

MADHYA PRADESH GRAM PANCHAYATS (BUDGET ESTIMATES) RULES, 1997

GRAM PAN. (BUDGET ESTIMATES) RULES, 1997 (PR)303 MADHYA PRADESH GRAM PANCHAYATS (BUDGET ESTIMATES) RULES, 1997 CONTENTS Short Title

1. Definition
2. Preparation of Budget Estimates
3. Consideration and Approval of budget Estimates
4. Time Schedule for preparation and approval of budget
5. Guidelines for preparation of Budget Estimates
6. Provision in Budget is not Sanction
7. Expenditure in excess of Budget allotment
- 8. Lapsing of Budget Grants.**9. IO. Re-appropriation. Supplementary Budget
11. Sanction of Supplementary Budget
12. Budget Heads
- 13. Budget Heads not to be changes.**14
15. Repeal and Saving

16. MADHYA PRADESH GRAM PANCHAYATS (BUDGET ESTIMATES) RULES,-1997 [No.F.I-50 (1)-95-WJ1-p-2. dated 12th January 1998, Pub.in M.P. Rajpatra Ext. dated 13-1-1998, exercise of the powers conferred by sub-section (1) of Section 95 read with sub-section (1) of Section 73 of the Madhya Pradesh Panchayat Raj Adhiniyam, 1993 (No. 1 of 1994), the State Government hereby makes following rules, the same having been previously published as required by sub-section (3) of the Section 95 of the said Act, namely:— 1. Short Title.-These rules may be called the Madhya Pradesh Gram Panchayats (Budget Estimates) Rules, 1997

2. Definition.-In these rules, unless the context otherwise requires,- (a) "Act" means the Madhya Pradesh Panchayat Raj Adhiniyam, 1993 (No. 1 of 1994); (b) "Financial Year" means the year commencing on the first day of April, and ending on 31st March of the succeeding year; (c) "Form" means a form appended to these rules; (d) "Section" means a Section of the Act; (e) "Year" means a financial year

3. Preparation of Budget Estimates.-(9 The budget to be prepared the Gram Panchayat must explain in detail each budgetary provision and the reasons justifying the proposed provision in the budget. The various standing committees of the Gram Panchayat shall submit the programmes for the ensuing year to the General Administration Committee. Similarly, Janapada Panchayat and/or Zila Panchayat shall give an indication of the probable funds which would be available to the Gram panchayat for I GRAM PAN. (BUDGET ESTIMATES) RULES, 1997 (PR)304 various items of work, which may be entrusted to it, so that the Gram Panchayat may frame budget on a realistic basis. The General Administration Committee shall be thereafter, examine the proposals and prepare an estimate of the receipt and expenditure of the Gram Panchayat for the next financial year in Form GPBE- 1 and submit it to the Gram Panchayat along with its reports for consideration and approval

4. Consideration and Approval of budget Estimates.-The Gram Panchayat shall consider the budget estimates and may make such modifications and additions thereto as it may think fit and shall submit the same to the Prescribed Officer Panchayat. On receipt of the budget estimates from the Gram Panchayat, the Prescribed Officer shall examine the estimates and shall approve them with or without modification and return back to the Gram Panchayat

5. Time Schedule for preparation and approval of budget.-The preparation and approval of the budget estimates as provided in Rule 3 and 4 should be completed by the prescribed authority within the stipulated time as specified below:- (1) (2) (3) (4) (5) (6) Particulars 1 Submission of the proposed programmes for ensuing year. Intimation of probable availability of funds to Gram Panchayat. Preparation of draft budget estimate. Consideration and approval of draft budget estimates. Submission of Budget estimate duly approved by Gram Panchayat to Janpada Panchayat. Examination and approval of budget estimates and return to Gram Panchayat with or without modifications. Prescribed Authority 2 By

