WEST BENGAL PANCHAYAT (PANCHAYAT SAMITI AND ZILLA PARISHAD) BUDGET RULES, 2008

Registered No. WB/SC-247 koltata SRAVANA8] Extraordinary Published by Authority WEDNESDAY. JULY 30.2008 No. [SAKA 1930 PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc. GOVERNMENT OF WEST BENGAL DEPARTMENT OF PANCHAYATS & RURAL DEVELOPMENT Jessop Vuilding (1st Floor) 63 Netaji Subhas Road, Kolkata - 700 001 NOTIFICATION NO. 3121/PN/OA/3R-l/08 Dated the 30th July, 2008.- Whereas the draft rules namely the West Bengal Panchayat (Panchayat Samiti and Zilla Parishad) Budget Rules, 2008 (hereinafter referred to as the said rules), was published as required under sub-section (l) of section 224 of the West Bengal Panchayat Act,1973 (West Ben. Act XLIOf 1973) (hereinafter referred to as the said Act) vide Notification No. 695 dated the 14th February, 2008, in the Kolkata Gazerre, Extraordinary. dated the 14th February. 2008, inviting objections or suggestions from all persons likely to be affected thereby, within thirty days from the date Of its publication; AND WHEREAS the objections and suggestions received in this regard have been duly considered by the State Government; NOW, THEREFORE, in exercise of the power conferred by sub-section (J) of section 224 ot the said Act, the Governor is pleased hereby to make the following rules:- Rules PART- 1 CIIAPTER 1 Preliminary Short Title and commencement. - (l) These rules may be called the West Bengal Panchayat (Panchayat Samiti and Zilla Parishad) Budget Rules, 2008. (2) They shall come into force on the date of their final publication in the Official Gazette. 2 THE KOLKATA GAZETTE EXTRAORDINARY, JULY 30, 2008 2. Definitions, interpretations and application. — (l) In these rules, unless the context otherwise requires, - (a) "Act" means the west Bengal Panchayat Act, 1973 (West Ben. Act XLI of 1973); (b) "Elector" means a person registered at any time in the electoral roll in force pertaining to a constituency a Gram Panchayar delimited for the purpose of last preceding general election to the Gram Panchayat; (c) "Financial year" means the year commencing on the 1st day of April and ending on the 31st day of March ot' lhe following calendar year; (d) "Form" means a Form appended to these rules, and includes a translation thereof in Bengali or Nepali; (e) Paris hatr includes Mahakuma Parishad. (2) Words and expressions used but not otherwise defined in these rules shall have the meanings respectively assigned to them in the Act. (3) Ihe Bengal General Clauses Act, 1899 (Ben. Act I of 1899), shall apply for the interpretation of these rules as it applies for the interprctation of an Act of the West Bengal Legislature. (4) These rules shall apply to all Panchayat Samitis and Zilla Parishads within the State

PART 11 CHAPTER 11 Panchayat Samiti Budget 3. Projection of allocation of fund in the following year to Panchayat Samiti.- (1) The Executive Officer of the Panchayat Samiti shall take steps to ascertain, as far as possible, from the Zilla Parishad and also from the District Magistrate and the District Panchayat and Rural Development Officer, the information regarding the amount of the probable grants, contributions and allotments of fund that may be available from Lhe Central or the State Government either directly or through the Zilla Parishad under plan or non-plan heads for the following financial year on or before the 10th September in each year : Provided that in lhe absence of any reliable data on likely availability of fund under a head of account in the following year, the Executive Officer shalt work out the average allocation of fund during the preceding three years in that head of account and shall presume that such average allcwation of fund enhanced by ten per cent of the amount shall be available during the following year. (2) 'Ihe Executive Officer of the Panchayat Samiti shall also assess the amount of the expected collection and accrual of fund out of the own resources of the Panchayat Sanuti for the following financial year on or before the 10th September in each year, 4. Preparation of annual budget Of estimated receipts and expenditure of Panchayat Samiti. - (l) On ascertaining, as far as practicable, the information envisaged in rule 3, the Sabhapmi as the Karmadhyaksha of Artha. Sanstho, Unnayan O Parikalpana S!hayee Samiri shall convene a meeting of that Sthayee Samiri and determine, in consultation with the other members present, apportionment of share of fund for each Sthayee Samiti in consideration of Lhe functional area or areas of each such Srhayee Samiti for the purpose of preparation of Sthayee Samiti wise outline budget. On obtaining the information about the quantum of fund likely to be available, the Sthayee Samitis shall consider the proposals relating to their functional areas received, if any, from the Gram Panchayats and Gram Unnayan Samitis through the Gram Panchayats as also the proposals prepared at the Panchayat Samiti level. They shall then identify and prioritise the activities that should be undertaken in the following year indicating the source and the quantum Of fund required for each such activity. Accordingly, all these Sthayee Samiris with the help of the Secretary of the respective Sthayee Samiti shall prepare Outline budgets in

Form I for the following year and shall place them before the Sabhapari of the Panchayat Samiti on Or before the 30th September in each year. (2) On receiving the Sthayee Samiii wise outline budget referred toin sub-rule (l), the Secretary of the Panchayat Sami;i who is also the Secretary of the Artha, Sanstha, Unnayan O Parikalpana Srhayee Samiti, shall, under the directions of the Sabhapwi and the Executive Officer of the Panchayar Samiti, draw up an outline budget of Panchayat Samiti in English and in vernacular of the district or the Ixality concerned in Form 2 on or before the 15th October in each year showing the fund apportioned to each Sthayee Sami!i including Arthu. Sanstha, Unnayan O parikalpana Sthayee Samiti under different heads of accounts with due regard to different components of its approved plan

