and restrictions laid down by it and to resume the possession thereof, if required by it, for any purposes or on breach of any terms, conditions and restrictions by the Zilla Parishad. [Section 129 (2) (3)].

- (14) To declare any place within the District as a public market [Section 203 (1)].
- (15) To direct, that the provisions relating to private market should apply to villages specified for the purpose. [Section 204 (1)].
- (16) To direct that the provisions relating to public cart stands should apply to such local areas as may be specified by it. [Section 215 (1)].
- (17) To acquire on request, if made by the Zilla Parishad any land for the Zilla Parishad on payment of the compensation under the provisions of the Land Acquisition Act, 1894, or other law corresponding thereto subject to certain terms, conditions and restrictions imposed by it (Section 285).
- (18) To appoint headquarters of Zilla Parishads and Panchayat Samitis. (Section 285).
- (19) To do anything which appears to it to be necessary for the purpose of removing difficulty, if any arises in giving effect to the provisions of the Act or any Schedule (Section 289).
- (20) To delegate all or any of its powers, functions or duties under the Act to any officer or authority subordinate to it excepting the power to make rules under section 274 (Section 273).

Note.—The powers and functions of the State Government under section 246 of the Act have been delegated to the Commissioners of the Divisions (Government Circular, Rural Development Department No. DSR-3363-V, dated 29th January 1964).

Powers and Functions relating to constitution and election of the Zilla Parishads and Panchayat Samitis :

- (21) To determine the number of Councillors to be elected on Zilla Parishad in each District [Section 9 (1) (a)].
- (22) To specify such five federal Co-operative Societies under Section 9 (1) (d)/a Co-operative Society under section 57 (1) (c) whose Chairmen/Chairman can be taken as associate Councillor/Member on the Zilla Parishad/Panchayat Samiti and to give direction or authorise an officer to give such direction as to who should represent on the Zilla Parishad under section 9 (1) (d) or on the Panchayat Samiti [under Section 57 (1) (c) (d)] if more than one Administrator or Committee or Corporation is appointed to manage the affairs of the Society/Societies [Explanation under Section 9 (1) (d) and Section 57 (1) (d)].
- (23) To prescribe the time and manner for publication of the names and permanent address of the Councillors of the Zilla Parishads [Section 9 (2)] and the members of the Panchayat Samitis. [Section 57 (3) (a)].
- (24) To extend the term of Councillors of the Zilla Parishad by six months [Second proviso to Section 10 (2)], or to curtail the term of office of Councillors for a period not extending two years [Third Proviso to Section 10 (2)].
- (25) To divide the District into electoral divisions for the purpose of elections of Councillors of Zilla Parishads [Section 12 (1)] and each electoral division in the Block is divided into two electoral Colleges for the purpose of election of Members of Panchayat Samitis [Section 58 (a)].
- (26) To determine the number of reserved seats in any electoral division/electoral College for the representation of Scheduled Castes or Scheduled Tribes and to prescribe the manner and periodicity of rotation of such reservation [Section 12 (2)].
- (27) To notify the day for adopting the electoral roll of the Maharashtra Legislative Assembly as the list of voters for an electoral division/electoral college. [Section 13 (1) and Section 58 (1) (b)].

(28) To provide by rules the manner in which the list of voters should be amended by the Collector for the purpose of Section 13 (1A) and all matters supplementary, consequential and incidental thereto [Section 13 (1A)].

(29) To make rules for the conduct of elections including the provision for deposits to be made by candidates and for their return or forfeiture and for an appeal to the District Court against the decision of a returning officer accepting or rejecting the nomination paper and the finality of decision [Section 14 (2)].

(30) To prescribe the time for resigning all but one of the seat by a person who is elected to more than one seat in a Zilla Parishad. (Section 15-A).

(31) To appoint an officer for conduct of elections under the Act and authorise him for requisitioning of premises, vehicles etc. for election purposes and to prescribe rules for serving the order on the person whose premises, vehicles etc. are being requisitioned. [Section 19 (1) and (2)].

(32) To prescribe the time limit for referring the matter to an arbitrator for deciding the amount of compensation under first proviso to section 20 (1) and section 20 (2).

(33) To prescribe the manner of delivering notice of resignation by the Councillor (Section 38).

(34) To prescribe the current administrative duties of the office of President/Chairman of a Panchayat Samiti, which the President/the Chairman of a Panchayat Samiti whose term of office is expired, can continue to carry on until his successor enters upon his office (sections 44 and 66).

(35) To decide and appeal preferred against the decision of the Commissioner given under section 45 (4)/68-A in the matter of dispute arising as to the validity of the election of a President or Vice-President/ a Chairman or Deputy Chairman of the Panchayat Samiti.

(36) To specify the Block where the members of a Panchayat Samiti falling under clauses (a) and (f) do not include a person belonging to Scheduled Castes or Scheduled Tribes and such person is therefore required to be co-opted from amongst persons residing in the Block. [Section 57 (1) (e) (ii)].

(37) To notify the area of any Panchayat Samiti for the purpose of Section 64 (3).

Executive Powers and Functions :

(38) To sanction leave of absence to the President of the Zilla Parishad and to the Chairman of a Subject Committee for a period exceeding ninety days but not exceeding 180 days [Section 47 (1) and 85 (1)].

(39) To specify the Medical Authority competent to certify the illness of the President [Section 47 (3)].

(40) To remove President or Vice-President of a Zilla Parishad/Chairman or Deputy Chairman of a Panchayat Samiti/Chairman of a Subject Committee for misconduct in the discharge of his duty or neglect of, or incapacity to perform his duty or for being persistently remiss in the discharge thereof or guilty of any disgraceful conduct (Sections 50, 73 and 88).

Note.—On reference made by the State Government, the Commissioner or the Additional Commissioner is authorised to make enquiry in respect of complaints against the President and Vice-President and the Chairman of Subjects Committee. The Assistant Commissioner is authorised to make enquiry in case of the Chairman and Deputy Chairman of the Panchayat Samiti (Government Circular, Rural Development Department No. REC-1068/32610-N, dated 2nd January 1969 read with Government Circular, Rural Development Department No. ZPA-1076-2271 (619)/XII, dated 25th November 1976).

(41) To direct in writing the President or Vice-President of a Zilla Parishad/Chairman or Deputy Chairman of a Panchayat Samiti by itself or by any authority empowered for the purpose by the State Government to handover the charge of his office and all papers and property of the Zilla Parishad/Panchayat Samiti, if any in his possession to the new President or Vice-President of a Zilla Parishad/Chairman or Deputy Chairman of Panchayat Samiti, if they fail or refuse to handover such charge. [Section 53 (2) and Section 75 A (2)] and in case of their failure to comply with the direction of the State Government to recover all papers and property of the Zilla Parishad/Panchayat Samiti and for that purpose, to authorise any officer to issue a search warrant and exercise all such powers with respect thereto as may be lawfully exercised by a Magistrate under the provisions of Chapter VII of the Code of Criminal procedure, 1898 [Section 53 (3) and Section 76 A (3)].

(42) To appoint presiding authorities to exercise powers and perform duties in relation to the Standing Committee or any Subjects Committee during vacancies on account of (i) pending election of the President or Vice-President or both or the Chairman of any Subjects Committees or (ii) during continuous absence from the District or by reason of leave for a period exceeding 30 days of any of these presiding authorities (Section 91-A).

(43) To appoint the Chief Executive Officer and one or more Deputy Chief Executive Officers for every Zilla Parishad and effect their transfers when required [Section 94 (1) and (2)] and to appoint the Block Development Officer for every Panchayat Samiti (Section 97).

(44) To withdraw the Chief Executive Officer from the service of the Zilla Parishad if the Zilla Parishad passes a resolution to that effect [Section 94 (3)].

(45) To prescribe the powers and functions of the Chief Executive Officer and the authorities to whom the Chief Executive Officer can communicate his opinion on the working of the Class I and Class II Officers holding Offices under the Zilla Parishad [Section 95 (2) (f) and (j)].

(46) To appoint person employed by the existing board immediately before the appointed day and holding posts and scales of pay generally corresponding to these in Class I and Class II services of the State and the General State Services to appropriate cadres of Class I and Class II Services of the State and General State Services and to determine their service conditions (Section 240).

(47) To allot Government servants rendered surplus to the requirement of the State Government to the Zilla Parishads finally on the prescribed terms and conditions or authorise any Head of Department of the State Government in this behalf (Section 242).

Note.—Government has authorised various Heads of Government Departments (vide Government Order, Rural Development Department No. ALT-1067-27468-S, dated 11th August 1967) for the purpose of Chapter XIV of the Zilla Parishad Act.

(48) To transfer Zilla Parishad servants to services of the State Government if they are surplus with the Zilla Parishad consequent upon the revesting of any works or development schemes transferred to it under sections 100 or 123 in the State Government and to determine the terms and conditions of these transferred employees. (Section 242-A).

(49) To determine the initial strength and composition of officers posted under a Zilla Parishad and of officers and servants in each class of service referred to in section 239 including their designations, categories or grades (Section 243).

(50) To lay down a staffing pattern indicating the strength and composition of officers and servants in each class of service including their designation, categories or grades (Section 243-A).

To prescribe date for giving option under Section 246.

(51) (i) To allot Government servants to the Zilla Parishads for a limited period or until they are finally allotted within the specified period under the provisions of the Act, whichever is Sooner ;

(ii) To allow promotions to these Government servants provisionally to post determined under section 243

(iii) To determine the terms and conditions of service of Government servants so allotted [Section 253-A (1)].

(52) To depute Government servants to District Services under the Zilla Parishad (under section 253-B).

(53) To allot Government servants finally to the Zilla Parishad or to permit them to retire prematurely from the service of the State Government under section 253-C.

(54) To transfer staff employed in connection with the public health by Zilla Parishad to another District in case of emergency (Section 271).

(55) To permit Gazetted Officers working under the Zilla Parishad including the Chief Executive Officer to undertake journeys outside the sphere of their duties and beyond the limits of the State of Maharashtra unless such journey is required by any of the Mantralaya Department (Government Corrigendum No. ZGO-1066/507/A, dated 24th April 1967).

Powers and Functions relating to Funds resources, budget and accounts of the Zilla Parishads.

(a) FUNDS

(56) To approve the Co-operative Society where the district fund should be kept by a Zilla Parishad [Section 130 (3) (b)].

(57) To accord approval for investment of any portion of the district fund in the securities of the State or Central Government or in such other appointed securities and in the purchase of shares of Co-operative Societies or debentures of any Corporation (including a Company) owned or controlled by the State [Section 130 (4)].

(58) To approve such body or association whether in incorporated or not, from which the Zilla Parishad may also borrow money for carrying out its functions under the Act (Section 130-A).

(59) To assign to the district fund of each Zilla Parishad, such proportion of the net proceeds, as it may think proper, of such ferry or of the toll or of the lease of the tolls on such road or bridge, which being vested in one of more than one Zilla Parishad, is partly in one District and Partly in another and if these Districts are in different Divisions [Proviso to sub-section (1) of section 130].

(60) To issue direction to the Zilla Parishad for the creation of a special fund for meeting expenditure relating to any specified object [Section 131 (1)].

(b) TAXES, FEES AND GRANTS

(61) To levy a cess at the rate of 20 Paise or at such increased rate not exceeding 200 paise as may be determined by it under section 155 on every rupee of Land Revenue (Sections 144, 151 and 152) and a cess on water rate under sections 146, 151-5 and 152-A and Pass the collections to the Zilla Parishads Panchayat Samitis in the form of grant-in-aid.

Note.—The power to levy and collect the cess includes the power to levy and collect the cess on royalty on minerals (Explanation under section 144).

(62) To decide any dispute, in respect of any matter under section 150, between a Zilla Parishad and any other local authority [Section 150 (3)].

(63) To suspend or remiss the collection of cess on Land Revenue or any portion thereof in any area and in any area of the Zilla Parishad if an application to that effect is made by the Zilla Parishad (Section 154).

Note.—This power has been delegated to the collectors of the Districts subject to the condition that the suspension or remission of cess on Land Revenue should follow suspension or remission of land revenue in the same quantum at the maximum and in no case should be granted where there is no suspension or remission of Land Revenue, (Government Order, Co-operation and Rural Development Department No. LFC-1262-35010-N, dated 18th July 1963 read with Government Order Rural Development Department No. LFC-1272-22480-DIV, dated 26th September 1972).

(64) To determine the increase in the rate of cess on land Revenue in respect of lands situated in the District or Block and specify the date on which the increase in the rate should take effect and the period during which it should continue [Section 155 (4)].

(65) To suspend the levy of objectionable taxes levied by the Zilla Parishads, the objections are not removed within the period fixed for that purpose (Section 165,

(66) To determine and pay Stamp Duty Grant (Section 158) and various grants enumerated in Chapter XII of the Act to the Zilla Parishads or as the case may be to the Panchayat Samitis.

(67) To give directions to the Zilla Parishads for the utilisation of the Forest Revenue Grant [Section 181-A (2)].

(c) BUDGET AND ACCOUNTS :

(68) To approve the accounts of a Zilla Parishad and a Panchayat Samiti and the report of the Finance Committee relating thereto with or without modifications if a Zilla Parishad fails to approve them on or before the date prescribed in that behalf [Sections 136 (6) and (7)].

(69) To approve the budget estimates of the Zilla Parishad, with or without modification, if the Zilla Parishad fails to approve it on or before the prescribed date [Section 137 (5)].

(70) To specify the amount of a free revenue balance, higher than Rs. 5,000 which a Zilla Parishad, is required to show at its credit at the end of the financial year (Section 139).

Power of Control :

(71) To cause an enquiry to be made at any time by any of its Officers not below the rank of Commissioner in regard to any Zilla Parishad on matters concerning it or any matters with respect to which the sanction, approval, consent or order of the State Government is required by the Act and make order as to the costs of inquiries and as to the Parties by whom and the funds out of which they should be paid [Section 258 (1) and (3)].

(72) To provide for performance of duties of a Zilla Parishad Panchayat Samiti/any Committee of the Zilla Parishad if a Zilla Parishad/Panchayat Samiti/any Committee of the Parishad makes a default in performing them within the specified period allowed for the purpose (Section 259).

(73) To dissolve or supersede a Zilla Parishad or a Panchayat Samiti and make consequential arrangements for getting all powers and duties of the Zilla Parishad, the Panchayat Samiti, Standing Committee or Subjects committee or other Committees performed (Sections 260 and 269).

(74) To give policy direction to the Zilla Parishads in respect of their duties and functions and in particular in the interest of the National or State Development Plan in respect of the execution and maintenance of works and development schemes and requisition the services of officers and staff of the Parishad which are considered necessary to carry out specified acts and perform specified duties [Section 261 (1) and 92].

(75) To decide an appeal made by a Zilla Parishad against the order of the Commissioner passed to prevent extravagance in establishments or wasteful expenditure (Proviso to Section 265).

(76) To pass such order, as deemed fit, upon the report of the Commissioner regarding (i) the order passed by the District Magistrate under section 267 (i) for suspending the execution of orders, resolution, etc. of a Zilla Parishad its Committees or a Panchayat Samiti [Section 267 (3) and (ii)] the direction issued by the Collector to a Zilla Parishad in cases of emergency under sub-section (1) of Section 268 and his action thereon [Sections 267 (3) and 268 (4)].

(77) To make special rules for matters specified in clauses (a) to (c) of Section 270.

(78) To have and exercise the same authority and control over the Commissioner in the matter connected with the Zilla Parishad Act as it has and exercise over them in the general and revenue administration (Section 272).

(79) To delegate, by order, all or any of its powers, functions and duties under the Zilla Parishad Act except the power to make rules under section 274 to any officer or authority subordinate to it (Section 273).

(80) To pass order in cases where any difficulty arises in giving effect to the provisions of the Zilla Parishad Act or any schedule attached to it. (Section 289).

Other Powers (81)

(81) To make rules under various sections of the Zilla Parishad Act (Section 274)

(82) To adopt and modify laws for the purpose of bringing the provisions of any law in force in the territory of the Maharashtra State into accord with the provisions of the Zilla Parishad Act (Section 287).

B. COMMISSIONER OF THE DIVISION

Administration and Functions

(1) To pass such orders, as he may deem fit, in cases where a Zilla Parishad has requested the concurrence of any other local authority under the provisions of sub-section (1) or (2) of Section 110 but that local authority has refused to concur [Section 110 (3)].

(2) To direct, on enquiry, to stop the use of any place in the District used for the disposal of the deed if it is in such a state as to become injurious to health [Section 197 (1)].

(3) To decide an appeal made against the orders of the Zilla Parishad issued under Section 205, 206, 209, or 210 and his decision thereon is final. (Section 211).

(4) To decide an application made to him by the aggrieved person with a Zilla Parishad fails to grant a licence under sub-section (2) of Section 205 within a period of two months from the date of receipt of application for grant of licences and his decision therefore is final. (Section 212).

Powers and Functions relating to constitution and election of the Zilla Parishads and Panchayat Samitis :

(5) To decide a question if arises whether a vacancy has occurred in the office of (i) Councillor [Section 40 (2)] (ii) Member of the Panchayat Samiti [Section 62 (3)] and Members of Standing Committee and Subject Committees [Section 82 (3)] and his decision thereon is final.

(6) To decide the dispute arising as to the validity of the election of a President or Vice-President of a Zilla Parishad [Section 45 (4)] and a Chairman or Deputy Chairman of a Panchayat Samiti (Section 68-A).

(7) To decide the dispute arising as to the validity of the election of any Councillor under Section 79 (Constitution of Standing Committee) or Section 80 (Constitution of Subjects Committee) including any question arising out of the acceptance or rejection of a nomination paper or any ground or whether or not a Councillor is a member of a Scheduled Castes, Scheduled Tribes or any socially or educationally backward class of citizen and his decision thereon is final [Section 81 (4)].

Powers and Functions relating to District Fund and the expenditure there from :

(8) To decide the question whether or not a fund mentioned in Section 100 (1) is sponsored by Government and his decision thereon is final [Section 100 (10)—Explanation.]

(9) To sanction the expenditure including any grant required to be incurred of spent by a Zilla Parishad/Panchayat Samiti outside its areas for any of the purposes of the Act with the exceptions given in Sections 132 and 101-A respectively.

(10) To assign to the District Fund of each Zilla Parishad such portion of the net proceeds of a public ferry, road or bridge vested in one or more than one Zilla Parishad, partly falling in one District and partly in another and both the Districts are in one Division. [Section 110 (3)]

Power of Control :

(11) To call the meeting of a Zilla Parishad/Panchayat Samiti/Committees of the Zilla Parishad, if no meeting was held within the period prescribed by or under the Act (Section 262).

(12) To enter and inspect, if so authorised by the State Government, any immovable property of a Zilla Parishad or any development work or scheme in progress under it or cause it to be inspected, call for any extract from the proceedings of any Committee or any Panchayat Samiti or call for any returns etc. (Section 263).

(13) To inspect any records, register or other document from the office of the Zilla Parishad by himself or by any person, not below the rank of a Collector in case of a Zilla Parishad, or a Deputy Collector in case of a Panchayat Samiti duly authorised by him (Section 264).

(14) To prevent extravagance in establishments or wasteful expenditure of the Zilla Parishad (Section 265).

(15) To rescind, in his discretion, the order made by the District Magistrate regarding suspension of an order or resolution of a Zilla Parishad or any of its Committees or a Panchayat Samiti under sub-section (1) of section 268 or direct that it should continue in force with or without modification, permanently or for such period as he thinks fit [Section 267 (2)].

(16) To suspend (i) the execution of unlawful order or resolution of a Zilla Parishad or its Committee or a Panchayat Samiti or prohibit the doing of any Act which is unlawful [Section 267 A (1)] and (ii) the execution or prohibit the doing of any-

thing by a Zilla Parishad or its Committee or a Panchayat Samiti if it is inconsistent with the instructions or directions given or issued under section 261 (1) [Section 267-A (2)].

(17) To confirm or modify the direction given by the Collector to the Zilla Parishad for the execution of any extraordinary work in case of emergency [Section 268 (3)].

(18) To have and exercise the same authority and control over the Collectors in the matter connected with the Zilla Parishad Act as he has and exercises over them in the general and revenue administration (Section 272).

(19) To pass such order as he may deem fit if one local authority has not accepted the proposal of the other local authority or there is any difference of opinion between two local authorities [Section 282 (2)].

Delegated Powers :

(20) Powers and Functions of the State Government under section 246 (vide Note under Sr. No. 47 under the powers of the State Government).

C. COLLECTOR OF DISTRICT

Powers and Functions relating to the election and constitution of the Zilla Parishads/ Panchayat Samitis :

(1) To designate the officer which should maintain a list of voters for each electoral division/electoral college [Section 13 (2) and Section 58 (1) (b)].

(2) To amend the list of voters so as to enable such Presiding Authority of the Zilla Parishad as specified in sub-section (1A) of Section 13 to be registered in the electoral division in which, but for holding such office outside his electoral division, he would have ordinarily resident [Section 13 (1A)].

(3) To appoint the date or dates for holding election or a fresh election of a Zilla Parishad/Panchayat Samiti. [Section 14 (1) and Section 58 (1A)].

(4) To cause enquiries to be made in the offence, which is punishable under Section 33 or section 34 or clause (a) of sub-section (2) of Section 36 and the same is committed in connection with any election of a Zilla Parishad within the District and institute prosecutions [Section 37 (1)].

(5) To empower an officer who, in case of equality of votes in any election, decide the matter by lot (Section 26).

(6) To publish the names of the Councillors of a Zilla Parishad and members of a Panchayat Samiti alongwith their permanent addresses at such time and in such manner as may be prescribed by the State Government [Section 9 (2) and Section 57 (3)].

(7) To fix the date of the first meeting of a Zilla Parishad after a new Zilla Parishad is constituted [Section 11 (2)].

(8) To fill the vacancy of a Councillor of a Zilla Parishad/a member of a Panchayat Samiti occurring on account of his death, resignation, disqualification, removal or he, becoming incapable of acting, by an election or co-option (Sections 41 and 63).

(9) To call upon and to preside over the meeting called for,—

(a) the election of the President and Vice-President. [Section 45 (2)].

(b) the election of a Chairman of the Panchayat Samiti [Section 67 (1) (3)].

(c) the election of a Chairman of Subject Committee (other than the Vice-President) [Section 83 (1A)]. or to authorise any officer for this purpose. The Officer so authorised in cases of (a) and (c) above should not be below the rank of a Deputy Collector.

(10) To call the meeting of the Panchayat Samiti to elect the Deputy Chairman or to authorise any officer for the same purpose [Section 68 (2)].

(11) To refer by himself or to authorise any officer for the purpose of referring the matter to the Commissioner when a dispute arises as to the validity of the election of a Chairman or Deputy Chairman of the Panchayat Samiti (Section 68-A).

Administrative Powers and Functions :

(12) To convene and preside over a special meeting of the Zilla Parishad called for the consideration of the no-confidence motion against,—

(a) the President or Vice-President of a Zilla Parishad,

(b) the Chairman or Deputy Chairman of a Panchayat Samiti,

(c) the Chairman of the Subjects Committee or authorise any Officer to preside over the special meeting held for the purpose of (a) and (b) above. The Officer so authorised should not be below the rank of a Deputy Collector in case meeting held for the purpose mentioned at (a) above [Sections 49 (3) and (4), 72 (3) and (4) and 87].

(13) To call for any information or statistics from the Zilla Parishad relating to its affairs in order to make a report if required by the State Government about the working of the Zilla Parishad (Section 266).

Power of Control :

(14) To provide, in cases of emergency, for the execution of extraordinary work or the doing of any act, which a Zilla Parishad or Panchayat Samiti is empowered to execute or do and its immediate execution or doing is considered necessary for the health and safety of the public and direct that the expenses of executing the work or doing the act should be paid by the Zilla Parishad [Section 268 (1)].

(15) To have and exercise the same authority and control over his subordinates in the matters connected with the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961, as he has and exercise over them in general or revenue administration (Section 272).

Delegated Powers :

(16) Powers of the State Government under section 107 [vide Note under Sr. No. (9) under the powers of the State Government].

(17) Power of the State Government under section 154 [vide Note under Sr. No. (63) under State Government's powers].

