

No. SEC-12/1/2026-RD and PR-RD&PR
GOVERNMENT OF MANIPUR
SECRETARIAT: RURAL DEVELOPMENT AND PANCHAYATI RAJ DEPARTMENT

Imphal, the 14th October, 2026

To

The Director (Printing and Stationary),
Manipur.

Subject: Publication of the "MANIPUR GRAM PANCHAYAT AND ZILLA PARISHAD (GENERAL) (FOURTH AMENDMENT) RULES, 2026" and "MANIPUR PANCHAYATI RAJ (ELECTION) (FOURTH AMENDMENT) RULES, 2026" - reg.

Sir,

In inviting a reference to the above subject, I am directed to enclosed herewith the "**MANIPUR GRAM PANCHAYAT AND ZILLA PARISHAD (GENERAL) (FOURTH AMENDMENT) RULES, 2026**" & "**MANIPUR PANCHAYATI RAJ (ELECTION) (FOURTH AMENDMENT) RULES, 2026**" and to request you to kindly publish the same in the Extra-Ordinary Gazette.

Enclosed: As stated above.

Yours faithfully,



(Sunanda Thokchom)
Joint Secretary (RD&PR)
Government of Manipur

Copy to:

1. PS to Commissioner (RD&PR), Government of Manipur.
2. Director (RD&PR), Manipur.
3. Office file.

GOVERNMENT OF MANIPUR
SECRETARIAT: RURAL DEVELOPMENT & PANCHAYATI RAJ DEPARTMENT

NOTIFICATION
Imphal, the 14th October, 2026

No. SEC-12/1/2026-RD and PR-RD&PR: In exercise of the powers conferred by section 105 of the Manipur Panchayati Raj Act, 1994 (No. 26 of 1994) and all the powers enabling it in this behalf, the Governor of Manipur is pleased to further amend the Manipur Gram Panchayat and Zilla Parishad (General) Rules, 1995, namely:-

**THE MANIPUR GRAM PANCHAYAT AND ZILLA PARISHAD (GENERAL)
(FOURTH AMENDMENT) RULES, 2026**

1. Short title and commencement:- (1) These rules may be called the Manipur Gram Panchayat and Zilla Parishad (General) (Fourth Amendment) Rules, 2026.

(2) They shall come into force from the date of their publication in the Official Gazette.

2. Amendment of short title:- In the short title of the Manipur Gram Panchayat and Zilla Parishad (General) Rules, 1995 (hereinafter referred to as the principal rules), for the words “Gram Panchayat and Zilla Parishad”, the words and figure “Gram Panchayat, Panchayat Samiti and Zilla Parishad” shall be substituted.

3. Insertion of CHAPTER-VIA:- In the principal rules, after rule 38, the following CHAPTER-VIA shall be inserted, namely:-

“ CHAPTER-VIA

38A. First Meeting of the Panchayat Samiti:-

(1) The Deputy Commissioner or Officers nominated by him shall call the first meeting of the Panchayat Samiti before the expiration of 3 (three) days from the date of publication of the names of elected members for administering oath/affirmation as the members of Panchayat Samiti under section 107 of the Act.

The Deputy Commissioner or Officers nominated by him shall also preside over the meeting.

(2) Within 15 (fifteen) days from the date of the election of Pramukh and Up-Pramukh, the Deputy Commissioner of the District shall administer oath of affirmation to the Pramukh and Up-Pramukh as required under section 107 of the Act.

38B. Representation of Pradhans in Panchayat Samiti:-

The State Government shall nominate ten percent of the Pradhans of the Gram Panchayats in the Block as members of Panchayat Samitis under section 111(c) in such a manner to have a proportionate representation of Pradhans in the Panchayat Samitis according to the number of Pradhans of each Gram Panchayat in the Block, as far as practicable.

SALARY AND ALLOWANCES OF THE PRAMUKH/UP-PRAMUKH, MEMBERS OF THE PANCHAYAT SAMITI

38C. Salary and allowances of the Pramukh and Up-Pramukh:-

The Pramukh and the Up-Pramukh shall be entitled to a fixed salary and allowances per month at such rate to be fixed by the Government from time to time.

38D. Honoraria and allowances to the members of the Panchayat Samiti:-

The members of the Panchayat Samiti other than the Pramukh and Up-Pramukh shall be entitled to a fixed (Honoraria and allowances per month) sitting fee and allowances as may be fixed by the Government from time to time.

38E. Taxation:-

Levying of tolls, cess, fees and rates by the Panchayat Samiti under Section 132 of the Act shall be subject to the bye-laws to be framed by the Panchayat Samiti for the purpose and approval of the same by the Government.

38F. Presentation of budget of the Panchayat Samiti:-

(1) Every year, the Finance, Audit and Planning Committee of the Panchayat Samiti shall prepare and lay before the Panchayat Samiti at a meeting which shall be held before 15th day of December, a complete account of the actual and expected receipts and expenditures for the following financial year.

(2) The Panchayat Samiti shall there upon decide the appropriation and the ways and means contained in the budget of the year. The budget as passed by the Panchayat Samiti shall be sent to the Zilla Parishad within 10th day of January each year.

38G. Accounts of the Panchayat Samiti:-

(1) The accounts of the Panchayat Samiti shall be maintained separately for each financial year.

(2) Compilation of accounts and all matters including preparation of annual accounts and budget of the Panchayat Samiti shall be vested to the Finance, Audit and Planning Committee. The Accounts Officer shall be the head of finance section of the Panchayat Samiti.

(3) Save as otherwise expressly provided in these rules, in all other matters relating to withdrawal of funds, form of bills, incurring expenditure, maintenance of accounts, sending of accounts etc. the provisions of the manuals, standing orders and instructions as applicable to the departments of the Government of Manipur shall *mutatis mutandis*, apply.

(4) In respect of the State or Central sector schemes implemented, transferred or entrusted to the Panchayat Samiti, separate accounts shall be maintained in the formats, if any, specified by the Government.

38H. Audit of the account of the Panchayat Samiti:-

The account of the Panchayat Samiti shall be audited by the Director, Local Fund Audit and Accounts of the Government of Manipur at such time and place as the Government desire and a copy of the audit report shall be forwarded to the Government and the Panchayat Samiti within the month of the completion of the audit.

Staff of Panchayat Samiti**38I. Appointment of Executive Officer and Accounts Officer:-**

- (1) The State Government shall appoint an officer of M.C.S. Grade-II as Executive Officer of the Panchayat Samiti as per the deputation Rules of the State Government.
- (2) The Accounts Officer of the Panchayat Samiti shall be appointed by the State Government as per the existing Recruitment Rules for the post of the Accounts Officer under State Government.

38J. Powers and functions of the Executive Officer:-

- (1) The Executive Officer shall act as the head of the Office and ex-officio Secretary of the Panchayat Samiti, and control, guide and co-ordinate the activities of all the officers and staff of the Panchayat Samiti.
- (2) The Executive Officer shall act as drawing and disbursing officer, maintain the account and act as the custodian of all the properties and stores of the Panchayat Samiti. The delegation of financial powers shall be as empowered by the Government from time to time.”.

**(Sumant Singh)**

Commissioner (RD&PR)
Government of Manipur