PART 11 KOLKATA GAZEFIE, LVIRAORDNARY, JULY 30.2CK)8 3 S. Consideration of outline budget by Artha, Sanstha, Unnayan O Parikalpana Sthayee Samiti- - The outline budget so prepared under sub-rule (2) of rule 4 shall be laid before Arrha, Sanstha, Unnayan O Parikalpana S/hayee Samiti for its consideration on or before the 15th November in each year on taking into consideration, inter alia, thc draft budget proposals of the Gram Panchayats within jurisdiction; such outline budget Shail be modified, if necessary, having regard to the observations and decisions of the Artha. Sanstha. Unnaya.q O Parikalpana S:hayee Samiti in the said meeting

6. Adoption of outline budget as draft budget by the Panchayat Samiti.- (l) outline budget as referred to in rule 5 shall be laid in a meeting of the Panchayal Samiti specially convened for the purpose on or before the 30th November in each year, (2) The notice of the meeting referred toin sub-rule (l) shall be accompanied by a copy of the outline budget. The members of the Panchayar Samüi may send their objections and suggestions, if any, on the budget estimate so prepared to the Executive Officer of the Panchayat Samiti at least three days before the date of the meeting of the Panchayat Samiti: Provided that in addition to the written objections and suggestions received, the Sabhapati. Sahakari Sabhapati or any other member presiding over the meeting may, during the meeting, allow any member to express his objection or suggestion for consideration in the meeting, (3) The Panchayat Samiti Shull consider the outline budget along wilh the cuections and suggestions received or raised in the meeting and adopt the outline budget with modification, if any, as draft budget

Form 2 shall be published and pasted in the notice board of the office of the Panchayat Samiti and Lhe office of each Gram Panchayat within its jurisdiction on or before the 10th December in each year. All such publications shall be accompanied by a notice in Form 3 inviting the interested persons to submit their objections and suggestions, if any, within 15 days from the date of publication. (2) Immediately after adoption ofdraft budget, a notice in Form 3 shall be published alongwith a copy of the draft budget at not less than three places within the locality where people visit in large number, inviting the electors of the Panchayat Samiti and other interested persons to submit their Objections and suggestions, if any, within 15 days from the date of publication of thc draft budget, (3) A copy of the draft budget shall be forwarded to the Zilia Parishad having jurisdiction, on or before the 10th December in each year. lhe Zilla Parishad shall send its views, if any. within 15 days to the Panchayat Samiti- 8. Final approval of Budget by Panchayat Samiti. — (l) In a meeting convened on or before the i 5th January in each year, the Artha Sanstha Unnayan O Parika!pana Sthayee Samiti shall consider, with respect to the draft budget, all objections and suggestions, if any. of the electors and others and views, if any, of the Gram Panchayats and Zilla Parishad and draw up a modified budget proposal, if necessary, for placing it along with its views and recommendations to the Panchayat Samiti for its approval. (2) The budget as may be mcdified, if necessary, in the manner referred to in sub-rule (l) Shall then be placed in a meeting of the Panchayat Semiti on or before the 15th February in each year specially convened for the purpose and attended by at least half of the existing members. Notice for the meeting shall be accompanied by a statement showing the proposed modifications in the draft budget in the manner referred to in sub-rule Provided that notwithstanding anything to the contrary contained in any other provision under the Act or any rule made thereunder, if the attendance of the members in such meeting falls short of at least half of the existing members, the meeting shalt be adjourned on fixing date, place and time of holding the adjourned meeting and that adjourned meeting shall be held in presence of at least half of the existing members: Provided further that at least three days notice for the adjourned meeting shall be served upon each member: Provided also that the meeting shall be repeatedly convened until attendance of at least half of the existing members is obtained in the meeting. (3) The Panchayat Samiti shall after due consideration of the objections and suggestions of the electors and the views of the Gram Panchayats and the Zilla Parishad, if any, and the recommendations of the Artha, Sanstha. Unnayan O Parikalpana Sthayee Samiti, finally approve the budget with such modification as it may deem appropriate. (4) Copies of the budget approved under sub-rule (3) shall be forwarded to the Zilla Parishad, the District Magistrate and the Sub-Divisional Officer having jurisdiction and alsoto the Treasury, where the Panchayat Samiti fund is lodged, on or before the 10th March in each year. Copies of the budget shall be published in the places referred to in sub-rule (I) of rule 7. 4 KOLKATA GAZEITF,, EXTRAORDINARY, JULY 30.2CCß IPAMr (5) Receipts and expenditure from {he Panchayat Samiti Fund shall be governed by the provisions of thc budget estimate approved underthis rule and no deviation shall he made saveand except under lhe provisions of rules 9. I Oand I I 9. Preparation of supplementury and revised estimate providing for modification of budget or Panchayat Samiti. — (1) The Execulive Officer of the Panchayat Samiti shall review the approved budget for the current financial year on or before thc 10th January in each year with regard to actual receipts and payments to date and also probable receipts and payments upto the 3 1 sl March in thc current financial year. If it appears thal thc approved budget estimate is required to be revised, the Executive Officer of the Panchayar Samiti shall bring it to (he notice of thc Sabhapoti of the Panchayat Sami" proposing preparation of draft supplementary and revised budget. (2) Secretary of the Panchayat Samiti shall. underthe direction orthe Sabhapari and the Executive Officer of the Panchayar Samini, prepare a draft Supplementary and revised budget of the current financial year in Form 2 On or before thc 25th January in each year. (3) The draft supplementary and revised budget prepared under sub-rule (2) shall be laid ina meeting or thc Sansrha, Unnayan O Parikalpana Srhayee Samiti on or before the 10th February in cach year. The aforesaid Slhttyee Samiti shall consider the draft supplementary and revised budget and effect such modification as it may deem fit. (4) The draft supplementary and revised budget prepared under sub-rule (3) shall be laid in a meeting of thc Panchayat Samiti specially convened for the purpose tor approval in the presence of at least half of the existing members on or before the 28th February of the Current year and the supplementary and rcviscd budget so approved, with such modifications as may be decided in the meeting, shall come into effect immediately: Provided that the notice of the meeting shall be accompanied by a copy of the supplementary budget as modified under sub-