D. CHIEF EXECUTIVE OFFICER OF A ZILLA PARISHAD.

Administrative and Executive Powers and Functions :

(1) To nominate one of the Deputy Chief Executive Officers of the Zilla Parishad to work as (a) Secretary Ex-Officio of the Zilla Parishad [Section 9 (3)] and (b) Secretary Ex-Officio of the Standing Committee [Section 79 (4)].

(2) To exercise all the powers specifically imposed or conferred upon him by or under the Act or under any other law for the time being in force [Section 95 (1) (a)].

(3) To lay down the duties of all officers and servants of or holding office under the Zilla Parishad in accordance with rules made by the State Government [Section 95 (1) (b)].

(4) To attend every meeting of the Zilla Parishad and with the permission of the presiding authority, tender information or clarification in respect of any matter under discussion at such meeting [Section 95 (1) (c)].

(5) He is entitled to [Section 95 (2) (a)],—

(i) attend the meetings of any Committee of the Zilla Parishad and Panchayat Samiti in the District ;

(ii) call for any information, return, statement, account or report from any officer or servant of or holding office under the Zilla Parishad ;

(iii) grant leave of absence, for a period not exceeding two months, to Class I and Class II Officers ;

Note.—The Chief Executive Officers also authorised under Government Circular Co-operation and Rural Development Department No. DZP-1163-74900-A, dated 14th November 1963 to notify the leave granted to Gazetted Officer other than Chief Executive Officer by the Zilla Parishad authorities under Sections 91 (2), 95 (2) (iii) and 109 (d) of the Act after ascertaining the admissibility and nature of such leave from the Audit and to issue orders about reposting of Officers concerned on their return from leave provided no substitute was appointed by the Head of Government Department concerned during the leave period.

(iv) make temporary provision for holding charge and discharge of the functions of the office during the absence of any officer on leave or on transfer ;

(v) call for an explanation from any officer or servant of, or holding office under the Zilla Parishad.

(6) To make initial appointment of officers and servants of the Zilla Parishad under section 241 or allotted thereto under section 242 or Section 263 (c) (Section 244).

(7) To appoint officers of Class III service from the list of candidates selected under the Maharashtra Public Service (Subordinate) Selection Board Act, 1973 [Section 95 (2) (b)] and the servant of Class IV service [Section 95 (2) (bb)].

(8) To assess and give his opinion confidentially every year on the work of officers of Class I and Class II services holding office under the Zilla Parishad ; forward them to the authorities prescribed by the State Government and lay down the procedure for writing such reports about the work of officers and servants of Class III and Class IV service under the Zilla Parishad [Section 95 (2) (f)].

(9) To appoint a person for the collection of fees, if not paid on demand, levied on the registration of animals sold in the market [Section 161 (2)].

(10) To authorise an officer to whom the property seized under sub-section (1) or sub-section (2) of section 161 should be sent [Section 161 (3)].

(11) To take necessary measures for the speedy execution of all works and development schemes of the Zilla Parishad [Section 95 (2) (d)].

(12) To have custody of all papers and documents connected with the proceedings of meetings of the Zilla Parishad and its Committees (not being a Panchayat Samiti) [Section 95 (2) (e)].

(13) To exercise such other powers and perform such other functions as may be prescribed by the State Government [Section 95 (2) (i)].

Note.—In addition to the powers and functions specifically conferred or imposed upon the Chief Executive Officer by the provisions of Act or rules thereunder, there are some supplementary powers and functions conferred or imposed upon him which are given in the Maharashtra Zilla Parishads (Supplementary Powers and Functions of the Chief Executive Officer) Rules, 1964. These Rules are printed in Note 84 under Section 95 (2) in Volume I of the Manual.

(14) To delegate his powers conferred or duties and functions imposed upon or vested in him by or under the Act to any other Officer or servant holding office under the Zilla Parishad [Section 96 (1)].

[Please see Note 84-A under section 96 in Volume I].

(15) To enter into any contract or agreement on behalf of the Zilla Parishad or the Panchayat Samiti [Section 116 (1)].

(16) To enter and inspect any buildings and lands at any time between sunrise and sunset or authorise any person for that purpose and to direct that all or any part thereof should be cleansed cleared or otherwise put in proper state for sanitary reasons (Section 190).

(17) To give orders with regard to sources of water supply under section 192. He may authorise any person for this purpose (Section 192).

(18) To set apart public springs, tanks, wells, etc. for the purposes mentioned in Section 194 and to prohibit use of water from any source to which the public have access.

(19) To make the owner of any pool, ditch, tank etc. to clear, fill up, drain off or remove the same or to take measures to abate or remove the nuisance (Section 196).

(20) To enter at any time after reasonable notice, into any building or premises in which any dangerous and infectious disease is reported or suspected to exist for the purpose of inspecting such building or premise and order cleaning or dis-infecting of a building or premises.

(21) To prohibit, with the approval of the Zilla Parishad, the use of public place or side of public roads as cart stand or halting place by any person within the distances fixed by him (Section 217).

Financial Powers :

(22) To draw and disburse money from the District Fund. [Section 95 (2) (g)].

(23) To accord sanction for undertaking works or development schemes, the non-recurring expenditure of which does not exceed Rs. 30,000 and the recurring expenditure does not exceed Rs. 5,000 p. a. [Section 125 (1) (a) (i) and (b) (i)].

Note.—This power upto specified limit may be delegated to any officer of or under the Zilla Parishad by the State Government. 'Proviso to Section 125(1)'.

(24) To accord sanction for acceptance of a tender or contract for works and development schemes, if the estimated non-recurring expenditure thereon exceeds Rs. 10,000 but does not exceed Rs. 15,000 in each case [Section 126 (i) (ab)].

Note.—This power upto specified limit may be delegated to any officer or under the Zilla Parishad by the State Government. (Proviso under sub-section (1) of section 126).

Powers and functions relating to Budget and Accounts :

(25) To prepare every year on or before the prescribed date a statement of accounts of receipts and expenditure of the Zilla Parishad and a statement of variation of expenditure from the final modified grant and place these statements along with like statements prepared by the Block Development officer for Panchayat Samiti before the Finance Committee. The report prepared by the Finance Committee after scrutiny of these statements should be placed before the Zilla Parishad or as the case may be, the Panchayat Samiti [Section 136 (1) and (3)].

(26) To forward the accounts prepared under section 136 (1) together with the report of the Finance Committee thereon under section 136 (3) to the State Government for approval if the Zilla Parishad fails to approve the same by the prescribed date [Section 136 (6)].

(27) To prepare on or before prescribed date an abstract of the statement of accounts approved or deemed to have been approved by the Zilla Parishad and publish the same together with the statement of accounts of all Panchayat Samitis in the District [Section 136 (9)].

(28) To forward the budget estimates of the Zilla Parishad to the State Government for approval if the Zilla Parishad fails to approve them on or before the prescribed date [Section 137 (5)].

(29) To supervise and control the execution of all activities of the Zilla Parishad [Section 95 (2) (c)].

Power of Supervision and control :

(30) To exercise supervision and control over the acts of officers and servants holding office under the Zilla Parishad in the matter of execution, administration and those relating to accounts and records of the Zilla Parishad [Section 95 (2) (b)].

D. HEADS OF DEPARTMENTS OF ZILLA PARISHAD

Administrative and Executive Powers and Functions :

(1) To assess and give his opinion confidentially every year on the work of officers of Class II Service working in his Department and forward them to the Chief Executive Officer [Section 99 (b)].

(2) To attend every meeting of the Zilla Parishad and of the Committee of which he is the Secretary and with the permission of the prescribed authority, to tender information or clarification in respect of any matter under discussion at the meeting [Section 99 (c)].

(3) To delegate their powers, duties or functions conferred or imposed upon them by or under the Act to any other officers or servants of the Zilla Parishad (Section 279).

Note.—The Head of the Department of a Zilla Parishad should not delegate his function to act as secretary ex-officio of any subjects Committee and his power to assess and give opinion on the work of Officers of Class II service working in his Department, 'Rule 4 of the Maharashtra Zilla Parishads (Delegation of Powers by Heads of Departments) Rules, 1963'. The powers which can be delegated by him are shown in the Schedule appended to the said Rules. (vide Sr. No. 18 under the Head "B—Powers and Functions under the Rules").

Financial Powers :

(4) To accord technical sanction to the works and development schemes pertaining to his Department [Section 99 (a)].

E. BLOCK DEVELOPMENT OFFICERS OF PANCHAYAT SAMITIS

(1) To act as Secretary, ex-officio of the Panchayat Samiti [Section 57 (5)].

Administrative and Executive Powers and Functions :

(1-a) To communicate the occurrence of any vacancy occurred on account of death, resignation, disqualification or removal of a member of a Panchayat Samiti or through a member becoming incapable of acting previous to the expiry of his term of office or otherwise, to the Collector (Section 63).

(2) To nominate one of the Extension Officers (Panchayat) who should be ex-officio Secretary of the Committee of Sarpanchas [Section 77-A (3)].

(3) To grant leave of absence to officers and servants of Class III service or Class IV service or the Zilla Parishad working under the Panchayat Samitis, subject to the general order of the Chief Executive Officer [Section 98 (1) (a)].

(4) To call for any information, return, statement, account, report or explanation from officers or servants of Class III service or Class IV service working under Panchayat Samitis [Section 98 (1) (b)].

(5) To have the custody of all papers and documents connected with the proceedings of meetings of the Panchayat Samiti [Section 98 (2) (a)].

(6) To exercise and execute powers in the Block for the purpose of carrying out the provisions of the Zilla Parishad Act [Section 98 (2) (b)].

(7) To exercise such powers of sanctioning acquisition of property or sale or transfer thereof as may be specified by the State Government in respect of works and development schemes to be undertaken from block grants [Section 98 (2) (d)].

Financial powers :

(8) To draw and disburse money out of the grant or grants payable to the Panchayat Samiti under sub-section (6) of Section 155 and Section 188 of the Zilla Parishad Act [Section 98 (2) (c)].

(9) To accord sanction for undertaking works or development schemes from the block grant estimated non-recurring expenditure of which does not exceed Rs. 10,000 and the recurring expenditure of which does not exceed Rs. 1,000 p. a. [Section 125 (2) (a) (i) and (b) (i)].

(10) To accord sanction for acceptance of a tender or contract for works or development schemes taken up from the block grant if the non-recurring expenditure there-in does not exceed Rs. 5,000 in each case [Section 126 (2) (a)].

Powers and Functions relating to Budget and Accounts :

(11) To prepare a statement of accounts of receipts and expenditure of the Panchayat Samiti and a Statement of variations of expenditure from the final modified grant and forward them to the Chief Executive Officer by the prescribed date [Section 136 (2)].

(12) To forward the budget estimates of a Panchayat Samiti to the Zilla Parishad for approval if the Panchayat Samiti fails to approve them on or before the prescribed date [Section 136 (6)].

(13) To forward the accounts of the Panchayat Samiti and report of the Finance Committee thereon to the Zilla Parishad for approval if a Panchayat Samiti fails to approve them and forward them before the prescribed date [Section 136 (7)].

(14) To prepare an abstract of Statement of accounts approved or deemed to have been approved, by the Panchayat Samiti and forward it to the Chief Executive Officer to form part of the Zilla Parishad accounts [Section 136 (8)].

F. ZILLA PARISHAD

Administrative and executive powers and Functions :

(1) To contract, acquire and hold property, both moveable and immovable, whether within or without the limits of the area over which it has authority and may in its corporate name sue and be sued (Section 8).

(2) To decide whether the office of a Councillor, who is absent from Panchayat Samiti meetings for a period of three consecutive months without the permission of the Panchayat Samiti or is absent from such meetings for a period of six consecutive months, should or should not become vacant [Section 62 (2)].

(3) To refer to its Committee, if appointed under section 78 (2), for enquiry and report such matters relating to the purposes of the Act as may be decided by it and direct that the Committee should submit its report to the Standing Committee or Subjects Committee as may be specified by it [Section 78 (2)].

(4) To specify the Head of Department of a Zilla Parishad who should work as Secretary ex-officio of the Subjects Committee [Section 80 (3)].

(4-A) To provide for furnished residential accommodation or house rent allowance in lieu thereof to the Chairman of Subjects Committees . [Section 84 (2)]. This power can be delegated to the Standing Committee.

(5) To make reasonable provision from the district fund in respect of all or any of the subjects enumerated in the 'District List' and to execute or maintain works or development schemes in the District relating to any such subjects [Section 100 (1) (a)].

(6) To execute or maintain works and development schemes as transferred by Government under section 100 (1) (b) as per the specified terms and conditions [Section 100 (1) (c)].

(7) To provide for carrying out within the District any other work or measure which is likely to promote the health, safety, education, comfort, convenience or social economic or cultural well-being of the inhabitants of the District [Section 100 (3)].

(8) To endeavour to promote planned development of the District by utilising to the maximum extent local resources and for that purpose prepare annual and long term plans regard being had to the plans already prepared by the Panchayat Samiti [Section 100 (4)].

(9) To provide for any public reception, ceremony or entertainment within the District or contribute towards a gathering sponsored by the Zilla Parishad in the District [Section 100 (5)].

(10) To carry out the direction given or orders issued from time to time by the State Government in relation to measures for the amelioration of the conditions of the Scheduled Castes and Scheduled Tribes and of any socially and educationally backward classes and in particular in the removal of untouchability and should provide adequate sums for the purpose [Section 100 (6)].

(11) To perform such of the duties and functions as are entrusted to it or under any other law for the time being in force [Section 100 (7)].

(12) To incur expenditure outside the District on any work or development scheme transferred to it under this Act within the revenue district of which the District forms part [Section 100 (8)].

(13) To make adequate provision for payment to Councillors, members of Panchayat Samiti and members of the Standing Committee, Subjects Committee and any other Committee all expenses incurred in travelling for the purpose of business of the Zilla Parishad or the Panchayat Samiti in accordance with rules made by the State Government [Section 100 (9)].

(14) To contribute to any fund sponsored by Government to meet any calamity affecting the public in any part of India [Section 100 (10)].

(15) To give technical guidance or assistance in relation to any work or scheme of any other local authority on certain terms and conditions agreed upon between them and for that purpose require any of its officers or servants to inspect any such work or scheme [Section 102 (2)].

(16) To undertake the execution of the work or development scheme transferred to it by the State Government with its consent which promotes directly or indirectly the Welfare of the residents of the District (Section 103).

(17) To compromise in respect of any suit instituted by or against it or in respect of any claim or demand arising out of any contract entered by or on behalf of it under the Act, for such sum of money or other compensation as deemed sufficient (Section 105). This power can be delegated to the Standing Committee.

- (18) To do all things necessary for the proper discharge of the functions and duties imposed on it by or under the Act [Section 106 (1)].
- (19) To sanction works or development schemes within the District (excluding the works or development schemes to be taken up from the block grant) [Section 106 (ii)].
- (20) To call for, at any time, any proceedings of the Standing Committee or and Subjects Committee or any return, statement, account or report concerning or connected with any subjects allotted to it [Section 106 (iii)].
- (21) To require any of its officers or servants to attend any meeting of the Zilla Parishad and tender advice on any matter which concerns the Department under which such officer or servant is working [Section 106 (iv)].
- (22) To exercise powers or perform functions in respect of matters which, by or under this Act, are not expressly conferred or imposed on the Panchayat Samiti or Standing Committee or Subjects Committee, presiding authority or officer or servant of or under the Zilla Parishad [Section 106 (v)].
- (23) To undertake relief operations, if so directed by the State Government, in its areas where scarcity has been declared by the State Government and has granted suspension or remission of land revenue or where distress is caused by floods or other natural calamities (Section 107). Those power can be delegated to the Standing Committee.
- (24) To act in spite of any vacancy in the Councillorship or any defect in the constitution [Section 112 (2)].
- (25) To execute or maintain works or development schemes entrusted to it by the State Government for execution or maintenance on agency basis [Section 123 (1)].
- (25-A) To decide which works or development scheme is to be executed or maintained through Panchayat Samiti or Panchayat [Section 125 (1) and (2)]. This power can be delegated to the Standing Committee, Subjects Committees and Panchayat Samitis.
- (26) To acquire and hold movable or immovable property and lease, sell or transfer it [Section 128 (a) and (b)].
- (27) To prepare and publish its Administration Report [Section 142 (1) and (3)]. The power of preparation of Administration Report can be delegated to the Standing Committee.
- (27-A) To publish the rules sanctioned under Section 159 (Section 162). This power can be delegated to the Standing Committee.
- (28) To issue a notice of demand or warrant for the recovery of Zilla Parishad dues [Section 166 and 167].
- (29) To lease the levy of any toll that may be imposed under this Act or fee imposed under sub-clause (ii) or (iii) of clause (g) of section 157 by public auction or private contract [Section 178 (1)]. This power may be delegated to the Standing Committee.
- (29-A) To communicate its opinion regarding closing of places for disposal of deal [Section 197 (1)]. This power can be delegated to the Health Committee.
- (30) To notify places for washing and disinfecting articles exposed to infection and direct that infected articles be destroyed [Section 199 (1) and (2)]. This power can be delegated to the Health Committee.

(31) To remove any obstruction or encroachment on any part of a public road and or building after it has vested in or has become the property of a Zilla Parishad [Section 200 (2)]. This power can be delegated to the Standing Committee.

(32) To lease or to permit a temporary use of land forming part of a public road when it is not required for a public road or for any other purposes of the Act for a period not exceeding seven years [Section 200 (4)].

(33) To authorise the President, Vice-President or any Councillor or Officer to enter into any place, other than the prescribed place, where weights or measures or weighting or measuring instruments are used or kept for the purpose of trade and inspect such weights or measures or weighting or measuring instruments (Section 201).

(33-A) To represent to the State Government for declaring any place in the District to be a public market (Section 203). This power can be delegated to the Subject Committee to which the subject 'Market' at Sr. No. 107 in the First Schedule is allotted by the Zilla Parishad under section 92 (1).

(34) To grant licence to a person for establishing or maintaining a private market. [Section 205 (1)] or for levying fees of the nature specified in clause (g) of Section 157, on production of a certificate recognising his right to levy such fees from an officer authorised by the Zilla Parishad in this behalf (Section 206). This power can be delegated to the Subject Committee which the subject 'market' at Sr. No. 107 in the Schedule I is allotted by the Zilla Parishad under section 92 (1).

(34-A) To suspend or cancel any licence granted for private market for breach of conditions or levy of unauthorised fee (Section 210). This power can be delegated to the Subject Committee to which the subject 'market' at Sr. No. 107 in the First Schedule is allotted by the Zilla Parishad under section 92 (1).

(35) To construct or provide and maintain halting places and cart-stands and levy rents and fees for the use of the same [Section 216 (1)].

(36) To effect the service of every notice and presentation of every bill under the Act on or to any person to whom it is by name addressed or to authorise an officer or servant or other person in this behalf (Section 227).

(37) To execute works which is required to be executed by the owner or occupier of any building or land under the provisions of the Act but who fails to do so and recover expenses incurred thereon from him or the occupier [Section 232 (1)].

(37-A) To ascertain and determine the amount and its apportionment with respect to any expenses or costs which are by the Act directed to be paid and in respect of which a dispute has arisen (Section 233). This power can be delegated to the Standing Committee.

(38) To prepare and sanction from time to time the schedule of Establishment for the efficient discharge of its duties and function by and under the Act (Section 252). This power can be delegated to the Standing Committee.

(39) To appoint persons on contract and pay their salaries, allowances and other emoluments from a district fund (Section 253).

(40) To give effect to the instructions and directions given by the State Government under section 261 (1) and place the officers and staff at the disposal of the Government whose services have been requisitioned by it under section 261 (2) (Section 261). The powers under section 261 (1) can be delegated to the Standing Committee, Subjects Committees and Panchayat Samiti and the power under section 261 (2) can be delegated to the Chief Executive Officer.

(40-A) To comply with the inspection note made by the Commissioner (Section 264). This function can be entrusted to the Standing Committee, Subjects Committees and the Panchayat Samiti.

(41) To comply with the requisition made by the Collector of any information or statistics relating to its affairs. (Section 266). This function can be entrusted to the Standing Committee, Subjects Committee and Panchayat Samiti.

(41-A) To arrange for the payment of the expense of executing the work or doing the act with reasonable remuneration to the persons appointed to execute or do it under section 268 (1). This power can be delegated to the Standing Committee.

(41-B) To transfer its staff as requisitioned by the State Government to another District in case of emergency (Section 271). This power can be delegated to the Chief Executive Officer.

(42) To make regulations and bye-laws not inconsistent with the provisions of the Act and the rules made there under for carrying out the purposes of the Act (Sections 275 and 276).

(43) To delegate any of its powers or functions under sections 100, 102 or 106 and such other provisions as the State Government may specify in this behalf to any of the authorities of the Parishad as the State Government may deem it (Section 281).

Powers and functions relating to Elections

(44) To appoint Standing Committee and the Subject Committees mentioned in Section 78 (1) within one month from the date of first meeting of the Zilla Parishad.

(45) To decide the Councillors and other persons to work on the Committee if decided to be appointed under Section 78 (2).

(46) To co-opt on the Committee on Social Welfare persons belonging to Schedule Castes or Scheduled Tribes to the extent required and one or two women, as the case may be, if there are no elected Councillors belonging to these Castes or Tribes and no woman available as Councillor to fill the seats reserved for them [Section 80 (B) (i) (b) First Proviso and (ii) Section 80 (B) (ii) First Proviso].

(47) To co-opt not more than two persons having special knowledge or experiences in respect of subjects allotted to the relevant Subjects Committee (i) the Education Committee, (ii) the works Committee, and (iii) other Subjects Committees excluding the Agriculture Committee and S. W. Committee [Section 80 (C) (ii)].

(48) To fill up, by election or co-option, casual vacancies occurring on account of resignation of a member of the Standing Committee or a Subjects Committee or otherwise as communicated by the Secretary of the Committee (Section 82-B).

(49) To determine the Committee or Committees (not more than two Committees) which should be in-charge of each Chairman and the Vice-President [Section 83 (2)].

(50) To Co-opt one person belonging to Scheduled Castes or Scheduled Tribes who should be the Chairman of the Social Welfare Committee if there is no Councillor belonging to such Caste or Tribe nor is there any Co-opted Councillor belonging to such Caste or Tribe [Section 83 (4) (b) (iii)].

(51) To elect a Chairman or Chairmen of the Subjects Committee or Committees excluding a Chairman or Chairman of any Subjects Committee or Committees already elected at the commencement of the Maharashtra Zilla Parishads and Panchayat Samitis (Fourth Amendment) Act, 1974 and place each such Chairman or Chairmen-in-charge of such Subjects Committee or Committees (but not more than two Committees) as may be determined by it [Section 83 (5) Proviso].

Financial Powers

(52) To provide every year to any Panchayat Samiti within its jurisdiction a grant for carrying out or maintaining any works or development schemes specified by it regard being had to the subjects enumerated in the second schedule [Section 100 (1) (8)].

(53) To pay compensation out of the district fund to any person sustaining any damage by reason of the exercise, in good faith, of any of the powers vested in it, in its Committees or in Panchayat Samiti and in the presiding authorities, officers and servants by or under the Act [Section 105 (2)].

(54) To accord sanction for undertaking the works or development schemes in all cases where the estimated non-recurring expenditure exceeds Rs. 2 lakhs and that the recurring expenditure exceeds Rs. 50,000 p. a. [Section 125 (1) (a) (v) and (b) (v)].

(55) To accord sanction for the acceptance of a tender or contract for work and development scheme if the estimated non-recurring expenditure thereon exceeds Rs. one lakh in each case [Section 126 (1) (f)].

(55-A) To invest with the previous approval of the State Government any portion of the District Fund —

(a) in the securities of the State or Central Government or in such other securities as the State Government may approve,

(b) in the purchase of shares of Co-operative Societies or Shares or debentures any Corporation (including Company) owned or controlled by the State as approved by the State Government [Section 130 (4)]. This power can be delegated to the Standing Committee.

(56) To borrow money, if required for the purposes of carrying out its functions, from any bank or Co-operative Society in which the moneys at the credit of the district fund are deposited (Section 130-A).

(57) To defray general charges, specified in section 133, from the district fund (Section 133).

(58) To propose by resolution an increase in the rate of cess on Land Revenue [Section 155 (1)].

