

The Orissa Panchayat Samiti Budget Rules, 1969

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Rule THE-ORISSA-PANCHAYAT-SAMITI-BUDGET-RULES-1969 of 1969

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The Orissa Panchayat Samiti Budget Rules, 1969 Published vide Notification S.R.O. No. 89/70 dated 20th February, 1970, Orissa Gazette Extraordinary No. 235/dated 24.2.1970 S.R.O. No. 89/70 dated 20th February, 1970. - In exercise of the powers conferred by Section 57 of the Orissa Panchayat Samiti Act, 1959 (Orissa Act 7 of 1960) and in supersession of the Orissa Zilla Parishad and Panchayat Samiti Budget and approval by the Panchayat Samiti of the Grama Panchayat Budget Rules, 1961, the State Government hereby make the following rules relating to the approval of the Panchayat Samiti Budget, the same having been previously published as required by Sub-section (1) of Section 57 of the said Act.

1.

These rules may be called "The Orissa Panchayat Samiti Budget Rules, 1969" and they shall come into force with immediate effect.

2.

In these rules, unless the context otherwise requires-(a)"Act" means the Orissa Panchayat Samiti Act, 1959 (Orissa Act 7 of 1960);(b)"Development Commissioner and Additional Development Commissioner" means Officer appointed as such by Government;(c)"Form" means a form appended to these rules;(d)"Section" means a section of the Act;(e)"Year" means with reference to the Samiti's financial year beginning from the first April and ending with the 31st March and with reference to the Grama Panchayats the year as defined in the Orissa Grama Panchayats Act, 1964.(f)All words and expressions used but not defined shall have the same meaning as respectively assigned to each of them in the Act.

3.

The Block Development Officer of every Samiti shall each year frame a Budget estimate showing the probable receipts and expenditure of the Samiti for the following year. In preparing the Budget estimate the provisions of the Orissa Budget Manual shall be generally followed except where the provisions are inconsistent with these rules.

4.

The Budget estimate of the Samiti shall be prepared in Form B-1.

5.

The basis on which the estimates in the Budget have been made shall be shown in detail in Budget notice which shall form an appendix to the Budget.

6.

The receipt and expenditure of the Community Development Programme shown in the Budget estimate shall be indicated in detail in Budget notes referred to in Rule 5 according to the major, Sub-major, minor, detailed and Sub-heads of the State Budget operated by the Community Development Department in accordance with their instructions to Samiti from time to time.

7.

The working balance to be provided for in the Budget Estimate shall not be less than 2½ per cent of the estimated receipts of the year excluding the State grants and debt heads in the case of Samitis and Endowments.

8.

Provision shall be made in the Budget Estimate for gross receipt:[* * *]Provided, further that the Panchayat Samitis shall as far as possible give intimation about funds that may be available to the Grama Panchayat 15 days ahead of the date fixed for preparation of the Grama Panchayat Budgets at different stages.

9.

The funds received by the Samiti, from the sources mentioned in Section 29 (1) of the Act, shall be taken into account while framing the Budget Estimate.

10.

(i) The Annual Budget Estimate for the following year prepared by the Block Development Officer and approved by the Chairman of the Panchayat Samiti, shall be placed before the Standing Committee on Planning Finance and Budget by a date not later than the 1st February. The Standing Committee after scrutinising the Annual Budget Estimate may effect such modification as it deems fit. (ii) The Budget so considered by the Standing Committee with modification, if any, shall be placed before the Panchayat Samiti. The Panchayat Samiti shall discuss and approve the Budget at a meeting specially convened for the purpose before the 3rd February. While considering the Budget Estimate the Samiti shall satisfy itself on the points mentioned in Rule 12. (iii) The notice for convening the special meeting under Sub-rule (ii) shall be issued to the members of the Panchayat Samiti along with a copy of the Budget Estimate before the 21st February. (iv) After the Budget Estimate is passed by the Samiti, the Block Development Officer shall forward a copy of the Budget Estimate to the Collector of district by the 27th February.

11.

