

MADHYA PRADESH GRAM SABHA (AUDIT) RULES, 2001

(PR)862 GRAM SABHA (AUDIT) RULES 2001 more than Rupees two thousand five hundred.] 12. Advance payment of tax.-The tax on persons following any profession or art or carrying on any trade or calling within the Gram Sabha area shall be payable in advance for the year

13. Repeal and Savings.-All rules corresponding to these rules and in force immediately before the commencement of these rules are hereby repealed in respect of the matters covered by these rules: Provided that any order made or any action taken under the rules so repealed shall be deemed to have been made or taken the corresponding provisions of these rules. THE FIRST SCHEDULE [See Rule 51 RATE OF TAX ON LAND AND BUILDING 1

2. On building of capital value exceeding Rs.6000 but not exceeding Rs. 12000 On buildings of capital value exceeding Rs. 12000 Minimum (1) 20 paise per Rs. 100 of the capital value or fraction thereof Rupee 1 per Rs 500 of the capital value or fraction thereof (2) 30 paise per Rs. 100 of the capital value or fraction thereof Rupee 1.50 per Rs. 500 of the capital value or fraction thereof THE SECOND SCHEDULE [See Rule 111 RATE OF TAX ON PERSONS FOLLOWING ANY PROFESSION OR ART OR CARRYING ON ANY TRADE OR CALLING WITHIN THE GRAM SABHA AREA Annual Income (1) Rs. 11,000 to 15,000 Rs. 15,001 to 20,000 Rs. 20,001 to 30,000 Rs. 30,001 to 40,000 Rs. 40,001 to 50,000 More than 50,000 Minimum (2) Rs.100 Rs. 150 Rs.200 Rs.300 Rs.450 Rs.650 (3) Rs. 200 Rs. 300 Rs. 400 Rs. 600 Rs. 900 Rs. 1400 1. 2. 3

4. MADHYA PRADESH GRAM SABHA (AUDIT) RULES 2001 CONTENTS Short title Definitions Accounts to be audited annually Social Audit (PR)86Q 5.6. 7. 8. 9. 10. 11. 12. 13. 14. 15

16. GRAM SABHA (AUDIT) RULES 2001 Special Audit Submission of Accounts for Audit Powers of auditor Auditor not to remove any document without permission Notice of commencement of audit Certification of accounts and Statements Auditor's Report Auditor to report theft, fraud or embezzlement confidentially Settlement of objections Compliance Report Audit Fees Repeal and Savings FORMS MADHYA PRADESH GRAM SABHA (AUDIT) RULES 2001 1.Short title.-(1) These rules may be called the Madhya Pradesh Gram Sabha (Audit) Rules 2001. (2) They shall come into force with effect from the date of publication of this notification in the Madhya Pradesh Gazette

2. Definitions.-In these rules, unless the context otherwise requires,— (a) "Act" means the Madhya Pradesh Panchayat Raj and Gram Swaraj Adhiniyam. (b) "Auditor", means the Auditors appointed by the Gram Sabha. (c) "Audit Authority" means the Deputy Director Panchayat & Social Welfare of the district. (d) "District Panchayat Officer" means the Panchayat officer incharge of the revenue district. (e) "Prescribed Authority" means Sub-Divisional Officer (Revenue) of the area. (f) "Special Audit" means an audit of accounts pertaining to a specified period of items or series of items requiring thorough examination. (g) "Financial year" means the year commencing on the first day of April and ending on thirty first March of the succeeding year

3. Accounts to be audited annually.-The accounts of a Gram Sabha Shall be audited annually and as far as possible, before the close of the succeeding financial year Accounts for the complete financial year or years, preceding the date of audit, shall ordinarily be taken up for audit. •The requirement of the annual audit, provided as above shall be independent and shall not be affected by, the supplementary or any other audit ordered, if any, by the Accountant General of the State of Madhya Pradesh