(59) To impose any of the taxes and fees listed in Section 157 and abolish or vary the rates of such taxes or fees (Sections 157 and 160).

(60) To contribute out of the Stamp Duty Grant to the Village Fund of each Panchayat within its jurisdiction and amount approximately equal to 50 per cent the amount received by the Zilla Parishad in respect of properties situated within the jurisdiction of such Panchayat [Section 153 (4)]. This power can be delegated to the Finance Committee under Delegation of powers Rules, 1963.

(61) To levy fee, if permitted, for licence granted under Sub-section (2) of Section 205 (Section 209).

(62) To determine and recover expenses or costs directed to be paid under the Act (Section 233).

Powers and Functions relating to Budget Audit and Accounts

(63) To consider the accounts of receipts and expenditure of the Zilla Parishad as prepared by the Chief Executive Officer and the report of the Finance Committee relating thereto and approve them on or before the prescribed date [Section 136 (4)].

(64) To approve the accounts of receipts and expenditure of a Panchayat Samiti and the report of the Finance Committee relating thereto with or without modification, if the Panchayat Samiti fails to approve the same and forward to the Zilla Parishad on or before the prescribed date [Section 136 (7)].

(65) To prepare annually a budget estimates of income and expenditure of the Zilla Parishad for the next financial year and approve the same, with or without modification, by the prescribed date. This power can be delegated to the Finance Committee. In case a Panchayat Samiti fails to approve the budget estimates and forward it to the Zilla Parishad before the prescribed date, the Zilla Parishad is required to approve it, with or without modification [Section 137 (1) and (4)].

(66) To approve the budget estimates of a Panchayat Samiti with or without modification, if the Panchayat Samiti fails to approve and forward them to the Zilla Parishad before the prescribed date [Section 137 (6)].

(67) To get the Revised or supplementary Budget Estimates prepared and to consider and approve the same [Section 138 (1)]. This power can be delegated to the Finance Committee.

(68) To comply with the inspection notes, if any, made by the Commissioner after inspection of any records, registers or other documents kept in the office of the Zilla Parishad (Section 264).

Power of Control

(69) To amend or annual the direction made by the President under section 54 of the Act [Section 54 (4)].

(70) To exercise general supervision and control over the work of the Chief Executive Officer [Section 100 (11)].

(71) To revise or modify any decision taken by the Standing Committee, a Subjects Committee, presiding authority or officer or servant of or under the Zilla Parishad as per the institutions or direction, if any, given and issued by the State Government under Section 261 (1) [Section 106 (vi)].

(72) To exercise administrative control over officers and servants holding office under it [Section 106 (vii)].

(73) To supervise generally the execution of all duties and functions under this Act [Section 106 (viii)].

Note.—The powers and functions which can be delegated by the Zilla Parishad to its Committee^s or as the case may be to the Chief Executive Officers are governed by the Maharashtra Zilla Parishads (Delegation of Powers) Rules, 1963.

G—PRESIDENTS OF ZILLA PARISHAD

Administrative and Executive Powers and Functions

(1) To convene, preside at and conduct meetings of the Zilla Parishad [Section 54 (1) (a)].

(2) To invite Co-opted members of a Standing Committee or each of the Subjects Committees to attend meeting of the Zilla Parishad (Section 93).

(3) To summon the meeting of the Zilla Parishad at the request of any Minister [Section 111 (14)].

(4) To convene a meeting of the Zilla Parishad to enable dignitaries to address the Councillors and to inform the Councillors of such meeting (Section 113).

(5) To summon a meeting of the Standing Committee or any Subjects Committee at the request of any Minister (Section 122).

(6) To address an officer of the State Government, having jurisdiction over an area less than a division and not working under any Zilla Parishad, requiring his presence at a meeting of the Zilla Parishad if considered necessary (Section 114).

- (7) To have access to the records of the Zilla Parishad [Section 54 (1) (b)].
- (8) To discharge all duties imposed and exercise all powers conferred on him by or under this Act [Section 54 (1) (c)].
- (9) To direct the execution or maintenance from the district fund of any work and development scheme transferred or entrusted to it by the State Government, for the execution of which no provision exists in the budget estimates of the Zilla Parishad [Section 54 (3)].
- (10) To report the action taken by him under section 54 and the full reasons therefor to the Zilla Parishad, the Standing Committee and the appropriate Subjects Committee at their next meetings [Section 54 (4)].
- (11) To sign the warrant to be issued under Section 167 (Section 168).
- (12) To order the sale of the property seized when it is subject to speedy and natural decay or when the expenses of keeping it in custody together with the amount to be levied is likely to exceed its value [Section 172 (1)].

Note.—The powers mentioned at Sr. Nos. 2 to 6 and all can be delegated by the President to the Vice-President under the Maharashtra Zilla Parishads (President) and Panchayat Samiti (Chairman) (Delegation of powers) Rules, 1963.

Emergency Power

- (13) To direct, in cases of emergency, the execution or suspension or stoppage or any work or the doing of any act, which requires the sanction of the Zilla Parishad or any authority thereof but immediate execution or doing of which is, in his opinion, necessary for the service or safety of the public, and direct that the expenses of executing such work or doing such act should be paid from the District Fund [Section 54 (2)].

Power of supervision and Control

- (14) To watch over the financial and executive administration of the Zilla Parishad and submit to the Zilla Parishad all questions connected therewith which he thinks require its orders [Section 54 (1) (d)].
- (15) To exercise administrative supervision and control over the Chief Executive Officer for securing implementation of resolutions or decisions of the Zilla Parishad or of the Standing Committee or of any Subjects Committee, or of any Panchayat Samiti [Section 54 (1) (e)].

H—VICE-PRESIDENT OF ZILLA PARISHAD

- (1) To preside at the meetings of the Zilla Parishad in the absence of the President [Section 55 (a)].
- (2) To exercise such of the powers and perform such of the duties of the President as may be delegated to him by the President [Section 55 (b)].
- (3) To exercise the powers and perform the duties of the President in his absence from the District or during his leave period exceeding thirty days or pending election of the President [Section 55 (c)].

I—STANDING COMMITTEE AND SUBJECTS COMMITTEES OF ZILLA PARISHAD

General powers of committees of the Zilla Parishad in relation to subjects allotted to each committee

- (1) To be in charge of works and development schemes relating to the subjects allotted to it [Section 109 (1) (a) (i)].

(2) To ensure that the estimates of works and development schemes are prepared and sanctioned and supervise their execution [Section 109 (1) (a) (ii)].

(3) To supervise the expenditure of provisions made in the budget [Section 109 (1) (a) (iii)].

(4) To review periodically the progress of activities of the Zilla Parishad and place report thereon before the Zilla Parishad [Section 109 (1) (a) (iii-a)].

(5) To forward the proceedings of each meeting of the Committee to the Zilla Parishad [Section 109 (1) (a) (iv)].

(6) To require any officer to enter on and inspect on its behalf any immovable property occupied by the Zilla Parishad or any work or development scheme in progress undertaken by the Zilla Parishad or under its direction [Section 109 (1) (b) (i)].

(7) To call for any information, return, statement, account or report, from its Chairman or from any officer or servant holding office under the Zilla Parishad [Section 109 (1) (b) (ii)].

(8) To require any officer holding office under or servant of the Zilla Parishad to attend any meeting of the Committee and tender advice in respect of any matter which concerns his Department [Section 109 (2)].

(9) To accord sanction for undertaking works or development schemes in respect of the subjects allotted to the Committee if the estimated non-recurring expenditure exceeds Rs. 50,000 but does not exceed Rs. one lakh and that the estimated expenditure exceeds Rs. 10,000 but does not exceed Rs. 25,000 p. a. [Section 125 (a) (iii) & (b) (iii)].

(10) To accord sanction for the acceptance of a tender or contract for works and development schemes in respect of any subject allotted to the Committee, if the estimated non-recurring expenditure thereon exceeds Rs. 30,000 but does not exceed Rs. 1,00,000 in each case [Section 126 (1) (d)].

(11) To amend or annual the direction made by the President under section 54 of the Zilla Parishad Act [Section 54 (4)].

(12) To delegate any of its powers, functions and duties under the Act to any Panchayat Samiti subject to such conditions as may be specified by it [Section 109 (4)].

(13) To comply with the orders of the Commissioner made under section 267 (A) (1) and (2).

(A) Standing Committee

(a) Powers and functions in relation to subjects allotted to it

Exclusive powers of different Committees

(14) To supervise and control the imposition and collection of taxes, rates, dues, fees or tolls [Section 109 (3) (a) (i)].

(15) To maintain a schedule of rates in connection with the execution of constructional works and development schemes and to revise it periodically [Section 109 (3) (a) (ii)].

(16) To manage and regulate the investment of the district fund [Section 109 (3) (a) (iii)].

(17) To examine and pass monthly accounts of receipts and expenditure of the Zilla Parishad (not being monthly accounts relating to block grant) [Section 109 (3) (a) (iv)].

(b) Powers in relation to subjects allotted to any Subjects Committee including the subjects allotted to it

(18) To authorise any officer or servant to enter on and inspect any immovable property occupied by the Zilla Parishad or any institution under the control or management of the Zilla Parishad or any work or development scheme in progress undertaken by the Zilla Parishad or under its direction [Section 109 (3) (b) (i)].

(19) To make any proposal to the Zilla Parishad concerning its powers and functions [Section 109 (3) (b) (ii)].

(20) To review periodically the progress of all activities of the Zilla Parishads and place reports thereon before the Zilla Parishad [Section 109 (3) (b) (iii)].

(c) Other Administrative and Financial powers

(21) To call for any proceedings of any Subjects Committee or for any return, statement, account or report concerning or connected with any subjects allotted to such subject Committees [Section 109 (3) (c)].

(22) To grant leave for absence, not exceeding one month, to the Chief Executive Officer and exceeding four months to other Officers of Class I and Class II services holding offices under the Zilla Parishad [109 (3) (d)].

Note.—The Zilla Parishad authorities while exercising the powers vested in them should consult the State Government before leave preparatory to retirement is refused to Gazetted Officer posted to work under them (Government Circular, Rural Development Department No. ZGO-1066/59171-A, dated the 2nd April, 1968).

(23) To sanction leave of absence for a period exceeding thirty days but not exceeding ninety days in a year in aggregate to the President [Section 47 (1)] and to the Chairman of Subjects Committee [Section 85 (1)].

(24) To sanction leave of absence to the Chairman or Deputy Chairman of a Panchayat Samiti for a period exceeding ninety days but not exceeding one hundred and eighty days in any one year [Section 70 (1)].

(25) To accord sanction for undertaking works or development schemes in respect of any subjects enumerated in the District List if the estimated non-recurring expenditure thereon exceeds one lakh of rupees but does not exceed two lakhs of rupees and that the estimated recurring expenditure exceeds Rs. 25,000 but does not exceed Rs. 50,000 p. a. [Section 125 (a) (iv) and (b) (iv)].

(26) To accord sanction for the acceptance of a tender or contract for works and development schemes in relation to any subject enumerated in the District List if the estimated non-recurring expenditure on such work or developments scheme exceeds Rs. 30,000 but does not exceed Rs. one lac in each case [Section 126 (1) (e)].

(27) To approve reappropriation or funds between the major heads of accounts for an amount not exceeding Rs. 25,000 at a time subject to a limit of rupees one lakh in aggregate, in any financial year [Section 138 (3) (a)].

(28) To approve reappropriation of funds between the sub-heads under the same major head in respect of all subjects enumerated in the District List for an amount exceeding Rs. 25,000 but not exceeding Rs. 50,000 at a time subject to a limit of Rs. 1.50 lakhs in aggregate in any financial year [Section 138 (3) (c)].

(B) Subjects Committee

(29) To approve reappropriation of funds between the sub-heads under the same Major Head in respect of the subjects allotted to the Committee for an amount not exceeding Rs. 25,000 at a time subject to a limit of Rs. 1.25 lakhs in the aggregate, in any financial year [Section 138 (3) (b)].

Special additional powers and Functions of the Finance Committee u/s 109-A (1) :

(30) To examine the statement of accounts of receipts and expenditure of the Zilla Parishad and the Panchayat Samitis prepared under section 136.

(31) To scrutinise the annual budget estimates of income and expenditure of the Zilla Parishad and of the Panchayat Samiti prepared under section 137 and tender advice so as to ensure that the objectives of the Zilla Parishads and Panchayat Samitis are carried out in the most economical and efficient manner.

(32) To scrutinise the revised and supplementary budget estimates of the Zilla Parishad and Panchayat Samitis prepared under section 138.

(33) To scrutinise the audit report on the accounts of the Zilla Parishad, Panchayat Samiti and of any institutions or undertaking working under the Zilla Parishad.

(34) To satisfy itself—

(i) that the moneys shown in the statement of accounts of receipts and expenditure have been duly provided for in the budget estimates of the Zilla Parishad, or as the case may be, the Panchayat Samiti and have been applied to the service or purpose for which they have been provided ;

(ii) that the expenditure conforms to the authority which governs it ;

(iii) that every re-appropriation of funds has been made by the competent authority and in accordance with the provisions of the Act and the rules made thereunder regulating the re-appropriation of funds ;

(iv) that the moneys spent are not in excess of the amount provided for in the budget or justified by the facts or circumstances of the case.

J—CHAIRMAN OF THE STANDING COMMITTEE AND OF SUBJECTS COMMITTEE**Administrative and Executive Powers and functions of the Chairman of the Committees:**

(1) To convene, preside at and conduct meetings of the Committee [Section 91 (1) (a) (i)].

(2) To have access to the records of the Committee [Section 91 (1) (a) (ii)].

(3) In relation to subjects allotted to the Committee [Section 91 (b) (i) and (ii)],—

(i) To call for any information, return, statement, account or report from any officer employed by or holding office under the Zilla Parishad or any servant thereof ;

(ii) To enter on and inspect any immovable property occupied by the Zilla Parishad or any institution under the control and management of the Zilla Parishad or any work or development scheme in progress undertaken by the Zilla Parishad or under its direction.

Financial Powers :

(4) To accord sanction for undertaking works or development schemes in respect of any subjects allotted to the Committee if the estimated non-recurring expenditure on such work or development scheme exceeds Rs. 30,000 but does not exceed Rs. 50,000 and that the recurring expenditure exceeds Rs. 5,000 but does not exceed Rs. 10,000 p.a. [Section 125 (a) (ii) and (b) (ii)].

(5) To accord sanction for the acceptance of a tender or contract for works and development scheme in respect of any subject allotted to the Committee if the estimated non-recurring expenditure thereon exceeds Rs. 15,000 but does not exceed Rs. 30,000 in each case [Section 126 (1) (b)].

Additional Powers and Function of the Chairman of the Standing Committee :

(6) To exercise the powers under clause (b) of sub-section (1) of Section 91 [Vide Sr. No. 3 (i) & (ii) above] in relation to any subjects allotted to any Subjects Committee [Proviso to Section 91 (1) (b)].

(7) To grant leave of absence for any period exceeding two months but not exceeding four months to any officer of Class I Service (other than the Chief Executive Officer) or Class II Service holding office under the Zilla Parishad [Section 91(2)].

(8) To accord sanction for the acceptance of tender or contract in respect of any subject enumerated in the District List where non-recurring expenditure exceeds Rs. 15,000 but does not exceed Rs. 30,000 in each case [Section 126 (1) (c)].

K—PANCHAYAT SAMITI

Administrative and Executive Powers and Functions :

(1) To report to the Zilla Parishad if any member who is Councillor is absent from the Panchayat Samiti meetings without permission for a period of three consecutive months or is absent from such meetings for a period of six consecutive months [Section 62 (2)].

(2) To sanction leave of absence for a period exceeding thirty days but not exceeding ninety days in aggregate in a year to the Chairman or Deputy Chairman of Panchayat Samiti [Section 70 (1)].

(3) To nominate the Sarpanchas by rotations every year to represent on the Committee of Sarpanchas [Section 77-A (4)].

(4) To make reasonable provision within the Block from the funds placed at its disposal with respect to all or any of the subjects enumerated in the Second Schedule.

(5) To prepare an overall plan of work and development schemes to be undertaken in the Block for enabling the Zilla Parishad to prepare its development Plans [Section 108 (1) (a) (i)].

(6) To prepare a plan of works and development schemes to be undertaken block grants with a view to utilising local resources in the Block to the maximum possible extent [Section 108 (1) (a) (ii)].

(7) To sanction, execute, supervise or administer any works or development schemes from block grants, and for this purpose incur expenditure therefrom [Section 108 (1) (b)].

(8) To exercise powers and perform functions in respect of matters, concerning block grants, which by or under this Act are not expressly conferred on its Chairman, Deputy Chairman or any officer or servant of the Parishad working in the Block [Section 108 (1) (c)].

(9) To execute, maintain, supervise and administer the works and development schemes of the Zilla Parishad [Section 108 (1) (d)].

(10) To perform such functions of the Zilla Parishad within the Block as are delegated to it by or on behalf of the Zilla Parishad [Section 108 (1) (e)].

(11) To forward every quarter to the Zilla Parishad, a summary of the proceedings of its meetings ; [Section 108 (1) (i)].

(12) To recommend for the consideration of the Zilla Parishad any work or development schemes which should be undertaken by the Zilla Parishad in the Block, and indicate the extent to which local resources are likely to be obtained in such works or schemes [Section 108 (1) (f)].

(13) To prepare its Administration Report and forward it to the Zilla Parishad for inclusion in the Administration Report of the Zilla Parishad [Section 142 (1) & (2)].

(14) To comply with the inspection notes, if any, made by the Commissioner (Section 264) and with the orders of the Commissioner made under section 267-A.

(15) To execute or maintain works or development schemes entrusted to it by the State Government for execution or maintenance on agency basis [Section 123 (1)].

Financial :

(16) To incur expenditure including any grant within its area under its own authority and outside its area with the sanction of the Commissioner excepting the expenditure to be incurred on maintaining any property given to it by the Zilla Parishad situated outside its area for which sanction of the Commissioner is not necessary (Section 101-A).

(17) To propose to the Zilla Parishad an increase in the tax or fee levied in the block [Section 108 (2)].

(18) To accord sanction for undertaking works or development schemes from the block grant, if the estimated non-recurring expenditure on such works or development schemes exceeds Rs. 50,000 but does not exceed one lakh of rupees and that the recurring expenditure exceeds Rs. 10,000 p. a. [Section 125 (2) (a) (iii) & (b) (iii)].

(19) To accord sanction for the acceptance of a tender or contract for work or development scheme undertaken from a block grant if the estimated non-recurring expenditure thereon exceeds Rs. 30,000 but does not exceed Rs. one lakh in each case [Section 126 (2) (c)].

(20) To recommend for an increase in the rate of cess on land revenue in the whole of the Block under sub-section 155.

Powers and Functions relating to Budget and Accounts :

(21) To consider the accounts prepared by the Block Development Officer under section 136 (2) and the Report of the Finance Committee in relation thereto and approve and forward the same to the Zilla Parishad with its remarks by the prescribed date [Section 138 (5)].

(21-A) To prepare annually, on or before the prescribed date, a budget estimate of income and expenditure of the Panchayat Samiti for the next financial year relating to the works and development schemes to be undertaken from block grants and approve the same with or without modification and forward it to the Zilla Parishad by the prescribed date for inclusion in the Budget Estimates of the Zilla Parishad [Section 137 (5)].

Power of Control :

(22) To revise or modify any decision taken by the Chairman or Deputy Chairman, Block Development Officer or any Officer or servant working in the Block subject to any instructions or directions given or issued by Government under sub-section (1) of section 261 [Section 108 (1) (g)].

(23) To exercise general supervision and control over the work of the Block Development Officer in connection with the functions and duties vested in it [Section 108 (1) (j)].

L—CHAIRMAN OF A PANCHAYAT SAMITI

Administrative and executive Power and Functions :

(1) To convene, preside at and conduct meetings of the Panchayat Samiti [Section 76 (1) (a)].

(1-A) To summon a meeting of the Panchayat Samiti at the request of any Minister [Section 111 (14)].

Note.—The power at Sr. No. (1-A) can be delegated by the Chairman to the Deputy Chairman of the Panchayat Samiti, under the Maharashtra Samiti (Chairman) (Delegation of Powers) Rules, 1963.

(2) To have access to the records of the Panchayat Samiti [Section 76 (1) (b)].

(3) To exercise powers of sanctioning acquisition of property or sale or transfer thereof as may be specified by the State Government in relation to works and development schemes to be undertaken from block grants [Section 76 (1) (d)].

(4) To call for any information, return, statement, account or report from any Officer or servant working under the Panchayat Samiti [Section 76 (2) (a)].

(5) To enter on and inspect [Section 76 (2) (b)]—

(i) any immovable property in the Block occupied by the Zilla Parishad.

Or

(ii) any institution in the Block under the control and management of the Zilla Parishad or the Panchayat Samiti.

Or

(iii) any work or development scheme in progress in the Block undertaken by the Zilla Parishad or the Panchayat Samiti or under its direction.

Financial Powers :

(6) To accord sanction for undertaking works or development schemes from the block grant if the non-recurring expenditure thereon exceeds Rs. 10,000 but does not exceed Rs. 50,000 and that the recurring expenditure exceeds Rs. 1,000 but does not exceed Rs. 10,000 p.a. [Section 125 (2) (a) (ii) and (b) (ii)].

(7) To accord sanction for the acceptance of a tender or contract for work or development scheme undertaken from a block grant, if the estimated non-recurring expenditure thereon exceeds Rs. 5,000 but does not exceed Rs. 30,000 in each case [Section 126 (2) (b)].

Power of Control :

(8) To exercise supervision and control over the acts of officers and servants of or under the Zilla Parishad, and working in the Block in matters of execution or administration (including the carrying into effect the resolutions and decisions of the Panchayat Samiti) and the accounts and records of the Panchayat Samiti [Section 76 (1) (c)].

M—DEPUTY CHAIRMAN OF A PANCHAYAT SAMITI

(1) To preside at the meetings of the Panchayat Samiti in the absence of the chairman [Section 77 (1) (a)].

(2) To exercise the powers and perform the duties of the Chairman pending the election of the Chairman or during his absence from the District or by reasons of leave for a period exceeding thirty days [Section 77 (1) (c)].

(3) To exercise such of the powers and perform such of the duties of the Chairman as the Chairman may delegate to him from time to time [Section 77 (1) (b)].

Note.—Powers and functions which a Chairman of the Panchayat Samiti can delegate to the Deputy Chairman are indicated in the Maharashtra Zilla Parishads (President) and Panchayat Samitis (Chairman) (Delegation of Powers) Rules, 1963.

(4) To enter or inspect any immovable property in the Block occupied by the Zilla Parishad or any institution in the Block under the control and management of the Zilla Parishad or the Panchayat Samiti or any work or development scheme in progress in the Block undertaken by Zilla Parishad or the Panchayat Samiti or under its direction and should send a report of such inspection to the Chairman of the Panchayat Samiti [Section 77 (2)].

VIII. 5. Powers and functions of various Authorities under the Rules framed under the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961.

VIII. 5.1. The Maharashtra Zilla Parishads (Appointment, Seniority, Pay and Allowances) Rules, 1962.

STATE GOVERNMENT

(i) To prescribe the Manner for fixation of seniority of allocated employees if the operation of Rule 6 "Fixation of Seniority" of these Rules has caused or is likely to cause hardship to him [Rule 6 (6)].

(ii) To direct that for the purpose of fixation of pay of any allocated employee under rule 8, the basic pay should include the special pay drawn by him immediately before the date of his transfer (Rule 9).

(iii) To determine the pay scale and the pay admissible to the allocated employees whose pay in the post held by him immediately before his transfer was fixed by the existing Board or the State Government otherwise than in accordance with the normal Rules applicable to such post or was fixed in a pay scale sanctioned to him as personal pay, or whose pay, in its opinion, is fixed fortuitously or where their pay cannot be fixed under rule 8 of these Rules (Rule 10).

(iv) To specify the authority (Rule 13)—

(a) before which all proceeding and matters (including disciplinary proceeding and matters) in respect of any act done by an allotted employee before or after the appointed day may be instituted ;

(b) which can lawfully impose penalties on allocated employees,

and

(c) which can exercise the powers and functions and the powers of the appellate or Revisional authorities under the law applicable to the allocated employee before the appointed day.

