

Manual 9- Maintenance of Accounts related Registers and Forms at GP level

9.1 Method of Accounts Management at GP level, a mix of old and new:

The Orissa G.P. Act 1964 and Rules 1968 have detail provisions on maintenance of accounts and regular submission of reports and returns thereof in prescribed forms and registers appended to the Rules. Besides quite often various schemes of Centre and State Government require the GP to maintain and report the accounts related to a particular scheme in the manner laid down under the concerned scheme itself. For instance, the Central grants under Awards of 11th and 12th Finance Commissions to PRIs or under such Centrally sponsored scheme as National Rural Employment Guarantee Scheme have stipulated the very forms and formats in which the day-to-day accounts are to be maintained, daily and periodical returns to be submitted and the progress in physical and financial outputs to be disseminated. Another striking development in recent years is the Computer-based MIS (Management of Information System), which requires a GP to transmit the data on accounts of a particular scheme on-line in the designated web format even on day-to-day basis. The data so transmitted are not only received by the concerned funding authorities, but are disseminated simultaneously to the entire public. Anybody sitting anywhere including the executors and beneficiaries can download the said data from the Internet and make use of them for his/her purposes. The new system of MIS has already been recommended in Orissa to keep track of release and utilization of Award of 11th Finance Commission at each level of 3-tier PRIs including GP and it was called PRIASOFT (Panchayati.Raj Institutions and Achievements Software) available on web server <http://164.100.140.4/priasoft>. . Again a more comprehensive and detailed variant of the new system of MIS is now in place in respect of country-wide implementation of NREGA, available on the website www.nrega.nic.in Thus Computer-enabled and Web-based MIS is likely to spread to more and more Governmental schemes in days to come with a view to ensure the much needed transparency and accountability in the process of implementation at each level.

9.2 Accounts related Registers and Forms to be maintained by a GP -

The Orissa Grama Panchayat Rules 1968 contains a total of 50 Forms covering various activities and transactions held within Grama Sasan. Out of this total as many as 40 Forms relate to finances and accounts, each of which needs to be explained in brief. Again these 40 Forms can be divided into two categories; the first consists of Registers which are regularly and permanently maintained, while the second consists of formats in which occasional documents like applications, statement, contract deed, notice, memorandum of appeal, warrant, authorizations etc. are framed depending upon the circumstances.

9.3 Accounts related Registers to be maintained at GP level-

(i) **Form 1 (Monthly TA Acquittance Roll of GP)** – As required under Rule 29 the details of traveling allowance bills claimed and passed shall be maintained in a monthly register in Form 1. This Form has a total of 14 columns showing information inter alia on voucher no., name and designation of the claimant, dates and time of commencement of journey and of return, places visited, distance traveled, mode of transport, no. of days of halt, amount claimed, amount paid, signatures of the payee and of Secretary and remarks.

(ii) **Form 5 (Register of Miscellaneous Receipt)** – As required under Rules 43 all advances payable to Gram Panchayat shall be paid to the GP Secretary, who shall issue a receipt in Form No-5 for the said advance and the amount shall forthwith be credited to Grama Fund. Rule 133

says that all receipts such as on account of sale, auction or lease or any usufruct thereof or on account of items other than tax receipts shall be maintained in this Form. Rule 137 says that the amounts received by Tax Collector or any other person authorized in his behalf may issue a receipt in form-5 in certain circumstances. The Form-5 has columns that show such information as Number and Date of Receipt, the name of the person from whom the amount was received, purpose behind the payment, amount of rupees paid both in figures and words, and the date on which the amount has been credited to Grama Fund.

(ii) Form No. 6 (Advance Register) - As required under Rule 58, any advance paid by the Secretary in connection with any work shall be entered by him in this bi-column register. In the first column the 'Advances made' along with date, purpose, number of vouchers, amount and total are to be mentioned, while the second column, titled 'Advances recovered' is meant for recording such information as date, cash or work, number of Bill, amount, total and debit or credit balance after each transaction.

