



भारत सरकार / Government of India

सरकारी राजपत्र OFFICIAL GAZETTE

संघ प्रदेश दादरा एवं नगर हवेली तथा दमण एवं दीव प्रशासन
U.T. ADMINISTRATION OF DADRA AND NAGAR HAVELI AND
DAMAN AND DIU

असाधारण EXTRAORDINARY

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U. T. Administration of Dadra & Nagar Haveli and Daman & Diu
Office of the Joint Secretary (Panchayati Raj Institutions),
Secretariat, Kachigam, Nani Daman,
Daman – 396 220

No. JS/PRI/Rules/PR-ACT/2024/30

Dated: 01/02/2024.

NOTIFICATION

In exercise of powers conferred under Section 121 of the Dadra and Nagar Haveli and Daman and Diu Panchayat Regulation, 2012 read with the Dadra and Nagar Haveli and Daman and Diu (Adaptation of State Law and Presidential Regulations) Order, 2020, the Administrator of Dadra and Nagar Haveli and Daman and Diu is pleased to notify the **draft of “The Dadra and Nagar Haveli and Daman and Diu Panchayats (Application of Funds and Maintenance of Accounts) Rules – 2024”**.

All Stakeholders and General Public may submit their suggestions and objections to the Joint Secretary (PRI), Secretariat, Vidyut Bhawan, Kachigam, Nani Daman – 396 220, within Fifteen Days from the publication of this Rules in Official Gazette.

1. Short title and commencement:

Short title

- (1) These rules may be called the **Dadra and Nagar Haveli and Daman and Diu Panchayats (Application of Funds and Maintenance of Accounts) Rules, 2024**.
- (2) They shall come into force with effect from the date of publication in Official Gazette.

2. Definitions:

Definitions

- (1) In these rules unless the context otherwise requires,
- (a) "Bank" means any Scheduled Nationalized Bank;
 - (b) "Central Government" means Government of India or any entity controlled by the Central Government;
 - (c) "Civil Works" means work executed for Construction of Roads, Bridges, Nalla, Culvert, Development Projects etc.;
 - (d) "Panchayat Fund" means the moneys received by Panchayat including Grants in Aid and Self Revenue;
 - (e) "Panchayat Secretary" means the Official appointed by Competent Authority at Gram Panchayat Level;
 - (f) "Recurring Expenditure" means the expenditure which is incurred at periodical intervals for the same purpose. Expenditures other than recurring expenditure are nonrecurring expenditure;
 - (g) "Regulation" means the Dadra and Nagar Haveli and Daman and Diu Panchayat Regulation, 2012;
 - (h) "Secretary Panchayat" means the Secretary in charge of the Department of Panchayati Raj in the Union Territory of Dadra and Nagar Haveli and Daman and Diu;
 - (i) "UT Administration" means Union Territory Administration of Dadra and Nagar Haveli and Daman and Diu;
- (2) All words except those defined in sub rule (1) shall have the same meaning as are respectively assigned to them in the Regulation.

3. General:

General

- (1) Every Panchayat shall follow the procedure described in the following Rules with regard to exercise of Financial Powers, custody and disbursement of money and the maintenance of accounts connected there with in provisions of the instructions issued by the Central Government for management and application of Panchayat Funds.

(2) No expenditure shall be incurred or any liability involving expenditure entered into from Panchayat fund unless the following essential requirements are fulfilled:

(a) Sanction order of the appropriate authority as specified in **Schedule - I** of these Rules for incurring any expenditure other than on Salaries and Allowances subject to provisions of Sub-Rule (1) of Rule 6 of these Rules, and

(b) Availability of funds.

4. Receipt of money:

Receipt of money

(1) All moneys received by or on behalf of Panchayat by any means shall be credited to Current Bank account of concerned Panchayat by next working day and such moneys shall be called 'Panchayat Fund'.

(2) The bank account under Sub-Rule (1) shall be operated jointly by the Sarpanch being Executive Authority and Block Development Officer in case of Gram Panchayat.

(3) The bank account under Sub-Rule (1) shall be operated Jointly by the Chief Executive Officer being Executive Authority and Accounts Officer posted in District Panchayat in the case of the District Panchayat.

(4) The pass books or statements of the accounts of Panchayat Fund shall remain in the safe custody of Panchayat Secretary for Gram Panchayat or Accounts Officer for District Panchayat, as the case may be.

(5) The Panchayat fund shall be utilized only with the approval of the authority as specified in **Schedule - I**.

