

The M.P. School Building Cess Rules, 1983

MADHYA PRADESH

India

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Rule THE-M-P-SCHOOL-BUILDING-CESS-RULES-1983 of 1983

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The M.P. School Building Cess Rules, 1983Published vide Notification No. F. 25-30 82-C-3-20, dated 3-3-1983, M.P. Rajpatra (Asadharan), dated 5-3-1983 at p. 745In exercise of the powers conferred by sub-section (1) Section 11 of the Madhya Pradesh Karadhan Adhiniyam, 1982 (No. 15 of 1982), the Governor of Madhya Pradesh are pleased to formulate the Madhya Pradesh School Building Cess Rules, 1983.

1. Short title and commencement.

(1)These rules may be called the Madhya Pradesh Building Cess Rules, 1983.(2)These rules shall come into force from the date of their publication in the "Madhya Pradesh Gazette".

2. Definitions.

- In these rules, unless the context otherwise requires-(a)"Act" means the Madhya Pradesh Karadhan Adhiniyam, 1982 (No. 15 of 1982);(b)"Cess" means School Building Cess;(c)"Collector" means an officer appointed as Collector under Section 61 of Madhya Pradesh Land Revenue Code, 1959 (No. 20 of 1959);(d)"District Education Officer" means the Education Officer in charge of the District;(e)"Fund" means [x x x] [Omitted by Notification No. F. 25-40-84-C-3-XX, dated 1-1-1987.] School Building Fund;(f)"Government" means the Government of Madhya Pradesh in School Education Department.

3. Procedure of collection of cess.

(1)The cess shall be collected alongwith the land revenue as far as may be in the same manner as is provided for collection of land revenue.(2)The cess shall be collected in one single instalment from the holder alongwith the instalment of bigger amount and in case of equal instalments it shall be collected with the first instalment.(3)The details of the cess shall be shown separately in the money receipt to be issued for the land revenue.(4)The Patwari shall record the information regarding the

cess in a manner specified in Revenue Book Circular 1-1 in Form B-1, B-2, B-5 and B-6 and at tahsil level, the Wasul Baqi Navis shall record it in Form A-1, A-3 and B-4 in pursuance of the same circular. Similarly, the information regarding collection of the cess shall be kept in Form C-1 and C-2 as per procedure laid down in Revenue Book Circular 1-1 and the statement (tauji) in Form C-3 shall be submitted to the Collector every month. The Collector shall send or cause to be sent a copy of the statement prepared in Form C-3 in his Office to the Commissioner of the division and also to the District Education Officer.(5)The information of the cess collected district-wise in the State shall be complied by the Director, Public Instruction by obtaining it from the District Education Officers.

4. Remuneration to patel.

- The patel shall receive remuneration for discharging the function of cess collection at the rate of two and half percent of the total amount collected and deposited as Building Cess. For the calculation of this amount, an amount of fifty paise or less shall be omitted and more than fifty paise shall be reckoned as one rupee.

5. Deposit of cess into consolidated fund.

- The Cess collected and recovered in accordance with the provisions of the Act and these rules shall be credited to the Consolidated Fund under the head "029-Land Revenue-C-Local tax and cess on the land-(1) School Building Cess".

6. Withdrawal from the consolidated fund.

(1)The provisions shall be made at the commencement of each financial years in the state budget for withdrawal of an amount equivalent to the proceeds of the School Building Cess realised by the State Government in the preceding financial year from the Consolidated Fund as a charged expenditure under the head "277-Education-Transfer from/to Reserved Fund-Transfer to [x x x] [Omitted by Notification No. F. 25-40-84-C-3-XX, dated 1-1-1987.] School Building Construction Fund".(2)The amount so withdrawn from the Consolidated Fund shall be credited to the [x x x] [Omitted by Notification No. F. 25-40-84-C-3-XX, dated 1-1-1987.] School Building Construction Fund under the head "829-Development and Welfare Fund [x x x] [Omitted by Notification No. F. 25-40-84-C-3-XX, dated 1-1-1987.] School Building Construction Fund" and to this Fund shall be added the contribution made by the State Government under sub-section (2) of Section 4 of the Act.