rule (3): Provided further that notwithstanding anything to the contrary contained in any other provision under lhe Act Or any rule made thereunder, if the attendance of the members in such meeting fails short of at least half of the existing members. Che meeting shall be adjourned On fixing date, piace and time of bolding the adjourned mecting and that adjourncd meeting shall be held In presence of at least half of the existing members: Provided also that at least three days notice for the adjourned meeting shall be served upon each member: Provided also that such meeting shall be repeatedly convened until attendance of at least half of the existing members is obtained in the meeting. (5) A copy of the approved supplementary budget shall be forwarded tothe Zilla Parishad, the District Magistrate and the Sub-Divisional Officer having jurisdiction and also to the Treasury where lhe Panchayat Samiti fund is lodged on or before the 10th March of the current year

10. Special allotment of fund after approval of supplementary budget.- (l) if any situation arises when the Panchayal Samiti receives any special allotment of fund, the estimates of which have not been included either in the budget or in the supplementary and revised budget estimates. the Artha, Sanstha. Unnayan O Parik"lpana Sthayee Samiti shall. in a meeting, provide for such special allotment in the supplementary and revised budget estimates and, on such provision being made, the supplementary and revised budget estimates shall stand accordingly modified. lhe estimates so modified shall be laid in the next meeting of the Panchayat Samin for ratificatiory Provided that such meeting of the said Sthayee Samiti or of thc Panchayat Samiti may be convened as an emergent meeting, if the situation so warrants. (2) A copy of the supplementary and revised budget estimates so modified shall be hung up in the notice board of the Panchayat Samiti and another copy shall be forwarded to lhe Zilla Parishad, the District Magistrate and the Sub- Divisional Officer having jurisdiction and also to the Treasury where the Panchayat Samiti fund is lodged 11. Reappropriation or fund in the budget and the supplementary and revised estimatß.- The amount provided under any head of account in the budget of the Panchayat Samiti may, by a resolution of the Anha, Sansrha. Unnayan O Parikatpana Sthayee Samiti be transferred by reappropriation to any other head of account: Provided that no reappropriation shall be made (i) in respect orthefund placed at the disposal of the PanchayarSamitiby any Department of the State Government or by any local authority or by any other organization for a specific purpose without the approval of such Department of local authority or organization; aud ITIE KOLKATA GA_ÆI'TE EXTRAORDINARY, my 30, 2m8 5 (ii) without adequate provision to discharge thc obligatory liabilities of the Panchayat Samiti under the Act of the rules made thereunder or in violation of the conditions of any grant made by the-State Government or any local authority or by any other organization: Provided further that such reappropriation of fund by such resolution shall be placed before the next meeting or the Panchaya Samiti for ratification. 12 Power to vary dates.- (l) Whena Panchayat Samiti, underthe circumstances beyond its control, fails to comply with thc time schedule prescribed for one or more stages for the preparation and approval of its budget, the Panchayat Samiti shall adopt a resolution recording the reason for its failure and shali fix up the dates by which each of the incomplete stages of action for preparation or approvai of the budget shall be completed by the Panchayal Samili. On adopticm of such resolution, the Sabhapati and the Executive Officer of Panchayat Samiti shall take steps to strictly adherc to the revised time schedule for adoption of the final budget: Provided that the date of approval of the budget by a Panchayat Samiti under n.'le 8 shall not be extended beyond the 31 st March preceding the financial year to which the budget relates, and the date of approval of the supplementary and revised budget estimate under rule 9 shall not be extended beyond the 15th March or the current financial year: Provided further that the revised time schedule shall be intimated by thc Executive Officer of Panchayat Samiti immediately to the Zilla Parishad, the District Magistrate and the Sub-Divisional Officer having jurisdiction and the Bank or Banks where the Panchayat Sumiti fund is lodged. (2) Ifa Panchayat Samiri fails to adoptin a resolution, the revised time schedule for preparation or approval of its budget for a financial year or the Sabhapati concerned fails to adhere to thc revised time schedule adopted under sub-rule (l) or if the Arrha, Sansthn, Unnyan O Parikalpanct Sthayee Samiti of Lhe Zilla Parishad having jurisdiction holds the view that the aforesaid Panchayat Samiti shall not be able to approve its budget within the (irne or in the manner as prescribed, the aforesaid Srhayee Samiti shall appoint any person, persons or authority to prepare and submit to thc said Sthayee Samiti a draft budget relating to the financial year conccmed for that Panchayat Samiti in such manner as prescribed for preparation of draft budget and within such stipulated period as may be deemed appropriate preferably within the 15th April of the financial year to which Lhe budget relates. (3) On receipt of the

draft budget prepared under sub-rule (2) the Artha, Sanstha, (Jnnyan O Parikcttpana Srhayee Samtri of the Zitta Parishad shall approve the budget in a meeting after such modifications as deemed appropriate within 30th April of lhe financial year to which the budget relates. The budget SO approved shall be placed in the next meeting of the Zilla Parishad for ratification along with such appropriate order as il may deem fit. (4) The budget approved with modifications, if any, under sub-rule (3) shall be forwarded to the Panchayat Samiri concerned as its budget for thc said financial year and shall be deemed to be the budget approved under rule 8. The Panchayai Samiti in its financial administration shall not deviate from such budget save and except under the provisions of rules9, IO and 11 as may be required. (5) Copies of budget so approved under sub-rule (3) shall be published in the office of the Zilla Parishad, the District Magistrate and thc Sub-Di visional Officer having jurisdiction and forwarded to the District Treasury or Sub- Divisional Treasury, as the case may be, where the Panchayat Samiti fund is lodged. Copies of the budget shall also be published in the places referred to in sub-rule (I) of rule 7