various stand- ing committees to the General Administration Committee. By Janapada and/or Zila Panchayat to Gram Panchayat. By General Ad- ministration Committee. By Gram Panchayat. By Gram Panchayat. By Janapada Panchayat to Gram Panchayat. Latest date by which Exercise to be completed 30 Thirty first day of January, each year. Thirty first day of January, each year. Seventh day of February, each year. Twenty first day of February each year. Last day of February, each year. Fifteenth day of March each year, 6. Guidelines for preparation of Budget Estimates.-The following points shall be taken into consideration while framing the Budget es- 4 n 1- n n h It n e 3 GRAM PAN. (BUDGET ESTIMATES) RULES, 1997 timates of receipts and expenditure for the. next financial year:— (PR)305 (i) The estimate of receipts should be exhaustive md cautious 2nd provide for the collections of entire loans outstanding and those fallin g during the budget/ year. (ii) Estimates should be as close and accurate as possible. A saving in an estimate is as much a financial irregularity as an excess. (iii) The estimate of receipts including grants shall be based on a comparison of the last two years receipt and in case of fixed receipts upon actual demand inclusive of any arrears and the probability of their realisa- tion. (iv) The estimate of expenditure on fixed establishments as well as fixed. monthly recurring charges on account of rent, allowances etc. shall be made according to the actual sanctioned scale irrespective of savings and shall provide for the gross sanctioned pay without deduction of Income tax etc. (v) For contingent expenditure, the estimate shall be based upon the average actual expenditure for the past two years, exclusive of any special item of expenditure that may have been incurred during these year. (vi) Funds allotted by State Government and Zila panchayat and Janapada Panchāyat for specific functions shall be provided only for those functions without any diversion for other purposes. (vii) Provisions should be made for the due discharge of all liabilities in respect of loans and interest due there upon, contracted by the Gram and for - otheræommitments falling due foreayment during the budget period. (viii) Variation of more than ten percent, between the figures of the budget year and those of the previous year should be adequately explained. (ix) The closing balance to be provided in the budget shall not be less than five per cent of the estimated receipts of the Gfam Panchayat from taxes, cess, etc.,A collected under the provision of Chapter- IX of the Act, without taking into consideration the Grant-in-aid or loans that may be received from State Government Zila Panchayat or Janapad Panchayat for specific purposes. (x) Due account shall be taken of cash contributions expected from People and institutions for aided or self help programmes. (xi) Due amount should be provided in the budget for incomplete works, with a view to their accomplishment in the next financial year or years. The estimated amount in the budget should be rounded off to the nearest multiple of hundred. For example, Rs. 640 should be noted as Rs. 600 and Rs. 660 as Rs. 700. (xiii) A detailed Note explaining each Buâgetory provisions and justify- ing the amount so provided must also accompany the Budget

7. Provision in Budget is not a Sanction.-The sanction of the budget shall not by itself be deemed to authorise the incurring of any expenditure provided therein. The Gram Panchayat must approve the provisions for such scheme in the budget before an expenditure can be incurred on the scheme. I GRAM PAN. (BUDGET ESTIMATES) RULES, 1997 (PR)306 8. Expenditure in excess of Budget allotment.-No Gram Panchayat shall authorise any item of expenditure not included in the budget. For any expenditure in excess of the budget allotmant the source from which money required for the proposed expenditure is to be funded shall be indicated. However, where any sanction of any authority is required as per rules for any proposed expenditure, such sanction be obtained by the Gram Panchayat before incurring the expenditure

9. Lapsing of Budget Grants.-The provision made in the budget shall lapse at the end of the year to which it relates and no part of it remaining un-expended at the end of the year shall be utilised unless it is provided in the budget again in the following year. 10. Re-appropriation.-The amount provided in the budget as passed can be re-appropriated in Form GPBE-II by Gram Panchayat from one head to another, subject to the following conditions:— (i) The funds given by Janapada Panchayat or other authorities, institutions, etc. for specific schemes byway of grant or loans shall not be diverted any re-appropriated in any circumstances for any other scheme without tho prior approval of the authority concerned. (ii) The proposed re-appropriation must be sanctioned by the Gram Panchayat at a meeting. (iii) Such re-appropriation of the funds shall be intimated to the Janapad Panchayat within 15 days of the decision by the Gram Panchayat

11. Supplementary Budget.-Where at any time during the year, it is felt that the provisions made in the budget may not be ade(iuate and expenditure are likely to exceed the provisions or some expenditure is

likely to be incurred for which no provision was made in the budget, the General Administration Committee, shall prepare a supplementary budget in Form No. GPBe-III and place it before the Gram Panchayat for consideration and approval. The supplementary budget proposal, shall, thereafter be sent to Janapada Panchayat for sanction along with a detailed report justifying the proposed additional demands

12. Sanction of Supplementary Budget.-The Janapada Panchayat shall examine the supplementary budget proposal and shall communicate its sanction with or without modifications to the Gram Panchayat within 15 days of its receipt

13. Budget Heads.-All the provisions proposed for the various expenditure and income must be made under the approved budget heads as given in Form No. GPBE-I

14. Budget Heads not to be changed.-No change shall be made in the prescribed list of budget heads without the approval of the State Government and the same heads shall be used in all accounts maintained by the Gram Panchayat

