

The M.P. Gram Sabha (Budget Estimates) Rules, 2001

MADHYA PRADESH

India

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Rule

THE-M-P-GRAM-SABHA-BUDGET-ESTIMATES-RULES-2001 of 2001

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The M.P. Gram Sabha (Budget Estimates) Rules, 2001Published vide Notification No. F-16/41/99/22/P-2(8), M.P. Rajpatra (Asadharan), dated 5-3-2001 at pages 250 (6-12)In exercise of the powers conferred by sub-section (1) Section 95 read with Section 7-1 of the Madhya Pradesh Panchayat Raj Avam Gram Swaraj 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 and commencement.

(1)These rules may be called the Madhya Pradesh Gram Sabha (Budget Estimates) 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 Raj Avam Gram Swaraj Adhiniyam, 1993 (No. 1 of 1994);(b)"Financial Year" means the year commencing on the first day of April, and ending on 31st March of the succeeding year;(c)"Form" means a form appended to these rules;(d)"Section" means the section of the Act;(e)"Year" means a financial year.

3. Preparation of Budget Estimates.

- The Budget prepared by the Gram Sabha must explain in detail each budgetary provision and the reasons justifying the proposed provision in the budget. The various Standing Committees of the

Gram Sabha shall submit the programmes for the ensuing year to the Gram Vikas Samiti. The Gram Vikas Samiti shall thereafter, examine the proposals and prepare an estimate of the receipt and expenditure of the Gram Sabha for the next financial year in Form GSBE-1 and submit it to the Gram Sabha along with its reports for consideration and approval.

4. Consideration and Approval of Budget Estimates.

- The Gram Sabha shall consider the Budget Estimates and may make such modifications and additions thereto as it may think fit and approve the budget.

5. Time Schedule for preparation and approval of Budget.

- The preparation and approval of the budget estimates as provided in Rules 3 and 4 shall be completed by the prescribed authority within the stipulated time as specified below :

| Particulars | Prescribed Authority | Latest date by which exercise to be completed |
|-------------|---|--|
| 1. | Submission of the proposed programmes for ensuing year. | By various Standing Committees to the Gram Vikas Samiti. |
| | | Thirty-first day of December each year. |
| 2. | Preparation of draft Budget Estimate. | By Gram Vikas Samiti. |
| | | Seventh day of January each year. |
| 3. | Consideration and approval of draft Budget Estimates. | By Gram Sabha. |
| | | Twenty-first day of January each year. |
| 4. | Examination and approval of Budget Estimates by Gram Sabha. | By Gram Sabha. |
| | | Last day of January each year. |
| 5. | Return to Committee with or without modifications. | By Gram Sabha to the Committee. |
| | | 15th day of February each year. |

6. Guidelines for preparation of Budget Estimates.

- The following points shall be taken into 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 lulling 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 comparison of the last two years receipt and in case of fixed receipts upon actual demand inclusive of any arrears and the probability of their realization.(iv)The estimate of expenditure on

fixed establishments as well as fixed monthly recurring charges on account of rent, allowances etc. shall be made accordance 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 years.(vi)Funds allotted by Government of India/ State Government/ Zila Panchayat/ Janpad Panchayat/ Gram Panchayat for specific schemes, functions, purposes 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 thereupon, contracted by the Gram Sabha and for other commitments falling due for payment during the budget period.(viii)Variation of more than ten per cent, between the figures of the budget year and those of the previous year should be adequately explained.(ix)Due account shall be taken on receipts from Anna Kosh, Vastu Kosh, Shram Kosh and Cash contributions expected from people and institutions for aided or self help programmes.(x)Due amount should be provided in the budget for incomplete works with a view to their accomplishment in the next financial year or years.(xi)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 justifying 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 be incurred on the scheme.

8. Expenditure in excess of Budget allotment.

- Gram Sabha shall authorise any item of expenditure not included in the Budget. For any expenditure in excess of the budget allotment the source from which money required for the proposed expenditure is to be funded shall be indicated. However, where any sanction of any authority is required 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 another, subject to the following conditions :-(i)The funds given by Gram Panchayat or other authorities, institutions, 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.

10. 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 arc likely to exceed the provisions or some expenditure is likely to be incurred for which no provision was made in the Budget, the Gram Vikas Samiti shall prepare a Supplementary Budget in Form No. GSBE-II I and place it before the Gram Sabha for consideration and approval.

11. Sanction of Supplementary Budget.

- Gram Sabha shall examine the Supplementary 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 he 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 Savings.