(iv) Form 19 (Register of all immovable properties in possession of GP)- As required under Rule 91, a list of all immovable properties in possession of Gram Panchayat shall be maintained in Form-19. It has 7 Columns, such as Serial No., Nature of the Property, Extent of the Property, Location of the Property, How and when acquired (including the date), How utilized and Annual Income.

(v) Form 20 (Register of Properties leased out)- As required under Rule 94 a separate Register of the properties leased out shall be prepared by Gram Panchayat in Form 20. It has a total of 13 columns showing such important information as the number of properties, leased out, amount for which leased out, date of lease, period of lease, name of the lessee.

(vi) Form 21 (Register of Properties transferred to Grama Panchayat) – As required under Rule 96 the Form 21 shall be used by each Block, Sub-division and District for maintaining a list of properties transferred to GP. It has a total of 10 Columns showing such important information as number of properties transferred, date of transfer, area in acre, situation of the property, local name of the property, plot number of the property, whether demarcation made, whether delivery of possession given and annual income of the property. The Sarpanch shall place before a meeting of GP held in September or October each year for taking a decision on how to ensure a better management of the concerned properties. The decision of the GP so made shall be conveyed to the BDO and Sub-Collector. The Sub-Collector shall review the decision of the GP and shall communicate to the Collector on the action taken by him together with a copy of his letter to Director Panchayati Raj of the State Government.

(vii) Form No.18 (Annual Submission of Immovable Properties)- As required under Rule-87, before the end of each year the Sarpanch is required to forward in Form No.18 through BDO to the concerned Sub-Collector a list of immovable properties which have been leased out or are managed by the GP. The 8-Column Form is to be filled with such information as description of the property, location, whether directly managed by GP or leased out, income of previous 3 years, reasons for shortfall or increase in income if any and remarks. This Form has six appendices, each containing the formats of Lease Agreement for a specific purposes, such as Form-A for lease of Market, Form-B for lease of Ferry Ghat, Form-C for lease of fishery right, Form-D for lease of orchards, Form-E for a general purpose and Form-F for lease on negotiation basis.

(viii) Form 28 (Daily Collection register)- The provisions relating to this Form are dealt with under Rules 136, 137 and 138. The Secretary shall check the collection register, counterfoils and the received sum for the purpose of crediting the sum to GP fund and shall sign the register in token of receipt and make a corresponding entry in the cash book. The register has a total of 19 columns showing information inter alia on name of payee, serial no. of receipt, names of taxes such as latrine tax, lighting rate, drainage fee, water rate and other dues, warrant fee, distraint fee, miscellaneous revenue, total amount credited to cash book, receipt of secretary and remarks. Each tax related column shows both arrear and current heads.

(ix) Form 29 (Demand and Collection Register) – As required under Rules 138 and 139 Demand and Collection Register shall be maintained in Form 29. This Annual Register has a total of 36 columns showing inter alia the demand and collection of dues both on arrear and current heads on various taxes such on latrine/conservancy, lighting, drainage and other dues. The collection related columns show the half-yearly progress in a financial year.

(x) Form 30 (Register of Demands)- As required under Rule 138 all the demands other than on account of taxes for latrine/conservancy, lighting, drainage and water shall be maintained in Form 30. This Form has a total of 12 columns showing name of demand, from whom due, arrear, current, total, receipt, date, amount, total amount realized, balance outstanding and remarks.

(xi) Form 31 (Register of Cheques received by GP) – As required under Rule 139 all cheques received from any authority in payment of contribution, grants or loans, shall be entered in Form 31. Such cheques on their realization into cash shall be credited to Grama Fund in the Cash Book. This Form has 6 columns showing date of receipt of the cheque, from whom received, number and date of the cheque, amount, date of encashment and remarks.

(xii) Form 32 (Register of Grants in Aid received) – As required under Rule 140 the accounts of grant-in-aid shall be entered in an annual register in Form No.32. The Form has a total of 12 columns showing serial no., purpose of the grant, opening balance, receipts during the year (amount and date), sanction order (no. and date), total, amount utilized during the year, unspent balance at the end of the year, date of submission of UC and remarks.