15. The annual budget and the supplementary budget as approved by the Janapada Panchayat shall be read in the next meeting of the Gram Sabha

16. Repeal and Saving.-All rules corresponding to these rules in force immediately before the commencement of these rules are hereby repealed: Provided that any order made or action taken under the rules so repealed shall be deemed to have been made or taken under the corresponding provisions of these rules. 3. t e .1 1 Forms GRAM PAN. (BUDGET ESTIMATES) RULES, 1997 FORM NC. GPBE-I JSee Rule-3) (PR)307 BUDGET ESTIMATES OF PROBABLE RECEIPTS AND EXPENDITURE OF THE GRAM PANCHAYAT FOR THE PERIOD 1ST APRIL TO 31ST MARCH s. No. (1) 1

2. Budget Code.No. (2) 1000 1100-1190 1101 1102 1103 1104 1105 1106 1107 1108 1109 -1110 1112 1113 1114 1115 1116 1117 1118 1119 1120 1121 1122 1123 1124 1125 Budget Head (3) tuals of the last year (4) timates for the current year (5) tuals upto 31st December (6) vided timates for the current year (7) timate for the ensu- ing year (8) A. RECEIPTS 1. INCORDE Opening balance as on 1st April Cash-in hand Cash-at-Bank/ Post Office/ Treasury (A) INCOME FROM TAXES Cess on Land Tax on AgriOulturS Länd Property Tax Building Permission Fee Tax on Private Latrines Light Tax Professional Tax Market Fee Animal Registration Fee Tax-on Animals Tax of Carts, Rikshaws etc. Fee for Sarais, Dharmashala and Rest Houses Fee for slaughter houses Water Tax Drainage Fee Fees from brokers and commission agents Fees on vehicles Temporary Tax Sanitary Tax Tanga/Rikshaw Tax Fee for temporary structure/ project ions etce Grazing cattle Fee Land Revenue collected Fishery Rents Ferry receipts GRAM PAN. (BUDGET ESTIMATES) RULES, 1997 (PR)308 Forms 3. 5. 6. 1126-1199 1200-99 1201 1202 1203 1204 1205 1206 1207 1208 1301-99 1301 1302 1303 1304 11305 1306 1307 1308 1309 1310 1311 1312 1313 1314 1315 1316 1317 1318 1319 1320 1321 1322 1323 13M 1325 1401-99 1401 1402 1500 Other Taxes (Specify) (b) THER INCOME Fines and Forfeitures Composition Fee Rent from Government Properties Rent on Panchayat properties Interest Receives Sale of stocks and assets Miscellaneous Income Donations and contributions from public (c) GRANTS Grant for Jawahar Rojgar Yojana Grant for Indira Awas Yojana Grant for Gramin Awas Yojana Grant for Jeewan Dhara Yojana Grant for Sunishchit Rojgar Yojana Grant for Rural Electrification and Energy Grant for Khadi Gramodhyog and Village Industries Grant for Development of Forest and Social Forestry Schemes. Grant for PHE Scheme Grant for PWD's Works Grant for Public Health and Family Welfare Schemes Grant for Women and Child's Development Programme Grant for Social Welfare Schemes Grant for SC/ST/OBC Welfare Schemes Grant for Veterinary and Animal Husbandary Programmes Grant for Fisheries Department Grant for Agricultural Development Grant for Horticulture Development Grant from Education Department Grant from Food and Civil Suppliee Department Grant for Sports and Youth Welfare Schemes Grant from Labour and Manpower Planning Department Grant from Water Resources Department General Grant-in-Aid Other Grants (specify) (d) GRAM PANCHAYATS SHARE IN GOVERNMENTAL RECEIPTS Share of Land Revenue Share of Stamp Duty (e) CONTRIBUTION FROM JANAPAD PANCHAYATS Forms (PR)309 GRAM PAN. (BUDGET ESTIMATES) RULES, 1997 ns 1600 7. 8. 2001-2199 2100 9. 2101 2102 2103 2104 2105 2106 (F) CONTRIBUTION FROM ZILA PANCHAYAT 11- CAPITAL RECEIPTS AND ADJUSTMENTS (a) LOANS Loans from Government Loans from Zila Panchayat Loans from Janapada Panchayat Loans from Panchayat Raj Vitta Nigam Loans from Banks Other loans (Please specify the

source) 10. 2200-2299 (b) SECURIN AND OTHER DEPOSITS 2201 2202 2301-2399 2301 2302 2303 2304 2305 2306 S.No. 12