7. Utilization and operation of fund for the construction of the school building.

(1)The amount deposited in the Fund for the Construction of School Building shall be utilised in pursuance of sub-section (3) of Section 1 of the Act for the Construction, repair, furnishing and maintenance of the Primary School Buildings in rural areas in consultation with the Committee set up for this purpose.(2)For the construction of school building in any District an allotment inclusive of the amount of cess collected in that district during the preceding year and its fifty percent

contribution of the State Government shall be made by the Director, Public Instruction to District Education Officer by 30th November of each year. The amount shall be made available from the fund as per procedure laid down in Rule 5.(3)For expenditure from the fund for construction of school building, provision shall be made in budget as per rules under the head "277-Education 477-Capital Outlay on Education" and the amount provided from the fund for construction of school building shall be shown under a separate sub-head "District-expenses met out from the fund for construction of school buildings" under the same main heads of Deduct Recoveries and collections as shortages of expenses.(4)The construction/repair works etc., shall be get done through the Rural Engineering Service or Public Works Department.(5)It shall be obligatory to utilise the allotment made for the proposed construction works by 30th June in any case.

8. Collector to consult committee.

- The Collector shall get executed the work of construction of the [x x x] [Omitted by Notification No. F. 25-40-84-C-3-XX, dated 1-1-1987.] school buildings in consultation with the Committee set up by the Government. The District Education Officer shall be the Member Secretary of the Committee.

9. Functions of the committee.

(1)The Committee shall advise the Collector in selecting the villages wherein the school buildings are to be constructed in a particular year as also the school buildings wherein new blocks are to be annexed.(2)The Committee shall also advise as to which of the buildings require maintenance such as white wash, petty repairs, equipment furnishings.

9A. [Sanction of construction works. [Inserted by Notification No. F. 25-40-84-C-3-XX, dated 21-5-1985.]

(1)Sanction may be accorded by the Collector to [the following type of construction works, the estimated cost of which is more than five thousand rupees] after the Rural Engineering Service or Public Works Department has accorded technical approval:-(a)Original works including construction of new classrooms or new school building.(b)Repairs to building or installation of electrical equipment, whether they are of the nature of new works or addition and alteration to the existing electrical installation in the school building :Provided that the amount allotted from the fund under the Head "277-Education-Transfer from/to Reserved Fund Transfer to [x x x] [Omitted by Notification No. F. 25-40-84-C-3-XX, dated 1-1-1987.] Primary School Building Construction Fund" shall not be utilised by the Collector for more than one work at the same place in the same financial year.(2)Not more than Rs. 75,000 for the works specified in clause (a) of sub-rule (1) and not more than Rs. 25,000 for the works specified in clause (b) of sub-rule (1) shall be spent in one year in the same place. When a work requires more than Rs. 75,000 in one financial year, sanction of the Commissioner of Public Instruction shall be obtained.]

9B. [Small repair works. [Inserted by Notification No. F. 25-40-84-C-3-20, dated 11-3-1988.]

(1)Sanction will be given by the Collector for small repair works up to the cost of Rupees Five Thousand and these works will be got completed by the head of the institution as per direction of School Development Committee.(2)The list of small repair works with estimated cost will be submitted to the Collector by the District Deputy Director Education/District Education Officer for approval of the Committee.(3)After receiving the list a meeting of the Committee shall be called by the Collector and the decision of the Committee on the proposals of repair works shall be obtained. After completion of the small repair work a certificate of completion will be submitted by the head of the institution or agency of construction to the District Education Officer/Deputy Director of the Educational District and verification of the repair work shall be carried out by the District Education Officer and/or Deputy Director of Education of the District. A certificate of completion to the effect shall be entered.]

10. Control of accounts.

(1)The account for each year shall be maintained separately by District Education Officer of the concerned district.(2)All the budget accounts and other records relating to the fund shall be maintained by the District Education Officer as per Government rules and instructions for the time being in force.(3)The audit of the fund shall be conduct from time to time by the Auditors of the Department as well as of the Local Fund Accounts.(4)State Level Account of the cess collected district-wise shall be maintained by the Director of Public Instructions, wherein a district-wise mention shall be made clearly of the fifty percent contribution of the State Government.(5)The Director, Public Instruction shall have the power to take a final decision in enquiry made or ordered in relation to irregularities in any matter of collection of cess or maintenance of fund aforesaid.

11. Interpretation.

- If any question arises relating to the interpretation of these rules, it shall be referred to the State Government whose decision thereon shall be final.