(xiii) Form 33 (Loan Register)- As required under Rule 142 the accounts of loans received and utilized by the GP shall be maintained in a register in Form 33. This Register has a total of 20 columns showing purpose of the loan, unspent balance if any from the previous year, receipt during the year (date and amount), sanction order (no. and date), rate of interest, period of payment, amount of installment (principal and interest), total of unspent balance plus amount received during the current year, expenditure during the year, balance available at the end of the year, repayment (towards principal and towards interest), balance outstanding (principal and interest) and remarks.

(xiv) Form 36 (Acquittance Roll) - As required under Rule 152 the monthly acquittance for disbursement of pay and allowances shall be maintained by the Secretary GP in Form 36. The disbursement shall be made by the Secretary after obtaining the approval of Sarpanch. The Form has a total of 14 columns showing inter alia information on name and designation of the person and the total amount normally payable to him based upon the rate of payment, leave salary, dearness allowance and other allowance if any, and total amount deducted from that payable amount on account of fines, fees, excess drawal, other deduction if applicable. The Form also

shows the net amount paid to the concerned employee on a particular date and signatures on the stamp by the payee and signature of Sarpanch.

(xv) Form 37 (Cash Book Register) – As required under Rule 154 all receipts and payments of the GP shall be entered in the Cash Book in Form 37. As per Rule 153 (Cash Book and monthly accounts) all accounts and registers of a GP shall be normally maintained in Oriya. The Form 37 has two broad heads, Receipt and Payment. The Receipt Head covers such items as date, particulars of receipt, receipt number, amount of each item, and a total of the same is shown. The receipt head also contains Head of account in the budget, total amount withdrawn from Treasury to Postal Savings Bank etc. and date of remittance. The Expenditure Head covers such items as date, particulars of expenditure, receipt number, amount of each voucher, head of account in the budget, amount remitted to Treasury/Postal savings Bank etc. and Date of Deposit.

(xvi) Form 38 (Abstract Register)- As implied under Rule 154 a register showing the monthly abstract of receipts and expenditures shall be maintained in Form 38. The Form has two broad heads, Receipts and Expenditure. The Receipt side shows the date-wise mention of every receipt under the budget head applicable and daily total of the said receipts. The Expenditure side mentions the date-wise expenditure on each head and daily total of the said amounts.

(xvii) Form 39 (Bank Register) – As required under Rule 155, a Bank Register shall be maintained in Form 39 if the GP has accounts with Treasury or Sub-Treasury or with a Bank other than the Postal savings Bank. The Form has a total of 8 columns showing date, opening balance, amount deposited, amount withdrawn, closing balance, initials of Sarpanch and remarks.

(xviii) Form 42 (Stock Register) – As required under Rule 161 a stock account of receipt forms shall be kept in Form 42 in which all receipts and issues shall be posted. The Form 42 has a total of 11 columns namely, date of receipt, from whom received, number received (From and To), to whom issued, number issued (From and To), signature of recipient, balance (From and To) and remarks.

(xix) Form 43 (Stock Register of Tools and Plants) - As required under Rule 163 a stock account of tools and plants shall be maintained in Form 43 for every GP. The said Form has a total of 14 columns, namely serial no., number of articles and cost of each, date of acquirement, particulars of purchase (file no. etc.), where being used, date and number of sanction, initials of officer-in-charge, number of articles disposed of and date of disposal of each, manner of disposal, number and date of order, if sold at what amount, number and date of receipt, initial of officer-in-charge and remarks.

(xx) Form 44 (Audit Register) - As required under Rule 179 the Audit Register shall be maintained by every GP in Form No.44. The Register shows a total of 8 columns, namely serial no., date of receipt of notice from the auditor for taking up the audit., date of actual audit, year of audit, date of receipt of approved audit report, date of discussion of the audit report in the GP meeting, date of submission of compliance report and remarks.