The Panchayat Samiti while approving its Budget shall satisfy itself on the following points, namely : (i) the estimate of receipt is exhaustive and cautions and provides for collection of the entire taxes and loans outstanding and those falling due during the Budget year and also due account is taken of all receipts from all sources; (ii) the recommendation, if any of the Government or of the Heads of Department including Development Commissioner or Additional Development Commissioner have been duly considered in framing the Budget; (iii) Provision has been made for all obligatory charges including function, instructions, trusts and the like, other development activities prescribed by Government and All-India bodies and institutions; (iv) Provision has been made for the due discharge of all liabilities in respect of loans contracted by the Samiti and for all other commitments; (v) Variations between the figures of the Budget year and those of the previous year have been adequately explained; (vi) the working balance is not less than the minimum specified in Rule 7; and (vii) due account is taken of any loans.

12.

The Collector of the district shall between the 28th February and the 20th March, approve the Budget Estimates of the Samiti keeping in view the provision of Rule 12. In case, the provisions are not in accordance with the aforesaid provisions, the Collector may modify the same to the extent necessary.

13.

The Collector shall approve the Budget of the Panchayat Samiti with such modification as he deems expedient by the 20th March and communicate his approval promptly.

14.

The Budget of Samiti shall become final if no communication of approval from the Collector is received by the Samiti on or before the 29th March.

15.

The Collector of the district shall send the Budgets of the Samitis as approved by him to the Secretary, Community Development and Panchayati Raj (C.D) Department by the 29th March.

16.

No Samiti shall authorise any item of expenditure not included in the Budget for the year in excess of the Budget allotment and expenditure shall not be incurred on schemes provided in the Budget until after funds are made available by the agencies sponsoring the schemes and are taken credit of in the Samiti Fund :Provided that if grants are received during the intervals for preparation of different stages of the Budget, the Samiti may incur expenditure subject to the inclusion of the receipt of funds in the next stage of the Budget.

17.

The sanction of Budget shall not by itself be deemed to authorise the Samiti to incur all the expenditure provided for therein. The orders of the competent authority for the sanction of any item included in the Budget should be obtained before expenditure is incurred on that item.

18.

Wherever the sanction of any authority is required for any proposed expenditure, such sanction shall be obtained before the Samiti considers the proposal.

19.

All allotments made in the Budget shall lapse at the end of the year to which the Budget relates and no part of any allotment remaining unexpended at the end of the year shall be reserved or appropriated by transfer to deposit or any other head or drawn in order to avoid lapse and for disbursement after the close of the year.

20.

In receipt of Community Development Programme, a copy of the forecasts prepared by the Samiti shall be sent to the Community Development and Panchayati Raj (C.D) Department by the 20th of July at the latest. These forecasts shall be based on the schematic provision available for each block and schemes approved under the Community Development Programme and shall be prepared

according to the instruction issued in this regard by Government in the Community Development Department. The forecasts shall be accompanied by actual of the current year available up to the 30th June and revised proposals, if any, for the current year.

21.

The Block Development Officer shall prepare two supplementary or revised Budgets for the Samiti in a year, the first of which shall be prepared by the 1st November and discussed and sanctioned by the Samiti by the 15th November and the second shall be prepared by the 16th February and discussed and sanctioned by the Samiti by the 4th March.

22.

The supplementary or revised Budget shall be prepared in Form No. B-1 and the heads and the figures relating to items which require alteration, shall only be mentioned in the form.

23.

The necessity for altering the figures in the original Budget estimate shall be explained in Budget notes which shall form an appendix to the supplementary or revised Budget.

24.

The procedure for framing and sanctioning supplementary or revised Budgets and the conditions and restriction in preparing the supplementary or revised Budgets shall be same as those for the original Budget of the Samiti :Provided that it shall not be obligatory for the Standing Committee to discuss the supplementary or the revised estimate.

25.

The Samiti shall send the first and second supplementary or revised Budgets based by it to the Collector of the District by the 17th November and the 7th February respectively.

26.

The Collector will scrutinise and approve the first and second supplementary or revised Budgets of the Samiti by the 1st December and 20th March respectively and communicate to the Samiti by the 5th December and the 26th March respectively; and if the Collector does not approve and return the supplementary or revised Budgets of the Samiti by the dates mentioned above, the supplementary or revised Budget as sanctioned by the Samiti shall become final.

27.

After approval of the first supplementary or revised Budget, the portion relating to the Community Development Programme shall be transmitted to the Community Development Department alongwith the actuals of expenditure incurred during the first three months by the 8th of December, every year at the latest to accord their concurrence in the re-appropriations suggested between different heads of programme and to sanction release of revised allocation of funds alongwith the second instalments of release of funds by that Department.

28.