5. Power of purchase

Power of purchase

(1) Subject to **Schedule - I** of these Rules, The Chief Executive Officer of District Panchayat and Sarpanch in Gram Panchayat being respective executive authorities under the respective provisions of Panchayat Regulation are the Competent Authorities to sanction due purchase of stores, respectively, required for use in public service and for implementation of various schemes with the approval of **concerned Panchayat**, for the District Panchayat and Gram Panchayats.

- (2) The stores required by Panchayat for day-to-day functioning and all emergent needs viz. procurement of stores or services on account of instructions received from UT Administration or other Government Authority shall be procured or availed subject to provisions of Schedule I and provisions of Sub – Rule (1) of this Rule, in accordance with the provisions contained in the General Financial Rules of Govt. of India as amended from time to time, as and when needed.

6. Power to accord Administrative Approval and Technical Sanction

Power to accord
Administrative
Approval and
Technical
Sanction

- (1) **(a) For the purpose of according Technical Sanction powers of competent authority shall be as follows.**

- (i) Assistant Engineer: up to Rs. 10,00,000/-
- (ii) Executive Engineer: up to Rs. 50,00,000/-
- (iii) Superintending Engineer: above Rs. 50,00,000/-

Explanation: Where the service of Assistant Engineer or Executive Engineer or Superintending Engineer, as the case may be, are not available the matter shall be referred to the Public Works Department of the Administration.

(b) Panchayat Fund.

The limits specified under Sub-Rule (1) of this Rule in whole shall be applicable for utilization of funds released through Grants-in-Aid released by the UT Administration and Panchayat's own Revenue also called as Panchayat Fund.

(c) Administrative Approval and Expenditure Sanction.

(i)	Gram Panchayat	:	up to Rs. 5,00,000/-
	Chief Executive Officer, District Panchayat	:	above Rs. 5,00,000/-

Provided that any sanction accorded in Sub Rule (1) (c) (i) above by Sarpanch, acting as Executive Authority, shall be approved in the General Meeting of Gram Panchayat.

Provided further that No Works above Rs. 5,00,000/- either Civil or Procurement of Goods and Services shall be executed by Gram Panchayat, such expenditure shall be executed by the District

Panchayat, subject to ceiling thereof for District Panchayat as provided in Second Proviso of Sub Rule (1) (c) (ii) of these Rules.

(ii) District Panchayat

Chief Executive Officer : No Limits, subject to approval of work or Procurement or activity by District Panchayat concerned.

*Provided that any sanction accorded in Sub Rule (1) (c) (ii) above shall be accorded only if the said work or procurement or activity is approved by District Panchayat in General Meeting **OR** shall be under the provisions of Sub Rule (2) of Rule 5 of these Rules.*

Provided further that, No Civil Works or Procurement of Goods or Services or Projects estimated above Rs. 10,00,00,000/- shall be executed by District Panchayat, such expenditure above ceiling shall be executed by the UT Administration as Deposit Work by Panchayat through concerned Department of the UT Administration.

Further Provided that in the event of difficulty in determining the concerned Department of the UT Administration, the Secretary Panchayat shall determine the same and shall be final.

7. Condemnation of unserviceable articles, defalcations and write off of stores:

- (1) Whenever stores become unserviceable, obsolete, or surplus they shall be listed out separately and declared as such and disposed of as per the recommendations of the Condemnation Board constituted for the purpose. The Condemnation Board of Panchayat shall consist of the following:

A. District Panchayat

- (i) President - Chairman
- (ii) Two members of District Panchayat
nominated by the President - Member
- (iii) Chief Executive Officer - Member
- (iv) Concerned Departmental Officer of DP - Member

Condemnation
of
unserviceable
articles,
defalcations
and write off of
stores

(B) Gram Panchayat

- | | | | |
|-------|---|---|----------|
| (i) | Sarpanch | - | Chairman |
| (ii) | One member of Gram Panchayat
nominated by Sarpanch | - | Member |
| (iii) | Block Development Officer | - | Member |

The Condemnation Board shall examine all the un-serviceable articles and give their recommendation specifying the manner in which such articles are to be disposed of. The recommendation of the Board shall be placed before the meeting of Panchayat and got approved before disposing the articles.