(xxi) Form 50 (Register of Distress Warrant)- As required under Rule 205 a register of distress warrants issued and disposed of shall be maintained in Form 50 by each GP. All property seized as a consequence of distress warrant shall be kept in the custody of the Secretary GP or such person authorized by him. If the defaulter still fails to pay up the dues claimed from him, the movable property so seized or a part of it shall be sold by public auction and the proceeds

thereof shall be applied in recovery of the said dues. All these particulars shall be kept recorded in the Register of Distress Warrants. The Form 50 has a total of 19 columns showing serial no., village, name of defaulter, amount due on account of latrine/conservancy tax, lighting rate, drainage fees and water rate, other dues and total of these dues, number and date of the warrant, date of execution of the warrant, articles seized, articles sold date of sale, amount if realized, date of credit and signature of the Secretary.

9.4 Formats for Application, Statement, Notice, Appeal and Warrant etc.

(xxii) Form 2 (Tender Notice) – As required under Rule 34 (1) the Secretary of a GP shall invite tender in Form 2 by way of issuing a notice to be displayed on the notice board of the GP along with copies of the said notice to be intimated to Panchayat Samiti, Sub-Collector and Collector. The Form-2 has a total of 5 columns namely, serial no. name of the work, estimated amount, cost of tender per set, time of completion of the proposed work.

(xxiii) Form 3 (Detailed Notice for calling Tenders) – As required under Rule 34 the tender notice shall mention the detail conditions in Form 3. It has 19 nos. of paragraphs, which inter alia furnish such information to the interested contractors as the name of work, the deadline for completion of the work, rates of materials to be supplied the storage godowns of the Government and the rates of additional materials if necessary to be issued. The notice also clarifies that the concerned contractor shouldn't be related to any official of the Dept executing the work. The last item mentioned in the notice is a schedule in which the tenderers are required to submit their estimates in response to the notice. The schedule has 6 columns to be filled up, such as serial no., item of work, unit, estimated quantity, rate in figures and rate in words.

(xxiv) Form 4 (Contract Deed for execution of Work)- As required under Rule 34, the contract deed for the execution of the work through the contractor selected for the purpose shall be executed in Form 4 between the contractor and the officer concerned. This Form contains a Memorandum mentioning the estimated costs of the work, amount of earnest money (1% of the tender amount), amount of initial security deposit (2% of the tendered amount), percentage to be deducted from the Bills (5% in case of 'A' Class and 3% in case of 'B' Class and below), time required for completion, date of written order and total no. of works tendered. The Form also contains a Schedule showing item of work and rate tendered. The Form is accompanied by a detail note on conditions of contract, which has a total of 24 clauses. The said note also contains a schedule showing the materials to be supplied (if available) and the rates applicable to them and place of delivery. This note is to be signed by Executive Engineer and Contractor.

(xxv) Form 7 (Issue of license for establishing of a private market)- The Section 59 of OGP Act 1964 stipulates that no person shall open or maintain a private market without obtaining a license from GP for the said purpose. In Scheduled Areas the Gram Panchayat shall have the power to issue such licenses subject to the control and supervision of Grama Sasan. As per Rule 70 of the OGP Rules 1968 the Gram Panchayats shall grant such license in Form No. 7. This Form has a total of 11 columns showing information inter alia on name of applicant and place of work, owner of the place, size and description with number of main doors, materials of which the roof and enclosures are made of, nature of license required permanent or temporary, condition of the sanitation in the proposed place, purpose, use of the premises in daytime or night hours, provision for prevention of and fighting outbreak of fire, special conditions if any and period of validity for the license.

(xxvi) Form 22 (Application by GP to Collector for Borrowing a Loan)- As required under Rule 104, the Gram Panchayat when it decides to borrow a loan shall submit an application in Form 22 to Collector of the District. The Form contains as many as 21 Columns, the important ones of which are the work for which loan is required, amount of loan, the fund to be given as security, the law concerning the said fund, the rate of interest in case of a non-government loan, willingness to the rate of interest fixed in case of a government loan, number of installments through which the loan is to be taken and amount of each installment, the number of installments through which the loan is to be repaid by the GP the amount of each installment, date and amount of any previous loan if taken for the said purpose, whether UC of the said loan submitted and if not the reasons thereof, financial position of local body, normal surplus expected in future, date of borrowing, amount of borrowing, amount paid, amount outstanding, purpose of loan, principal, interest and remarks etc. The Collector on receipt of the said application shall together with his findings and recommendations forward it to the State Government.