The approved second supplementary or revised estimates, as far as they relate to the Community Development Programme, shall be transmitted to the Community Development Department by the 8th of March every year along with actuals of the first 9 months so as to enable the Community Development Department to sanction final re-appropriations and the third and final instalment of release of Community Development funds for the year.

29. Re-appropriation.

- The amount provided under any head in the Budget passed by the Panchayat Samiti may be transferred by re-appropriation to any other head provided that no re-appropriation shall be made, (1) in respect of funds allocated by the Community Development Department, (2) funds to which special conditions are attached, and (3) due provision is ensured under each head for schemes, institutions, services of liabilities which are obligatory for Samiti to execute, maintain or pay for in accordance with the Act or rules made thereunder or under the conditions of any grant made by the Government. The re-appropriations except, as far as they relate to the Community Development Programme, will be sanctioned under the orders of the Chairman of each Samiti. In respect of the Community Development Programme, the re-appropriations which are found to be necessary shall be sanctioned with the concurrence of the Community Development Department, recommendations in respect of which shall be transmitted to the Community Development Department by the respective Panchayat Samitis. Form B-1 Budget Estimate for.....Panchayat Samiti for.....[See Rule 4] Receipt

Head of account	Actual of the previous year	Budget estimate for the current year	Received estimate for the current year	Estimate for the coming year	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	
A. General Account					
I. Rates and taxes					

- (a) Panchayat tax
- (b) Latrine and Conservancy tax
- (c) Fines and forfeiture.
- (d) Fees
- Deduct-Refunds
- Share of land revenue State
- II. taxes and fees-Receipts from State Government
- Donations and
- III. contributions from Panchayats
- Donations and
- IV. contributions from Public
- Miscellaneous-Central,
- V. State Government Grants
- Interest-
- VI. (a) On loans granted
- (b) On arrears of revenue
- Lapsed deposits
- VII.
- VIII. Law charges-cost recovered
- Sundry Receipt
- IX.
- X. Public Works
- (a) Roads-
- (i) Grants from Government
- (ii) Other receipt
- (iii) Endowments
- (iv) Contributions
- (b) Land and buildings
- (i) Rents
- (ii) Other receipts (to be classified itemwise under the appropriate head.)
- (c) Fairs and Festivals and Exhibitions
- (i) Fees
- (ii) Endowments
- (iii) Contributions
- (iv) Government Grants

- XIV. Pisciculture-
 - (i) Grants from Government
 - (ii) Other receipts (to be classified under particular headlike
- XIV. Pisciculture itemwise)
- XV. Agriculture-
 - (i) Grants from Government
 - (ii) Other receipts (to be classified under particular headlike
- X. Agriculture itemwise)
- XVI. Animal Husbandry-
 - (i) Grants from Government
 - (ii) Other receipts (to be classified itemwise under the appropriate head)
- XVII. Irrigation -
 - (i) Grants from Government
 - (ii) Other receipts (to be classified itemwise under the appropriate head)
- XVIII. Reclamation-
 - (i) Grants from Government
 - (ii) Other receipts (to be classified itemwise under the appropriate head)
- XIX. Soil Conservation.-
 - (i) Grants from Government
 - (ii) Grants from All-India Bodies
 - (iii) Other receipts (to be classified itemwise under the appropriate head)
- XX. Rural Arts, Crafts and Industries-
 - (i) Grants from Government
 - (ii) Grants from All-India Bodies

- (iii) Other receipts (to be classified itemwise under the appropriate head)
- XXI. Co-operation -
 - (a) Graingolas
 - (i) Government Grants
 - (ii) Other receipts (to be classified itemwise under the appropriate head)
 - (b) Other Schemes -
 - (i) Government Grants
 - (ii) Other receipts (to be classified itemwise under the appropriate head)
- XXII. Tribal and Rural Welfare -
 - (a) Scheduled Tribes
 - (i) Grants from Government for -
 - (a) Sevashram
 - (b) Improvement of Education (scholarships and stipends)
 - (c) Special Hostel for Adivasis
 - (d) Graingolas
 - (e) Settlement of Adivasis on lands
 - (f) Pisciculture
 - (g) village Welfare Centres
 - (h) Rural Communication
 - (i) Rural Water-Supply
 - (j) Housing
 - (k) Development of Cottage Industries
 - (ii) Other Receipts (to be classified itemwise under the appropriate head)
 - (b) Scheduled Castes -
 - (i) Grants from Government for -

