

Tamil Nadu Panchayats (Budget and Allotment of Funds In Respect of Village Panchayats) Rules 1999

TAMILNADU

India

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Rule

TAMIL-NADU-PANCHAYATS-BUDGET-AND-ALLOTMENT-OF-FUNDS-1999

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Tamil Nadu Panchayats (Budget and Allotment of Funds In Respect of Village Panchayats) Rules 1999 Published vide Notification No. G.O. Ms. No. 223, Rural Development (C4), dated the 20th October 1999 - No. SRO A-75 (a-4)/99 G.O. Ms. No. 223. - In exercise of the powers conferred by sub-section (3) of section 242 of the Tamil Nadu Panchayats Act, 1994 (Tamil Nadu Act 21 of 1994) and in supersession of the Rules relating to Budget and Allotment of Funds in respect of Panchayats, the Governor of Tamil Nadu hereby makes the following rules: -

1. Short title.

- These rules maybe called the Tamil Nadu Panchayats (Budget and Allotment of Funds in Respect of Village Panchayats) Rules 1999.

2. Definition.

- In these rules, unless the context otherwise requires, "Act" means the Tamil Nadu Panchayats Act, 1994 (Tamil Nadu Act 21 of 1994).

3. Form and contents of budgets.

(1) The Executive Authority of every Village Panchayat shall, before the 31st December of each year, frame a budget showing the probable receipt and expenditure during the following financial year in such form as the Government may specify, from time to time, and place the same before the Village

Panchayat and Gram Sabha.(2)A working balance of not less than fifty per cent of the estimated receipts (excluding those from endowments, Government grants) and debts heads of the year for which the budget has been prepared shall be provided for in the budget. While preparing the budget, the Village Panchayat shall make adequate provision for the obligatory functions of the Village Panchayat stipulated under section 110 of the Act.

4. Placing the budget before Gram Sabha.

- On or before the 26th January and carry out any modification, if any, in the budget and place it before the Village Panchayat for approval before the 31st January of the year preceding year for which the budget is prepared.

5. Prescribed officer for scrutiny of budget.

- Three copies of the draft budget so prepared by the Village Panchayat, and approved by the Gram Sabha under rule 4 shall be sent by the Executive Authority of the Village Panchayat to the Deputy Block Development Officer (Panchayat) on or before the 31st January preceding the budget year.

6. Time limit for approval of the budget.

(1)If the Deputy Block Development Officer (Panchayat) fails, either to scrutinise and sent it to the Village Panchayat, the draft budget or return the same for modification, within thirty days of its receipt, it may be construed that the draft budget is approved and the Village Panchayat may proceed further and in the case of return, the Executive Authority shall immediately modify the draft budget and send it back as mentioned previously for getting approval. In any case, remarks of the scrutinising officer on the draft budget in respect of every Village Panchayat under his jurisdiction shall be sent by the Deputy Block Development Officer (Panchayats) not later than the 8th February of each year. The Executive Authority of the Village Panchayat shall obtain sanction of the Village Panchayat for the budget approved by the Deputy Block Development Officer (Panchayats) before the 15th March of the year. Copies of the sanctioned budget shall be sent to the Inspector, Auditor, Assistant Director (Panchayats), Deputy Block Development Officer (Panchayats) within seven days of the passing of the budget is prepared.

7. No expenditure in Village Panchayat with budget provisions.

(1)No Village Panchayat shall authorise any item of expenditure not included in the budget or which is excess of the budget allotment without indicating the source from which the money required for the proposed expenditure to be found.(2)No Village Panchayat shall, without the previous sanction of the Inspector, divert even temporarily any part of the following earmarked funds for purpose other than for which they are collected: -(a)Proceeds of the tax levied on agricultural under sub-section (3) of section 171 of the Act of the purpose specified.(b)Loan amounts.(c)Deposits (including Provident Fund).(d)Surplus under the special tax on accounts for specific purpose.(e)Receipts derived from the sale of capital assets.(f)Income from endowments and

trusts.(g)Proceeds of the water tax specially levied as surcharge on house tax for the purpose of providing for expenses connected with water supply scheme and works.(h)Government grants and subsidies sanctioned for specific purposes.

8. Outside sanction to be obtained wherever prescribed.

- The sanctioning of the budget shall not, by itself, be deemed to authorise the Village Panchayat to incur all the expenditure provided for therein and where the sanction of the Government or of any other authority is required for incurring any expenditure, for which the provision has been included in the budget, and such sanction has not been specifically assented, it shall be the duty of the Village Panchayat to obtain such sanction before the expenditure is incurred.(2)The Executive Authority shall pay prompt attention to the remarks, if any, made by the auditor in regard to expenditure as compared with the budget allotment.

9. Lapse of budget provisions.

- All allotments made in the budget shall lapse at the end of the financial year, parts of the allotments remaining unexpended at the end the financial year shall not be reserved for disbursement after the end of the financial year, nor shall they be appropriated by transfer to deposits or any other head or drawn in advance in order to avoid lapse.(2)All expenditure during the course of the year shall be regulated in accordance with the allotments in the budget for the year sanctioned by the Village Panchayat with modifications suggested, if any, by the Deputy Block Development Officer (Panchayats) or as modified by the Inspector under sub-section (3) of the section 192 of the Act.

10. Excess over budget provision.

- Each case of excess expenditure which does not exceed five per cent of the provision in the budget estimate shall be got ratified by the Deputy Block Development Officer (Panchayats) concerned after obtaining the sanction of the Village Panchayat concerned. Each case of excess expenditure which exceed five per cent of the provision in the budget estimate shall be got approved by the Inspector.

11. Revised Budget.

- If, in the course of the year, any Village Panchayat find it necessary to alter or modify provisions shown in the budget, a revised budget may be prepared and placed before the Village Panchayat and Gram Sabha for approval and then submit three copies to the Deputy Block Development Officer (Panchayat) before the 31st December of the budget year.