

Chhattisgarh District Panchayat Raj Fund Rules, 1998

CHHATTISGARH

India

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Rule

CHHATTISGARH-DISTRICT-PANCHAYAT-RAJ-FUND-RULES-1998 of 1998

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Chhattisgarh District Panchayat Raj Fund Rules, 1998Published vide Notification No.

F.-1-4-97-22-P-2, dated 22-8-1998, M.P. Rajpatra (Asadharan), dated 22-8-1998 at p. 928 (5)In exercise of the powers conferred by sub-section (1) of Section 95 read with sub-section (1) of Section 76 of the Chhattisgarh Panchayat Raj Adhiniyam, 1993 (No. 1 of 1994), the State Government hereby makes the following rules, the same having been previously published as required by sub-section (3) of Section 95 of the said Act, namely :-

1. Short Title.

- These Rules may be called the Chhattisgarh District Panchayat Raj Fund Rules, 1998.

2. Definitions.

- In these rules, unless the context otherwise requires-(a)"Act" means the Chhattisgarh Panchayat Raj Adhiniyam, 1993 (No. 1 of 1994);(b)"Cess" means the cess levied under the Chhattisgarh Land Revenue Code, 1959 (No. 20 of 1959);(c)"Collecting Agency or Authority" means the Agency or authority nominated by the State Government for the purpose of collection of proceeds of various items under sub-sections (1), (2) and (3) of Section 76 of the Act;(d)"Development Tax" means the tax levied under sub-section (3) of Section 74 of the Act;(e)"Form" means the form appended to these rules;(f)"Fund" means the District Panchayat Raj fund constituted at the District level under sub-section (1) of Section 76 of the Act;(g)"Fund Administrator" means an Officer authorised by the State Government as the administrator of the Fund;(h)"Fund Manager" means the bank with which account of District Panchayat Raj Fund is operated;(i)"Increased cess" means the cess realised under sub-section (2) of Section 74 of the Act;(j)"Land Revenue" means the land revenue realised under the Chhattisgarh Land Revenue Code, 1959;(k)"Last Census" means the last Census of India,

whose figures have been published by the Registrar General of India;(l)"Normal Cess" means the cess realised under sub-section (1) of Section 74 of the Act;(m)"Panchayat" means a Gram Panchayat, a Janapad Panchayat or a Zila Panchayat, as the case may be;(n)"Revenue Year" means the year commencing from 1st October and ending on 30th September each year;(o)"Rural Population" means the population as ascertained at the last Census of which the relevant figures have been published;

3. Nature of the Fund.

- The fund shall comprise of-(i)Proceeds of land revenue;(ii)Proceeds of normal cess and increased cess;(iii)Proceeds of development tax; and(iv)Proceeds of such other taxes, duties, fees and other receipts, as may be specified by the State Government after deduction of collection charges as determined by the State Government from time to time.

4. Opening of the Account of District Panchayat Raj Fund.

(1)The Fund Administrator shall, in accordance with the instructions issued by the State Government from time to time, keep the fund in a Saving Bank Account in the State Bank of India or if no branch of the State Bank of India exists then with its associated Bank or if no such associated Bank also does not exist at the District or Block headquarters then in a Nationalised Bank as may be notified by the State Government.(2)The aforesaid accounts at the District level in the name of "District Panchayat Raj Fund" and collection accounts at Block level branches of Bank, will be opened only according to the code/heads of receipts as specified in Schedule-I.

5. Mode of deposit into fund.

(1)The collecting agency or Authority or any individual paying money into the fund, shall after due certification by the officer nominated by the Fund Administrator present it at a designated bank with a memorandum or challan in Form-1 showing distinctly the nature of payment and all the information necessary for proper classification of accounts as per Schedule-I and for preparation of receipt to be given in exchange.(2)The Challan shall be prepared in four copies. One copy shall be retained by the designated bank and one copy shall be forwarded by the designated bank to the Fund Administrator while the remaining two copies shall be given back to the depositing agency.(3)The Collection accounts shall be maintained at the block level branch of designated bank and the collected amount shall be remitted to the district level account on a monthly basis through telegraphic transfer or demand drafts as agreed upon.(4)The depositing agency shall forward a consolidated statement of money deposited in Form-2 alongwith the respective challans every month to the Fund Administrator.

6. Custodian of the fund.

- The fund shall be operated under the joint signatures of Fund Administrator and Chief Executive Officer of Zila Panchayat.

7. Maintenance of the accounts.

(1) In order to maintain a correct classification of accounts, the Fund Administrator shall cause to prepare the ledgers, Gram Panchayat wise and item wise as prescribed in Form-3. (2) At the end of every revenue year, for each Gram Panchayat the closing balance under each item shall be calculated and carried forward as the opening balance of the next revenue year.

8. Distribution of proceeds.

- From and out of the fund, the proceeds realised under Rule 3 in the preceding revenue year, there shall be paid every year, a general purpose grant-in-aid ;-(a) to a Gram Panchayat, from and out of the amount collected as land revenue and normal cess from the said Gram Panchayat; (b) to all the Gram Panchayats, Janapad Panchayats and Zila Panchayats, out of the amounts collected as increased cess in the proportion of 50%, 25% and 25% respectively. The proceeds shall be further distributed among the Gram Panchayats and the Janapad Panchayats, in proportion to the rural population as per the last Census of the said Gram Panchayat and Janapad Panchayat; (c) to the concerned Janapad Panchayats and the Gram Panchayats fall within these Janapad Panchayats, from and out of the amount collected as development tax, in equal proportion. From the part allocated to the Gram Panchayats, the amount shall be further distributed amongst the Gram Panchayats, in proportion to the rural population of the said Gram Panchayat.