13. Code.3000-3099 3100-3199 3101 8102 3103 3104 3105 3106 3107 3108 3109 3110 3111 3112 3113 3114 3115 3116 Security Deposits Received Earnest Money Repayments of Loans and Advances Repayment of Vehicle Loan Repayment of House Building Loan Repayment of GPF/PF Loans Repayment of Grain Advance Other Advances from Staff Advances from others TOTAL OF RECEIPTS Head. EXPENDITURES A. REVENUE EXPENSES 1. ADMINISTRATIVE EXPENDITURES Payment to a provision for Employees Salary & wages to staff including DA.CCA.FA and other allowances Contribution to provident fund Pension and leave salary contribution (for staff on deputation) Provision for liveries to be provided to staff Reimbursement of medical expenses Grant of Bonus, to employees Provisions for gratuity Rent on accommodation hired for employees Staff welfare expenses Honorarium to Sarpanch and Panch Sitting fee for meeting of Panchayats Travelling expenses to staff Travelling expenses to Panchs/Sarpanchs Meeting expenses for Gram Sabha and other meetings Expenditure on petrol and repairs of vehicles including replacement of tyres and batteries. (PR)310 14. GRAM PAN. (BUDGET ESTIMATES) RULES, 1997 Forms 3117 3118 3119 9120 3121 3122 3123 3124 3125 3126 3127 3128 3129 3130 3131 3132 3133 3134 3135 3136 3137 3138 3139 3140 3141 3142 3143 3144 3260-3900 3201 3202 3203 3204 3205 3206 Rent of office and other hired building for use of Panchayats office work Electricity and Water charges for omce buildings Purchase and printing of stationery items, Registers and photocopy and duplicating charges etc. Postage, Telephone expenses Entertainment expenses Purchase of Newspapers, Magazines, Books and subscriptions to journals etc. Expenditure on Advertisement and publicity other than expenditure incurred on creating public awareness. Whitewash and repairs to building and repairs of other assets Expenditure on general Maintenance and upkeep of office Miscellaneous Expenses Commission on preparation of Drafts and collection charges levied by the Bank Legal expenses Audit Fee Insurance charges Interest payable on loan from Commercial Banks, State Government and other institutions (specify) Local conveyance charges Freight and Transportation charges Sanitation and conservancy expenses Encroachment Removal Expenses Maintenance and Development of Village sites Kanzi house Expenses Maintenance of Markets Raksha Sagliti Expenses Maintenance of Parks Epidemic/Calamities relief Expenses Functions and festivals Religious and Charitable expenses Grant-in-Aid 11 FUNCTIONAL EXPENSES (a) RURAL DEVELOPMENT PROGRAMMES Rural Development programme JRY scheme Expenses Indira Aawas Yojana Expenses Gramin Aawas yojana Expenses Jeevandhara Yojana Expenses Sunishchit Rojgar Yojana Expenses Forms GRAM PAN. (BUDGET ESTIMATES) RULES, 1997 (PR)311 3207 3210-3219 3211 3212 3220-3225 3221 3230-3239 3231 3240-3249 3241 3250-3259 3251 3260-3269 3261 3262 3263 3270-3279 3271 3272 3280-3289 3281 3282 3283 3290-3299 3291 3292 3293 3294 3235 3296 3300-3309 3301 3310-3319 Other Expenses (specify) (b) RURAL ELECTRIFICATION AND ENERGY Public lighting Expenses Non Conventional Energ Expenses (c) KHADI GRAMODHYOG AND VILLAG3 INDUSTRIES YOIadi and Gramodyog Schemes (d) DEVELOPMENT OF FOREST AND SOCAL FORESTRY SCHEMES Forest Development (e) PUBLIC HEALTH ENGINEERING DEPARTMENTS SCHEMES PHED SCHEMES (f) CONSTRUCTION REPAIRS AND MAINTEN- ANCES OF ROADS, NULLAS, CULVERTS SHEDS AND BUILDINGS Constructions of Road, Nullas land Culverts, constructions of Buildings & Sheds, Repairs and maintenance of Roads, Culverts Nullas building and sheds. (g) PUBLIC HEALTHS AND FAMILY WELFARE SCHEMES Running of Hospital & Dispensaries Family Welfare programmes Diseases control preVention expenses (h) WOMEN AND CHILD DEVELOPMENT PROGRAMMES Aanganwadi Expenses Other women and child development Expenses (i) SOCIAL WELFARE Libraries and Reading Rooms SöOiäl SéCurity PenSion- Other social welfare expenses (sepcify) (j) WELFARE PROGRAMMES AND ACTIVITIES FOR SCHEDULE CASTS, SCHEDULE TRIBES AND OTHER BACKWARD CLASSES Construction of School buildings Construction of community development center. Running and Maintenance of Schools Scholar Ships and Distribution of Test book etc. Girls literacy progr Other schemes (specifr) (k) VETERINARY, ANIMAL HUSBANDARY RELATED ACTIVITIES Veterinary and Animal Husbandary programme (l) PROMOTION LAND DEVELOPMENT OF FISHERIES GRAM PAN. (BUDGET ESTIMATES) RULES, 1997 1 (PR)312 15. Forms 3311 3320-3329 3321 3330-3339 3331 3340-3349 3341 3342 3350-3359 3351 3352 3360-3369 3361 3362 3370-3379 3371 3380-3385 3381 4000-4999 4100-4199 4101 4102 4103 4104 4105 4106