13. Ad interim budget of Panchayat Samiti.- (1) If under unavoidable circumstances, it docs not become possible for the Anha, Sansrha, Unnyan O Parikalpana Sthayee Samiti to prepare and place the complete budget for final approval of lhe Panchayat Samüi for the following financial year in a meeting of the Panchayar Samüi on or before thc preceding 31st March, the Archa Sanstha Unnyan O Parikatpana Sthayee Samizi shall place an ad interim budget for the quarter of April to June of the following financial year in a meeting cf the Panchayat Samiti specially convened for thc purpose on or bcfore the preceding 31st March. (2) The Panchayat Samiti shall approve the ad interim budget with modifications, if any. (3) A copy of the approved ad interim budget shall be forwarded to the Zilla Parishad, rhe District Magistrate and the Sub-Divisional Officer havmg jurisdiction and also to the Treasury where the Panchayat Samiti fund is lodged. (4) The Artha, Sanstha, Unnyan O Parikalpana SrhayeeSanüti shall place the complete budget of thc concerned year incorporating the receipts and payments shown in the ad interim budget on or before the 31st May of the same year in a meeting of lhe Panchayat Samiti specially convened for Che purpose for approval in the presence of at least half of the existing members : Provided that for the purpose of this sub-rule, the prcxedure laid down in rules 4, 5, 6, 7 and 8 shall apply muralis mulandis, subject to the variation of dates as may be appropriate. 6 GAZETIY, FXIRAORDNARY,JULY 30.2008 CHAPTER 111 Zilla Parishad Budget [PART I 14. Projection or allocation of fund in the following year to Zina Parishad,- (l) The Executive Officer of the Zitla Parishad shall take steps to ascertain, by the 10th September in each year, from the Panchayat and Rural Development Department and also from other Departments of the State Govemment as to the amount of thc probable grants. contributions and other allotments of fund that may be available from the Central or the State Government under plan or non-plan heads for the following financial year • Provided that in thc absence of any reliablc data On likely availability of rund under a head of account in thc following year, the Executive Officer shall work out the average allocation of fund during the preceding three years in that head of account and shall presume that such average all•xation of fund enhanced by ten per cent of the amount shall be available during the following year. (2) The Executive Officer of the Zilla Parishad shall also assess the amount of the expected collection and accrual of fund out of the own resources of the Zilla Parishad for the following financial year on or the 10th September in each ycar, IS. Preparation or annual budget or estimated receipts and expenditure of Zilla Parishad.- (l) On ascertaining. as far as practicable, the information envisaged in rule 14, the Sabhadhipati as Karmadhyaksha of the Artha. Sanstha, Unnayan O Parikalpana Sthayee Samiti shall convene a meeting of that Sthayee Samiti and determine, in consultation with the other members present, apportionment of share of fund for each Szhayee Samiti taking into consideration the functional areas oc each such Sfhnyee Samiti for the purpose of preparation Of Sthayee Samili wise outline budget. On obtaining lhe information about the quantum of fund likely to be available, the Sthayee Samiti shall consider the proposals relating to their functional areas received, if any, from the Panchayat Samitis and from the Gram Panchaya!s through the Panchayar Samitis as also the proposals prepared at the Zilla Parishad level. •They shall then identify and prioritise the activities that should be undertaken in the following year indicting the source and quantum of fund required for cach such activity. Accordingly, all these Srhayee Samitis with the help of the Secretary of the respective Srhayee Samiti shall prepare outline budget in

Form I for the following year and shall place them before the Sabhgdhipafi of the Zilla Parishad on or before the 3(hh September in each year. (2) On receiving the Sthayee Samiti wise outline budget referred to in sub-rule (l), the Secretary of thc Zitta Parishad who is also thc Secretary of the Artha, Sans'ha, Unnayan O Parikalponn Slhayee Sami'i, shall, under the directions of the Sahhadhipmi and the Executive Officer of the Zilla Parishad, draw up an outline budget of 7110 Parishad in English and in vernacular of the district in Form 2 on or before the 15th October in cach year the fund apportioned to cach Srhayee Samiti including Arrha, Sanstha, Unna-yan O Parikalpana Sthayee Samiti under different heads of accounts with due regard to different components of its approved plan. (3) The Executive Officer of the Zilla Parishad having regard to the views of the District Planning Commiltce, if any, made in this behalf and making consultation with the district level heads of offices of the Departments of lhe State Government having functions devolved upon the Zilla Parishad, shall cause modification as may be deemed necessary, of thc Outline budget prepared under sub-rule (2) and place them before the Sabhadhipari on or before the 15th November in each year for further course of action

16. Consideration of outline budget by Artha, Sanstha, Unnayan O Parikalpana Sthayee Samiti.- outline budget so prepared under sub-rule (3) of rule 15 shall be laid before Arrha, Sansrha, Unnayan O Parikalpnna Sthayee Samiti for its consideration on or before 25th December in each year on taking into consideration, inler tilia, thc draft budget proposals of the Panchayat Samitis within its jurisdiction; such outline budget shall be modified, if necessary, having regard to the observations and decisions of the Artha Sanstha Unnayan O Parikalpana Sthayee Samiti in lhe said meeting