4. Social Audit.-(1) The Annual Accounts of the Gram Sabha shall be audited by the Auditor. 1 No. F-16/41/99/X-G1/P-2 (9), dated 7-3-2001, Pub. in M.P. Gaz., Ext. ordy., dated 7-3-2001, page 258 (3). (PR)864 GRAM SABHA (AUDIT) RULES 2001 (2) The Gram Vikas Samiti shall submit full details of all receipts and expenditure pertaining to the previous financial year to the Gram Sabha (3) The Gram Vikas Samiti shall submit all reports of Audits, and Special Audits, if any, pertaining to the previous financial year to the Gram Sabha. Reports of embezzlement, defalcation, or misuse of funds shall forthwith be reported to the Gram Sabha. (4) After receiving the Audit Report from Gram Vikas Samiti, shall place the Audit Report before the next meeting of the Gram Sabha. (5) The satisfaction of the Gram Sabha, regarding proper utilization of funds shall be recorded and observations of the Gram Sabha, if any, shall also be recorded

5. Special Audit.-(1) The Collector or any other person as may be authorised by him in this behalf shall be the authority to order special audit of Gram Sabha. (2) For certifying the utilization of Funds received from the Central Government or State Government or their agencies, a Gram Sabha shall get its accounts audited in such manner, as may be directed by the State Govt. including audit of accounts by Chartered Accountants, and any such audit shall be in addition to that under the Rule 3

6. Submission of Accounts for Audit.-The President of a Gram Sabha shall submit or cause to be submitted for audit all accounts of the Gram Sabha

7. Powers of auditor.-(1) Every auditor shall have the right of access at all times to books and accounts, vouchers, statements, returns, correspondence, notes or other documents and records whether kept at the office bearers or any employee, and shall be entitled to require from any of the office bearers or any employee of the Gram Sabha such information and explanations as the auditor may think necessary for the performance of his duties as auditor. (2) If the required information and records are not provided to the auditor within a reasonable time not exceeding three days, the fact shall be brought to the notice of the Audit Authority for further appropriate action in the matter. Audit Authority shall pass an order as he deem fit

8. Auditor not to remove any document without permission.-The auditor shall not remove from the office of the Gram Sabha any books, vouchers or documents of any kind whatsoever. The auditor may however obtain photocopies or certified copies of such documents and records as may be considered necessary by him for the process of audit report

9. Notice of commencement of audit.-The auditor shall give to the Sarpanch not less than one week's notice in writing of the date on which he proposes to commence the audit: Provided that the auditor may, for special reasons to be recorded in writing give notice of less than seven days for the audit or commence audit without any notice on the authority of the competent authority.

10. Certification of accounts and Statements.-The auditors shall verify and certify the correctness of the Balance sheet, Receipt and Payment Account. Income and Expenditure Account and all other statements and Returns required to be submitted or attached with the final accounts as per relevant accounting rules and other rules.

11. Auditor's Report.-(1) As soon as practicable after completion of the audit, the auditor shall prepare and send a report in form AR-I to the Gram Sabha and to the District Panchayat Officer. (2) The report shall be concise but shall contain all relevant facts and shall include inter alia the following points.— (a) every sum paid or payable which is contrary to the Act, rules or orders and directives given by the State Government from time to time. (b) the amount of any deficiency or loss which appears to have been caused by the negligence or misconduct of any person. (c) the amount of any sum received which ought to have been but is not brought into account by any person: (d) the discrepancies noticed, if any, on physical verification of cash, securities, stocks and other assets; and (e) any other material impropriety or irregularity which may have been observed in the accounts other than those mentioned in sub-clauses (a), (b), (c), and (d). (3) The auditor's report shall state, whether in his opinion and to the best of his information and according to the explanations given to him, the accounts and the information required by the Act and various rules made there under, in the manner required and give true and fair views:— (a) in the case of the balance sheet of the State of affairs of Gram Sabha as at the end of its financial year. (b) in the case of receipt and payment account, of all the funds received and expended by the Gram Sabha during the period to which it relates. (c) in case of the Income and Expenditure Account, of the surplus or deficit of income for the period: (4) the auditor's report shall also state,— (a) Whether he has obtained all the information and explanations which to the best of his knowledge and belief, were necessary for the purposes of his audit : Whether, in his opinion, proper books of accounts -as required by the Act and rules made there under, have been kept by the Gram Sabha : (c) Whether the Gram Sabha balance sheet, income and expenditure account and the receipt and payment account dealt with by the report are in agreement with the books of accounts and other relevant records. (5) The auditor's report shall be made in the form AR-I Annexure A-1 and in such other forms as may be determined by the State Government from time to time