Note.—The powers at Sr. No. (ii) and (iii) above can be delegated by the State Government to the competent authority.

VIII. 5.2. The Maharashtra Zilla Parishads Election Rules, 1962. The Maharashtra Panchayat Samitis Election Rules, 1962.

Note.—In the bracket the first number indicates the rules of the Zilla Parishad Election Rules 1962, whereas the second number after stroke indicates the rule of the Panchayat Samiti Election Rules, 1962.

(a) State Government :

To notify the symbols that may be chosen by candidates at an election in any electoral division/college and restrictions to which their choice should be subject (Rule 16/Rule 17)—

(b) Collector :

(i) To appoint Returning Officer and Assistant Returning Officers for one or more electoral divisions/colleges (Rules 3 and 4/Rules 5 & 6).

(ii) To fix, when fixing the date for holding an election, the last date, time and place for making nomination, the date, for time and place for scrutiny of nomination, the date on which and the time during which the poll should be taken and the date or dates and the time and place for counting of votes (Rule 11/Rule 13).

(iii) To add, if necessary, any symbols to the list of symbols notified by the State Government and inform the State Government of such addition (Rule 16-Proviso/Rule 17-Proviso).

(iv) To revise, as considered necessary ; the allotment of any symbol to a candidate made by the Returning Officer, if it is inconsistent with any directions issued by the State Government [Rule 22 (7)/Rule 21 (7)].

(v) To approve the design of the ballot box (Rule 34/Rule 32).

(vi) To declare the poll at the polling station as void in case of any error or irregularity in procedure has been committed which is likely to vitiate the poll and appoint a day and fix the hours for taking a fresh poll [Rule 55 (2)/Rule 51 (2)].

(vii) To empower the Returning Officer to declare the result of election (Rule 65/Rule 59).

(viii) To publish the names of all elected Councillors/Members along with the names of the Councillors/Members falling under clauses (b), (c) & (d) of sub-section (1) of Section 9 of the Zilla Parishad Act/falling under clauses (a) to (c) of sub-section (1) of section 57 of the Act with their permanent addresses [Rule 66/Rule (60)].

VIII. 5.3. The Maharashtra Zilla Parishads (Appointment, Seniority, Pay and Allowances of Board of Officers) Rules, 1962.

State Government :

(i) To appoint, in consultation with Maharashtra Public Service Commission such of the persons employed by an existing Board holding posts and the scales generally corresponding to those in Class I and Class II services of the State and General State Services to appropriate cadres of Class I and Class II service of the State and General State Service (Rule 3).

(ii) To disturb, if required, the seniority inter se of Board Officers [Rule 5 (2)] and determine the same in consultation with the Maharashtra Public Service Commission [Rule 5 (4)].

VIII. 5.4. The Maharashtra Zilla Parishads (Pay Scale and D. A.) Rules, 1962.

(b) State Government :

(1) To fix a higher starting salary than that which is indicated in Schedule A to [these Rules in respect of any post in a District Services clauses (a) and (b) of the third proviso to Rule 3].

(2) To sanction such special pay as it thinks fit for any post in the District Services in addition to pay admissible for that post [Clauses (a) & (b) of the third proviso to Rule 3].

(3) To revise, subject to specified conditions, the rates of D. A. or consolidated pay payable to all or any categories of persons appointed to any District Service [Rule 4 (2)].

(4) To dispense with or relax the requirement of the rules regarding re-fixation of pay of Parishad servants given in Schedule 'F' if the operation of these rules causes and undue hardship in any particular case (Rule 10).

(5) To decide any question, if arises, relating to the interpretation of the rules in schedule 'F' (Rule 11).

(b) Chief Executive Officer :

To extend, till such date as he may consider necessary, the period for exercising option by a Parishad servant who could not exercise his option within the prescribed period for reasons beyond his control [Proviso three to Rule 3 (1)].

(c) Appointing Authority :

To issue certificate that a Parishad servant would have continued to officiate in the higher officiating post during this period had the revised scale not been introduced [Rule 4 (3) Proviso Note].

VIII. 5.5. The Maharashtra Zilla Parishads (President, Vice-President and Chairman of Subjects Committee) and Panchayat Samitis (Chairman and Deputy Chairman) (Election) Rules, 1962.

Presiding Officer :

(i) To scrutinise all nomination Papers delivered to him under rule 3. (Rule 5).

(ii) To determine the manner of drawing lot to decide to whom additional vote should be deemed to have been given in case of an equality of valid votes obtained by two or more candidates. (Rule 6).

(iii) To adjourn the meeting called for the election of a President and which does not result in election of a President and hold the meeting for the purpose again on the next day at the same hour. (Rule 7).

Note.—These powers are also conferred on the Presiding Officer in relation to the election of the Vice-President and Chairman of Subjects Committee of a Zilla Parishad and of the Chairman and Deputy Chairman of a Panchayat Samiti.

VIII. 5.6. The Maharashtra Zilla Parishads (President and Vice-President) and Panchayat Samitis (Chairman) (Current Administrative Duties) (After expiry of term of office) Rules, 1963.

After expiry of term of office, every President, Vice-President or Chairman of a Panchayat Samiti should continue to carry on, until his successor enters upon his office, the current administrative duties specified below :

(a) President :

(i) To have access to the records of the Zilla Parishad [Section 54 (1) (b)].

(ii) Watching over the financial and executive administration of the Zilla Parishad. [Section 54 (1) (d)].

(iii) Exercising administrative supervision and control over the Chief Executive Officer. [Section 54 (1) (c)].

(iv) To direct the execution or maintenance of any work or any development scheme transferred or entrusted by the State Government to the Zilla Parishad by or under the Act, for the execution of which no provision exists in the budget estimates of the Zilla Parishad and also to direct that the expense in that behalf of paid from the district fund [Section 54 (3)].

(v) Signing the warrant to be issued under Section 167. (Section 168).

(vi) Selling the property seized when it is subject to speedy and natural decay or when the expense of keeping it in custody together with the amount to be levied is likely to exceed its value. [Section 172 (1)].

(b) Vice-President :

Exercising such powers and performing such duties of the President aforesaid that might have been delegated to him by the President [Section 55 (b)].

(c) Chairman of a Panchayat Samiti :

(i) To convene a meeting of a Panchayat Samiti and to preside at such meetings. [Section 76 (1) (a)].

(ii) To have access to the records of the Panchayat Samiti. [Section 76 (1) (b)].

(iii) Exercising supervision and control over the acts of officers and servants working under the Zilla Parishad and working in the Block in the matters of execution or administration (including the carrying into effect the resolutions and decisions of the Panchayat Samiti) and the accounts and records of the Panchayat Samiti. [Section 76 (1) (c)].

(iv) Calling information, return, statement, account or report from any officer or servant working under the Panchayat Samiti. [Section 76 (2) (a)].

(v) Entering on and inspecting any immovable property in the Block occupied by the Zilla Parishad, or any institution in the Block under the Control and management of the Zilla Parishad or Panchayat Samiti or any work or development scheme in progress in the Block undertaken by the Zilla Parishad or the Panchayat Samiti or under its directions. [Section 76 (2) (b)].

VIII. 5.7. The Maharashtra Zilla Parishads and Panchayat Samiti (Leave of Absence to Presiding Authorities) Rules, 1963.

(a) State Government :

(i) To decide, after giving an opportunity to explain, whether or not the President or Chairman was absent for more than thirty days. [Rules 6 (2)].

(ii) To decide the application made by the president for leave of absence under section 47 and to communicate the decision before the commencement of leave. [Rule 7 (1)].

(b) Secretary, Rural Development Department :

To decide the application for leave of absence exceeding ninety days. [Rule 8 (1)].

(c) Commissioner :

To decide whether or not the Chairman or Deputy Chairman of a Panchayat Samiti was absent without permission for more than 30 days under section 74 and if so, direct the Panchayat Samiti to elect a Chairman or Deputy Chairman. [Rule 13 (2)].

(d) Standing Committee :

To decide the application made for leave of absence for a period exceeding thirty days but not exceeding ninety days in a year in aggregate by the Chairman of the Subjects Committee and for leave of absence for a period exceeding ninety days but not exceeding one hundred and eighty days in any year by the Chairman of the Panchayat Samiti under section 85 and 70 respectively and communicate its decision [Rule 7 (1) and Rule 14 (1)].

(e) Secretary of the Standing Committee :

(i) To maintain leave account of the President and Chairman of Subjects Committee and submit it to the Commissioner within one month after expiry of the year [Rule 3 (1) and (2)].

(ii) To inform the President or Chairman of the total period of his absence without leave whenever he absents himself from duty without permission for a period not exceeding 30 days [Rule 6 (1)].

(f) Secretary of a Panchayat Samiti :

(i) To maintain a leave account of the Chairman or Deputy Chairman and submit it to the Standing Committee within one month after the expiry of the year. [Rule 10 (1)].

(ii) To inform the Chairman and Deputy Chairman of the total period of his absence without leave not exceeding 30 days [Rule 13 (1)].

(g) Panchayat Samiti:

To decide the application of the Chairman or Deputy Chairman of Panchayat Samiti a leave of absence for a period exceeding thirty days but not exceeding ninety days in the aggregate in a year and communicate its decision before the commencement of the leave.

VIII. 5.8. The Maharashtra Zilla Parishads (Appointment of Committee) Rules 1963.

(a) Zilla Parishad :

To appoint a Committee for a period not exceeding six months and having regard to the special circumstances, extend the period beyond six months so however that the period so extended does not go beyond twelve months from the date of appointment of the Committee. [Rule 5 (1)].

VIII. 5.9. The Maharashtra Zilla Parishads (President) and Panchayat Samitis (Chairman) Delegation of powers Rules, 1963.

(a) President of a Zilla Parishad :

The President of the Zilla Parishad can delegate to the Vice-President the following powers conferred and duties imposed upon him (Rule 3) and cancel or modify at any time any order issued by him under rule 3 :—

(i) To invite co-opted members of a Standing Committee or each of the Subject Committee to attend meetings of the Zilla Parishad (Section 93).

(ii) To summon the meeting of the Zilla Parishad at the request of any Minister. [Section 111 (14)].

(iii) To convene a meeting of the Zilla Parishad to enable dignataries to address the Councillors and to inform the Councillors of such meeting (Section 113).

(iv) To require the presence of any officer of the State Government at any meeting of the Zilla Parishad (Section 114).

(b) Chairman of a Panchayat Samiti :

The Chairman of a Panchayat Samit can delegate to the Deputy Chairman the power conferred upon him by Section 118 read with Section 111 (14) viz. "To summon a meeting of the Panchayat Samiti at the request of any Minister" and cancel or modify such delegation at any time [Rules 3 (2) and 4].

VIII. 5.10. The Maharashtra Zilla Parishads (Limit on Expenditure on Public Reception, Ceremony or Entertainment).

The power of incurring an expenditure on any public reception, ceremony, entertainment or for making any contribution towards a gathering sponsored by it in the District has been conferred on the following authority to the extent mentioned against each (Rule 2). —

(a) Zilla Parishad up to Rs. 500.

(b) Commissioner Rs. 501 to Rs. 1,000.

(c) State Government Exceeding Rs. 1,000.

VIII. 5.11. The Maharashtra Zilla Parishads (Writing off of Irrecoverable Sums) Rules, 1963.

(a) Chief Executive Officer:

To write off arrears of tax or fee or any due to the Zilla Parishad in respect of all subjects enumerated in the District List to the extent of Rs. 250 (Rule 3).

VIII. 5.12. The Maharashtra Zilla Parishads and Panchayat Samitis (Stamp Duty) on (Transfer of Immovable Property) Rules, 1963.

(a) Sub-Registrar and Joint Sub-Registrar:

To maintain the register of instruments of sale, gift and usufructuary mortgage respectively of immovable property situated in the jurisdiction of the Zilla Parishad up to date [Rule 7 (2)].

(b) Inspector-General of Registration:

To appoint an officer for inspection of the register maintained under Rule 7. (Rule 9).

(c) Collector:

To release appropriate grant to the Zilla Parishad (Rule 8-A).

VIII. 5.13. The Maharashtra Zilla Parishads and Panchayat Samitis (Schedule of Establishment) Rules, 1963.

(a) Zilla Parishad:

To sanction a schedule of posts of District Technical Services (Class III) District Services (Class III) and District Services (Class IV) including the staff under the Panchayat Samitis with or without alteration. Where the Schedule provides for additional posts not being posts created for appointment of persons under contract and which cannot be included in any of the existing cadres, a prior approval of the State Government is obtained before the schedule of post is sanctioned by the Zilla Parishad (Rule 4). This power of sanctioning the schedule of posts can be delegated by the Zilla Parishad to its Standing Committee (vide Sr. No. 20 in the Schedule referred to in rule 3 of the Maharashtra Zilla Parishads (Delegation of Powers) Rules, 1963 (Note 188 under section 281).

VIII. 5.14. The Maharashtra Zilla Parishads (Contract Service) Rules, 1963.

(a) State Government:

To decide finally if any doubt arises, in determining the class of a person appointed on a contingency paid establishment, a daily rated establishment or a work-charged establishment, similar to and employee working on such establishment under Public Works and Housing Department and Irrigation Department. (Explanation under second proviso to Rule 4).

(b) Commissioner:

To fix the initial pay in cases where a person, before retirement, was in receipt of pay in the City-scale is appointed to a post carrying a mofussil scale of pay or viceversa or was subject to the Contributory Provident Fund [Instruction (2) in Appendix-I].

(c) Zilla Parishad:

(i) To appoint any person, not being the member of any Government service or a District Service, as recommended by the Committee under sub-rule (2), under a contract for any special purpose or purposes to be recorded in writing for a total period, irrespective of breaks, not exceeding one year and with the approval of the State Government for any period beyond one year but not exceeding three years. [Rule 3 (1)].

(ii) To continue the appointment of a part-time employees and to appoint and continue a candidate on a contingency paid establishment, a daily rated establishment or a work-charged establishment without any recommendation of the Committee or approval of Government. [Rule 3 (1) Proviso].

(iii) To delegate its powers to make appointment under the sub-rule (1) to the Chief Executive Officer or any of its other officers not below the rank of the Head of the Department referred to in sub-rule (2) in case of employees under contract drawing total emoluments not exceeding Rs. 200 p. m. [Rule 3 (3)].

(iv) To determine the qualifications in respect of age, education, experience and the like for the appointment of an employee on the recommendations of the Committee except in cases where approval of the State Government is required under sub-rule (1) of Rule (3). [Rule 3 (4)].

(v) To sanction the pay, pay-scale and allowances of a person to be appointed under a contract (Rule 4). If the total emoluments proposed to be sanctioned exceeds Rs. 350 p. m. prior approval of Government is necessary (First proviso to Rule 4). If pay (i. e. gross pay minus pension) of a retired person appointed on contract exceeds the minimum of the time scale of the post in which the employee under contract is appointed, sanction of the Commissioner is necessary. [Instruction (i), (ii) in Appendix I].

(vi) To grant to an employee under contract permissible leave on medical grounds (Rule 6).

(vii) To regulate the matters indicating holidays promotions and the like in respect of an employee under contract appointed on a contingency paid establishment, a daily rated establishment or a work-charged establishment where no special provision is made by or under these rules. [Rule 8 (3)].

VIII. 5.15. The Maharashtra Zilla Parishad (Public Health Staff) (Temporary Transfer to other District) Rules. 1963.

(a) State Government or any officer authorised by it:

To requisition the Zilla Parishad staff of public Health Department to another District in case of emergency (Rule 3).

(b) Director of Public Health:

To specify the authority controlling the officers and servants of a Zilla Parishad temporarily transferred under section 271 to another District (Rule 4).

VIII. 5.16. The Maharashtra Zilla Parishads and Panchayat Samitis (Inspection Copies and Searches of Records) Rules, 1963.

(a) President of a Zilla Parishad :

To decide the appeal finally if made to him by the aggrieved party against the Chief Executive Officer's refusal to allow him to inspect or to provide him a copy of any document [Rule 3 (2)].

(b) Chief Executive Officer:

To arrange to pay a certified copy of document relating to Zilla Parishad on payment in advance of the required fees (Rule 5). The Chief Executive Officer may authorise any Officer for this purpose.

(c) Chairman of a Panchayat Samiti:

To decide finally, the appeal made to him by the aggrieved party against the Block Development Officer's refusal to allow him to inspect or to provide him a copy of any document (Rule 9).

(d) Block Development Officers:

To arrange to pay a certified copy of document relating to Panchayat Samiti on payment in advance of the required fees. He may authorise any officer for the purpose (Rule 9).

VIII. 5.17. The Maharashtra Zilla Parishads (Delegation of Powers by Heads of Departments) Rules, 1963.

The Head of the Department of a Zilla Parishad may delegate his powers of according technical sanction for expenditure on works and development schemes relating to the subjects mentioned in Col. 2 of the Schedule below to the Officer holding Office under the Zilla Parishad to the extent mentioned in Col. 4 of the schedule.

SCHEDULE

Serial No.	Name of Department	Subjects	Officers	Extent to which sanction for expenditure on works and development schemes may be accorded
(1)	(2)	(3)	(4)	(5)
				Rs.
1	General Administration Department.	Social Welfare ..	Social Welfare Officer.	One thousand.
2	Agriculture Department.	(i) Agriculture .. (ii) Animal Husbandry.	(i) District Agricultural Officer. (ii) District Animal Husbandry Officer.	Three thousand. Three thousand.
3	Works Department ..	(i) Public Health Engineering. (ii) Building and Communications. (iii) Irrigation .. (excluding works executed under MIN-7).	(i) Deputy Engineer (ii) Extension Officer (Works)/ Sub-Divisional Officer (Works).	Thirty thousand. Twenty thousand.
4	Education Department.	Social Education ..	Deputy Education Officer.	One thousand.
5	Health Department ..	(i) Medical .. (ii) Ayurveda. (iii) Public Health.	Epidemic Officer.	Three thousand.

VIII. 5.18. The Maharashtra Zilla Parishads (Delegation of Powers) Rules, 1963.

The powers and functions which can be delegated by the Zilla Parishad to its authorities are indicated below :—

Serial No.	No. of Section	Powers and Functions	Authority
(1)	(2)	(3)	(4)
1	84 (2)	.. Provision of residential accommodation to the Chairman of Subjects Committees.	Standing Committee.
2	105 ..	.. Compromising any suit and Payment of Compensation.	Standing Committee.
3	107 ..	.. Undertaking relief operations as directed by State Government in any famine stricken area.	Standing Committee.
4	124 (1) & (2) ..	.. Decision to execute or maintain works or development schemes through any Panchayat Samiti or Panchayat.	Standing Committee, Subjects Committees and Panchayat Samiti.
5	130 (4)	.. Investment of any portion of the District fund in securities of the State or Central Government and in the purchase of shares of Co-operative Societies etc.	Standing Committee.
6	137 (1)	.. Preparation of annual budget estimates of income and expenditure.	Finance Committee.
7	138 (1)	.. Causing a revised or supplementary budget estimate to be prepared.	Finance Committee.
8	142 (1) & (2) ..	.. Preparation of administration report	Standing Committee.
9	158 (4)	.. Contribution to the village fund of Panchayats	Finance Committee.
10.	162 ..	.. Publication of rules sanctioned under section 159	Standing Committee.
11	172 (2)	.. Sale by public auction of goods restrained ..	Standing Committee.
12	178 ..	.. Lease of toll and fees by public auction or private contract.	Standing Committee.
13	197 (1)	.. Communication of opinion of Zilla Parishad regarding closing of places for disposal of deed.	Health Committee.
14	199 (1) & (2) ..	.. Notifying places for washing or disinfecting articles exposed to infection and directing destruction of infected articles.	Health Committee.
15	200 (2) & its proviso.	.. Removal of obstructions and encroachments upon public roads and buildings.	Standing Committee.
16	200 (3)	.. Allowing temporary occupation for not more than 15 days of any public road on occasions of festivals and ceremonies etc.	Standing Committee.
17	203 ..	.. Representation to State Government for declaring any place in the District to be a public market.	A Subjects Committee to which the subject 'Market' at Sr. No. 107 in the first schedule allotted by the Zilla Parishad under section 92 (1).

Serial No.	No. of Section	Powers and Functions	Authority
(1)	(2)	(3)	(4)
18	205 & 206	.. Granting licence for private market and determination of conditions, etc. and allowing licensees to levy fees.	A Subjects Committee to which the Subject 'Market' at Sr. No. 107 in the First schedule allotted by the Zilla Parishad under section 92(1).
19	210	 Suspension or cancellation of any licence granted for private market for breach of conditions or levy of unauthorised fee.	A Subjects Committee to which the subject 'Market' at Sr. No. 107 in the First Schedule is allotted by the Zilla Parishad under section 92 (1).
20	233	 Ascertainment and determination of expenses or costs to be recovered when dispute arises.	Standing Committee.
21	252	 Preparing and sanctioning of schedule of posts and its communication to Commissioner.	Standing Committee.
22	261	 Giving effect to directions issued by State Government in respect the execution and maintenance of works and development schemes.	Standing Committee, Subjects Committees and Panchayat Samiti.
23	261 (2) (a)	.. Placing at the disposal of the State Government the services of such officers and staff as are requisitioned by that Government.	Chief Executive Officer.
24	264	 Compliance with the inspection note made by Commissioner.	Standing Committee Subjects Committees and Panchayat Samiti.
25	266	 Compliance with the requisition made by the Collector in respect of the information relating to the affairs of Zilla Parishad.	Standing Committee, Subjects Committees and Panchayat Samiti.
26	268	 Expense of executing the work or doing an act with payment or remuneration to the person appointed to execute or do any extraordinary work etc.	Standing Committee.
27	271	 Transferring to other District requisitioned staff in cases of emergency.	Chief Executive Officer.

VIII. 5.19. The Maharashtra Zilla Parishads and Panchayat Samitis (Annual Confidential Reports of Class I and Class II Officers) Rules, 1963.

Chief Executive Officer:

To forward his opinion under clause (f) of sub-section (2) of Section 95 on the work of Class I and Class II Officers holding office under the Zilla Parishad confidential to the Secretary to the Government of Maharashtra of the appropriate Administrative Departments. Such reports of Officers belonging to the cadre of Mamlatdars should be forwarded to the Commissioner of the Division concerned (Rule 2).

VIII. 5.20. The Maharashtra Zilla Parishads (Works and Development Schemes Technical Sanction) Rules, 1964.

(a) Head of Works Department :

(i) To accord technical sanction in respect of any works or development scheme pertaining to his Department [Rule 3 (1)].

(ii) To accord technical sanction, after previous consultation with the Head of the Government Department concerned or any other officer nominated by him, if the recurring or non-recurring expenditure on any minor irrigation work irrigating 100 Hectares or less exceed Rs. five lakhs, or on any other work or scheme (not being a lift irrigation scheme) (a) exceeds rupees three lakhs in case of original work or scheme (b) exceeds the budget allotment in case of ordinary repairs and (c) exceeds rupees one lakh subject to the budget allotment in case of special repairs [First proviso to Rule 3 (1)].

(iii) To accord technical sanction to any electrical installation work or scheme pertaining to his Department where the recurring or non-recurring expenditure does not exceed rupees one lakh and fifty thousand [Rule 3 (1-A)]. If the expenditure exceeds Rs. one lakh and fifty thousand subject to budget allotment, technical sanction may be accorded after previous consultation with the Head of the Government Department concerned or any other officer nominated by him in this behalf [First proviso to Sub-rule (1-A) of Rule 3].

Note.—If the Head of the Works Department of a Zilla Parishad is not qualified in electrical engineering and where the recurring or non-recurring expenditure on electrical work or scheme does not exceed rupees five thousand, technical sanction to such work scheme may be accorded by the Electrical Deputy Engineer of the Zilla Parishad and where the Zilla Parishad has no such Electrical Deputy Engineer, technical sanction to all such expenditure may be accorded by the Head of the Works Department after obtaining the previous approval of the D. E. of the Electrical Division concerned of the Public Works and Housing Department of the State Government [Second Proviso to sub-rule (1-A) Rule 3].