- (a) Sevashram
 - (b) Improvement of Education
 - (c) Village welfare centres
 - (d) Rural water supply
 - (e) Housing
 - (f) House-sites for Scheduledcastes engaged in uncleaned occupation
 - (g) Subsidy for CottageIndustries
 - (ii) Other receipts (to beclassified itemwise under the appropriate head.)
 - (c) Denotified Tribes ?
 - (i) Grants from Government for
 - (a) Colonisation Scheme
 - (b) Drinking Water-Supply
 - (ii) Other Backward Classes
 - (i) Grants from Government for
 - (a) Village Welfare Centres
 - (ii) Other receipts (to beclassified itemwise under appropriate head)
- Total of General Account-

B. Community Development Account

- I. Block Headquarters-
 - (a) Personnel
 - (b) Transport (jeep)
 - (c) Office equipment and furniture, etc.
 - (d) Project office, seed store informations Centre, etc.
- II. Agriculture and Animal Husbandry-
- III. Irrigation-

- IV. Reclamation-
- V. Health and Rural Sanitation-
 - 1.(a) Dispensary recurring expenditure
 - (b) Dispensary buildings
 - (c) Dispensary equipment
 - 2. Drinking Water-Supply
 - 3. Drainage and Sanitation
- VI. Education
- VII. Social Education
- VIII. Communications
- IX. Rural Arts, Crafts and Industries
- X. Housing for Project Staff and Rural Housing
- XI. Bulk purchase of materials for works
- Total of Community Development Account
- C. Loans
 - I. Agriculture Loans. -
 - (a) Borrowed by the Samiti
 - (b) Recovery of the loan advanced
 - II. Industrial Loans-
 - (a) Borrowed by the Samiti
 - (b) Recovery of the loan advanced, Agriculture loans borrowed by the Samiti recovery of the loan advanced
 - III. Remunerative Scheme Loans -
 - (a) Borrowed by the Samiti
 - (b) Recovery of the loan advanced
 - IV. Others
 - (a) Borrowed by the Samiti

(b) Recovery of the loan
advanced

Total Loan

Head of account	Actual of the previous year	Budget estimate for the current year	Received estimate for the current year	Estimate for the coming year	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	
A. Central Account					
1. General Establishment at Headquarters other than that under Community Development Programme					
(a) Pay and allowance					
(b) Contribution for pension and leave					
(c) Contribution for Provident Fund					
(d) Travelling allowance					
(e) Contingencies					
2. Supervision					
(a) Travelling allowance-					
(i) Travelling allowance of Chairman					
(ii) Travelling allowance of Vice-Chairman					
(iii) Travelling allowance of members					
(b) Honorarium					
3. Donations and Contributions-					
(a) To Parishad					
(b) To Panchayat					
4. Other Donations					
5. Interest					
6. Refund of lapsed Deposits					

7. Pension
8. Law charges
9. Miscellaneous
10. Public Works-
 - (a) Roads
 - (i) Constitution of roads
 - (ii) Repairs
 - (iii) Miscellaneous
 - (b) Lands and buildings-
 - (i) Purchase of lands
 - (ii) Construction and purchase of building
 - (iii) Repairs
 - (iv) Rent
 - (c) Grants-in-aid-
 - (i) Others (to be classified itemwise under the appropriate item)
11. Social Education and Libraries-
 - (a) Grants-in-aid
 - (b) Miscellaneous
12. Primary Education-
 - (a) Prizes and Scholarships
 - (b) Grants-in-aid
 - (c) Others (to be classified itemwise under the appropriate head)
13. Health-
 - A. Medical and Public Health-
 - (a) Cost of medicines
 - (b) Scholarships
 - (c) Training of Nurses, etc.
 - (d) Training of Vaccinators
 - (e) Epidemic charges

- (f) Vaccination charges
- (g) Sanitary arrangements
- (h) Drainage
- (i) Original
- (ii) Repairs
- (iii) Grants-in-aid
- B. Rural Water-Supply-
 - (a) Grants-in-aid
 - (b) Others
- C. Fairs, Festivals and Exhibitions-
 - (a) Grants-in-aid
 - (b) Others (to be classified itemwise under the appropriate head)
- 14. Pisciculture-
 - (i) Grants-in-aid
 - (ii) Others (to be classified itemwise under the appropriate head)
- 15. Agriculture-
 - (i) Grants-in-aid
 - (ii) Others (to be classified itemwise under the appropriate head)
- 16. Animal Husbandry-
 - (a) Grants-in-aid
 - (b) Cost of medicines
 - (c) Others (to be classified itemwise under the appropriate head)
- 17. Irrigation-
 - (a) Grants-in-aid
 - (b) Others (to be classified itemwise under the appropriate head)
- 18. Reclamation-
 - (a) Machinery