(xxvii) Form 23 (Refund by the GP of Government Loan along with Interest thereon)- As required under Rule 116 the GP shall repay or refund the principal and interest of the loan taken from the Government to the Treasury or Sub-Treasury of the concerned district in Form No. 23, which is Form No.6 under Orissa Treasury Code. It has a total of 21 columns, which are grouped under such sections as Date for Collection, Amount Repaid, Amount Adjusted out of excess payment, total repayment and overdue.

(xxviii) Form 24 (Statement of Payment of and Recovery of loan of GP loan) – As required under Rule 116, the District Panchayat Officer shall issue a statement of payment and recovery of a GP loan in the Form No. 24. It has a total of 14 columns showing such important information as name of scheme, total amount of loan sanctioned, amount drawn, amount sanctioned upto the current month, amount outstanding, amount due for recovery, amount actually recovered and total amount outstanding.

(xxix) Form 25 (Budget estimate of the GP) – The budget estimate of the GP shall be presented in Form 25. It is dealt with under Rules 119 and 127. There are two Broad Heads, Income and Expenditure to be shown against 3 columns (Actuals of previous year, Revised Estimate of the Current Year and Budget Estimate for the ensuing year). The Heads and Items common to both Income and Expenditure are Education, Medical and Public Health, Remunerative Enterprises, Adalti Panchayat and Extraordinary and Debt. Other heads and items specific to Income are General Taxation and Miscellaneous Receipts, Communications and Receipts from Property items, while other Heads and Items specific to Expenditure are Management and Public works. The Grand Total of Income is shown as Opening Balance and that of Expenditure as Closing Balance.

(xxx) Form 26 (First/Second Budget for the year- receipt/payment)- As required under Rule 120, the Secretary of the GP shall prepare the supplementary or revised estimate in Form 26 and the heads and figures relating to item which requires alteration shall only be mentioned in the Form. The reasons for altering the figures in the original budget estimates shall be adequately explained. The Form 26 contains a total of six columns such as serial no., head of account, the year for which budget estimate is made, actuals of the first month of the current year, first/second estimate for the year and remarks. It is also called supplementary or revised budget estimate.

(xxxi) Form 27 (Tax Receipts)- The matter concerning this Form is dealt with under Rules 132, 137, 138 and 199. It is basically a printed receipt issued by Tax Collector of the GP to the

concerned tax-payer mentioning the date and other particulars of the receipt. It mentions the number of receipt against the Demand Number. In addition to the the particulars like name of assessee and particulars of amount paid the receipt has columns for payment against both current and arrear dues. Such taxes are mentioned in the receipt form as latrine/conservancy tax, lighting rate, drainage fee, water rate. Moreover the receipt has columns for warrant fee, distraint fee and other dues if any to be specified.

(xxxii) Form 34 (Application seeking donation or aid from GP) – As required under Rule 148(c), the application for donation or any financial aid shall be made to the GP concerned in Form 34. But it ought to be remembered that as per Rule 145 (a-1), no expenditure can be incurred by the GP towards donation to an individual or contribution for any purpose without prior approval of the Collector. The Form 34 is in the nature of an application addressed to the Sarpanch by the concerned individual. The applicant gives the undertaking to fulfill 6 conditions, which say that the grant shall be utilized for the assigned purpose and within the stipulated time, the necessary UC shall be timely submitted, accounts of the grant shall be properly maintained, such accounts shall be available for audit by the official auditors as and when required and other terms and conditions that may be prescribed shall be strictly followed.