(b) Head of any other Department of a Zilla Parishad :

To accord technical sanction under Section 99 (a) in respect of any works or development schemes pertaining to his Department so however that where a model scheme has been approved by the State Government in respect of such works or development schemes the expenditure thereon (whether recurring or non-recurring) does not exceed fifty thousand rupees and in any other case, thirty thousand rupees. If these ceilings are exceeded, the technical sanction may be accorded after consulting the Head of Government Department concerned or by Officer nominated by him [Rule 3 (2)].

Note.—(1) Construction work forming part of any work or development scheme of a Zilla Parishad pertaining to any department other than works Department should not be executed except with the previous technical sanction of the Parishad Executive Engineer (Rule 4).

(2) The financial limits prescribed under (A) (i) to (iii) and (b) (i) above should apply with reference to the total cost of the work or scheme as a whole and should not be related to individual itemwise breakup of those financial limits so as to appear as if consultation with or approval of the Head of the Government Department or any other Officer nominated by him prior to technical sanction to any item or items in the plans estimates is not necessary.

(c) Technical sanction to works or development schemes transferred to Zilla Parishads under section 100 (1) :

Previous technical sanction is to be accorded by the Officer designated for the purpose according to the terms and conditions on which such works or development schemes have been transferred and if no such officer has been designated the Head of the Department concerned of the Zilla Parishad subject to the provisions of rule 3 and 4 (Rule 5).

VIII. 5.21. The Maharashtra Zilla Parishads (Conduct of Business) Rules, 1964.

(a) President of a Zilla Parishad :

(i) To determine the place in the office of the Zilla Parishad where all papers relating to business on the agenda with short notes on each item may be kept. (Rule 4).

(ii) To order for convening an ordinary or special meeting of the Zilla Parishad [Rule 5 (a)] and issue instructions to the Secretary for arranging the order of business of every meeting of the Zilla Parishad [Rule 6 (1)].

(iii) To authorise a person who can attest the thumb impression put against his name in the register by a Councillor who is unable to sign his name. [Rule 7 (2)].

(iv) To decide finally, if doubt arises, whether any question does or does not fall under any of the clauses of sub-rule (5) of rule 21 [Rule 21 (6)]. or any motion does or does not fall under any of the clauses of sub-rule (1) of Rule 22. [Rule 22 (2)].

(v) To include, in special circumstances, a motion not received at least 30 days before the date of meeting but received not less than 15 days before the date of meeting, in the business to be transacted in the meeting. [Proviso to Rule 23 (2)].

(b) Presiding Authority :

(i) To adjourn meeting after recording the reasons of adjournments in the minute book, if the conduct of the Councillors is in his opinion grossly disorderly (Rule 20).

(ii) To order withdrawal of a Councillor who refuses to obey the decision of the presiding Authority. (Rule 20-A).

(iii) To prohibit at any time any Councillor from making any allegation against any person including an officer or servant of or working under the Zilla Parishad if it is of the opinion that such allegation is derogatory to the dignity of the Zilla Parishad or that no public interest is served by making such allegation (Proviso to Rule 31-A).

Note.—Please see instructions issued under Government Letter, Rural Development Department No. ZPR-4969/10907-N, dated 14th May 1971 (vide Appendix XVI).

(iv) To divide motion or amendment involving several points and put each or any point separately to vote as it may think fit. (Rule 33).

(v) To group together two or more motions or amendments for consideration of a meeting if the subject matter of the motions is substantially the same. (Rule 34).

(vi) To disallow any amendment which is in its opinion frivolous. [Rule 35 (6)].

VIII. 5.22. The Maharashtra Zilla Parishads and Panchayat Samitis (Execution and Maintenance of Works and Development Schemes through the agency of Panchayat Samiti and Village Panchayat) Rules, 1964.

(a) Zilla Parishad :

(i) To issue directions to the Panchayat Samiti for entrustment of such works or development schemes to the Panchayat which are entrusted to them for execution and maintenance and which do not fall within the schedule appended to the Rules. [Rule 3 (2)].

(ii) To direct the Panchayat Samiti to entrust any work or development scheme which are not to be entrusted to a Panchayat but for its willingness may be entrusted to it [Rule 3 (3)].

(iii) To decide the question whether any work or development scheme falls under clauses (i) or (ii) of sub-rule (3) of Rule 3 [Rule 3 (4)].

(iv) To determine what funds and staff are to be made available to a Panchayat Samiti or Panchayat for execution of any work or development scheme entrusted to it for execution and maintenance [Rule 5].

(v) To decide whether a Panchayat Samiti or Panchayat should execute the work or development scheme through a Contractor or departmentally (Rule 6).

(vi) To give such technical guidance to a Panchayat Samiti or Panchayat as is necessary and sufficient for the execution or maintenance of the work or development scheme of the Zilla Parishad entrusted to it (Rule 10).

(b) Panchayat Samiti :

(i) To execute or maintain properly any work or development scheme entrusted to it by the Zilla Parishad (Rule 8).

(ii) To comply promptly with the inspection notes drawn by authorities mentioned in Rule 11 (Rule 12).

(iii) To decide whether any work or development scheme falls under clauses (i) or (ii) of sub-rule (1) of Rule 15 [Rule 15 (2)].

(iv) To send to the Chief Executive Officer reports indicating the progress of the work or development schemes including the expenditure thereon or any other report or information as the Chief Executive Officer may call for (Rule 13).

(v) To determine what funds and staff are to be made available to the Panchayat samiti (Rule 17).

(vi) To give technical guidance to a Panchayat as is necessary and sufficient for the execution and maintenance of the work or development scheme of the Panchayat Samiti entrusted to it (Rule 18).

(c) Panchayat :

(i) To execute or maintain properly any work or development scheme of the Zilla Parishad or Panchayat Samiti entrusted to it for execution (Rules 8 & 12).

(ii) To comply promptly with the inspection notes drawn by authorities mentioned in Rule 11 and in Rule 23 (Rule 12 & 24).

(iii) To send to the Chief Executive Officer through the Block Development Officer in case of Zilla Parishad Works and to the Block Development Officer in case of Panchayat Samiti Works, reports indicating the progress of works or development schemes including expenditure thereon or any other report or information as the Chief executive Officer or as the case may be, the Block Development Officer may call for (Rule 25).

(d) President, Chairman of the Standing Committee or Chairman of the Subjects Committee concerned or the Chief Executive Officer or any officer authorised by the Chief Executive Officer or any officer authorised by the State Government under section 127 :

Power to inspect from time to time the works or development schemes of the Zilla Parishads executed through the agency of Panchayat Samiti or Panchayat (Rule 11).

(e) Chairman or Deputy Chairman of a Panchayat Samiti or the Chief Executive Officer or the Block Development Officer or any officer authorised by the Chief Executive Officer or the Block Development Officer or any officer authorised by the State Government:

Power to inspect from time to time the works or development schemes the Panchayat Samitis executed through the agency of Panchayat : (Rule 23).

VIII. 5.23. The Maharashtra Zilla Parishads (Grant of Loans) Rules, 1964.

Authorities competent to grant loans, the subjects for which the loans can be sanctioned and the extent to which it can be sanctioned are :

(a) From the provision made in the Budget Estimates of the Zilla Parishad

Serial No.	Persons	Subjects	Extent
(1)	(2)	(3)	(4)
1	The Chief Executive Officer ..	Subjects enumerated in the District List.	Not exceeding Rs. 2,500.
2	The Chairman of the Standing Committee or a Subjects Committee.	Subjects allotted to such Committee under the Act.	Exceeding Rs. 2,500 but not Exceeding Rs. 5,000.
3	The Standing Committee or a Subjects Committee.	Subjects allotted to such Committee under the Act.	Exceeding Rs. 5,000 but not Exceeding Rs. 7,500.
4	The Standing Committee ..	Subjects enumerated in the District List.	Exceeding Rs. 7,500 but not exceeding Rs. 15,000.

(b) From out of the block grants

Serial No.	Persons	Subjects	Extent
(1)	(2)	(3)	(4)
1	Block Development Officer ..	Subjects enumerated in the Second Schedule to the Act.	Not exceeding Rs. 1,000.
2	The Chairman of the Panchayat Samiti.	Subjects enumerated in the Second Schedule to the Act.	Exceeding Rs. 1,000 but not exceeding Rs. 2,500.
3	Panchayat Samiti	Subjects enumerated in the Second Schedule to the Act.	Exceeding Rs. 2,500.

VIII. 5.24. The Maharashtra Zilla Parishads and Panchayat Samitis (Publication of Annual Administration Report) Rules, 1964.

(a) Chief Executive Officer :

(i) To prepare or cause to be prepared annually a report on the administration of the Zilla Parishad and place it at the meeting of each of the Subjects Committee and Standing Committee for approval [Rule 5(1) & (2)].

(ii) To place before the Zilla Parishad on or before the 20th of October each year a consolidated report on the administration of the Zilla Parishad and Panchayat Samiti [Rule 6 (1)].

(b) Block Development Officer

To submit the annual administration report of a Panchayat Samiti to the Zilla Parishad by the end of August each year (Rule 4).

(c) Panchayat Samiti

To prepare or cause to be prepared annually a report on the administration of the Panchayat Samiti and adopt it with such modification as it may consider necessary by means of a resolution to that effect [Rule 5 (3)].

(d) Standing Committee and Subject Committee

To approve the report on the administration of the Zilla Parishad with which it is concerned by passing a resolution to that effect [Rule 5 (3)].

(e) Zilla Parishad

(i) To approve the consolidated report on the administration of the Zilla Parishad and Panchayat Samiti with such modifications as it may consider necessary by passing a resolution [Rule 6 (2)].

(ii) To publish a consolidated Annual Administrative Report by the end of November every year (Rule 9).

VIII. 5.25. The Maharashtra Zilla Parishads District Services (Casual Leave and Special Casual Leave) (Rules 1964).

(a) Chief Executive Officer

To grant special Casual Leave to Parishad Servants for the period and for the purposes indicated in Rule 4.

(b) Heads of Departments or any officer generally or specially authorised in writing by the CEO.

To grant Casual Leave to a Parishad servant [Rule 3 (1)].

VIII. 5.26. The Maharashtra Zilla Parishads District Services (Discipline and Appeal) Rules, 1964.

(a) State Government

(i) To revise orders passed by the Commissioners in respect of appeals preferred under rule 13 [Rule 15 (1) (c)].

(ii) To decide finally in respect of any difficulty arises as to whether any authority is subordinate to or higher than any other authority, or as to which authority is competent to deal with any proceedings continued under the proviso to sub-rule (1) of rule 25 or any appeal or revision preferred under sub-rule (2) of that rule or as to the interpretation of any of the provisions of these rules (Rule 26).

(iii) To call for on its own motion or otherwise the record of the cases in any disciplinary proceedings if an appeal against an order imposing any of the penalties specified in rule 4 lies with it and review any order passed in such cases and pass such orders as deemed fit as if the Parishad servant had preferred an appeal against such order (Rule 24).

(b) Commissioner

(i) To make an order directing that disciplinary action in cases where servants of two or more Zilla Parishads are concerned may be taken in a common proceedings (Rule 8).

(ii) To decide appeals against the orders passed by the Chief Executive Officer imposing any of the penalties specified in Rule 4 [Rule 13 (c)].

(iii) To decide appeal in respect of orders, other than imposing penalties, passed by the Chief Executive Officer (Rule 14).

(iv) To revise the order passed by the Chief Executive Officer in respect of appeals preferred under rule 13 or 14 [Rule 15 (1) (b) and 15 (2)].

(v) To call on his own motion or otherwise the record of the cases in any disciplinary proceedings if an appeal against an order imposing any of the penalties specified in rule 4 lies with him and review any order passed in such cases and pass such orders as deemed fit as if the Parishad servant had preferred an appeal against such order (Rule 24).

(c) Chief Executive Officer

(i) To impose any of the penalties specified in rule 4 on a Parishad servant or empower the Appointing Authority or any authority for this purpose (Rule 5).

(ii) To make an order directing that the disciplinary action in cases where two or more servants of a Zilla Parishad are concerned may be taken in a common proceeding (Rule 8).

(iii) To pass orders for special procedure to be followed in certain cases of Parishad servants (Rule 9).

(iv) To enjoy the powers of Appointing Authority for the purpose of placing the borrowed servants under suspension and of the Disciplinary Authority for taking disciplinary proceedings against him (Rule 11).

(v) To decide appeals against the orders passed by the Deputy Chief Executive Officers or Heads of Departments imposing penalties (Rule 13) or against the orders other than imposing penalties, passed by any authority, subordinate to him (Rule 14).

(vi) To revise the orders passed by the Deputy Chief Executive Officers or Heads of Departments in respect of appeals preferred under rule 13 [Rule 15 (1) (a)].

(vii) To call on his own motion or otherwise the record of the cases in any disciplinary proceedings if an appeal against an order imposing any of the penalties specified in rule 4 lies with him and review any order passed in such cases and pass such orders as deemed fit as if the Parishad servant had preferred an appeal against such order (Rule 24).

(d) Heads of Departments

To decide appeals preferred by a Parishad servant who is working under him if he belongs to any service other than the Ministerial or Statistical Service and Executive and Village Extension Service and the order is passed by the Deputy Chief Executive Officer [Rule 13 (1) (c)].

(e) Deputy Chief Executive Officer (General)

To decide appeals preferred by a Parishad servant who belongs to the Ministerial or Statistical Service and the order is passed by the Social Welfare Officer, the Block Development Officer or the Revenue Officer or any authority subordinate to any of such Officers [Rule 13 (1) (a)].

(f) Deputy Chief Executive Officer (Village Panchayat)

To decide an appeal preferred by a Parishad Servant who belongs to Executive and Village Extension Service and the order is passed by the Social Welfare Officer, the Block Development Officer, the Revenue Officer or any authority subordinate to any of such Officers [Rule 13 (1) (b)].

VIII. 5.27. The Maharashtra Zilla Parishads (Payment of Remuneration and Allowance to Requisitioned Parishad Staff) Rules, 1964.

(a) State Government

(i) To pay to every employee on deputation his remuneration and other allowances admissible to the post under the State Government to which he is appointed or to the post held by him in the service of the Zilla Parishad prior to his deputation whichever is more beneficial to such employee [Rule 3 (1)].

(ii) To pay to the District Fund, contribution towards the cost of pension and leave salary of an employee on deputation to the State Government during the period of his deputation [Rule 4 (1)].

(b) Chief Executive Officer

(i) To decide with the approval of the State Government the terms as respects the T. A. to be allowed to any employee on deputation for journeys on transfer to and reversion from service under the State Government [Rule 3 (5)].

(ii) To fix, with the sanction of the State Government, the amount of pay, period of joining time admissible and pay during the joining time of the Zilla Parishad Employee who relinquishes charge of the post under the Zilla Parishad and proceed on deputation to State Government [Rule 3 (6)].

(iii) To specify, with the approval of the State Government, such provisions of the Bombay Civil Services Rules, 1959 as respects remuneration and other allowances referred to in section 261 which should apply in respect of matters not provided for in these rules (Rule 5).

VIII. 5.28. The Maharashtra Zilla Parishads and Panchayat Samitis (Transfer of Property) (Procedure) Rules, 1964.

(a) Competent Authority [Authority specified in column (3) of the table in the Third Schedule to the Act].

(i) To fix up set price at which the property vesting in the Zilla Parishad may be sold, leased or otherwise transferred (Rule 4).

(ii) To permit in any particular case where there is good reason to be recorded for transferring the property by way of sale or lease without public auction (Rule 5).

(iii) To fix the time, date and the place where public auction should be held for transferring the property of the Zilla Parishad, by sale or lease and the terms and conditions of the auction (Rule 6).

VIII. 5.29. The Maharashtra Zilla Parishads and Panchayat Samitis (Classification, Preservation and Destruction of Records) Rules, 1964.

(a) Commissioner

To decide finally the cases where any doubt arises in respect of the classification of records in accordance with sub-rule (2) of rule 2 or in regard to the propriety of destruction of any records (Rule 6).

(b) The Chief Executive Officer or the Block Development Officer

To cause a register of the records destroyed under rule 3 and a record maintained in the form prescribed therefor (Rule 5).

VIII. 5.30. The Panchayat Samitis (Conduct of Business) Rules, 1965.

(a) Chairman of a Panchayat Samiti

(i) To determine the place in the office of the Panchayat Samiti where all papers relating to business on the agenda with short notes on each item may be kept (Rule 4).

(ii) To order for convening an ordinary or special meeting of the Panchayat Samiti [Rule 5 (a)] and to issue instructions to the Secretary for arranging the order of business for every meeting of the Panchayat Samiti [Rule 6 (1)].

(iii) To authorise a person who can attest the thumb impression put against his name in the register by a member who is unable to sign his name (Rule 7).

(iv) To decide finally, if doubt arises, whether any question does or does not fall under any of the clauses of sub-rule (5) of rule 21 [Rule 21 (6)] and whether a motion does or does not fall under any of the clauses of sub-rule (1) of rule 22 [Rule 22 (3)].

(v) To include, in special circumstances, a motion which has not been received at least twenty days before the date of a meeting but received not less than 10 days before the date of a meeting, in the business to be transacted in that meeting [Proviso to Rule 23 (2)].

(b) Presiding Authority

(i) To adjourn meeting after recording the reasons of adjournments in the minutes book if the conduct of the member is in his opinion grossly disorderly (Rule 20).

(ii) To order withdrawal of a member who refuses to obey the decision of the Presiding Authority (Rule 20-A).

(iii) To divide a motion or amendment involving several points and put each or any point separately to vote as it may think fit (Rule 29).

(iv) To group together two or more motions or amendments for consideration of a meeting if the subject-matter of the motions is substantially the same (Rule 30).

(v) To prohibit at any time and any member from making allegation against any person including an officer or servant working under the Panchayat Samiti if it is of the opinion that such allegation is derogatory to the dignity of the Panchayat Samiti or that no public interest is served by making such allegation (Rule 32-A).

Note.—Please see instructions issued under Government Letter, Rural Development Department No. ZPR-4969/10907-N, dated 14th May 1971 (*vide* Appendix XVI).

(vi) To disallow any amendment which is in its opinion frivolous [Rule 33 (6)].

VIII. 5.31. The Maharashtra Zilla Parishads Board Employees (Appeal and Revision) Rules, 1965.

(a) Commissioner

To decide the appeal or an application for revision made by a Board Employee under rule 4 in accordance with the provisions of the relevant District Board Act or any such Law applicable to the Board employees on the day on which the original order appealed against was passed by the competent authority of an existing Board (Rule 5).

(b) Chief Executive Officer

To decide an appeal or an application for revision preferred by the Board Employees under rule 3 in accordance with the provisions of the relevant District Board Act or any such Law applicable to the Board employees on the day on which the original order appealed against was passed by the competent authority of an existing Board (Rule 5).

VIII. 5.32. The Maharashtra Zilla Parishads (Joint Meetings of Subjects Committees) Rules, 1966.

(a) Standing Committee

To decide finally the matter discussed in the joint meeting of the Subjects Committees in which there is no unanimity of the decision amongst the members of the Subjects Committees under sub-section (2) of section 92 [Rule 3 (8)].

VIII. 5.33. The Maharashtra Zilla Parishads Committee (Conduct of Business) Rules, 1966.

(a) Chairman of a Standing Committee or a Subjects Committee

(i) To fix the date and time of meeting of the Committee [Rule 5 (1)].

(ii) To issue order to the Secretary for issue of the notice convening an ordinary or special meeting of the Committee [Rule 5 (2)] and to instruct him for arranging the order of business of every meeting (Rule 6).

(iii) To authorise a person who can attest the thumb-impression put against the name in the Register by a member who is unable to sign his name [Rule 7 (2)].

(iv) To decide finally the point whether a motion does or does not fall under any of the clauses of sub-rule (1) of Rule 19 [Rule 19 (2)].

(v) To permit any business or proposition to be discussed at any ordinary or special meeting even though it is not entered in the notice of meeting or as the case may be, in the written request for convening the special meeting [Rule 19-A (2)].

(b) Presiding Authority

(i) To adjourn meeting after recording the reasons of adjournment in the minute book if the conduct of the members in its opinion is grossly disorderly (Rule 17).

(ii) To order withdrawal of member who refuses to obey the decision of the Presiding Authority (Rule 18).

(iii) To decide the point of order submitted by any member before the Committee (Rule 12).

(iv) To prohibit any member from making allegation against any person including an officer or servant of or working under the Zilla Parishad if it is of the opinion that such allegation is derogatory to the dignity of the Zilla Parishad or that no public interest is served by making such allegation (Proviso to Rule 26-A).

Note.—Please see instructions issued under Government Letter, Rural Development Department No. ZPR-4969/10907-N, dated 14th May 1971 (*vide* Appendix XVI).

(v) To divide a motion or amendment involving several points and put each or any point separately to vote as it may think fit (Rule 28).

(vi) To group together two or more motion or amendments, the subject-matter of which is substantially the same, for consideration of a meeting (Rule 29).

(vii) To disallow any amendment which is in its opinion frivolous [Rule 30 (6)].

VIII. 5.34. The Maharashtra Zilla Parishads and Panchayat Samitis (Budget Estimates) Rules, 1966.

(a) Zilla Parishad or Panchayat Samiti

To open suitable sub-heads under the minor heads of the major heads concerned to exhibit the expenditure on different activities (Rule 7).

(b) Chief Executive Officer

To see that all the Budget Estimates, Revised Estimates and/or reappropriations of funds to be approved by the Zilla Parishad provides for a free revenue balance as required under section 139 (Rule 10).

VIII. 5.35. The Maharashtra Zilla Parishads District Services (Oath of Allegiance to the Constitution of India) Rules, 1966.

Chief Executive Officer

To ensure that—

(a) every Parishad servant who is newly appointed to a District Service takes an oath or makes the affirmation

and

(b) the existing Parishad servants who have not already taken oath or made affirmation, take the oath and makes the affirmation (Rule 4).

VIII. 5.36. The Maharashtra Zilla Parishads General Provident Fund Rules, 1966.

(a) Chief Executive Officer

(i) To extend the period of exercising the election for continuing to be governed by the rules of the General Provident Fund applicable immediately before the date on which the allocated employee ceased to be an employee of the Board or as the case may be, of the State Government either in any individual case or class of cases on having satisfied that the allocated employee was not aware of his right of election or for any adequate reason to be recorded in writing [Proviso to Rule 4 (5)].

(ii) To sanction advance for the special reasons where in any particular case, the Deputy Chief Executive Officer and the Heads of the Departments of the Zilla Parishad are also the authority competent to sanction an advance for the grant of which no special reasons are required [Proviso to sub-rule (3) (b)].

(iii) To determine the number of monthly instalment for recovery of the withdrawal from the General Provident Fund which is in excess of the amount to the credit of the subscriber or otherwise inadmissible, if the sanctioning authority decides if the recovery is decided to be made in monthly instalments [Rule 26 (2)].

(iv) To permit the following subscribers to repay any amount paid to him from the Fund with interest in pursuance of these rules :—

(i) who has been dismissed from service and is subsequently reinstated

or

(ii) who has proceeded on leave preparatory to retirement or if he is employed in a vacation department on leave preparatory to retirement combined with vacation or permitted to retire while on leave or declared unfit for further service and subsequently taken back in service (First proviso to Rule 29 and proviso to Rule 30).

(b) Heads of Departments

To sanction advance for the special reasons to any Zilla Parishad servant other than those working under a Panchayat Samiti where the gazetted officer incharge of the office establishment is competent to sanction advance for which no special reasons are required [Rule 12 (3) (a) and (b)].

(c) Accounts Officer

(i) To make payment of interest on the fund balances beyond a period of six months up to a period of one year for which he is authorised [Notes below Rule 11 (5) (a)].

(ii) To order the recovery of any amount by which subscriptions have been reduced, or of any amount withdrawn, in respect of which he has not been satisfied in the manner required by clause (b) of sub-rule (1), and clause (c) of sub-rule (2) from the emoluments of the subscriber and place it to the credit of the subscriber in the Fund [Rule 17 (3)].

(iii) To make payments of the amount standing at the credit of a subscriber in the Fund which has become payable [Rule 32 (1)] and to issue an authority for the payment of the amount standing to the credit of a subscriber which has become payable under rule 29, 30 or 31 [Note under sub-rule (3) of Rule 32].