17. Adoption of outline budget as draft budget by the Zilla Parishad.- (l) The outline budget as referred to in rule 16 shall be laid before the meeting of the Zilta Parishad specially convened for the purpose on or before thc 5th January of the following calendar year, (2) Thc notice Of the meeting referred in sub-rule (1) shall be accompanied by a copy of the outline budget and shall be sent to each member of the Zilla Parishad. The members or lhe Zitla Parishad may send their objections and suggestions, if any, about the budget to the Executive Officer of the Zilto Parishad at least three days before-the date of the meeting of the Zilta Parishad: provided that in addition Io the written Objections and suggestions received, the Sabhadhipati, Sahakari Sabhadhipati or any other member presiding over the meeting, may, during the meeting, allow any member to express his objection or suggestion for consideration in the meeting; THE KOLKATA EXIRAORDINARY, 30, 7 (3) The Zilla Parishad shall consider the outline budget along with the objections and suggestions received or raised in the meeting and adopt the outline budget with modification, if any, as draft budget

18. Publication Of Draft Budget.— (l) 'lhe draft budgct adopted under sub-rule (3) of rule 17, shall be published in the same

Form 2 and hung up in the notice board of the office of the Zilla Parishad, and offices of the Sub-Divisional Officers and the Panchayat Samitis having jurisdiction and in the district offices of different Departments or the State Government having budgetary contribution in the fund of Zilla Parishad, on or before the following 10th January. All such publications shall be accompanied by a notice in Form 3 inviting the interested persons to submit their objections and suggestions, if any, within 20 days from the date of publication. (2) Immediately after adoption ofthedraft budget, a notice in Form 3 shall be published alongwith a copy of the draft budget at not less than three prominent places within the district where people visit in large number, inviting the electors of the Zillo Parishad and other interested persons to submit their objections and suggestiom€i if any, within 20 days from the date Of publication of the draft budget. (3) A copy be forwarded totheSecrctary,Departmentof Panchayms and Rural Development and also to each of the Secretaries of such Departments having budgetary contribution in the fund of Zitta Parishad on or before the 10th January of the following calendar year for the views of the State Government, if any. Secretary of the Department of Panchayats and Rural Development and the Secretaries of the Departments as aforesaid shall send the views, if any, of the State Government within 20 days from the date of receipt of the draft budget to the Sabhadhipali of the Zilla Parishad

19. Final approval of Budget by the Zilla Parishad.— (l)ln a meeting convened on or before the 15th February in cach year, the Arrha. Sansrha, Unnayan O Parikolpana Sthayee Samiri shall consider, with respect to the draft budget, all objections and suggestions. if any, of the electors, of the Panchayat Semiris and Gram Panchayats and also thc views of the State Government, in the meeting of the Sthayee Samiti and draw up a modified budget, it necessary, for placing it along with its views and recommendations to the Zilla Parishad for its approval. (2) The draft budget as may bc modified, if necessary, in the manner referred to in sub-rule (l) shall then bc placed in a meeting of the Zilla Parishad on or before the 10th March in each year specially convened for the purpose and attended by at least half of the existing members. Notice for the meeting shall be accompanied by a statement showing thc proposed modifications in the draft budget in the manner referred to in sub-rule Provided that notwithstanding anything to the contrary contained in any other provision under the Act or any rule made thereunder, if the attendance of the members in such meeting falls short of at least half of the existing members, thc meeting shall be adjourned on fixing date, place and time of the adjourncd meeting and that adjourned meeting shall be held In presence of at least half of the existing members: Provided further that at leasi three days notice for the adjourned meeting shall be served upon each member: Provided also that such meeting shall be repeatedly convened until attendancc of at least half of the existing members is obtained in the meeting. (3) The ZillaParirhad shall, after due consideration of the objections and suggestions of the electors and the views of the Panchayat Samitis, Grani Panchayats, Panchayar and Rural Development Department and other Departments of the State Government having budgetary contribution in the fund of Zilla Parishad and also the recommendations of the Artha, Sanstha, Unnayan O Parikalpana Sihayee Sumiti, if any, finally approve the budget wilh Such modification as it may deem appropriate. (4) Copies of the finally approved budget shall be forwarded to the Panchayat and Rural Development Department and other Departments of the State Government having budgetary contribution in the fund of Zilla Parishad and the Treasury of [he District where the Zilla Parishad fund is lodged, on or before the 3 1st March in each year. Copies of thc budget shall be published in other places referred to in sub-rules (l) and (2) of rule 18. (5) Receipts and expenditure from the Zilla Parishad Fund shall be governed by the provisions of the budget approved under this rale and no deviation shall be made save and except under the provisions of rules 20, 21 and 22

20. Preparation of supplementary and revised ßtimate providing for modification of budget Zilla Parishad.(l) •Ihe Executive Officer of the Zilla Parishad shall review the approved budget for the current financial year on or before the 15th January in each year in regard to actual receipts and payments to date and also probable income and expenditure upto the 31st March of the current financial year. If it appears that the approved budget estimate is required to be revised, the Executive Officer of the Zitta Parishad shall bring it to the notice of the SabhadhtpaJi Of the Zilla Parishad proposing preparation of draft supplementary and revised budget. IHEKOLXATA EXTRAORDINARY, JULY 30.2008 PAO J (2) The Sccretary of the Zilla Parishad shall, underthedirection of the Sabhadhipari and the Executive Officcrof the Zilla Parishad prepare a draft supplementary and revised budget of the current financial year in