4200-4299 4201 4300-4399 4301 4302 4303 4305 4306 4307 4400-4499 4401 4500-4599 4501 4502
 Fisheries Development programme (m) PROMOTION LAND DEVELOPMENT OF AGRICULTURE
 Agro Development Programmes (n) HORTICULTURAL DEVELOPMENT PROGRAMMES
 Horticulture Development Expenses (o) EDUCATION PROGRAMMES Construction of Schools and
 other Educational buildings Education expenses (p) SPORTS & YOUTH WELFARE ACTIVITIES
 Construction of play grounds etc. Repairs and Maintenance of play grounds Akhada etc. (q) FOOD AND
 CIVIL SUPPLIES PROGRAMMES Construction of Godowns Civil supply expenses (r) LABOUR AND
 MAN PLANNING EXPENSES Labour and Manpower planning Expenses (s) WATER RESOURCES
 DEVELOPMENT ACTIVITIES Water Resources Development Activities 111. CAPITAL PAYMENTS
 AND ADJUSTMENTS (a) LOANS Loans from Government Loans from Zila Panchayat Loans from
 Janapad Panchayat Loans from panchayat Raj Vitta Nigam Loan from Bank Other Loans (Please specify
 the source) (b) SECURITY AND OTHER DEPOSITS Security and other deposits to be made (c) STAFF
 LOANS AND ADVANCES Advance against Travelling Festival Advance Grain Loan .House Building
 Loan Vehicle Loan G.P.F./P.F. Loan Other Staff Advances (d) LOAN TO OTHERS Loan to others
 (specify) (e) CAPITAL EXPENDITURES Construction of building Purchase of Machinery & Equipments
 Forms GRAM PAN. (BUDGET ESTIMATES) RULES, 1997 (PR)313 4503 4505 Purchase of Vehicles
 Purchase of Furniture & Fixtures Others Assets (specify) Closing balance of cash in Hand Bank balances
 (including un expended) out of specific grants & loans Balance of Rs Grant Total Total of Expenditures
 FORM NO. GPBE-II (See rule 10) Panchayat BUDGET REAPPROPRIATIONS STATEMENT FOR
 THE PERIOD 31ST MARCH TO 1ST APRIL BUDGET HEAD UNDER WHICH ADDITIONAL
 PROVISIONS IS PROPOSED S.No. 1 Expenditure upto date 5 Budget Code 2 Budget Head 3 Revised,
 Estimates 6 Budgeted sanction 4 Proposed Increase 7 BUDGET FROM WHICH APPROPRIATION IS
 PROPOSED Reasons justifying the proposed increase and anticipated Budget Code 1 Budget Head 2
 Budgeted sanction 3 Expenditure upto date 4 SECRETARY Revised estimates 5 anticipated Savings
 CHAIRMAN SARPANCH (PR)314 GRAM PAN. (BUDGET ESTIMATES) RULES, 1997 Forms 11
 GENERAL ADMINISTRATION COMMITTEE (i) Sanction Granted by Gram Panchayat on Vide
 Resolution No in the meeting held on (ii) Approved by Janapada Panchayat vide letter/sanction order
 dated SECRETARY FORM NO. GPBE-III (See rule 1 1) Gram Panchayat SUPPLEMENTARY
 BUDGET FOR THE YEAR SARPANCH Budget Estimates for the year 4 S.No

1. Actuals upto 5 Budget Code 2 Budget Head 3 Revised Estimates for the year 6 CHAIRMAN
 SECRETARY GENERAL ADMINISTRATION COMMITTEE Reasons for the anticipated increase -
 and sources where from additional requirements is proposed to be met 7 SARPANCH Sanctioned by
 Gram Panchayat Vide Resolution No in the meeting held on Approval by Janapada Panchayat Vide
 letter/order No dated