(iv) To communicate the number of the account in the Fund to the subscriber and any change, if any, made therein thereafter (Rule 37).

(v) To send to such subscriber a statement of his accounts in the Fund as soon as possible after the close of the year (Rule 38).

(d) Deputy Chief Executive Officer

To sanction advance from the Fund for the special reasons to the Zilla Parishad servant working under a Panchayat Samiti where the gazetted officer in charge of the office establishment is competent to sanction advance for which no special reasons are required [Rule 12 (3) (a) & (b)].

VIII. 5.37. The Maharashtra Zilla Parishads District Services (Allowances other than T. A. and D. A.) Rules, 1966.

(a) State Government

To determine the rate, the places, the period and the conditions for grant of bad climate allowance (Rule 9).

(b) Chief Executive Officer

To grant water allowance in consultation with the Collector of the District [Rule 9-A (a)].

VIII. 5.38. The Maharashtra Zilla Parishads and Panchayat Samitis (Co-option of Councillors and Members and Chairman of Committees) Rules, 1966.

(a) Presiding Authority

To fix with the consent of majority of the members present and voting, the time limit of not less than half an hour and more than an hour for filling nomination paper and also fix time for their scrutiny by the Secretary (Rule 4).

(b) Secretary (Deputy Chief Executive Officer or the Block Development Officer as the case may be).

To make scrutiny of all nomination papers and record his views thereon [Rule 5 (1)].

VIII. 5.39. The Maharashtra Zilla Parishads, Scheduled Caste or Scheduled Tribes (Manner and Periodicity of Rotation of Reservation of Seats) Rules, 1967.

State Government

To decide the rotation of a seat reserved for Scheduled Castes and Scheduled Tribes under section 12 [Rule 2 (3)].

VIII. 5.40. The Maharashtra Zilla Parishads (Amendment of List of Voters for Registration of Presiding Authorities) Rules, 1967.

(a) The Chief Executive Officer

To verify the statement of the Presiding Authority submitted through him to the Collector for entering the name in the electoral division specified in the statement [Rule 3 (2)].

(b) Collector

To amend the list of voters maintained on the basis of the electoral roll of the M. L. A. for entering the name of the presiding authority in the electoral division specified in the statement [Rule 3 (3)].

VIII. 5.41. The Maharashtra Zilla Parishads and Panchayat Samitis (Presiding Authorities) House Rent Allowance Rules, 1967.

(a) State Government

To permit the Presiding Authorities to have an accommodation within the distance of 15 km. from the headquarters [Proviso (cc) to Rule 3 (1)].

(b) Zilla Parishad

(i) To approve the scale of accommodation of the type suitable to the status of the Presiding Authority [Clause (d) of Proviso to Rule 3 (1)].

(ii) To determine the proportion of the charge which can be allocated to rent in case of a Presiding Authority residing in a hotel or boarding house or residing and boarding with a private family as a paying guest and who is eligible for the house rent allowance [Rule 3 (4) & (5)].

VIII. 5.42. The Maharashtra Zilla Parishads (Election to Committee) Rules, 1967.

(a) President

To determine in which Zilla Parishad meeting, election to a Committee should be held (Rule 3).

(b) Presiding Authority

(i) To scrutinise the nomination papers and record his decision thereon (Rule 6).

(ii) To scrutinise the ballot papers and reject such ballot papers which are invalid after recording the ground for rejection [Rule 10 (1)].

(iii) To re-examine and recount the votes, if requested therefor by any candidate and in its discretion recount the votes either once or more than once in any case in which he is not satisfied as to the accuracy of any previous count (Rule 19).

VIII. 5.43. The Maharashtra Zilla Parishads District Services (Conduct Rules) 1967).

(a) State Government

- (i) To decide the question, if arises, whether any movement or activity falls within the scope of Rule 4 and the decision of the State Government is final [Rule 4 (3)].
- (ii) To decide any question relating to interpretation of these Rules (Rule 21) and the decision of the State Government is final.

(b) Chief Executive Officer

- (i) To permit any Parishad servant to own or conduct any newspaper or periodical publication which contains matters of purely non-political nature or character or to participate in the editing or management thereof and to withdraw such permission (Proviso to Rule 8).

- (ii) (a) To accord previous sanction if sought by a Parishad servant for—

- (i) giving evidence in connection with any enquiry conducted by any person, Committee or authority [Rule 9 (1)].

- (ii) asking or accepting contribution to or associating with the raising of any fund (Rule 10).

- (iii) accepting or permitting any member of his family to accept from any person any gift of more than trifling value excepting gifts of a reasonable value from relations and personal friends or gifts presented on occasions such as wedding, anniversaries, funerals or religious functions when the making or receiving such gifts is in conformity with the prevailing religious or social custom [Rule (1) & Proviso thereunder].

- (iv) Receiving any complimentary or valedictory address or accept any testimonial presented to him or attend any public meeting or function held in his honour or to take part in such function held in the honour of any person who has recently quitted service of a Zilla Parishad on the occasion of the retirement from service or departure from a district or station of himself or such other Parishad servant or person.

Note.—(a) He may authorise any person to use this power [Rules 9 (1), 10, 11 and 12].

(b) to decide whether or not any gift of a trifling value [Rule 11 (2)].

- (iii) To accord sanction, if sought by a Parishad servant, for (Rule 14).—

- (a) Engaging directly or indirectly, in any trade or business,

or

- (b) Undertaking any employment,

or

- (c) Taking part in the registration, promotion or management of any Bank or Company registered under the Companies Act, 1956 or any other law for the time being in force exception being made to—

- (i) a Co-operative Society registered or deemed to be registered under the Maharashtra Co-operative Societies Act, 1960 or any other law for the time being in force, or

- (ii) a literary Scientific or Charitable Society registered under the Societies Registration Act, 1960 or any other corresponding law for the time being in force.

- (iv) To decide the question whether security or investment is of the nature referred to in sub-rule (1) or sub-rule (2) of Rule 15 [Rule 15 (3)].

- (v) (a) To relax any of the provision of the Rule 15 in case of servants belonging to a District Service (Class IV) [Rule 15 (7) (a)].

(b) To specify restrictions or relaxation in respect of provisions regarding loans to or borrowing by Parishad servant from any Co-operative Society registered or deemed to be registered under the Maharashtra Co-operative Societies Act, 1960 [Rule 15 (7)].

(vi) To accord previous sanction, if sought by a Parishad servant for—

(a) acquiring or disposing of any immovable property (Rule 17).

(b) taking recourse to any court or press for vindication of any official act which has been the subject matter of adverse criticism or an attack of defamatory character (Rule 19).

(c) allowing a Parishad servant who has a wife living, to contract another marriage or a female Parishad servant to marry any person who has a wife living (Rule 20).

(vii) To delegate his powers and functions under these Rules to any Officer holding office under the Zilla Parishad subject to conditions specified by him (Rule 22).

VIII. 5.44. The Maharashtra Zilla Parishads District Services (Recruitment) Rules, 1967.

(a) State Government

(i) To issue a certificate of eligibility to a person belonging to the categories specified in rule 3 (a) (iii) to (vi) for appointment to any post in the District Service [First Proviso to Rule 3 (a)].

(ii) To appoint a medical officer to issue a medical certificate of health under Rule 4 (a).

(iii) To relax or condone the standard of physical fitness for recruitment of a candidate or candidates for a post or a class of posts in any District Service [Proviso to Rule 4 (b)].

(iv) To determine the qualifications in respect of age, education, experience, etc., in case of appointment to be made by nomination in cases where appointment by nomination is not provided in the relevant recruitment rule and if suitable candidates are not available for appointment by promotion or transfer [Rule 6 (1)].

(v) To lay down the Departmental and/or Language Examination and/or prescribe any training for confirmation of a person in a post in a District Service [Rule 6 (6)].

(vi) To direct that the members of the staff in any institution including a Private Primary or Secondary School taken over by the Zilla Parishad should be absorbed in suitable posts under the Zilla Parishads subject to such terms and conditions as may be specified by the State Government in that behalf [Rule 6 (7)].

(vii) To increase the percentage of reservation for members of any particular section of Backward Classes after taking into consideration its population in a particular District [Proviso to Rule 7 (2)].

(viii) To prescribe pre-recruitment and/or post-recruitment training for the candidates appointed or selected for appointment to posts in the District Services in accordance with the provisions of these rules (Rule 8).

(b) Commissioner of the Division

(i) To allow the appointing authority to relax all or any of the qualification prescribed for appointment to the posts in the District Services in respect of any person or a class of persons in cases where a certificate to the effect that suitable candidates with the prescribed qualifications are not available is issued by the State Selection Board [Rule 5 (2)].

(ii) To communicate approval to the appointment in relaxation of the ratio in cases where appointment by nomination and promotion in a fixed ratio to any post in a District Service is provided in the relevant recruitment rules and if suitable

candidates are not available for appointment by nomination or promotion, as the case may be, to such a post, and certificate to that effect is issued by the Chief Executive Officer or as the case may be, the State Selection Board [Rule 6 (2)].

(iii) To give agreement to the reservation of the posts to be filled in by promotion if the number of eligible candidates belonging to the three sections of the backward classes mentioned in sub-rule (2-A) found fit for promotion falls short of the number of vacancies reserved for either of them during the year and the extent of such shortfall is reported by the Chief Executive Officer [Rule 7 (4)].

(iv) To extend, in exceptional cases, the period of two years prescribed for passing the Deputy Accountant's Examination or an equivalent examination, by one year, for Senior Assistant (Accounts) while making appointment to the post of Deputy Accountant by promotion [Third proviso to item at Serial No. 2 (1) in Appendix XI].

(c) Chief Executive Officer

(i) To make appointment to any post in a District Service [Section 96 (1) of the Zilla Parishad Act]. This power can be delegated by him to any other Officer of a Zilla Parishad [Rule 7 (iii)].

(ii) To determine the terms and conditions for appointment to any post in a District Service by transfer either for a specified period or on a permanent basis of a person belonging to any Department or officer of Government or of any other Government in India or of any local authority with the concurrence of that Department or office of Government or of any other Government in India or any Local authority if suitable candidates are not available for appointment either by nomination or by promotion or by transfer as per the Recruitment rule [Rule 6 (3)].

(iii) To extend the period of probation of a candidate appointed by nomination to any post in a District Service when he is of the opinion that the work of such candidate is not up to the required standard [Rule 6 (5)].

(iv) To appoint any member of a District Service of another Zilla Parishad to a post in the District Service in which he held such post under that Zilla Parishad on such terms and conditions as may be mutually agreed upon between the two Zilla Parishads [Rule 6 (8)].

(v) To appoint, on an application made by any married female employee of the State Government or any Municipal Corporation or Municipal Council, to a post in the District Service on such terms and conditions as may be mutually agreed upon between the State Government, Municipal Corporation, or as the case may be, Municipal Council and the Zilla Parishad and subject to further conditions prescribed in clauses (a) to (d) of sub-rule (9) of Rule 6.

(vi) To relax the upper age limit, which is 28 years, up to 35 years in case of candidate possessing outstanding qualification and/or experience who are to be appointed by nomination to the District Technical Service (Class III) (Educational) School Councillors [vide Serial No. 3 (i) proviso in part II of Appendix IV].

(vii) To relax, while making an appointment by nomination to the post of primary teacher/master, the upper age limit which is 25 years up to 38 years in cases of eligible adult women who have qualified themselves for teachers job through the 'condensed course' organised under the auspices of the Central or State Social Welfare Board and up to 30 years in respect of candidates possessing post experience as primary school teachers [proviso to item at Sr. No. 9 (1) (i) in Part II, Appendix IV].

(viii) To relax, while making the appointment to the post of Senior Social Welfare Assistant by nomination, the upper age limit and educational qualifications up to 40 years and primary school certificate examination respectively in case of candidates possessing outstanding qualifications or experience [proviso to item at Sr. No. 6 (b) (ii) in Appendix VIII].

(ix) To relax, while making appointment to the post of Senior Assistant, by nomination, the condition regarding passing the S. S. C. or an equivalent examination in exceptional cases where the person has put in not less than 10 years continuous service in District Service (Class III) (Subordinate Ministerial) Grade I and is quite suitable to work as Sr. Assistant (Ministerial) [vide proviso to item at Sr. No. 3 (2) in Appendix IX].

(x) To appoint by temporary transfer to the post of stenographer a Sr. Asstt. in the Zilla Parishad who possesses a certificate of speed of not less than 100 word. per minute in shorthand and not less than 40 words per minute in typewriting issued by the Inspector of Commercial Schools, Bombay. [vide proviso to item at Sr. No. 4 (6) (iii) in Appendix IX].

(xi) To appoint by temporary transfer to the post of a steno-typist by nomination, a Jr. Assistant, Store Asstt. or a Store-keeper in the Zilla Parishad who possesses a certificate of speed or not less than 80 words per minute in shorthand and not less than 35 words per minute in typewriting issued by the Inspector of Commercial School, Bombay (vide proviso to item at Sr. No. 6 in Appendix IX).

(xii) To extend the period of two years prescribed for passing Deputy Accountant's Examination by one year in exceptional cases, while making appointment to the post of Deputy Accountant by nomination. [Proviso to item at Sr. 2 (2) in Appendix XI]

(xiii) To extend the period of two years prescribed for passing departmental examination for persons appointed to the post of Senior Assistant (Accounts) by nomination by one year in exceptional cases [vide proviso to item 3 (2) in Appendix XI].

(xiv) To relax the provision in selecting candidates for appointment to posts in District Service (Class IV) by promotion, that preference will be given to persons who are able to read and write the language of the region, in any particular case if he is satisfied for reasons to be recorded in writing that its strict enforcement would cause hardship [vide proviso to clause (b) in Part I of Appendix XII].

(xv) To relax the upper age limit up to 35 years for appointment to the post of Medical Dresser in cases of candidates with experience (vide proviso to item at Sr. No. 8 in Part II of Appendix XII).

VIII. 5.45. The Maharashtra Zilla Parishads and Panchayat Samitis (Contingent Expenditure) Rules, 1968.

(a) The authorities which may incur expenditure within the amount allotted to each of them from out of the provision made by the Zilla Parishad in its budget estimates for contingencies [Rule 2 (1)].

Authority	Subjects	Extent of Power	
		Recurring	Non-Recurring
(1) Block Development Officer	Subjects enumerated in the District List.	Not exceeding Rs. 5,000.	Not exceeding Rs. 10,000.
(2) Deputy Chief Executive Officer.	Do. ..	Not exceeding Rs. 10,000.	Not exceeding Rs. 15,000.
(3) Head of Department of the Zilla Parishad.	Subjects enumerated in the District List.	Not exceeding Rs. 10,000.	Not exceeding Rs. 15,000.

Authority	Subjects	Extent of Powers	
		Recurring	Non-Recurring
(4) Chief Executive Officer ..	Subjects enumerated in the District List.	Exceeding Rs. 10,000 but not exceeding Rs. 20,000.	Exceeding Rs. 15,000 but not exceeding Rs. 30,000.
(5) Chairman of Subjects Committee.	Subjects allotted to such Committee.	Exceeding Rs. 20,000 but not exceeding Rs. 30,000.	Exceeding Rs. 30,000 but not exceeding Rs. 40,000.
(6) Chairman of Standing Committee.	Subjects enumerated in the District List.	Exceeding Rs. 30,000 but not exceeding Rs. 40,000.	Exceeding Rs. 40,000 but not exceeding Rs. 50,000.
(7) Subjects Committee ..	Subjects allotted to such Committee.	Exceeding Rs. 40,000 but not exceeding Rs. 50,000.	Exceeding Rs. 50,000 but not exceeding Rs. 60,000.
(8) Standing Committee ..	Subjects enumerated in the District List.	Exceeding Rs. 50,000 but not exceeding Rs. 60,000.	Exceeding Rs. 60,000 but not exceeding Rs. 70,000.

(b) The authorities which may incur expenditure within the amount allotted to each of them from out of the provision made by the Panchayat Samiti in its budget estimates of Block grants for contingencies [Rule 2 (2)].

Authority	Subjects	Extent of Powers	
		Recurring	Non-Recurring
(1) Block Development Officer	Subjects enumerated in the Second Schedule to the Act.	Not exceeding Rs. 1,000.	Not exceeding Rs. 5,000.
(2) Chairman of Panchayat Samiti.	Do. ..	Exceeding Rs. 1,000 but not exceeding Rs. 10,000.	Exceeding Rs. 5,000 but not exceeding Rs. 30,000.
(3) Panchayat Samiti ..	Do. ..	Exceeding Rs. 10,000.	Exceeding Rs. 30,000.

(c) The authorities mentioned in (a) and (b) above may incur expenditure from the Contingent Grant placed at its disposal in the budget estimates of the Zilla Parishad or the Panchayat Samiti, as the case may be, on tea, coffee, cold drinks and light refreshments at meetings or conferences held for discussing problems affecting the Zilla Parishad or Panchayat Samiti [Rule 2 (3)].

(d) The authorities which may incur expenditure of a recurring nature only within the amount allotted to each of them from out of the provision made by the Zilla Parishad in its budget estimates for Contingencies on (Rule 3).

(i) Maintenance of jeeps and Ambassador Cars i.e., expenditure on petrol, oil and service charges

S. No. (1)	Authority (2)	Subject (3)	Extent of Power (4)	Other conditions (5)
1	Block Development Officer.	(a) For Block Jeeps.	Upto Rs. 450 mensem per jeep.	..
2	Chief Executive Officer	Do.	.. Above Rs. 450 per mensem per jeep.	Before according such sanction the Chief Executive Officer should satisfy himself as to the "Special reasons" given by the Block Development Officer for excess expenditure.
3	Chief Executive officer of such other Officer of the Zilla Parishad as may be authorised by him in this behalf.	(b) For Zilla Parishad jeeps and Ambassador Cars including those belonging to the Heads of Departments of the Zilla Parishad but excluding those which do not belong to the District Pool of jeeps and Ambassador Cars, such as UNICEF jeeps, and jeeps and Ambassador Cars, meant for specific works and schemes.	Upto Rs. 450 per mensem per jeep or Ambassador Car.	..
4	Standing Committee	.. For Zilla Parishad jeeps and Ambassador Cars including those belonging to the Heads of Departments of the Zilla Parishad but excluding those which do not belong to the District Pool of jeeps and Ambassador Cars, such as UNICEF jeeps, and jeeps and Ambassador Cars meant for specific works and schemes.	Above Rs. 450 per mensem per jeep or Ambassador Car.	Before according such sanction the Standing Committee should take into account the "Special reasons" given by the Chief Executive Officer or such other officer of the Zilla Parishad as may be authorised by him for excess expenditure.

NOTE.—The limit of expenditure of Rs. 450 p. m. per jeep in respect of Block jeeps and Zilla Parishad jeeps and Ambassador Cars is raised to Rs. 600 p. m. per jeep or Ambassador Car from 1st January 1975 (Govt. Resolution R. D. D. No. JEP-1574/42613-DI, dated 1st January 1975) and to Rs. 12,000 p. a. with effect from 1st April 1977 (Govt. Resolution R. D. D. No. JEP-1576-CR-769-XXIX, dated 4th July 1977). In case of dieselised jeeps and Ambassador Cars, the said limit is Rs. 5,000 p. a. with effect from 1st November 1977 (Govt. Resolution R. D. D. No. JEP-1577/CR-1174/XXIX, dated 15-11-1977 read with Govt. Corrigendum R. D. D. No. JEP-1577/CR-1174-XXIX, dated 18th February 1978).

(ii) Repairs to and replacement and renewals of spare parts of jeeps and Ambassador Cars including tubes and tyres

S. No. (1)	Authority (2)	Subject (3)	Extent of power (4)	Other conditions (5)
1	Block Development Officer.	(a) For Block jeeps	Upto Rs. 1,500 per jeep per annum.	The procedure laid down in the Maharashtra Zilla Parishads and Panchayat Samitis Account Code, 1968 for carrying out repairs should be followed.
2	Chief Executive Officer	Do. ..	Above Rs. 1,500 but not exceeding Rs. 3,000 per jeep per annum.	
3	Standing Committee ..	Do. ..	Above Rs. 3,000 but not exceeding Rs. 7,500 per jeep per annum.	
4	Chief Executive Officer or such other Officer of the Zilla Parishads as may be authorised by him in this behalf.	(b) For Zilla Parishad Jeeps and Ambassador Cars including these belonging to the Heads of Departments of the Zilla Parishad, but excluding these which do not belong to the District Pool of Jeeps and Ambassador Cars, such as UNICEF jeeps and jeeps and Ambassador Cars meant for specific works and schemes.	Up to Rs. 3,000 per jeep per annum.	
5	Standing Committee ..	Do. ..	Above Rs. 3,000 but not exceeding Rs. 7,500 per jeep per annum.	

VIII.5.46. The Maharashtra Zilla Parishads District Services Rules, 1968.

(a) State Government :

(i) To direct what portion of dearness allowance, admissible to such classes of Parishad Servants and in such ranges of basic pay should be treated as part of the basic pay for the purpose of computing pension [Rule 6 (2)].

(ii) To relax the provisions of these rules or as the case may be, to interpret these rules (Rule 12).

(b) Chief Executive Officer of Zilla Parishad:

To extend the period of exercising election by the allocated employees in respect of terms and conditions relating to leave and pension till such date as he may consider necessary either in any individual case or any class of cases [Proviso to Rule 9 (2)].

NOTE.—The authorities specified in col. (2) of the Table should exercise the same powers and functions under rules 3, 4, 5, 6, 7 and 8 of these Rules, as are exercised in respect of non-gazetted Government servants under the Bombay Civil Services Rules by the authorities specified in col. (3) of the Table against each such authority (Rule 10).

TABLE

Serial No.	Authority competent to exercise powers under rules 3 to 8	Authority competent to exercise powers and functions as prescribed under B.C.S. Rules
(1)	(2)	(3)
1	Divisional Commissioner	Government.
2	Chief Executive Officer of a Zilla Parishad ..	Concerned Heads of Departments of the State Government.
3	Head of Department of Zilla Parishad ..	Concerned Head of Office of the State Government.
4	Such gazetted officer as may be specified by the Chief Executive Officer.	Any other authority.

The Finance Department under Government Resolution No. PAY-1277/CR-993-SER-3, dated 16th November 1978 has delegated the power to sanction additional pay/special pay under Rule 609 of the B. C. S. Rs. with Heads of Departments/Regional Heads who are competent to make appointment in accordance with Government Resolution, Finance Department No. PAY-1659/SI, dated 29th January 1960 read with Government Resolution, Finance Department No. PAY-1063-3009-V-dated 3rd February 1965 as amended from time to time. Consequently the powers of Commissioners of Division (Vide item 1 in the Table) will be exercisable by the Chief Executive Officers of Zilla Parishads who are the competent authorities to make appointment to the posts under the Zilla Parishads (Government Resolution Rural Development Department No. DSR-2479-1646-CR-2156-XI, dated 27th April 1979).

VIII.5.47. The Maharashtra Zilla Parishads District Services (Hindi Examination) Rules, 1968.

(a) State Government :

- (i) To extend the period prescribed for passing the examination (Proviso to Rule 3)
- (ii) To specify the syllabus, text books and papers for the examination and total marks for each paper [Rule 5 (1)].
- (iii) To decide each case on merit for the refund of fees where candidates are not relieved for appearing at examinations due to exigencies of service. (This power may be exercised by the officer who is authorised by the State Government) [Rule 5 (5) (iv)].
- (iv) To exempt any person or class of persons from passing any of the examinations prescribed under these rules if such person or class of persons has passed an equivalent examination or has attained the age for granting exemption (Rule 6).

(b) Chief Executive Officer :

To extend the period of passing the examination in individual cases for special reasons to be recorded (Proviso first to Rule 4).

VIII.5.48. The Maharashtra Zilla Parishads and Panchayat Samitis (Presiding Authorities and Members) (Travelling and Daily Allowance) Rules, 1969.

(a) State Government :

(i) To issue direction in exceptional circumstances (due to any natural calamity such as drought) which are likely to continue for a considerable period, that the Presiding Authority may incur monthly and annual expenditure upto one and half times of the prescribed limits (Second Proviso to Rule 3-A).

