

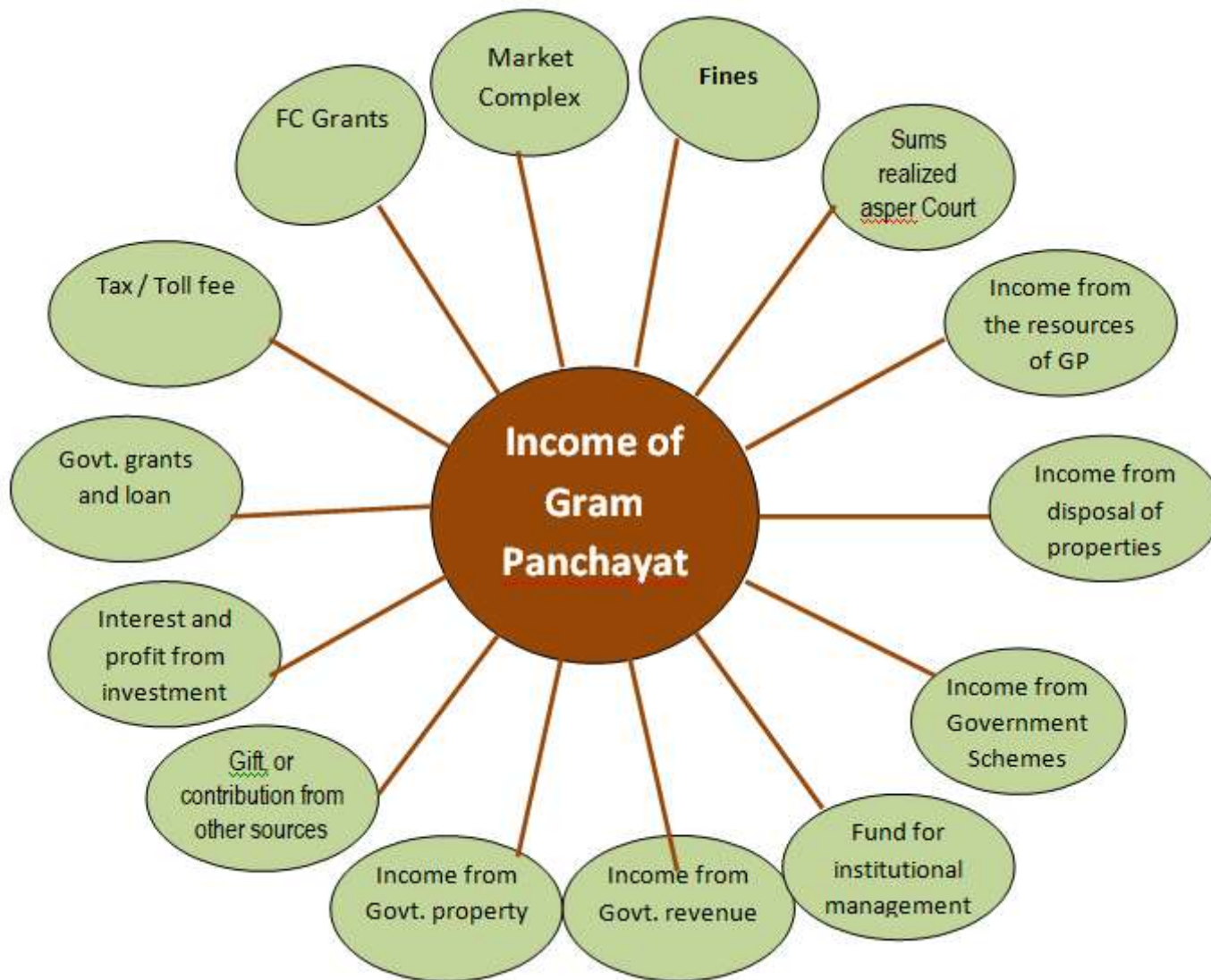
CLASSIFICATION OF GRAM PANCHAYAT REVENUE (OSR)

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Topics for Discussion

1. Classification of GP revenues (OSR)
2. Internal and External Sources of revenues of GP.
3. Various Tax & Non-Tax Revenue sources of GP.
4. Public Property Management of GP.
5. Legal framework assigned with the OSR

INCOME OF GRAM PANCHAYAT AT A GLANCE



CLASSIFICATION OF GRAM PANCHAYAT REVENUE

Tax revenue

- Registration
- Licence fees
- Latrine tax
- Drainage tax
- Lighting tax
- User fees
- Rents