Form 2 on or beforc the 30th January in each year. (3) The draft supplementary and revised budget prepared under sub-rule (2) shall be laid in a meeting of the Sanstha, Unnayan O Parika'pana Sthayee Samiti on or before the 15th February in each year. The aforesaid Sthayee Samiti shall consider the draft supplementary and revised budget and effect such modification as it may decm fit. (4) The draft supplementary and revised budget prepared under sub-rule (3) shall be laid in a meeting of the Zilla Parishad specially convened for the purpose for approval in the presence of at least half of the existing members on or before lhe 5th March of the current year and the supplementary and revised budget so approved, with such modifications as may be decided in the meeting, shall come into effect immediately: Provided that the notice of lhe meeting shall be accompanied by a copy of the supplementary budget as modified under sub-rule Provided further that notwithstanding anything to the contrary contained in any other provision under lhe Acl ot any rule made thereunder, if the attendance of the members in such meeting falls short of at least half of the existing members, the meeting shall be adjourned on fixing date, place and time orthe adjourned meeting and that adjourned meeting shall be held in presence of at least half of the existing members: Provided also that at least three days notice for the adjourned meeting shall be served upon each member. Provided also that such meeting shall be repeatedly convened until attendance of al least half of the existing members is obtained in the meeting. (5) A copy of the approved supplementary budget shall be forwarded to the Panchayai and Rural Development Department and such Departments of the State Government as may have any alteration in the departmental budget provision made in relation to the fund or Zilta Parishad and the Treasury of the District where the Zilla parishad fund is lodged, on ot before the 10th March in each year. Copies of the budget shall also be published in the places referred to in sub-rules (l) and (2) of rule 18

21. Special allotment or fund after approval or supplementary budget.- (l) If any situation arises when the Zilla Parishad receives any special allotment of fund, the estimates of which have not been included either in the budget or in the supplementary and revised budget estimates, the Artha, Sanstha, Unnaya,'l O Parikalpana Schayee Samiri shall, in a meeting, provide for such special allotment in the supplementary and revised budget estimates and, on such provision being made, the supplementary and levised budget estimates shall stand accordingly modified. The estimates so modificd shall Belaid in the next meeting of the Zilla Parishad for ratification: Provided that such meeting of the said Stkayee Samiti or of the Zilla Parishad may be convened as an emergent meeting if the situation so warrants. (2) Copies of supplementary and revised budget estimates so modified shall be hung up in the notice board of the Zilla Parishad and forwarded to the Panchayat and Rural Development Department and other Departments of thc Slatc Government from which the special allotment of fund has been received and the Treasury of the District where the Zilla Parishad fund is lodged

22. Reappropriation of rund in thc budget and the supplementary and revised estimates.- The amount provided under any head of account in the budget of the Zilta Parishad may, by a resolution of the Artha, Sanstha, Unnayan O Parikalpana Sthayee Samiti, be transferred by reappropriation to any other head Of account: Provided that no reappropriation shall be made — (i) in respect of thc fund placed at the disposal of the Zilla Parishad by any Department of the Stale Government or by any local authority or by any other organizaticm for a scrcific purpose without the approval of such Department or local authority or organization; and (ii) without adequate provision to discharge the obligatory liabilities oftheZillaParishad underthe Actor therules made thereunder or in violation of the conditions of any grant made by the State Government or any local authority or by any other organization: Provided further that such reappropriation of fund by such resolution shall be placed before the next meeting of the Zilla Parishad for ratificaticm

PART 1] KOLKATA GA.ZETIE EXIRAORDINARY, JULY 30, 2008 9 23. Power to vary dates. - (l) When a Zilla Parishad, under the circumstances beyond its control, fails Io comply with the time schedule prescribed for one or more stages for the preparation and approval of its budget. the Zilla Parishad shall adopt a resolution recording the reason for its failure and shall fix up the dates by which each of thc incomplete stages of action for preparation or approval of the budget shall he completed by the Zilla Parishad. On adoption of such resolution, the Sabhadhipati and Lhe Executive Officer of the Zilla Parishad shall take steps to strictly adhere to the revised time schedule for adoption of thc final budget: Provided that the decision of the Artha, Sanstha, Unnayan O Parikalpana Sthayee Samiti for revision of dates shall be placed in the next meeting ot lhe Zilta Parishad for ratification: Provided further that the date of approval of the budget by the Parishad under rule 19 shall not be extended bey(Y1d the 31 st March

preceding the financial year to which the budget relates, and the date of approval of the supplementary and revised budget estimate under rule 20 shall not bc extended beyond the 20th March of Lhe current financial year Provided also that the revised tirne schedule shall be intimated by the Zilla Parishad immediately to the State Government and the District Treasury where the Zilla Parishad fund is lodged (2) If the Zilla Parishad rails to adopt in a resolution, the revised time schedule for preparation or approval of its budget for a financial year or the Sabhadhipali concerned fails to adhere to the levised time schedule adopted under sub- rule ( ) or if the State Government holds the view that thc aforesaid Zilla Parishad shall not be able to approve its budgcl within the time or in the manner as prescribed, the State Govemment shall appoint any person. persons or authority to prepare and submil to the said Schayee Samiti a draft budget relating to the financial year concerned for that Zil!a Parishad in such manner as prescribed in these rules for preparation of draft budget and within such stipulated period as may be deemed appropriate preferably within the 15th day of April of the financial year to which the budget relates. (3) On receipt of the draft, budget prepared under sub-rule the State Government shall approve lhe budget on consultation with such person or persons as may bc decmcd efficacious and after such modifications as deemed appropriate within April 30 next. The budget so approved shall be sent to the Zilla Parishad for its acceptance as the budget for Lhe said financial year. Such budget shall be placed in the next meeting of the Zilla Parishad for information of all members. (4) The budget approved under sub-rule (3) shall bc lhe budget of the Zilta Parishad concerned for thc Said financial year and shall be deemed to be the budget approved under rule 19. The Zilla Parishad in its financial administration shall not deviate from such budget save and except under provisions Of rules 20.21 and 22 as may be required (5) Copies of budget approved under sub-rule (3) shall be published in the Office of the Zilla Parishad and in Other places referred to in sub-rules (I) and (2) of rule 18. Such copies shall also be sent to the District Treasury, where the Zilla Parishad fund is lodged and to each of lhe Departments Of the State Government referred to in sub-rule (4) of rule 19