- 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 the corresponding provisions of these rules. Form No. GSBE - I[See Rule 3]Budget Estimates of probable receipts and expenditure true of the Gram for the period 1st April to 31st March

| Sr. No. | Budget Code No. | Budget Head | Actuals of the last year | Estimates for the current year | Actuals upto 31st December | Revised Estimates for the current year | Estimate for the ensuing year |
|---------|-----------------|---------------------------------|--------------------------|--------------------------------|----------------------------|--|-------------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| 1A. | | RECEIPTS | | | | | |
| | 1 | INCOME | | | | | |
| | | Opening balance as on 1st April | | | | | |

| | | |
|-----|-------|---|
| | | Cash-in-hand |
| | | Cash-in-Bank/Post Office |
| * | 1.1 | Income from compulsory taxes* |
| | 1.2 | Income from optional taxes and fees |
| | 1.3 | Other Incomes such as fines, rents etc. |
| ** | 1.4 | Income from Anna Kosh, Vastu Kosh, Shram Kosh** |
| | 1.4.1 | Anna Kosh |
| | 1.4.2 | Vastu Kosh |
| | 1.4.3 | Shrarr Kosh |
| | 2 | DONATIONS |
| *** | 3 | GRANTS |
| | 3.1 | Government of India/State Government. |
| | 3.2 | Zila Panchayat |
| | 3.3 | Janpad Panchayat |
| | 3.4 | Gram Panchayat |
| | 3.5 | Others |
| | 4 | GRAM SABHA SHARE IN GOVERNMENT RECEIPTS |
| | 4.1 | Share of Stamp Duty |
| | 4.2 | Charai Shuik |
| | 4.3 | Shala Ijpkar |
| | 5 | LOANS |
| | 5.1 | Loans from Government |
| | 5.2 | Loans from Zila Panchayat |
| | 5.3 | Loans from Janpad Panchayat |

- 5.4 Loans from Gram Panchayat
- 5.5 Loans from Banks
- 5.6 Repayment of Loans and Advances
- Others Loans (specify)

* 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.

Table I Summary of Total Receipts

| S.No. | Budget Code | Head Budget |
|-------|---|-------------|
| 1. | Opening Balance | |
| 2. | Income from compulsory taxes | |
| 3. | Income from optional taxes | |
| 4. | Other Incomes such as Fines, Rents etc. | |
| 5. | Income from Anna Kosh, Vastu Kosh, Shram Kosh | |
| 6. | Donations | |
| 7. | Grants | |
| 8. | Gram Sabha Share in Government receipt | |
| 9. | Loans | |
| 10. | Total | |

Expenditure

- 1. Scheme-wise/ Department-wise expenditure
- 2. Miscellaneous Administrative expenditure (Such as stationery, postage etc.)
- 3. Repayment of Loans
 - 3.1 Loans from Government
 - 3.2 Loans from Zila Panchayati

3.3 Loans from Janpad Panchayat

3.4 Loans from Grain Sabha

3.5 Loans from Bank

3.6 Other Loans (Please specify the source)

4. Miscellaneous Expenditure (Including expenditure from Gram Sabha's own sources)

Table II Summary of Expenditure

| | | | |
|-------|-------------|------|--------|
| S.No. | Budget Code | Head | Budget |
|-------|-------------|------|--------|

1. Scheme-wise/ department-wise expenditure
2. Miscellaneous administrative expenditure
3. Repayment of Loan
4. Miscellaneous expenditure
5. Total

Table III Summary of Receipts and Expenditure

| | | | |
|-------|-------------|------|--------|
| S.No. | Budget Code | Head | Budget |
|-------|-------------|------|--------|

1. Total Receipts
2. Total Expenditure
3. Balance

Closing Balance of Cash in hand.....Bank Balance (including unexpended)Balance of Rs.....out of specific grants and loansGrand Total Total of ExpenditureForm No.

GSBE II[See Rule 9]..... Gram SabhaBudget Re-appropriations Statements for the period 1st April to 31st MarchBudget head under which additional provision is proposed

| | | | | | | |
|--------|-------------|-------------|-------------------|-----------------------|-------------------|-------------------|
| S. No. | Budget Code | Budget Head | Budgeted sanction | Expenditure upto date | Revised Estimates | Proposed Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |

Budget from which appropriation is proposed Reasons justifying the proposed increase and anticipated

| | | | | | |
|-------------|-------------|-------------------|--------------------------------|-------------------|---------------------|
| Budget Code | Budget Head | Budgeted sanction | Budgeted Expenditure upto date | Revised Estimates | Anticipated Savings |
| (1) | (2) | (3) | (4) | (5) | (6) |

Chairman Secretary Sarpanch

Gram Vikas Samiti Gram Sabha Gram Sabha

Reasons justifying the proposed increase and anticipated(i)Sanction granted by Gram Sabha on vide Resolution No. in the meeting held on(ii)Approved by Gram Sabha vide letter/sanction order No. dated

Secretary Chairman

Gram Sabha Gram Sabha

Form No. GSBE III[See Rule 10]..... Gram SabhaSupplementary Budget fur the year

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S.No. Budget Code Budget Head Budgeted sanction

(1) (2) (3) (4)

Actual figures for the Proposed increase for
year the year

(5)

(6)

Reasons for the anticipated increase and
sourceswherefrom additional requirements is
proposed to be met

(7)

Chairman Secretary

Gram Vikas CommitteeSanctioned by Gram Sabha on vide Resolution No. in the
meeting held onApproved by Gram Sabha vide letter/ sanction order No.
dated.....