(ii) To permit, when sought by the President, Chairman of a Subject Committee (for the purpose of business of a Zilla Parishad) or Chairman of a Panchayat Samiti or in his absence, the Deputy Chairman of Panchayat Samiti (for the purposes of business of the Panchayat Samiti or Zilla Parishad) for undertaking the journeys outside the State and claim T. A. and D. A. [Clauses (a) and (d) of the Proviso to Rule 5].

(iii) To exercise the powers conferred upon a Competent Authority referred to in these rules (including power to relax any such rules). The State Government can authorise any officer subordinate to it to exercise this power (Proviso to Rule 10).

(b) Zilla Parishad :

To fix a place as headquarters of a Deputy Chairman of a Panchayat Samiti or any member of a Panchayat Samiti if his usual place of residence is outside the jurisdiction of the Zilla Parishad or Panchayat Samiti concerned [Proviso to Rule 2 (iii)].

NOTE.—The Place to be fixed in case of elected members should be within the electoral division which the member represents.

(c) President of the Zilla Parishad :

To permit the Chairman of a Panchayat Samiti or in his absence the Deputy Chairman to undertake journeys outside the block but within the State for the purpose of business of the Panchayat Samiti or Zilla Parishad [Clause (a) of proviso to Rule 5].

(d) Finance Committee of the Zilla Parishad :

To communicate approval on the basis of sufficient and valid reasons for admitting the claims of T. A. preferred after expiry of three months of their becoming due but not paid [Clause (iv) of the proviso to Rule 7].

(e) Chief Accounts and Finance Officer of the Zilla Parishad :

(1) To approve the T. A. claims payable by a Zilla Parishad [Rule 9 (1)].

(2) To post audit the T. A. claims payable by a Panchayat Samiti. [Rule 9 (2)].

VIII.5.49. The Maharashtra Zilla Parishads and Panchayat Samitis (Reappropriation of Funds) Rules, 1971.

(a) Zilla Parishad :

To reappropriate savings out of funds from grants made by the State Government (other than Plan Grants and Block Grants) on the conditions specified in clauses (i) to (iii) of Rule 2.

(b) Zilla Parishad or Panchayat Samiti :

To reappropriate funds from plan grants and block grants, if required, with the prior approval of the Heads of the Government Department concerned who is competent to make similar reappropriation from Government funds and subject to conditions laid down in Rule 3.

VIII.5.50. The Maharashtra Zilla Parishads (Tribunal Procedure Rules, 1971). Tribunal constituted under Section 141-A (2) of the Zilla Parishad Act.

(i) To hear and decide the application, even *ex parte*, made to it if any question arises whether amount is payable to the Zilla Parishad within the meaning of Section 141-A (1) [Rule 5A (1)].

(ii) To call for from the Zilla Parishad any agreement, records or proceedings relating to the application before it. (Rule 6).

(iii) To determine the date, time and place for holding its sitting (Rule 8).

(iv) To appoint a person for keeping its record in his custody (Rule 9).

(v) To grant time to the parties or to any of them and may from time to time adjourn the hearing of the application (Rule 10).

(vi) To pronounce its decision after the hearing of an application is complete (Rule 7).

VIII.5.51. The Maharashtra Zilla Parishads District Services (Medical Attendance Rules, 1971).

(a) Chief Executive Officer :

(i) To grant monetary concessions under Rule 21 after resuming duty by parishad servant who was suffering from T. B. (Rule 21 Note).

(ii) To grant concessions to a Parishad Servant suffering from T. B. for the third time with the previous approval of the Divisional Commissioner [Rule 24 (1)].

(iii) To sanction concessions to Parishad Servants suffering from T. B., Leprosy, Cancer or Paralysis (Rule 22).

(b) District Health Officer of the Zilla Parishad :

To decide, whether any service is included in medical attendance or treatment [Rule 12 (2)].

(c) Director of Health Services or such Deputy Director of Health Services as the Director may appoint :

To advise and decide in regard to the admissibility or otherwise of a claim for reimbursement of the additional expenses involved in a diabetes treatment (other than hospitalisation) for recurrence of the disease beyond the period of three months after its detention for the first time or in cases where insuline is not recommended for the treatment of the disease [Rule 2^b(j) (xii) Explanation 2].

(d) Zilla Parishad :

To decide, in the event the matter is referred to it by the District Health Officer, whether any service is included in medical attendance or treatment [Rule 12 (2)].

VIII.5.52. The Maharashtra Zilla Parishads District Services (Leave Travel Concession) Rules, 1971.

(a) Chief Executive Officer :

To relax the limit to six months prescribed for returned journey from the date of commencement of outward journey, in special cases to be recorded in writing at his discretion [Proviso to Rule-3 (4)].

(b) Controlling Officer .

To relax the condition regarding prior intimation to him before the journeys are undertaken, purely on merits in really deserving cases and not as a general measure, if he is otherwise satisfied in regard to the genuineness of the claims and the evidence of the journeys having been performed. [Proviso to Rule 16 (2)].

VIII.5.53. The Maharashtra Zilla Parishads District Services (Appointment to Class II Services or the General State Service of the State Government) Rule, 1974.

(a) State Government :

To appointment any Parishad employee from time to time to class II Service or the General State Service of the State Government in consultation with the Zilla Parishad and the Parishad employee subject to such conditions or restrictions as may be directed by it. The State Government may authorise any officer for this purpose [Rule 3 (1)].

VIII. 5.54. The Maharashtra Zilla Parishads and Panchayat Samitis (Calling of Meeting by Commissioner) Rules, 1975.

(a) Commissioner of the Division :

(i) To call an ordinary meeting of the Zilla Parishad or a Standing Committee or a Subjects Committee or a Panchayat Samiti if it has come to his notice that such meeting is not held by the said authorities within the prescribed time limit [Rule 3].

(ii) To call a special meeting of the Zilla Parishad, its Committees or Panchayat Samiti if it is not held within a period of seven days from the date of receipt of such requisition by the President or as the case may be, by the Chairman of the Panchayat Samiti and a request was made to him for holding such a meeting [Rule 4].

(b) Chief Executive Officer :

To forward a report together with a summary of the proceedings of meetings called for by the Divisional Commissioner under these Rules [Rule 6].

VIII. 5.55. The Maharashtra Zilla Parishads District Services (Marathi Language Examination) Rules, 1976.

(a) State Government :

(i) To determine from time to time the text books for idiomatic usage, detailed study, non-detained study, grammar and official correspondence [Rule 5 (1)].

(ii) To fix examination fees [Rule 5 (2)].

(iii) To decide each case on merit where candidates are not relieved for appearing at Examination due to exigencies of service and pass orders for refund of fees. This power may be exercised by an officer authorised by Government for the purpose [Rule 5 (3) (iv)].

(b) Divisional Commissioner :

To treat special cases in such manner as shall appear to him to be just and reasonable [Rule 8].

(c) Chief Executive Officer:

(i) To terminate the necessity for passing the Examination after taking in to consideration the circumstances mentioned in proviso to sub-rule (1) of rule 3 [Rule 4].

(ii) To extend the period of passing the examination in individual cases for special reasons to be recorded in writing [Proviso (1) to Rule 4].

VIII. 6.1. Powers, Functions and Duties under the Maharashtra Zilla Parishads and Panchayat Samitis Accounts Code, 1968.

(a) State Government :

(i) To direct at any time that specified material or article should be purchased by the Parishad only through the Central Stores Purchasing Organisation of the State Government [Rule 89 (1)].

(ii) To give prior approval if sought for the acceptance of the tender which is in excess of the permissible limit [Rule 139 (1)] (Approval of Government in the appropriate Department is to be taken).

(b) Chief Executive Officer:

(i) To ensure that the accounts and the financial records of a Parishad are maintained properly and correctly and that they are up-to-date [Rule 6].

(ii) To issue a general authority on the Bank in respect of the Departmental Officers concerned in whose favour the cheques are to be drawn to enable them to encash them [Rule 35 (2)].

(iii) To make an enquiry at once when there is case of embezzlement or misappropriation of Parishad moneys or other valuables or loss of money or otherwise, report the fact to the Chief Accounts and Finance Officer the Statutory Auditor and the Commissioner and if the preliminary investigation discloses or leads to suspicion of a criminal offence, report the matter to the Police Authorities also. [Rule 36 (1)] and to send a complete report on enquiry to the Commissioner and the Statutory Auditor. [Rule 36 (2)].

Note.—This function can be under taken by any officer authorised by the Chief Executive Officer in this behalf.

(iv) To verify the cash balance in the custody of the Finance Department of a Parishad at last once in six months and the cash balance of the Samiti at the time of inspection by surprise check at any time. [Rule 42 (2) and (4)].

(iv-a) To sanction claim on account of pay and allowances or on any other accounts not preferred within one year of its becoming due against a Parishad or a Samiti.

Exception.—No sanction will be required for all petty claims up to Rs. 100 which are over one year old but not more than three years old [Rule 44 (1)].

(v) To ensure that all audit objections in respect of the Zilla Parishad are satisfactorily settled very expeditiously. [Rule 46].

(vi) To place the matter relating to unauthorised payments before the Standing Committee on receipt of the intimation from the Statutory Auditor and take action according to its decision [Rule 48].

(vii) To pass general or special order permitting the credit of receipts amounting to Rs. 100 or more into the Bank or Treasury for a longer intervals than twenty-four hours [Rule 49].

(viii) To approve the face sheet of the monthly Consolidated Abstract of Receipts/Expenditure every month by the 20th of the following month to which it pertains [Rule 60 (1)].

- (ix) To communicate the closing balance of the District Fund as revealed by the Cash Book on 31st March every year to the Regional Deputy Chief Auditors, Local Fund Accounts, Bombay, Pune, Nagpur and Aurangabad on the first working day thereafter [Rule 64 (2)].
- (x) To draw up by 10th June following the annual accounts for the financial year the details of opening and closing balances of the Zilla Parishad duly supported by an Abstract thereof in respect of various plan, schemes etc. and publish them as required under section 136 of the Zilla Parishad Act (Rule 66).
- (xi) To make all purchases of articles of stationery, furniture, equipment, machinery and other stores manufactured according to specific standards or tests required by the Parishad subject to the provisions of Sections 126 and 141 (2) and the Third Schedule to the Act [Rule 81 (1)].
- (xii) To make purchases of articles in emergent circumstances but subject to such limitations as the Parishad may impose by general or special order (Rule 85).
- (xiii) To procure stores and supplies covered by Rate Contracts of the Director General of Supplies and Disposals, New Delhi by getting himself enrolled with that Officer [Rule 89 (2)].
- (xiv) To sanction extension in the original time allowed for the work in the tender over and above 25 per cent in respect of works financed from the Parishad's own resources and these works for which funds are provided by Government schemewise on the recommendation of the Executive Engineer. Further extension above 25 per cent in case of works for which funds are provided by Government workwise can be sanctioned on the recommendation of Superintending Engineer [Rule 148 (2) (a) & (b)].
- (xv) To fix finally the rate of compensation and to modify his orders of recovery of compensation if new facts subsequently come to light after obtaining Superintending Engineer's advice (Rule 149).
- (xvi) To sanction extra items, after taking the technical advice of the Superintending Engineer, other than the extra items in respect of which the Executive Engineer is competent to issue sanction (Rule 155).
- (xvii) To pass orders on the report of the Deputy Engineer received through Finance Department in respect of material issued to the work which is not found to be useful [Rule 161 (5)].
- (xviii) To permit the Executive Engineer, in each individual case, and in the interest of work to make more than one payment during any calendar month whether against a running bill or on the final bill, for the same contract [Rule 181 (1)].
- (xix) To sanction, on the recommendation of the Executive Engineer, a permanent advance not exceeding Rs. 10,000 to the Deputy Engineer for payment of muster rolls [Rule 185 (5-A)].
- (xx) To sanction permanent advances on the advice of the Chief Accounts and Finance Officer to the Heads of Officers or Engineers or Officers who incur petty expenses which are required to be paid at once before money can be obtained on regular bills [Rule 210 (a)].
- (xxi) To sanction advances other than permanent advances, not exceeding Rs. 1,000 [Rule 210 (b)].
- (xxii) To send or cause to be sent to each subscriber to the Provident Fund a statement of his accounts after the close of every financial year, by the end of June (Rule 230).

(xxiii) To authorise the opening of a personal deposits account in any case where he is satisfied that the nature of the transactions justified the operation of such an account (Rule 243).

(c) Chief Accounts and Finance Officer :

(A) The duties and functions of the Chief Accounts and Finance Officer are four-fold,—

(a) as Receiving and Paying Officer, he shall receive all moneys (other than moneys received in Panchayat Samitis) due to or receivable on behalf of a Zilla Parishad and bring them promptly to account and pay or otherwise settle all claims (other than claims against Panchayat Samitis) preferred against the Parishad ;

(b) as Accounting Officer, he shall compile accounts of a Zilla Parishad in accordance with the rules prescribed in that behalf, regard being had to the data furnished to him ;

(c) as Primary Auditor, he shall be charged with the responsibility of applying certain preliminary checks to the initial accounts, vouchers and other like matters of accounts relating to a Zilla Parishad ;

(d) as Financial Adviser, he shall be general adviser to a Parishad in all matters relating to accounts and budget estimate, or to the operation of financial rules generally. No financial sanctions shall therefore be issued by any authority except after consultation with him and no transaction project or proposal shall be transacted, undertaken or made without obtaining his opinion regarding its financial propriety.

(B) In the above capacities his functions and duties as given in Appendix I to the Maharashtra Zilla Parishads and Panchayat Samitis Account Code, 1968, are,—

(1) To advise the Chief Executive Officer and the Zilla Parishad on the financial effect of all proposals for expenditure and keep a watch, as far as possible, over all the liabilities as soon as they are incurred, particularly, as respects liabilities incurred against grants made by the State Government.

(2) To see that the rules and orders for the time being in force are observed in relation to all transactions of a Parishad which come within his sphere of duties.

(3) To bring to the notice of the Chief Executive Officer or the other authority through the Chief Executive Officer, which sanctioned the transaction or issued the order that such transaction or order relating to receipts and expenditure is likely to be challenged in the primary audit of the Chief Auditor, Local Fund Accounts and after submitting a statement of reasons, obtain the orders of that Officer. If the Chief Executive Officer or other authority overruled him and he is not satisfied with his or its decision, he should make a brief note of the case in the Register of the Chief Accounts and Finance Officer's Audit Objections and submit the Register to the Chief Executive Officer or other authority who may on reconsideration either accept his advice or reject it. If he considers that the orders of the Chief Executive Officer or other authority are open to objection or otherwise exceptionable, he should prepare a brief memo, containing the full particulars of the proposal and details or ground of his objection and submit the question to the Standing Committee through the Chief Executive Officer for decision. If the orders objected to are issued by the President or any other authority under the powers vested in it, no objection should be submitted to the Standing Committee without informing the President or such other authority. The decision of the Standing Committee, subject to review of the Chief Auditor, Local Funds Accounts, is final and binding on the Chief Accounts & Finance Officer who should record the decision in the Register aforesaid and report the whole matter to the Commissioner and the State Government.

(4) To assume responsibility for—

(i) the correct compilation of the statements of utilisation of grants received from the State Government and for submission thereof to the Chief Auditor by the prescribed date ;

(ii) the arrangements for checking the computed tenders, i. e. for seeing that satisfactory and efficient arrangements are made for checking ;

(iii) conducting personally a test-check of the computed and checked tenders sufficient to satisfy himself reasonably that the checking work has been properly done ;

(iv) seeing that the comparative statement correctly incorporates the totals as checked on the individual tenders.

(v) to bring to the notice of the Chief Executive Officer all instances in which subordinate officers exceed the financial limitation on their powers placed by the competent higher authorities.

(vi) To undertake, if so required by the Chief Executive Officer or the Parishad and on their behalf such other scrutiny of the accounts of receipts and disbursements of subordinate officers falling within his or its own powers of sanction as the Chief Executive Officer or the Parishad may consider necessary and to inspect periodically the accounts or records of any Samiti and to check a percentage of the initial accounts.

(vii) to bring any defects or irregularities noted by him in the scrutiny or inspection of the accounts mentioned in item (vi) above to the notice of the Block Development Officer who should explain the defects and irregularities and settle all objections brought to his notice ;

(viii) to place the results of inspections made [vide item (vi) above] for the inspection of Chief Auditor, Local Fund Accounts and report—

(i) all financial irregularities of a serious nature for the information of that officer even though they are set right under the orders of a competent authority, and

(ii) all defalcations or losses of public moneys, stores or other property, to the Chief Auditor, Local Fund Accounts, Chief Executive Officer and the Commissioner.

(ix) to examine the accounts of interest bearing securities and other investments to see that the rules relating to them are observed and that the Register is properly maintained.

(x) to seek the advice of the Chief Auditor through the Chief Executive Officer in all matters, connected with the accounts of a Parishad or the application of financial rules and orders concerned on which there may be any doubt.

(C) The other functions and duties of the Chief Accounts and Finance Officer are,—

(i) to examine the cheque book in its receipt to see that the number of forms contained in each book is intact, record a certificate of count on the flyleaf under his dated signature [Rule 26 (1)].

(ii) To notify, from time to time, to the Co-operative Bank the number of cheque books and number of cheques contained therein as each book is brought into use [Rule 26 (2)].

(iii) To ensure personally that all payment (in excess of Rs. 2,000) made by cheque encashed on that day from the Co-operative Bank are in fact for the exact amounts for which cheques have been originally drawn by him (Rule 30).

(iv) To examine and give decision immediately or at the time of his visit to the Samiti Office for inspection, in cases where the claim is passed by the Block Development Officer in spite of Deputy Accountant's objection and this fact reported by the Block Development Officer to him [Rule 37 (2)].

(v) To verify the cash in the custody of the Finance Department by surprise check at least once in a quarter and the cash in the custody of a Samiti at the time of inspection or by surprise check at any time [Rule 42 (2) and (4)].

(vi) To verify securities during the year or at any time of inspection to see that the securities have been obtained or duly verified and commensurate with the cash and valuables handled and salary certificates of securities are obtained [Rule 43 (4)].

(vii) To obtain periodical returns of objections from all officers of a Parishad by 30th June and 31st December (Rule 47).

(viii) To approve the bills in respect of claims of the staff [Rule 51 (3)].

(ix) To examine at the end of each month all bills for the month except those for establishment charges and satisfy himself that the charges have been properly vouchered for and the Sub-Vouchers have been so defaced so as to preclude the possibility of their being used in support of any other claims (Rule 53).

(x) To pay personal attention to the cheques remaining uncashed for more than three months (Rule 57).

(xi) To draw up the annual accounts of the whole Parishad accompanied by the accounts of the various Samitis by the 30th June [Rule 65].

(xii) To check annually the Register of Movable Property [Rule 90 (1)].

(xiii) To inspect any stock of stores at any time at his discretion and submit his report of inspection to the Chief Executive Officer for perusal, order etc. He can instruct the Finance Department for this purpose [Rule 205 (5)].

(xiv) To certify the payment of lapsed or confiscated deposits after pre-audit [Rule 209 (8)].

(xv) To pass personal written order if any item is to be credited to any deposit head of account [Rule 218 (2)].

(xvi) To forward to the Statutory Auditor on 15th May of every year a statement for the preceding year showing the deposits in excess of Rs. 1,000 which are more than three years old but have not been allowed to lapse and pending items of advances which are more than one year old at the close of the year ending 31st March (Rule 220).

(xvii) To verify all the securities with the entries made in the Register of Investments before the end of the month following each half year and certify in the Register that all the securities entered therein and remaining uncashed on that date are available and that action has been taken to realise all amounts of interest and principal which have fallen due (Rule 224).

(D) Accounts Officer of a Zilla Parishad.—He is responsible for the money in the custody of the Finance Department. He should count the cash on the last working of each month immediately after the closing of the cash account of the month or on the first working day of the following month before any disbursement is made on that day [Rule 42 (1) and (3)].

(E) Head of Department of a Zilla Parishad.—(i) To prefer and draw or pass for payment all bills payable by the Finance Department from out of the District Fund (Rule 15).

NOTE.—This power may be exercised by any Officer to whom the powers of the Head of Department have been delegated under Section 96 of the Zilla Parishad Act.

- (ii) To cause enquiries to be made at the beginning of each financial year about the existence and solvency of the sureties and record a certificate to that effect in the Register of securities which he is required to maintain [Rule 43 (4)] and to see that securities remain adequate and if a material fall occurs in the market value of the securities, acquire additional securities [Rule 43 (2) (i) & (2) (iii) (b)].
- (iii) To extend, in exceptional circumstances, a period of 30 days prescribed for the Zilla Parishad servants enlisted with the collection of or custody of cash, stores and stamps of other property of the Zilla Parishad for furnishing the securities by a period of another 30 days [Rule 43 (6)].
- (iv) To settle all objections promptly and completely for which he is directly and personally responsible (Rule 46).
- (v) To verify the cash balance as disclosed in the Petty Cash Book with the cash balance actually in hand and record a certificate to this effect on the last working day of each month. This function may be attended to by the Officer-in-charge of the Department [Rule 50 (2)].
- (vi) To prepare, not later than 10th of every month an abstract of bills received during the month preceeding the month of report and outstanding till the end of the previous month and submit it to the Chief Executive Officer through Chief Accounts and Finance Officer (Rule 54).
- (vii) To get the figures posted in the Compilation sheets with the vouchers available in the Finance Department and sign required certificates on the compilation sheets [Rule 58 (3)].
- (viii) To issue an "approval certificate" after thorough inspection or verification of the standard and suitability of every article before it is purchased for his Department [Rule 83 (3)].
- (ix) To see that the Register of moveable property is a complete record of the moveable property belonging to the Parishad [Rule 90 (1)].
- (x) To check the log book and a certificate recorded to that effect every month. The Officers-in-charge of vehicles are required to attend to this function if they are not the Heads of Departments [Rule 94 (3)].
- (xi) To satisfy himself with technical advice of the Executive Engineer that the repairs to vehicles are necessary before getting the vehicles repaired if the repairs cost is Rs. Five hundred or more [Rule 95 (2)].
- (xii) To verify annually the Register of Moveable Property and the Register of Immoveable Property, record a certificate indicating the result of his verification and report to Chief Executive Officer or the Block Development Officer the serious discrepancies noticed, if any. In case of immovable property (other than roads), a further certificate as to whether the properties are utilised for the purpose for which they are intended should be recorded [Rule 98 (1)].
- (xiii) To conduct a physical verification of all—
- (i) stores, equipment and vehicles, and
 - (ii) the stock of furniture provided at the residence of Presiding Authorities of Parishad and Samiti once in every financial year. A certificate about the correctness of the quantity and quality in the stores Register and an annual verification Report should be sent to the Chief Executive Officer for every year with a copy endorsed to the Chief Accounts and Finance Officer [Rule 98 (2) (3) (4) & (5)].
- (xiv) To obtain concurrence of the Finance Department wherever necessary before the proposals for new works are placed before the competent authority for sanction (Rule 100).

(xv) To be responsible for regularisation of the irregularity committed in the matter of execution of works in consultation with the Chief Accounts and Finance Officer [Rule 106 (2)].

(xvi) To sanction advances other than permanent advances provided the amount does not exceed Rs. 1,000 and no previous advance is remaining unadjusted [Rule 210 (b)].

(F) COMPETENT AUTHORITY—(i) The authority competent to sanction the final technical estimates as a whole can accord sanction to detailed estimates for component part of the project [Rule 106 (3)].

(ii) To approve the revised estimates if the original estimates is likely to be exceeded by more than 10 per cent or Rs. 10,000 whichever is less and when a change in design or plan is necessary.

(iii) To decide whether works are to be carried out departmentally or by contract [Rule 123 (1)].

(iv) To sanction the Rate list [Rule 131].

(G) BLOCK DEVELOPMENT OFFICER—(i) To ensure that the accounts and the financial records of a Samiti are maintained properly and correctly and that they are upto date [Rule 6].

(ii) To refer and draw are pass for payment or bills payable by the accounts branch of the Samiti Office [Rule 15].

(iii) To examine the cheque book on its receipt to see that the number of forms contained in each book are intact and to record certificate of count of the fly leaf under his dated signature [Rule 26 (1)] and notify, from time to time, to the Co-operative Bank, the number of cheque books and the number of cheques contained therein as each book is brought into use [Rule 26 (2)].