(xxxiii) Form 35 (Sanction Order for Grants)- As required under Rule 148(c) the Sarpanch on behalf of the GP shall issue the sanction order for the grants in favour of the applicant in Form No. 35. The Order mentions inter alia 3 conditions of the grant so sanctioned to be fulfilled by the grantee, (1) the money to be utilized for the sanctioned purpose with proper maintenance of accounts, subject to audit as per law, (2) no 2nd installment to be released until and unless the previous amount is fully utilized and UC thereof submitted, (3) the UC in respect of the grant to be submitted within the date specified in the sanction order.

(xxxiv) Form 40 (Annual Account Part-1: Receipt and Expenditure) – As required under Rule 159, soon after the close of financial year but not later than 30th April, the annual account of GP showing total receipt and payment during the year under several items with opening and closing balance shall be prepared in Forms 40 and 41. The Form 40 provides for Annual Account Part –1 while Form 41 for Annual Account Part-2. The Form 40 has two broad heads, Receipt and Expenditure. The Receipt side has such columns as details of receipt, estimated amount and actual amount while the Expenditure side has the columns such as details of expenditure, estimated cost and annual expenditure. It is signed by the Sarpanch.

(xxxv) Form 41 (Annual Account Part-2: Statement of Liabilities and Assets)- The Form 41 is the Statement of Liabilities and Assets of GP as noticed at the year ending 31st March. It has two sides, Liabilities and Assets. The Liabilities side shows such items as installments of loans due but not paid, interest on loans due but not paid, unspent balance of specific grants, security deposits, dues payable towards Pay, DA, etc., outstanding bills, advance collection of taxes, fees, rates and tolls relating to periods following beyond the year and miscellaneous and arrives at a total amount. The Assets side shows such items as cash in hand, Savings Bank deposit, other securities, advances recoverable, arrear taxes and fees, outstanding grant-in-aid, outstanding cess duties, amount due for Sarpanch, Naib Sarpanch, Secretary and Members and miscellaneous and arrives at a total of them. At the end the Form mentions excess of assets over liabilities if any. The Form is signed by the Sarpanch and Secretary of GP.

(xxxvi) Form 45 [Form of Show-cause Notice under Section 9(2)(b) of Orissa Local Fund Audit Act 1948]- As required under Rule 181, the Examiner of Local Accounts or any other

officer authorized by him shall issue a show cause notice against the person held responsible for objectionable account noticed in course of audit. This notice shall be served in Form 45. The Form is in the nature of a notice addressed by the Examiner or Deputy /Assistant Examiner of Local Fund Accounts (Gram Panchayats) to the person concerned. The notice mentions that due to negligence/misconduct of the concerned person a loss or deficiency of a particular sum of rupees has been incurred, and as such there is a prima facie case against him on this account. The notice then asks the person concerned to show cause within one month of the receipt of the notice as to why the said amount shouldn't be surcharged on him.

(xxxvii) Form 46 [Surcharge Order U/S 9(3) of Orissa Local Fund Audit Act, 1948]- As required under Rule 182, the surcharge order Sub-section (3) of Section 9 of Orissa Local Fund Audit Act 1948 shall be issued in Form 46. If the party held responsible for loss or deficiency of accounts has appeared in show cause proceedings and shown cause before the concerned Examiner of Local Accounts, he may be served the surcharge order at the conclusion of the proceedings on a date to be fixed. If he abstains from appearing before the proceedings, the surcharge order may be sent to him by registered post and simultaneously hung on the notice board of the Assistant Examiner. The Form 46 is in the nature of a notice, which mentions that due to negligence/misconduct of the concerned person a loss or deficiency of a particular sum of rupees has been incurred, and as such he is responsible for it and there is a prima facie case against him on this account. The notice then informs the person concerned that a show cause notice was already served on him as to why the said amount shouldn't be surcharged on him. The person is then directed to deposit the said amount in the Treasury or in the concerned Grama Fund within 15 days of the receipt of this notice. The last paragraph of the notice offers a chance to the person concerned if he feels aggrieved by this notice, to appeal before the concerned appellate authority against this notice within 14 days.