Non-Tax Revenue

- Management of Public Properties (Both auction sale and own management)
- Central Schemes/Grants
- State Govt. Schemes/Grants
- Finance Commission Grants
- Grants-in-Aid
- Honorarium and Sitting Fees

Taxes which may be levied by the Gram Panchayat

(See Sec-83, the OGP Act, 1964)

Sl. No.	Type of Tax	Description
1	Vehicle Tax	Vehicle tax (Cycle, Rickshaw, Tanga) payable by owners of vehicles suitable for use on roads or kept or used within the Gram Panchayat.
2	Latrine Tax	A latrine or conservancy tax payable by the occupiers or owners of buildings in respect of private latrines or premises of compounds clean by the Panchayat.
3	Water Rate	Where drinking water is supplied by the Panchayat shall be determined as per the cost of supply and maintenance of water supply schemes.
4	Lighting Rate	The lighting tax shall be collected for public streets, places or buildings where such lightings is undertaken by the Panchayats.

Taxes which may be levied by the Gram Panchayat

(See Sec-83, the OGP Act, 1964)

5	Drainage Tax	It is payable by owner of land and buildings if and where a drainage system has been operated in a Panchayat.
6	Fee on Market	A fee on private market, cart stands and slaughter houses shall be charged by the Gram Panchayat.
7	Fee on Animal	A fee on animals brought for sale into or sold in a public market situated within the limits of Gram Panchayat shall be charged by the Gram Panchayat.
8	Fee for regulating the movement of cattle	This is for the protection of crops raised within the limits of Gram Panchayat shall be charged by the Gram Panchayat.

Taxes which may be levied by the Gram Panchayat

(See Sec-83, the OGP Act, 1964)

9	Fees for use of Building	The GP may Charge fees for use of any building, structure, shop, stall or stand in the public markets.
10	Rent from Dealers	The Gram Panchayat may charge rent from the dealers who may temporarily occupy open grounds, structures for buildings belonging to or maintained by the Gram Panchayat.
11	License Fees on brokers	The GP may charge license fees on brokers, commission agents and weigh man practicing their business within the Gram Panchayat

Any other tax, toll, fee or rate, as decided by the Gram Panchayat may be collected after getting approval of the State Government in proper manner.

Industries and Factories including dangerous and offensive trades

(See Section-55 of the OGP Act, 1964)

- A Gram Panchayat subject to previous sanction of Collector and with the approval of Gram Sabha may notify that no place within the local area of the GP shall be used in the course of any trade, business without a license granted by the Panchayat
- Recently the State Government has introduced certain new items like installation and functioning of Tele-communication towers, hoarding etc. for which the GP may charge fees.

Control over places of Public Resort and Entertainment:

(See section 56 of the OGP Act, 1964)

With previous intimation to the Collector, a Gram Panchayat with the approval of Gram Sabha may notify that no enclosed place, building or tent situated within the Grama and covering an area of five hundred feet or more shall be used by any party for the purpose of public resort or entertainment.

Vesting of Public Properties in Gram Sasan

(See Section 71 of the OGP Act, 1964)

- All properties within the GP other than the property maintained by any other local authority or the central or state government, shall for the purpose of this Act, vest in the Gram Sasan
- Further, the State Government has amended the Section 71(4) of the OGP Act in 2016 wherein the following matters have been incorporated.
- The Collector of the district shall review or cause to be reviewed the properties of every Grama Sasan in the month of December every year.
- and on such review, if he finds that any property has not been vested in the Grama Sasan, he may recommend the State Government for vesting of the said property with the Grama Sasan.

Management of Minor Forest Produces (MFPs) by GP

- ❖ Regulating procurement and trading of MFPs
- ❖ Registration of Trades
- ❖ Fixation of minimum price
- ❖ Cancellation

Auction Sale Process

(Before, On the day of auction sale and after auction sale)

Own Management

The procedure for collection of tax

(See Rule-74-78 of the OGP Rules, 2014)

- The GP may appoint one or more person as Tax Collector.
- The tax can be collected quarterly, half-yearly or as advance as decided by the Gram Panchayat.
- The tax payer shall deposit the tax within 15 days of the demand notice received.
- The Tax Collector shall issue receipt in the prescribed forms for all types of collections.
- All collections shall be entered in the Daily Collection Register of the Gram Panchayat.

THANKS