24. Ad interim budget of Zilla Parishad.- (l) If under unavoidable circumstances, it does not become possible for the Arrha, Sanstha, Unnyan O Parikalpana Srhayee Samiti to prepare and place the complete budget for final approval of the Zilla Parishad for the following financial year in a meeting of the Zilla Parishad on or before the 31st March of the current year. the Anha, Sanstha Unnyan O Parikalpana Sthayee Samiti shall place an ad interim budget for the quarter of April to June of the following financial year in a meeting of the Zilla Parishad specially convened for the purpose on or before the preceding 31st March. (2) The Zilla Parishad shall approve the ad interim budget with if any. (3) A copy of the approved ad interim budget shall be forwarded to the Treasury where the fund of the Zilla Parishad is lodged and also to the Department of Panchayats and Rural Development. (4) The Anha, Sansrha, Unnyan O Parikalpana Sthayee Samiti shall place the complete budget of the concerned year incorporating the and expenditure shown in the ad interim budget on before the 31st May of the same year in a meeling of the Zida Parishad specially convened for the purpose and in the presence of at least half of the existing members for approval: Provided that for the purpose of this sub-rule. the prcxedure laid down in rutes 14, 15, 16, 17,18 and 19 shall apply mutatis mutandis, subject to the variation of dates as may be appropriate

25. Expenditure in excess of budget provision — (l) No expenditure in excess of sanctioned budget provision shall be incurred under any head unless budget allocation of such excess amount is provided by revision of budget or by re- appropriation. IO (2) Quarterly Budget Variance ReportinForm4shall be prepared and maintained by the Secretary ofthe Panchayat Samiti and in casc of Zilta Parishad by thc Sccrctary orthe Financial Controller and Chief Accounts Ofticcr at the end of first six months of the year and placed before the Arika, Sanstha, Unnayan O Parikalpana Sthayee Samiri. This report shall indicate that the expenditure incurred to date under various heads of accounts is within the allocation provided in Lhe budget or if on any occasion the expenditure exceeds the budgeted provision, thc head of account frotn which the excess amount shall be drawn has been clearly shown. Whenever the Panchayat Semiti or Zilla Parishad considers a proposal for expenditure, thc aforementioned Officer shall verify the Budget Variance Report for availability of fund and on being satisfied that Sufficient budget allocation is available, he shall place the proposal before thc Arrha, Sanstha, (Jnnycm O Parikalptvza Sthayee Samiri for consideration. Updated entries of various expenditures in the Budget Variance Report shall be made on the basis Of Cash Book, Subsidiao' Cash Book and

Form 27 Of the West Bengal Panchayat (Zilla Parishad and Panchayat Samili) Accounts and Financial Rules, 2003

CHAPTER IV 26. Effect of non-present*tion of budget.- (1) 'lhe State Government and the Zilla Parishad shall not release any fund to a Panchayat Samiti during a financial year until the budget approved under rule 8 for the same financial year is received by the Zilla Parishad having jurisdiclion. Similarly, the Panchayat and Rural Development and other Departments Of the State Government shall not release any fund to a Zilla Parishad during a financial year until the budget approved under rule 19 for the same financial year is received by the State Government. (2) The Treasury to which the fund of the Panchayat Samiti orthe Zilla Parishad is lodged, shall not honour any cheque issued by the Panchayat Samiti or the Zilla Parishad until thc approved budget or the ad-interim budget, as the case may be, is received by Lhe Treasury concerned 27. Special po'"er or State Government. —For the purpose of giving effect to. and for the removal or any difficulty that may arise in the implementation of, the provisions of these rules, the State Government may, as and when necessary, issue general or special directions not inconsistent with the provisions cf these rules or the Act

28. Repeal and Savings.- On the coming into force of these rules, the provisions of thc West Bengal Panchayat (Budget and Appropriation of Fund) Rules, 1996 shall stand repealed: Provided that such repeal shall not affect or prejudice in any manner the previous operation of the said rules with respect to anything done or omitted Eo be done thereunder.