(xxxviii) Form 47 (Form of Memorandum of appeal to the appellate authority U/S 11 of Orissa Local Fund Audit Act)- As required under Rule 186 any person aggrieved by any surcharged order may appeal against this order within prescribed time limit before the appellate authority to be appointed by the State Government. The Memorandum of appeal shall be presented in Form 47 and no fees shall be charged for presentation of the same. The Form 47 has a total of 13 columns showing name and designating of the appellant, present address, name of Panchayat where he is an office bearer, name of Panchayat Samiti, name of the district, number and date of the surcharge order appealed against, name and designation of the officer passing the surcharge order, year to which the audit report relates, date of receipt of the surcharge order, amount of dispute, date of filing of the appeal, grounds of appeal and prayer to set aside the surcharge order.

(xxxix) Form 48 (Demand Notice) – As required under Rule 201, after publication of a list of defaulters in respect of failure to make the payment of taxes due against them, the Secretary of GP shall issue a notice of demand in Form 48 saying that if such payment is not made within 15 days, a distress warrant shall be issued authorizing any person to levy by distraint and sale of a sufficient portion of the movable property of the defaulter to recover the amounts of arrears together with a warrant fee and a distraint fee. The Form 48 is in the nature of a notice that mentions the amount due against the concerned person in a schedule attached and warns the person to pay up the dues within 14 days failing which the pending dues along with the costs shall be levied by the distraint and sale of his immovable property. The Schedule has a total of 12 columns showing serial number, and both arrear and current amounts of latrine tax, lighting rate, drainage tax and water fee and other dues and thus total amount pending against him.

(xxxx) Form 49 (Distress Warrant) - As required under Rule 201 a distress warrant is issued to a person authorizing him to levy by distress and sale of a sufficient portion of the movable property of the defaulter in payment to recover the pending dues together with an additional sum towards both warrant fee and distraint fee. The warrant however forbids the authorized person from carrying out the sale of seed grain, plough cattle, tools and implements of trade and agriculture, articles required for worship or prayer, wearing apparel and bedding of the defaulter, his wife and children and his cooking utensils and books of account if any of found in the place occupied by him. The warrant also provides a list of the amounts recoverable from the defaulter such as on latrine/conservancy tax, lighting fee, drainage fee, water rate, other dues if any, warrant fee and distraint fee along with a total of all these amounts.

9.5 Retention and Destruction of Records-

As per Rule 195 the vouchers, registers and other forms prescribed shall be retained or weeded and destroyed after all audit objections for the concerning period have been settled. The period of retention for different kinds of records is as follows-

Name of Record	Period of Retention
Budget Estimate	5 years
Assessment List	6 years
Demand Collection Register	10 years
Monthly accounts	5 years
General Cash Book	Permanent
Remittance Challan	3 years
Security Bonds	5 years after they cease to have effect
Stock Register for tools	Permanent
Acquittance Rolls	5 years
Contingent Vouchers	10 years
Receipts	5 years
Register of Advances	Permanent
Audit Reports and Audit Registers	10 years
Cheque Registers (form No,42)	3 years
Resolution Book	Permanent
Stock Register of receipt Forms	3 years

9.6 Annual Administration Report on Working of a GP-

The Rule 282 says that the GP shall after the close of each financial year submit to the Panchayat Samiti by 15th of May every year the annual administration report on the working of GP after its approval in the Panchayat meeting. As per Rule 283 the Panchayat Samiti shall after compiling such reports from various GPs within its jurisdiction submit the consolidated report to the Sub-Collector by 15th of June. As per Rule 284 The Sub-Collector shall in turn compile a report from the reports so received from Panchayat Samitis and send it to Collector by 15th of July. As per Rule 285 the Collector after consolidating the figures and information from the reports of Sub-Collectors shall send a report on them to the State Government by the end of September every year. And the Rule 286 says that the annual administration report shall contain a brief and precise account of the working of the GPs, its achievements and failures with reference to targets, if any, fixed along with subjects of interests.