- (2) Before the Panchayat declares stores as obsolete, surplus, or unserviceable, whether due to normal wear and tear, or due to abnormal wear and tear and orders their disposal, it would take into account the circumstances in which stores have become obsolete, surplus or unserviceable. Where the Panchayat holds that stores have become obsolete, surplus as unserviceable owing to normal wear and tear, no question of loss arises. Where the Panchayat holds that stores have become obsolete, surplus, or unserviceable owing to negligence, fraud etc., on the part of individual servant of a Panchayat, it will be necessary to fix responsibility for the loss and to devise remedial measures to prevent recurrence of such cases. In other cases, the order of Panchayat declaring the stores in question as obsolete surplus or unserviceable and ordering their disposal will be sufficient to cover the loss to Panchayat, if any, and no separate sanction for writing off the loss is necessary. A formal survey report should be prepared in all such cases.
- (3) Losses due to depreciation shall be analyzed, and recorded under the following heads, accordingly as they are due to-
- (i) Normal wear and tear;
 - (ii) Lack of foresight in regulating purchase;
 - (iii) Neglect after purchase; or
 - (iv) Normal fluctuation of market prices.

Losses not due to depreciation shall be grouped under the following heads: -

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- (i) Losses due to theft or fraud;
 - (ii) Losses due to neglect;
 - (iii) Anticipated losses on account of obsolescence of stores
or of purchases in excess of requirements;
 - (iii) Losses due to an act of God and other calamities such as fire,
enemy action etc.; or
 - (iv) Other losses due to damage.
- (4) The previous approval of the Panchayat shall be obtained to write off the losses, deficiencies, or depreciation in the value of stores.
 - (5) Each order declaring the stores as obsolete, surplus, or unserviceable shall specify the full reasons for declaring them as such and proper records of all such stores shall be maintained in order to watch disposal thereof.
 - (6) Every Panchayat official dealing with the stores shall be held personally responsible for any loss sustained by Panchayat through fraud or negligence on his part and that he will be held personally responsible for any loss arising from fraud or negligence on the part of any other officials to the extent to which it may be shown that he contributed to the loss by his own act of negligence.
 - (7) Report of losses shall be prepared as soon as suspicion arises that there has been a loss. The report shall be prepared by the Panchayat Secretary and place it before the Panchayat. There shall not be any delay while detailed inquiries are made. When the matter has been fully investigated a complete report shall be submitted on the matter as extent of the loss, showing the errors or negligence, neglect of rules by which such loss was rendered possible and prospect of effecting a recovery.
 - (8) The detailed report shall bring out (a) the nature and extent of the loss (b) circumstances which led to the loss including error and neglect of rules and procedures (c) prospect of effecting recovery (d) disciplinary and any other action against the official responsible or suspected to be responsible and steps taken or proposed to be taken to prevent its recurrence.

All cases involving material loss or destruction of Panchayat property as a result of fire, suspected theft fraud etc. shall be invariably reported to the Police for investigation. For these purposes all losses excluding the losses due to suspected sabotage of the assessed value of Rs. 15000/- (Rupees fifteen Thousand) and above should be regarded as material. All cases of suspected sabotage, irrespective of the value of the loss as involved, shall be reported promptly to the Police. When the matter is reported to the Police authorities, necessary assistance should be given to the Police in their investigation and a formal investigation report shall be obtained from the Police authorities in all cases which are referred to them.

8. Miscellaneous

Miscellaneous

- (1) For the purpose of maintenance of Records, the Record Retention Schedule of Central Government shall be followed.
- (2) For the purpose of Financial Expenditure and Procurement, and expenditure record maintenance, the General Financial Rules of Central Government shall be followed.
- (3) The Audit Shall be conducted by the competent Government Auditor.

By Order and in the name of
Administrator of UT of Dadra and
Nagar Haveli and Daman and Diu

Sd/-

(Ashish Mohan)
Joint Secretary (PRI),
UT of Dadra & Nagar Haveli
and Daman & Diu.

SCHEDULE – I

[See Rule 3 (2) (a)]

Competent Authority for sanctioning Expenditure**A. Gram Panchayat**

S. No.	Authority	Recurring	Non-Recurring
1.	Gram Panchayat	Maximum cumulative total Rs. 50,000 per month	Up to Rs. 5,00,000 per Instance subject to Second Proviso of Sub Rule 1 (c) (i) of Rule 6

B. District Panchayat

S. No.	Authority	Recurring	Non-Recurring
1.	Chief Executive Officer	No limits subject to provisions of Sub-Rule <i>Sub Rule (1) (c) (ii) of Rule 6 or provisions of Rule 5 (2).</i>	No Limits subject to provisions of Sub-Rule <i>Sub Rule (1) (c) (ii) of Rule 6 or provisions of Rule 5 (2).</i>