- (i) Cost of the machinery
- (ii) Repairs
- (iii) Hire charges
- (b) Grants-in-aid
- (c) Others (to be classified itemwise under the appropriate head.)
- 19. Soil Conservation-
 - (a) Grants-in-aid
 - (b) Others (to be classified itemwise under the appropriate head)
- 20. Rural Arts, Crafts and Industries-
 - (a) Grants-in-aid
 - (b) Other (to be classified itemwise under the appropriate head)
- 21. Co-operation-
 - (a) Graingolas
 - (i) Grants-in-aid-
 - (ii) Others (to be classified itemwise under the appropriate head)-
 - (b) Other Schemes
 - (i) Grants-in-aid-
 - (ii) Others (to be classified itemwise under the appropriate head)-
- 22. Tribal and Rural Welfare-
 - (a) Scheduled Tribes
 - (i) Grants-in-aid
 - (a) Sevashram-
 - (b) Improvement of Education (Scholarships and Stipends)-
 - (c) Special Hostel for Adivasis-
 - (d) Graingollas

- (e) Settlement of Adivasis
onland
- (f) Pisciculture-
- (g) Village Welfare
Centres
- (h) Rural Communication
- (i) Rural Water-Supply
- (j) Housing
- (k) Development of
CottageIndustries
- (ii) Others (to be
classifieditemwise under
the appropriate head)
- (b) Scheduled Castes
- (i) Grants-in-aid-for-
- (a) Sevashram
- (b) Improvement of
Education
- (c) Village Welfare
Centres
- (d) Rural Water-Supply
- (e) Housing
- (f) House sites for S O.
engagedin uncleared
occupation
- (g) Subsidy for
CottageIndustries
- (ii) Others (to be
classifieditemwise under
the appropriate head)
- (c) Denotified Tribes-
- (i) Grants-in-aid for-
- (a) Colonisation scheme
- (b) Drinking
Water-supply
- (ii) Others (to be
classifieditemwise under
the appropriate head)
- (d) Other Backward
Classes-

- (i) Grants-in-aid for-
 - (a) Village Welfare Centres
 - (ii) Others (to be classified itemwise under the appropriate head)
- Total of General Account

B. Community Development Account

1. Block Headquarters-
 - (a) Personnel
 - (b) Transport (Jeep)
 - (c) Office equipment, furniture etc.
 - (d) Project Officer, Seed Store information Centre, etc.
2. Agriculture and Animal husbandry
3. Irrigation
4. Reclamation
5. Health and Rural Sanitation-
 - (1)(a) Dispensary recurring expenditure
 - (b) Dispensary building
 - (c) Dispensary equipment
 - (2) Drinking Water-Supply
 - (3) Drainage and Sanitation
6. Education
7. Social Education
8. Communication
9. Rural Arts, Crafts and Industries
10. Housing for Project Staff and Rural Housing
- 11.

Bulk Purchase of
materials for works
Total.-Community
Development Accounts

C. Loans

1. Agriculture Loans-
(a) Advance to others
(b) Repayment
2. Industrial Loans-
(a) Advance to others
(b) Repayment
3. Housing Loans-
(a) Advance to others
(b) Repayment
4. Pisciculture Loans-
(a) Advance to others
(b) Repayment
5. Remuneration scheme
loans-
(a) Advance to others
(b) Repayment
6. Others (to be classified
itemwise under the
appropriate head)
(a) Advance to others
(b) Repayment
7. Contributions to sinking
funds for redemption of
loans
Total loans
Total-A to C

D. Deposits

Head of account	Opening balance	Receipts	Expenditure	Closing balance
(1)	(2)	(3)	(4)	(5)
(a) Sinking Funds				
(b) Provident Fund				
(c) Security Deposits				
(d) Suspense Accounts				
(e) Election Deposits				

(f) Investments

(g) Advances Total-Deposits

Abstract of the Budget of..... Samiti
for.....

Name of Section

Receipts

Payments

Opening Balance

A. General Accounts

B. Community Development Accounts...

C. Loans

D. Deposits

Closing Balance

Total