12. Auditor to report theft, fraud or embezzlement confidentially.-Where fraud, theft or an embezzlement is detected or may reasonably be inferred from any suspicious circumstances or where any irregularity is noticed in the accounts, the auditor shall forthwith report confidentially the circumstances in

writing to the President of Gram Vikas Samiti as the case may be and also to the Sub Divisional Officer. Where a fraud or an embezzlement has been fully investigated by the auditor, he shall submit a complete report on the case to the collector and the District Panchayat (PR)866 GRAM SABHA (AUDIT) RULES 2001 R. 13 Officer. Provided that where the President or the Vice President is suspected of being involved in any fraud or embezzlement, no preliminary report shall be sent to such President or the Vice President

13. Settlement of objections.—The Auditor shall discuss all items of objection raised by him either with the President and the Secretary and settle objections on the spot, except such item which require further investigation. He shall certify in writing in the audit report the fact of his having discussed the objections/suggestion with the President or the Vice President: Provided that nothing in this rule shall apply in cases where the President is involved or is suspected of being involved in any fraud or embezzlement

14. Compliance Report.—(1) On receipt of the audit report the President shall sort out or cause to be sorted out the defects or irregularities which have been pointed out in the report and put up the report together with the facts before the Gram Vikas Samiti for a detailed discussion. The President shall thereafter call a meeting of the Gram Sabha and place the report together with a note on the facts, position and the compliance for the consideration and further action in the matter by the Gram Sabha. The President shall after the Gram Sabha has considered the report, take further necessary action to rectify the defects or irregularities within the stipulated time, but not later than three months from the date of receipt of audit report sent to the audit authority a detailed report on the compliance of the audit observations. (2) The President shall also send a copy of said report, case of Gram Sabha to the District Panchayat Officer who shall scrutinise the report and shall cause to register a case before Prescribed Authority, if necessary. The Gram Sabha will plead his case before the Prescribed Authority. If the Prescribed Authority is not satisfied with the disposal of audit objection, he shall proceed to fix the responsibility. (3) On receipt of the compliance report the audit authority may;— (a) accept the intimation or explanation given by the Gram Sabha and withdraw the objection; or (b) direct the be re-investigated at the next audit or at any earlier date; or (c) hold that the defects or irregularities pointed out in the report or any of them have not been removed or remedied. (4) If the audit authority holds that any defects or irregularities pointed out in the report have not been removed or remedied, he shall on receipt of the intimation or explanation of the Gram Sabha or in the event of the Gram Sabha failing to give such intimation or explanation within the stipulated time send a report to the District Panchayat stating the details of the defects or irregularities. He shall also send a copy of said report, to the President authority who shall scrutinise the report and shall register a case, if necessary. concerned Gram Sabha will plead his case before the Prescribed Authority. If the Prescribed Authority is not satisfied with the disposal of audit objection, he shall fix the responsibility. (5) The Prescribed authority shall have the right to recommend the recovery of any sums or removal of or disciplinary action against, any of the person in the service of Gram Sabha. GRAM SABHA (AUDIT) RULES 2001 (PR)867 (6) Nothing in this rule preclude the audit authority at any time from bringing to the notice of the District Panchayat any information which appears to the audit authority to support a presumption of criminal misappropriation or fraud, which in his opinion, deserves special attention or immediate investigation