(iv) To ensure personally that all payments (in excess of Rs. 2,000) made by cheques cashed on that day from the Co-operative Bank are in fact for the exact amounts for which the cheques have been originally drawn by him [Rule 30].

(v) To make an enquiry at once when there is a case of embezzlement or misappropriation of Samiti moneys or other valuables or less of money or otherwise, report the fact to the Chief Accountant and Finance Officer the Statutory Auditor and the Commissioner and if the preliminary investigation discloses or leads to suspicion of a criminal offence, report the matter to the Police authorities also, [Rule 36 (1)] and to send a complete report on enquiry to the Commissioner and the Statutory Auditor [Rule 36 (2)].

NOTE.—This function can be undertaken by any officer authorised by the Block Development Officer in this behalf.

(vi) To be responsible for the custody money of a Samiti [Rule 42 (1)]. He should count cash on the last working day of each month immediately after the closing of the cash account of the month or on first working day of the following month before any disbursement is made on that day. He or any other officer in charge of the Cash should also count cash, on hand in the custody [Rule 42 (3)] of a Samiti at least once a quarter or any old day, and take a note in the Cash book of any excess or deficit noticed and report the same to the Chief Executive Officer and Chief Accounts and Finance Officer [Rule 42 (4)].

(vii) To cause enquiries to be made at the beginning of each financial year about the existence and solvency of the sureties and record a certificate to that effect in the Register of Securities which he is required to maintain [Rule 43 (4)] and to see that securities remain in adequate and if a material fall occurs in the market value of the securities, acquire additional securities [Rule 43 (2) (i) & (2) (iii) (b)].

(viii) to extend, in exceptional circumstances, a period of 30 days prescribed for the Zilla Parishad servants entrusted with the collection or custody of cash, stores and stamps or other property of the Zilla Parishad for furnishing the securities by a period of another 30 days [Rule 43 (6)].

(ix) To ensure that all audit objections in respect of the Block Grant transactions are satisfactorily settled very expeditiously [Rule 46].

(x) To place the matter relating to unauthorised payments before the Samiti on receipt of the intimation from the Statutory Auditor and take action according to its decision [Rule 48].

(xi) To approve the bills in respect of claims of the staff of the Panchayat Samiti [Rule 51 (3)].

(xii) To pay personal attention to the cheques remaining uncashed for more than three months [Rule 57].

(xiii) To pass the accounts of the Samiti compiled for the whole year [Rule 64].

(xiv) To communicate the closing balance of the District Fund as revealed by the Cash Book on 31st March each year to the Regional Deputy Chief Auditors, Local Fund Accounts, Bombay, Pune, Nagpur and Aurangabad on the first working day thereafter [Rule 64 (2)].

(xv) To draw up by 10th of May following the annual accounts for the financial year the details of opening and closing balances of the Zilla Parishad duly supported by an Abstract thereof in respect of various Plan Schemes etc. and publish as required under Section 136 of the Zilla Parishad Act [Rule 66].

(xvi) To make all purchases of articles of stationery, furniture, equipment, machinery and other stores manufactured according to specific standards or tests required by the Samiti from the Block Grants subject to the provision of Sections 126 and 141 (2) and the Third Schedule to the Zilla Parishad Act [Rule 81 (1)].

(xvii) To satisfy himself, with technical advice of the Executive Engineer, that the repairs to vehicles are necessary before getting the vehicles repaired if the repairs cost is Rupees five hundred or more [Rule 95 (2)].

(xviii) To invite sealed quotations from the contractors for executing works estimated to cost not more than Rs. 50,000 in case of works financed from the Block Grant [Rule 136 (1)].

(xix) To maintain a list of Co-operative Societies to which executing works may be entrusted with details of the areas of their operation [Rule 136 (1) first proviso].

(xx) To pass the bills of worked charge establishment for payment and sanction temporary advances to Extension Officer (Works) for making payment [Rule 185 (1)].

(xxi) To pass the bills of petty supplies etc. for payment [Rule 185 (2)].

(xxii) To arrange payment of the Muster Rolls by payment of temporary advance to the concerned Extension Officer (Works) [Rule 185 (3)].

(xxiii) To witness the payments made through Extension Officer (Works) at periodical intervals and to witness them invariably when he visits the site of the work where payments are being made [Note 2 under Rule 184].

(xxiv) To undertake the account of stock issued to the Executive Engineer monthly [Rule 204].

(xxv) To undertake physical verification of the balances as shown in the Stock Book kept in the Office of the Samiti in the month of October and April, every year [Rule 205 (3)].

(xxvi) To sanction advances not exceeding Rs. 500 from the Block Grant [Rule 210 (4)].

(xxvii) To pass personal written order, if any, for crediting the items mentioned in Rule 218 (1) to any deposit head of account, if so required [Rule 218 (2)].

(xxviii) To forward to the Statutory Auditor on 15th May every year, a statement for the preceeding year showing the deposits in excess of Rs. 1,000 which are more than three years old but have not been allowed to lapse and pending item of advances which are more than one year old at the close of the year ending 31st March, [Rule 220].

(11) EXECUTIVE ENGINEER PARISHAD.—(i) To purchase building materials to meet the requirements of specific works or to meet annual requirements generally subject to prior approval of the Chief Executive Officer or the Block Development Officer, as the case may be, and after consultation with the Chief Accounts and Finance Officer as to the quantity of each category of material [Proviso to Rule 81 (1)].

(ii) To scrutinise and countersigned the bills for repairs charges of vehicles if they are of rupees five hundred and more [Rule 95 (3)].

(iii) To execute and maintain all works undertaken by the Parishad [Rule 99].

(iv) To advise the competent authority in the matter of fixing the programmes within the funds available [Rule 101].

(v) To make additions or alternations in the heading on the face sheets of the estimate of the original work prepared in the form used in Public Work and Housing Department of the State Government according to requirements [Rule 108].

(vi) To fix, at the beginning of each year the mileage rates for annual repairs estimates to roads and the rates for repair estimates relating to a building these rates should not exceed the rates fixed by the State Government from time to time [Rule 112 & 113].

(vii) To sanction the deviations from the sanctioned estimates which do not necessitate the preparation of a revised estimate in case of works paid from the District Fund [Rule 116].

(viii) To advise the authority competent to accord administrative approval and who is authorised to decide whether the works are to be carried out departmentally or by contract [Rule 123 (1)].

(ix) To check as often as practicable the labour employed daily on the works [Rule 127].

(x) To decide in each case whether the liability of the wages remained unpaid for three months should continue to be borne in the accounts of the work concerned as exhibited in the Deputy Engineer's record [Rule 128 (7)].

(xi) To decide the manner in which the tenders for all works given out on piece work basis are to be invited publicly [Rule 133].

(xii) To invite sealed quotations from the contractors or executing of works estimated to cost to more than Rs. 50,000 if such powers are delegated to him in case of works financed from the District Fund [Rule 136 (1)].

(xiii) To maintain a list of Co-operative Societies to which execution of works may be entrusted with details of areas of their operation [Rule 136 (1) first Proviso].

(xiv) To give out contract for execution of urgent repairs to tools and plants as accepted by the Chief Executive Officer costing more than Rs. 5,000 up to Rs. 10,000 [Rule 136 (1) Second Proviso].

(xv) To allow in his discretion the production of a solvency certificate being dispensed with in regard to works estimated to cost less than Rs. 500 [Note under Rule 138 (5)].

(xvi) To recover, in his direction, a larger amount of the earnest money than the prescribed minimum if considered necessary and justifiable [Rule 141].

(xvii) To grant extension to the extent of 25 per cent of the original time limit allow or works in tender in respect of works finance from the Parishad's own resources and the works for which funds are provided by Government schemewise and work-wise and to recommend to the Chief Executive Officer for further extension in respect of works financed from the Zilla Parishad's own resources and the works for which funds are provided by schemewise [Rule 148 (2) (a) & (b)].

(xviii) To sanction the estimate which has been recast and fresh abstract estimate, at the lower tendered rate including the provision for contingencies at the rate of 5 per cent of the amount of that abstract estimates has been prepared when the amount of accepted tender for a work is less than that of the sanctioned estimate by 10 per cent or Rs. 10,000 whichever is more even though the amount of such "reduced estimate" may exceed than that upto which he is ordinarily empowered to accord sanction [Rule 152 (3)].

(ix) To ensure that the terms of every agreement should be strictly enforced and nothing should be allowed to be done tendering to nullify or initiate any agreement [Rule 153].

(xx) To sanction the execution of and the rates to be paid for extra items of works not provided for in the tenders accepted by higher authorities, by themselves or by his subordinate officers subject to conditions laid down in sub-rules (1) to (5) [Rule 154].

(xxi) To sanction extra item [Rule 155] in cases where,—

- (i) revision of estimates is not necessary because of extra items ;
- (ii) the amount of each extra items does not exceed Rs. 3,000 ; and
- (iii) the rates are same as provided in the local schedule of Rates.

(xxii) To permit, in exceptional cases and in the interest of the work, issues to contractors of material not provided for in the contracts on credit basis if he is convinced of the genuineness of the cases [Rule 159 (1)].

(xxiii) To verify personally the surplus stock the value of which exceeds 10 per cent of the estimated cost of the work and keep on record his views on the surplus materials [Rule 161 (3)].

(xxiv) To get the entries recorded in each measurement book checked to some percentage by the Accountant under his supervision at least once a year [Rule 167].

(xxv) To undertake 5 per cent or more check of the final measurements of all items recorded by the Deputy Engineer in respect of original and special repair works costing from Rs. 15,000 but not more than Rs. 25,000 [Rule 168 (1) (b)]. and (ii) works costing more than Rs. 25,000 for each slab of Rs. 25,000 of work done on a running account, checking of the Executive Engineer to the same extent is necessary [Rule 168 (1) (e)].

(xxvi) To authorise, if required the Assistant to the Extension Officer (Works) having experience of not less than two years in recording measurements for taking measurement of running account and final bills in respect of current repairs and other Departmental works costing not more than Rs. 1,000 which will be subject to check to the extent of 10 per cent by the Officer-in-charge of Sub-Division [Sub-Clause (a) of Clause 3 of Rule 168].

(xxvii) To undertake check measures to the extent of 10 per cent in respect of special repairs to roads costing more than Rs. 100 per mile or are than Rs. 750 in respect of other works. This power can be exercised by the Deputy Engineer if delegated to him [Rule 169].

(xxviii) To issue certificate that to the best of his knowledge the work billed for has been done on the basis of which payment without check measure, in an exceptional cases, may be made [Rule 170].

(xxix) To sanction requisitions for purchase of petty bazar materials [Rule 173].

(xxx) To ensure that daily reports regarding muster rolls are diarised and are given serial number in the In ward Register [Rule 176(3)].

(xxxi) To authorise the payment of a first and final bill or the first bill on a running account if the Deputy Engineer is not empowered to approve payment of that bill [Rule 177 (5)].

(xxxii) To allow secured advances to the contractor whose contract is for finished work [Rule 187 (2)].

(xxxiii) To give advance to the contractors on approximate measurement of materials supplied by them on condition similar to these for work done. In all other cases, advances may be paid only with the sanction of the Parishad or Samiti [Rule 188 (3) & (4)].

(xxxiv) To authorise an officer who can record a completion certificate in the work file in respect of works other than the original work (not being a current repairs work) consting more than Rs. 5,000 [Rule 191].

(xxxv) To maintain the Accounts of Expenditure and Liabilities in respect of centralised works the payment of which are made through Finance Department [Rule 193 (2)].

(xxxvi) To arrange for periodical verification of Accounts of tools and plants, roadside materials charged to works, surplus materials and stock materials and to record necessary certificates [Rule 198].

(xxxvii) To undertake physical verification of the balances of the stock books relating to his office and submit the report of physical verification to the Chief Accounts and Finance Officer [Rule 205 (4)].

(xxxviii) To order periodical verification of road material to be entrusted to the Deputy Engineer other than the Deputy Engineer in charge [Rule 207 (2)].

(xxxix) To waive the condition of check measure of the collection of metal before spreading in cases where the cost of collection of metal does not exceed Rs. 2,000 [Rule 207 (3)].

(XL) To certify the claimant's identity and title to the money of the lapsed or confiscated deposits [Rule 209 (8)].

(I) DEPUTY ENGINEER.—(i) To purchase building materials to meet the requirement of specific works or to meet annual requirements generally subject to prior approval of the Block Development Officer and after Consultation with the Chief Accounts and Finance Officer as to the quantity of each category of material [Rule 181-Viso].

(ii) To scrutinise and countersign the bills for repairs charges of vehicles if they are less than Rs. Five hundred [Rule 95 (3)].

(iii) To execute and maintain all works undertaken by the Samiti or by any Village Panchayat on behalf of the Parishad or Samiti [Rule 99].

(iv) To sanction the deviations from the sanctioned estimates which do not necessitate the preparation of a revised estimate in case of works paid for from the Block Grant [Rule 116].

(v) To make material alteration, if required to be made, in any sanctioned or standard design in carrying out any work only with the approval of the Executive Engineer, Parishad [Rule 118 (1)].

(vi) To check the labour employed daily on the works at regular intervals [Rule 127].

(vii) To verify the muster roll of the daily labour maintained by the Mistry in charge of work to the extent in given. [Rule 128 (9)].

(viii) To pass the muster roll for payment [Rule 129 (5)].

(ix) To maintain a list of Co-operative Societies to which execution of works may be entrusted with details of areas of their operation [Rule 136 (1) First Proviso].

(x) To allow in his discretion the production of a solvency certificate being dispensed with in regard to works estimated to cost less than Rs. 500 [Note under Rule 138 (5)].

(xi) To recover, in his discretion, a larger amount of the earnest money than the prescribed minimum if considered necessary and justifiable [Rule 141].

(xii) To verify the balances of materials, issued to contractors for specific works or directly to the extent of 50 per cent of the total balances in the first week of October every year and all unutilised balances in the first week of April every year [Rule 161 (1) & (3)].

Note.—25 per cent of the unutilised balances should be verified by the Deputy Engineer not in charge of works for at least 3 months before the verification. [Rule 161 (2).]

(xiii) To check by personal verification, the statement of surplus materials prepared by the Extension Officer (Works) on the day of completion of the work and make immediate arrangement for transfer of the surplus materials to the Stock Account [Rule 161 (3)].

(xiv) To investigate personally, any material issued to the work and which is not found to be useful and to report to the Finance Department through Executive Engineer within one month of his personal verification of the material for obtaining orders of the Chief Executive Officer [Rule 161 (5)].

(xv) (i) To check to the extent of more than 10 per cent of the final measurement recorded by Extension Officer (Works) in respect of original and special repairs works costing more than Rs. 15,000 and checking of each slab of the running bills to the extent of 25 per cent of the estimated cost [Rule 168 (1) (a)].

(ii) To Check final measurement of visible items fully and to certify at the proper time the final measurement in respect of unvisible items [Rule 168 (1) (a)].

(xvi) (i) To check up 10 per cent of the running measurement recorded by the Extension Officer (Works) in respect of original and special repairs works costing from Rs. 15,000 but not more than Rs. 25,000 Each slab of checking on a running account bill should be 20 per cent of the estimated cost [Rule 168 (1) (b)].

(ii) To record final measurement of all the items in respect of original and special repairs works costing Rs. 15,001 but not more than Rs. 25,000 [Rule 168 (1) (b)].

(xvii) To check upto 10 per cent of the running account measurement in respect of original and special repairs works costing more than Rs. 25,000 and to record final measurement of such works [Rule 168 (1) (c)].

(xviii) To check upto 10 per cent of the measurement recorded by the Extension Officer (Works) in respect of current repairs and other Departmental works costing more than Rs. 1,000 when the cost of such executed items exceeds Rs. 1,000 checking of each slab of rupees 1,000 is necessary [Rule 168 (2) (b)].

(xix) To scrutinise the entries in the measurement book relating to the description and quantities of work or supplies before the bill of a contractor is prepared and to check the calculations of "contents or area" arithmetically, enter the rates allowed either in the abstract of measurements or in the bill and approve the bill for payments of empowered for the purpose otherwise to forward it to the Block Development Officer or the Executive Engineer if the payment is to be made by the Block Development Officer or the Finance Department, as the case may be. This function can be undertaken by the Extension Officer (Works) [Rule 177 (1) and (4)].

(xx) To see, before signing first and final bill or the first bill on a running account, that the relevant measurement entries were marked as pertaining to such bills by the person taking the measurement. [Explanation (iii) under Rule 177 (4)].

(xxi) To make payment in cash to labourers or piece-workers of an amount not exceeding Rs. 200 on any first and final bill which has been passed for payment. This power can be exercised by the Deputy Engineer or the Extension Officer (Works) holding permanent advances. [Rule 178 (a)].

(xxii) To make payment, if so authorised by the Chief Executive Officer, of muster rolls without preaudit of an amount not exceeding Rs. 2,000 per muster roll. He should audit all bills mentioned in item (xxi) above and muster rolls at the time of recoupment of permanent or special advance and regularise the discrepancies, if any [Rule 178 (b)].

(xxiii) To witness the payments made through Extension Officer (Works) at periodical intervals and to witness them invariably when he visits the site of the work where payments are being made. [Note 2 under Rule 185].

(xxiv) To record in the work file concerned a completion certificate duly signed by him in respect of every original work (not being a current repairs work) costing more than Rs. 5,000 [Rule 191].

(xxv) To maintain the Account of Expenditure and liabilities in respect of decentralised works the payments of which are made through the Samiti. [Rule 193 (2)].

(xxvi) To check the balances as shown in the Stock Book kept in Panchayat Samiti Office and submit the report of physical verification to the Executive Engineer [Rule 205 (3)].

(J) *Extension Officer (Works)*.—(i) To verify the muster roll maintained by Mistry in charge of the work at least to the following extent [Rule 128 (a)]—

(a) A muster with a total attendance for less than 7 days—*once*.

(b) A muster with a total attendance for 7 days and more—*twice if the muster is for 15 days or less and thrice if the muster is for more than 15 days*.

(ii) The measure all work done or material supplied and record measurement in the M. Book. [Rule 163].

(iii) (i) To record final measurement in respect of original and special works costing not more than Rs. 15,000. [Rule 168 (1) (a)].

(ii) To record running measurement in respect of original and special works costing from Rs. 15,001 but not more than Rs. 25,000. [Rule 168 (1) (b)].

(iii) To record measurement of running account and final bill in respect of current repairs and other Departmental works costing not more than Rs. 1,000 [Rule 168 (2) (a)] and also in respect of such works costing more than Rs. 1000 [Rule 168 (2) (a) and (b)].

(K) *Zilla Parishad*.—(i) To accord sanction for the payment of all claims which are more than three years old and all claims against a Parishad which are barred by time under provisions of any law relating to limitation. [Rule 45].

(ii) To make adequate provision for the upkeep of existing works (Rule 102) and to ensure that necessary budget provision for completion of original works and special repairs are invariably made in the next year's budget [Rule 104].

(iii) To authorise payment in the event of a current or completed muster roll being last. [Rule 129 and 183 (1)].

(iv) To permit to exceed the limit of 20 per cent of the total budget provision of the works programme of the Parishad undertaken by the Works Department, prescribed for the balance of stock in hand in the whole district at the close of any month. [Rule 205 (6)].

(v) *Standing Committee*.—(i) To decide the matter relating to unauthorised payment placed before it by the Chief Executive Officer. [Rule 48)].

(ii) To approve, when submitted to it, the extracts from the monthly Consolidated Abstract of Receipts/Expenditure prepared Major Headwise as required under section 109 of the Zilla Parishad Act. [Rule 60 (1)].

(iii) To sanction a schedule of rates from time to time under section 109 (3) (a) (ii) and revise them periodically. [Rule 105 (a)].

(iv) To accord prior approval for repayment of deposits credited to revenue as being confiscated under the provisions of an agreement or bond after Chief Accounts and Finance Officer certifies the payment on preaudit. [Rule 209 (8)].

(v) To decide the question brought before it by the Chief Accounts and Finance Officer through Chief Executive Officer with full particulars of the proposal and details or grounds of his objection, when the orders of the Chief Executive Officer or other authority objected by him are overruled by them and if he considers that these works are open to objection or otherwise exceptionable [vide item (2) (2) and (3) of Appendix I to the Accounts Code].

(M) *Panchayat Samiti*.—(i) To accord a sanction for the payment of all claims which are more than three years old and all claims against a Samiti which are barred by time under provisions of any law relating to limitation. [Rule 45].

(ii) To examine and pass the monthly accounts of receipts and expenditure in so far as the Block grants are concerned. [Rule 61].

(iii) To make adequate provision for the upkeep of the existing works [Rule 102] and to ensure that necessary budget provision for completion of original works and special repairs are invariably made in the next year's budget. [Rule 104].

(iv) To sanction advances exceeding Rs. 500 from the Block Grant. [Rule 210 (b)]

VIII. 7.1 Rules framed under authority other than the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961.

(A) Rules framed in exercise of the powers conferred by sub-section (1) and Clauses (d), (f) and (g) of sub-section (2) of Section 22 read with Section 5-A of the Bombay Motor Vehicles (Taxation of Passengers) Act, 1958. Powers under the Bombay Motor Vehicles (Taxation of Passengers) Health and Nutrition Fund Rules, 1976.

Secretary to Government in Rural Development Department or by the Secretary of any other Department to which the operation of the funds is estimated by the State Government.

To operate the fund for the utilisation on the following programmes undertaken by the State Government for children and expectant mothers—

- (a) School Feeding Programme,
- (b) Special Nutrition Programme,
- (c) Special Nutrition Programme in Urban Slum Areas, and
- (d) Any other Programme which the State Government may by order from the specify.

(B) Rules framed under Act, 309 of the Constitution of India—The Maharashtra Development Service (Constitution, Classification and Recruitment) Rules, 1973.

State Government

(i) To constitute in respect of all Zilla Parishads a Maharashtra Development Services. [Rule 3 (1)].

(ii) To increase or reduce the number of posts or redesignate or include more categories of posts in or exclude any categories of posts from any class of the Development Service referred to in sub-rules (4) and (5). [Rules 3 (6)].

(iii) To declare, under clause (b) of sub-rule (2) of Rules 5 and 6, any other degree which is equivalent to or higher than a Bachelor's degree of a recognised University in Arts, Science, Agriculture, Commerce, Law or Engineering.

(iv) To declare, under sub-rule (5) of Rule 5 and sub-rule 5 (ii) of Rule 6, any examination as equivalent to the Secondary School Certificate Examination.

(v) To prescribe training for the probationary Officers in Maharashtra Development Service Class I and Class II [Rules 5 (3) and 6 (3)].

(vi) To prescribe, in consultation with the Maharashtra Public Service Commission, a qualifying written Examination or such other Test for becoming eligible for promotion to Maharashtra Development Services Class I and Class II and till such qualifying written Examination or Test is prescribed, to specify conditions for making appointment to Maharashtra Development Services Class I and Class II provisionally by promotion, as the case may be, by selection [Rules 5 (5) and proviso to sub-rule 5 (iii) of Rule 6].

(vii) To review all cases of Officers who have been promoted provisionally or temporarily to posts in Maharashtra Development Service Class I or Maharashtra Development Service Class II and to discontinue in the light of such review such promotions as are repugnant to the provisions of the rules 5 and 6 or to any general directive or order issued by it in the matter of promotion of members of the Backward Classes [Rules 5 (6) and 6 (10)].

(viii) To maintain select list separately for each revenue division in consultation with the Maharashtra Public Service Commission for employees in District Technical Services/District Services (Class III) who are eligible for promotion to Maharashtra Development Services Class II and appoint therefrom, the employees in the order of preference in the select list [Rule 6 (8)].

(ix) To absorb, in the appropriate Class I or Class II cadre of the Maharashtra Development Service, any of the Officers in the categories (a) to (c) mention in Rule 7 (1) subject to such directions as it may issue from time to time [Rule 7 (1)].

(x) To make appointment of officers on the posts included in the Maharashtra Development Service.

Note.—Government may, by order, direct that the power of marking appointment of officers to the Posts in Maharashtra Development Service and subject to such conditions, if any, may be exercisable also by such officers not below the rank of a Divisional Commissioner as may be specified in the direction [Rule 8].