

MADHYA PRADESH GRAM SABHA (BUDGET ESTIMATES) RULES, 2001

(PR)850 GRAM SABHA (BUDGET ESTIMATES) RULES, 2001 1. Witness 2. Witness Narne of Person in- digent (1) Due date of first in- stall- ment (7) 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13



14. Amount of loan sanctioned (2) Amount of each installment.(8) Purpose for which the loan is sanctioned (3) Date of repayment (9)



FORM-III [See Rule 81 Date and resolution No by which the loan was sanctioned (4) Particulars of repayment principal amount inter- est installment (Iff Date Date The date on which the amount was disbursed to In- digent person No. of in- stallments fixed for repayment of loan (6) (5) Date & No of receipt issued (11) Amount (12) Remarks (13) MADHYA PRADESH GRAM SABHA (BUDGET ESTIMATES) RULES, 2001 CONTENTS Short title and commencement. Definitions Preparation of Budget estimates Consideration and Approval of budget Estimates Time Schedule for preparation and approval of budget Guidelines for preparation of Budget Estimates Provision in Budget is not a Sanction Expenditure in excess of Budget allotment Re-appropriation Supplementary Budget Sanction of Supplementary Budget . Budget Heads Budget Heads not to be changed Repeal and saving FORMS i: I (PR)852 GRAM SABHA (BUDGET ESTIMATES) RULES, 2001 6. Guidelines for preparation of Budget Estimates.-The following points shall be taken jnto consideration while framing the budget estimates of receipts and expenditure for the next financial year. (i) The estimate of receipts should be exhaustive and cautious and provide for the collections of entire loans outstanding and those falling due 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 excess. (iii) The estimate of receipts including grants shall be based on a com- parison of the last two years receipt and in case of fixed receipts upon actual demand inclusive or any arrears and the probability of their realisation. (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 last two years, exclusive of any special item of expenditure that may have been incurred during these year. (vi) Funds allotted by Govt. of India/State Govt. / Zila Panchayat /Jan- pad Panchayat/Gram Panchayat for specific schemes, functions, pur- poses shall be provided only for those schemes, functions, purposes 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 Sabha and for other commitments falling due for payment 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) Due account shall be taken of receipts from Anna Kosh, Vastu Kosh, Shram Kosh and Cash contributions expected from people and institutions for aided or self hélp programmes. (x) Due amount should be provided in the budget f0! 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. (xii) A detailed note explaining each Budgetary provision and justifring the amount so provided must also accompany the Budget

7. Provision in Budget is not a Sanction.-Sanction of the budget shall not by itself be deemed to authorise the incurring of any expenditure provided therein. The Gram Sabha must approve the provisions for such scheme in the budget before expenditure can pe incurred on the scheme

8. Expenditure in excess of Budget allotment.-Gram Sabha shall authorise any item of expenditure not ilcluded in the budget. For any expenditure in excess of the budget allotment the source from which money required for the propose&expenditure is to be funded shall be indicated. However, where any sanction of any authority is réquired as per rules for any proposed expenditure, such sanction be obtained before incurring the' expenditure. 9. Re-appropriation.-The amount provided in the budget as passed can be re appropriated in Form GSBE-II by Gram Sabha from one head to R. 14 GRAM SABHA (BUDGET ESTIMATES) RULES, 2001 (PR)853 1 1 1 s a l. d s .e .h to another, subject to the following conditions :— i) The funds given by Gram Panchayat or other authorities institu- tions, etc. for specific schemes by way of grant or loans shall not be diverted and re-appropriated in any circumstances for any other scheme without the prior approval of the authority concerned. (ii) The proposed re-appropriation must - be sanctioned by the Gram Sabha at a meeting. (iii) Such re appropriation of the funds shall be intimated to the Gram Panchayat within 15 days of the decision by the Gram Sabha. IO. Supplementary Budget.-Where at any time during the year, it is felt that the provisions made in the budget may not be adequate and expenditure are likebr to exceed the provisions or some expenditure is likely to be incurred for which no provision was made in the budget, the Gram Vikas sarniti shall prepare a supplementary budget in Form No. GPBE-III and place it before the Gram Sabha for consideration and approval

11. Sanction of Supplementary Budget.-Gram Sabha shall examine the budget proposal and shall communicate its sanction with or without modifications to the Committee within 15 days of its receipt

12. 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. GSBE-I

13. 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 Sabha.

14- Repeal and saving.-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 under corresponding provisions of these rules.