15. Audit Fees.—The Gram Sabha shall be liable to pay such audit fees as the State Government may from time to time, specify

16. Repeal and Savings.—All rules corresponding to these rules and in force immediately before the commencement of these rules are hereby repealed in respect of the matter's covered by these rules: Provided that any order made or any action taken under the rules so repealed shall be deemed to have been made or taken under the corresponding provisions of these rules. FORM NO. AR-I [See Rule 11] AUDITOR'S REPORT OF THE ACCOUNTS OF GRAM SABHA DISTRICT FOR THE YEAR ENDED ON....have audited the attached Balance Sheets of the Income and expenditure Account Gram Sabha as at 31st March and payment. Account for period on that date, annexed thereto: Report as follows: 1. I have obtained all the information and explanation which to the best of my Knowledge and belief, were necessary for the purpose of audit

2. In my opinion, proper books of accounts and other records required by the Act and rules have been kept by the Gram Sabha so far as appears from my examination of such books and records

3. The Balance Sheet, Income and Expenditure Account and the Receipt and Gram Sabha Account referred to in this report are in agreement with the Books of Account referred to in this report

4. All the payment made by the Gram Sabha are in accordance with the law and (report contrary payments if within the authority of the Gram Sabha except any)

5. No deficiency or loss appears to have been caused by the negligence or misconduct etc. detected). (report if deficiency/fraud. duct of any person except 6. All the sum ought to have been received by Gram Sabha have been brought in (report accounted receipts, if any) account; except

7. No material impropriety or irregularity was observed except those reported as above

8. All the grants received by Gram Sabha have been utilised and applied in (report accordance with the terms of sanction and attached conditions except misutilisation/un-authorised diversions etc.) 9. I have discussed the irregularities, discrepancies and other objections with the President and Vice President of the Gram Sabha and settled all possible objections (report in brief main unsettled objections). except

10. In my opinion and to the best of my information and according to the annexed hereto the said accounts explanations give and subject the detailed report, it gives a true and fair view:- (i) In the case of Balance Sheet, of the state of affair of the Gram Sabha as at 31st March (ii) In the case of Income and Expenditure Account of the Surplus/ Deficit of Income over expenditure for the period ended on that date; and (iii) In the case of Receipt and Payment Account of all the receipts and payment of the Gram Sabha for the period ended on that date. Signature of Auditor I (PR)868 P.&R. DEV. DEPT. CL. 111 SERV. RECR. RULES, 1992 Name Place Designation Place of posting Dated Seal THE MADHYA PRADESH PANCHAYAT AND RURAL DEVELOPMENT DEPARTMENT CLASS 111 (MINISTERIAL AND NON-MINISTERIAL) SERVICE 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22

23. RECRUITMENT RULES, 1992 CONTENTS Short title and commencement. Definitions. Scope and Application. Constitution of Service. Classification Scale of Pay etc. Method of Recruitment. Appointment to the Service. Conditions of eligibility of direct recruits. Disqualification. Board's decision about the eligibility of candidates shall be final. Direct recruitment by competitive examination. List of candidates recommended by the Board. Appointment by promotion. Condition of Eligibility for Promotion. Preparation of list of suitable candidates. Approval of the Development Commissioner on Select List. Select List. Appointment in the Service from the Select List. Probation. Interpretation. Relaxation. Saving. Repeal. SCHEDULE-I to IV THE MADHYA PRADESH PANCHAYAT AND RURAL DEVELOPMENT DEPARTMENT CLASS 111 (MINISTERIAL AND NON-MINISTERIAL) SERVICE RECRUITMENT RULES, 1992 Notification No. 10881-1085-ÆC11-D-2-Estt-92, dated 14th July, 1992, published in M.P. Rajpatra, part IV (Ga), dated 31st July, 1992, pages 323-334.- In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, the Governor of Madhya Pradesh hereby makes the following rules relating to the recruitment to the Madhya Pradesh Panchayat and Rural Development Department Class III (Ministerial and Non-Ministerial) Services, namely:-