FORM 1 [see rule 4(1) and rule of (.....year) (...ycar) THE KOLKATA EXIRAORDINARY,JULY 30, 2008 Budget estimate for the year . of... . Sthayee Sant iti Panchayat Samiti / Zilla Parishad Ilead of Account I . #Grants, Contributions from the Central or the State Government or the Parishad. Indicate source of fund from each Deptt. and Zilla Parishad separately, in Case Of Panchayat Sam in.) Budget estimate of current year Budget estimate for the next year Remarks Allocation Expenditure Allocation (4) Expenditure PARTI' A. Plan fund: Names Of subjects Oii) (iv) Etc. B. *Non-plan fund; (*For Artha Sanstha Unnayan O Parikatpana Slhayee Samiti only) Names Of subjects.... .. (i) Pay & allowances Of employees (ii) Remuneration & honorarium of office bearers (iii) TA of office bearers, members & employees (iv) Contingency Etc.. 2. @Fund out of the own resources like rate, fees, tolls, donation etc. Indicate each source of fund separately) Names of subjects... (i) (iii) 3. Other receipts. IME KOLKATA GAÆTIE EXTRAORDINARY, JULY 30, Altocation Expenditure Allocation Expenditure Karmadhyaksha of... S/ hayee Samiti . Panchayat Samiti / Zilla Parishad •n-1EK01XATA GA7E1*1E. EXTRAORDINARY, 30, FORM 2 [see rules 7(1), 9(2), 15(2) and Budget estimate for the year. ...of . Panchayat Samiti/ Zilla Parishad RECEIPTS Budget estimate Revised estimates 1 2 3 Receipts 2 Zilla Parishad/ Panchayat Samin Own Fund (Find out own resources like rate, fees, tolls, donation etc.: a) Indicate each Of fund separately b) Names of Subjects. . (iii) Nan-Plan fund Received from P&RD Department of the State Government/ Zilla Parishad (For Artha Sanstha U O Pari kalpana Sthayee Samlti only) Names of Subjects.. (i) pay & allowanccs of employees (i i) Remuneration & honorarium of office bearers (iii) T.A. of Office bearers, employees (iv) Contingency Etc... Inans, Ad varves & Deposit: Actual receipts for the year (.....year) Ian 3 for the current year (.....year) Total Plan 4 for the current Year) on- man 5 Budget estimate Remarks for the next year Year) Plan 6 PART IJ TIIEKOLKATA GAÆI"IEDCI'RAORDINARY, JULY 30.2(08 13 No. 4 5 6 9 IO 11 12 13 Ilcad of Receipts 2 Donations, Subscriptions and Endowment: Plan Fund received from the State Government (Other than P&RD Department); Names of Subjects. (iii) Expendilute ayiinst Plan Fund received from P&RD Department of the State Government Names Of Subjects.... Actual receipts for the preceding year —...year) Non- Plan Total Plan 3 Budget estimate for the current year (. . .....year) Non- Plan Total 4 Revised estimates Budget estimate Remarks for the current Year) Non- Plan Total Plan for the next year Year) Non- Plan Total Plan 6 (iii) Interest on rhBis1ts inBanW Post Office: Misc. Expenditure. if any, not classified above. Total Receipt except opening balance: (_»rnin Baknce: Grand Total: Executive Oncer Panchayat Samiti / Zilla Parishad Sabhapafi/ Sabhadhipaii Panchayat Samiti / Zilla Parishad 14 Sl. No. . . ...year) 2

3. JULY 30, 2008 Revised estimates for the current . Year) IPART I Remarks Head or Expend i ture Expenditure on Non-Plan fund Received from P&RD Department of the State Government/ Zi Parishad (For A rtha O Parikalpana Sthayee Satniri only) Names or Subjects.. (i) Pay & allowances of employees & honorarium of office bearers (iii) 'T.A. of Office txarers. members & employees Expenditure incurred [ans, Ad'.aus & De osit: Name of Sthaycc Samiti Actual expenditule for the preceding year Non- Plan 'l'o!al Plan Expenditure Budget estimate for the current year . ...year) Non- man Total Plan Non- Plan Plan Total Budget estimate for the next year Year) Non- Plan 'Itta' Plan IYEKOLKATA E>CIRAORDINARY, JULY 30, 15 Budget estimatc Remarks No . . ...year) Ilcad of Expenditure 2 Name Of Sihayee for Samiti the preceding Budget estimate for the current year ear) Non- Plan Total year Non- Plan 5 'rouil Plan 3 4 Revised estimates for the current (Year) Non- man Total Plan 6 for the next year Year) Non- Plan Total Plan 7 8 4. 7. 8, Expenditure Incuned against Donations, Subscriptions Grant-in-aid under GOI Sponsored Schemes: Names of Subjects.... (iii) (iv) Other payments: THE KOLKATA FXIRAORDINARY, JULY 30.'2008 16 9. IO. Budget estimate Remarks Head of Expenditur 2 interest on Depmits in Bank} Post Office/ Payment: Name of Sthayee Samiti 3 Actual expenditure for the preceding year Non- Plan Tbtal Plan 4 Budget estimate for the current year .ycar) Non- Plan Total 5

FORM 3 Revised estimates for the current Year) Non- Plan 'lbtal man 6 for the next year . . Year) Non-Plan • l'otal Plan 7 8 Misc. payment, if any, not classified above: •lbtal expenditure except closing balance: 12. Closing Balance: 13, Grandlbtal: Executive Ofliccr Panchayat Samiti I Zilla Parishad [see rules 7(2) and Sabhapati/ Sabhadhipati Panchayat Samiti / Zilla Parishad 18(2) J Office Of.. No. The draft budget of thc • and, . Panchayat Samiti / Zilla Parishad Date.. . NONCE ...PanchaymSamiti/ZillaParishadW1thin.., . . .is hereby published to-day thc . .District for the year... -.13 lock . for general information. Thc electors of are requcstcd to filc their objections and suggestions, if any, in the form of a memorandum on the draft budget on or Panchayat Samiti / Zilla Parishad. , ...(date) to the Executive Officer of. before.... Executive Officer Samiti/Ziila Parishad Panchayat Samiti / Zilla Parishad and other intelusted funcLionaries PART 1] KOLKATA EXTRAORDINARY,JUL.Y 30, 2008 Form — 4 [see rule 2S (2)] Quarterly Budget Variance Report „ .....„.....Name of Panchayat Samiti / Zilla Parishad Quarterly Budget variance Report for the period from... .....„...to. • Budget Progressive Progressive Progressive Progressive 17 No. Recciptsl Estimates totalaithe totalatthe totalatthe total atthe forthe end of 1" Qtr. cndof2nd endof3rd end of4th Qtr. current Ycar Varianccan cascof Remarks cxccss expenditure, the head or account from which the excess expenditure is met and the amount Of such excess expenditure) # The Variances for all the Receipts head and Expenditure shall be computed quarterly, Secretary/ Financial Controller & Chief Accounts Officer . ...Panchayat Samiti / Zilla Parishad By order of the Governor, M. N. ROY. Principal Secrezary ro rhe GOPI, of West Bengal. PubliShcd by the Controller of Printing and Stationery. West Bengal and printed at Saraswaty Press Ltd (Government of West Bengal Enterprise). Kolkata 700 056