FORM NO. G.S.B.E.-I
[See Rule 31 BUDGET ESTIMATES OF PROBABLE RECEIPTS AND EXPENDITURE TRUE OF THE ...GRAM FOR THE PERIOD 1ST APRIL.....TO 31ST MARCH s. No. (1) Budget code No. (2) Budget Head (3) Actuals of the Umates last year for the (4) current year (5) Actuals upto 31st December (6) Revised estimates for the current year (7) estimate for the ensuing year (8) A. RECEIPTS 1.1.1 1.2 1.3 INCOME Opening balance as on 1st April Cash-in hand Cash-in Bank/ Post Office Income from compulsory taxes* Income from optional taxes and fees Other Incomes such as Fines, rents etc. (PR)854 1. 1. 1. 2 GRAM SABHA (BUDGET ESTIMATES) RULES, 2001 Income from Anna Kosh, Vastu Kosh, Shram Kosh** 1.4 3.1 4.1 4.2 4.3 3 3.2 3.3 3.4 3.5 4 4.1 4.2 4.3 5 5.1 5.2 5.3 5.4 5.5 5.6 S.No. 1. 2. 3. 4. 5. 6. 7. 8. 9

10. Anna Kosh Vastu Kosh Shram Kosh DONATIONS GRANTS* Govt. of India/State Govt. Zila Panchayat Janpad Panchayat Gram Panchayat Others GRAM SABHA SHARE IN GOVERNMENT RECEIPTS Share of Stamp Duty Charai Shulk Shala Upkar Loans Loans from Government Loans from Zila Panchayat Loans from Janpad Panchayat Loans from Gram Panchayat Loans from Bank Repayment of Loans and Advances Other Loans (specify) TABLE-I SUMMARY OF TOTAL RECEIPTS Budget Code Opening Balance Income from compulsory taxes Income from optional taxes Head Budget Other Incomes such as Fines, rents etc. Income from Anna Kosh, Vastu Kosh, Shram Kosh Donations Grants Gram Sabha share in government receipts Loans Total EXPENDITURE 1. 2. 3. 3.1 3.2 3.3 3.5 3.6 SCHEMEWISE/DEPARTMENTWISE EXPENDITURE MISCELLANEOUS ADMINISTRATIVE EXPENDITURE (Such as stationery, postage etc.) REPAYMENT OF LOANS Loans from Government Loans from Zila Panchayat Loans from Janpad Panchayat Loans from Gram Panchayat Loans from Bank Other Loans (Please specify the source) GRAM SABHA (BUDGET ESTIMATES) RULES, 2001 (PR)855 4. S.No. 1 2 3 4 5 S.No. 1 2 3 Grand Total Miscellaneous Expenditure (Including expenditure from Gram Sabha's own resources) TABLE-11 SUMMARY OF EXPENDITURE Budget Code Schemewise/departments wise expenditure Miscellaneous administrative expenditure Repayment of Loan Miscellaneous expenditure Total TABLE-III Head Summary. of Receipts and Expenditure Budget Budget Budget Code Total Receipts Total Expenditure Balance Closing Balance of Cash in hand Bank Balance (including un-expended) Head out of specific grants and loans. Balance of Rs Total of Expenditure FORM NO. GSBE-II [See rule 91 Gram Sabha BUDGET REAPPROPRIATIONS STATEMENTS FOR THE PERIOD TO 31ST MARCH 1ST APRIL BUDGET HEAD UNDER WHICH ADDITIONAL PROVISIONS IS PROPOSED S.No. (1) Budget Code (2) Budget Head (3) Budgeted Expenditure (4) upto date (5) Revised estimates (6) Proposed Increase (7) BUDGET FROM WHICH APPROPRIATION IS PROPOSED Reasons Justifying the Proposed increase and anticipated Budget Code (1) CHAIRMAN Budget Head (2) Budgeted sanction (3) Expenditure upto date (4) Revised Estimates (5) Savings Gram Vikas Committee SECRETARY Gram Sabha (i) Sanction Granted by Gram Sabha on SARPANCH Gram Sabha Vide Resolution No in the meeting held on dated (ii) Approved by Gram Sabha Vide letter/sanction order No (PR)856 GRAM SABHA OPTIONAL TAXES ... RULES, SECRETARY GRAM SABHA FORM NO. GSBE-III (See rule 10) Gram Sabha SUPPLEMENTARY BUDGET FOR THE YEAR 2001 CHAIRMAN GRAM SABHA s. No. (1) Budget Code (2) Budget Budgeted Proposed Head sanction Increase (3) (4) (5) for the year (6) I Reasons for the anticipated increase and sources where from additional requirements is proposed to be met (7) SECRETARY CHAIRMAN Gram Vikas Committee Sanctioned by Gram Sabha on in the meeting held on Approved by Gram Sabha Vide letter/sanction order No Vide Resolution No dated * Receipt from each tax should be shown separately. ** Money equivalent of Anna Kosh, Vastu Kosh, Shram Kosh should be shown. *** Grant of each scheme

should be shown separately. MADHYA PRADESH GRAM SABHA OPTIONAL TAXES AND FEES (CONDITIONS AND EXCEPTIONS) RULES, 2001 1. Short Title and commencement.-These rules may be called the Gram Sabha Optional Taxes and fees (Conditions and Exceptions) 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 and Gram Swaraj Adhiniyam, 1993 [No. 1 of 1994]; (b) 'Fee' means a fee leviable under item (3) (8) (9) and (10) under Schedule 11-A of the Act. (c) 'Section' means a section of the Act (d) Tax' means a tax impassable under item (1) (2) (4) (5) (7) and (11) of the Schedule 11-A of the Act. I Framed under sub-section (1) of Section 95 read with sub-section (2) of Section 77-A. Published in M.P. Gaz. (Ext. ordy.) dated 7-3-2001, p. 254 (2).