9. Operational Expenditure.

- (i) The interest incurred on the amount deposited in the fund shall be used for the efficient operation of the District Panchayat Raj Fund. For this purpose, Fund Administrator shall be competent to accord requisite sanctions. (ii) The service charges (a) 11.20 paise per hundred rupees, as applicable to Government transactions shall be charged for accepting deposits in accounts and remitting to district level branches and similar service charges shall be charged @ 11.20 paise per hundred rupees at the time of disbursement from district level accounts to telegraphic transfer or demand draft.

10. Distribution of proceeds of other taxes, duties, tolls, fees etc.

- The proceeds of the amount realised as other taxes, duties, tolls, fees and other receipts as specified by the State Government under sub-section (2) of Section 76 of the Act, shall be distributed amongst the Panchayats in accordance with the directions contained in the orders issued by the State Government under the aforesaid Section of the Act.

11. Preparation of Statement of Distribution.

- At the end of every revenue year, but not later than 30th December of each year, the Administrator shall after due verification issue sanctions for the release of amount from and out of the fund to each Panchayat.

12. Credit Balance Verification.

(1)The balance at the credit of the fund shall be verified at the end of each financial year by the Fund Manager on the one hand, and the Fund Administrator on the other. If there be any difference, the Fund Administrator shall cause to reconcile the figures.(2)The Fund Administrator shall submit a report of reconciliation land about the balance at the credit of the Fund at the end of each financial year upto 30th April to the Director, Panchayat and Zila Panchayat of the district.

13. Mode of Payment.

(1)Payment to the Panchayat shall be made either by an account payee cheque or through a transfer to the bank account of the said Panchayat.(2)The District branch of the bank shall undertake the mail, the remittance to the respective blockwise branches on the actual postal charge basis.

14. Maintenance of other Accounts by the bund Administrator.

- The Fund Administrator shall cause to maintain an account of the money credited into and debited from the fund in Form-4.

15. Utilisation of the Grant-in-aid.

- The amount sanctioned to each Panchayat as general purpose grant-in-aid shall be utilised for the purposes connected with activities of Panchayat generally and for such other expenditure, on salaries and allowances of its employees as the Panchayat deems necessary.

16. Audit and Inspection.

(1)The Fund Administrator shall be competent to decide other operational modalities with the Fund Manager which shall not inconsistent with the rules made for this purpose or any other directions issued by the State Government.(2)(i)The accounts of the fund shall be made available for the purpose of audit and inspection to the officer or authority authorised by the State Government or Accountant General for this purpose.(ii)The Fund Administrator shall be responsible for removing the objections made in the report submitted under clause (i).

17. Powers of Removal of Difficulties.

- If any difficulty arises in giving ellect to the provisions of these rules, the Stale Government may by order, do anything not inconsistent with the provisions thereof, which appears to it to be necessary or expedient for the purposes of removing the difficulty.

Schedule 1

Chhattisgarh District Panchayat Raj Fund Rules, 1998[See sub-rule (2) of Rule 4 and sub-rule (1) of Rule 5]Classification and Code of different receipts

Code Head of receipts

- 001 Land Revenue
- 002 Increased Land Revenue
- 003 Normal Panchayat Cess
- 004 Increased Panchayat Cess
- 005 Development Tax
- 006 Mining Royalty
- 007 Lease Money of tanks for fishing
- 008 Other miscellaneous receipts.

Form-1Chhattisgarh District Panchayat Raj Fund Rules, 1998[See sub-rule (1) of Rule 5]Challan for Credit of Money in the State Bank of IndiaChallan No.....Dated.....

To be written by
the Amount
Creditor

To be written by the Department or
Treasury Officer

S. No.	Name or designation and No. 1 address by whom the amount is being deposited	Full particulars of the amount deposited	Amount	Head of Tax/Fees etc.
(1)	(2)	(3)	(4)	(5)

Total Amount Rs. Signature of Creditor Account Officer who is satisfied. To be used only in case of remittance to the Bank through Departmental Officer. Received Payment of Rs.....(in words).....

Treasury Accountant Dated Manager

Form-2Chhattisgarh District Panchayat Raj Fund Rules, 1998[See sub-rule (4) of Rule 5]Monthly Tax/Fees Collection Form Zila.....Month

S. No.	Name of Village and Gram Panchayat	Name of Janpad Panchayat	Details of amount Credited in the Month	Challan No./Date of Credit in Bank/Treasury	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

Total

Date.....Note. - Separate report of receipt shall be presented for each head. Signature of Name :.....Post :.....Form 3Chhattisgarh District Panchayat Raj Fund Rules, 1998.[See sub-rule (1) of Rule 7]Headwise Collection Register Year Name of Village 1.....Gram Panchayat.....Janpad Panchayat.....

2.

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3.

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Name and Amount of Tax/Fees/Other Receipts	Challan No. and Date	Details of Credits	Signature of Administrator or authorised person
Tax Amount	Tax Amount	Tax Amount	

Form 4 Chhattisgarh District Panchayat Raj Fund Rules, 1998. [See Rule 14] Income and Expenditure Statement

S. No. Challan No. and Date Receipts

	Particulars	Name of Tax and Major Head	Date	Cheque No.
(1)	(2)	(3)	(4)	(5)
(6)				

Receipts

Particulars	Name of Panchayat	Name of Tax and Major Head	Signature
(7)	(8)	(9)	(10)

Total Receipts Expenditure

Last Balance Expenditure

Grand Total Expenditure