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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 Building (1st Floor)  
63 Netaji Subhas Road, Kolkata - 700 001

**NOTIFICATION**

No. 3121/PN/O/I/3R-1/08 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 (1) of section 224 of the West Bengal *Panchayat* Act, 1973 (West Ben. Act XLI of 1973) (hereinafter referred to as the said Act) vide Notification No. 695 /PN/O/I/3R-1/08 dated the 14th February, 2008, in the *Kolkata Gazette, 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 (1) of section 224 of the said Act, the Governor is pleased hereby to make the following rules:-

**Rules**

**PART - I**

**CHAPTER I**

**Preliminary**

**1. Short Title and commencement.** - (1) 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. Definitions, interpretations and application.** – (1) 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 of a *Gram Panchayat* 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 of the following calendar year;
  - (d) “Form” means a Form appended to these rules, and includes a translation thereof in Bengali or Nepali;
  - (e) “*Zilla Parishad*” 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) The Bengal General Clauses Act, 1899 (Ben. Act I of 1899), shall apply for the interpretation of these rules as it applies for the interpretation of an Act of the West Bengal Legislature.
- (4) These rules shall apply to all *Panchayat Samitis* and *Zilla Parishads* within the State.

## PART II

### CHAPTER II

#### *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 the 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 the absence of any reliable data on likely availability of fund under a head of account in the 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 allocation of fund enhanced by ten per cent of the amount shall be available during the following year.

(2) The 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 Samiti* 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*.** – (1) On ascertaining, as far as practicable, the information envisaged in rule 3, the *Sabhapati* as the *Karmadhyaksha* of *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 *Sthayee Samiti* in consideration of the functional area or areas of each such *Sthayee 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 Samitis* with the help of the Secretary of the respective *Sthayee Samiti* shall prepare outline budgets in Form 1 for the following year and shall place them before the *Sabhapati* of the *Panchayat Samiti* on or before the 30th September in each year.

(2) On receiving the *Sthayee Samiti* wise outline budget referred to in sub-rule (1), the Secretary of the *Panchayat Samiti* who is also the Secretary of the *Artha, Sanstha, Unnayan O Parikalpana Sthayee Samiti*, shall, under the directions of the *Sabhapati* and the Executive Officer of the *Panchayat Samiti*, draw up an outline budget of *Panchayat Samiti* in English and in vernacular of the district or the locality concerned in Form 2 on or before the 15th October in each year showing the fund apportioned to each *Sthayee Samiti* including *Artha, Sanstha, Unnayan O Parikalpana Sthayee Samiti* under different heads of accounts with due regard to different components of its approved plan.

**5. 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 *Artha, Sanstha, Unnayan O Parikalpana Sthayee Samiti* for its consideration on or before the 15th November in each year on taking into consideration, *inter alia*, the draft budget proposals of the *Gram Panchayats* within 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 the said meeting.

**6. Adoption of outline budget as draft budget by the Panchayat Samiti.** - (1) The outline budget as referred to in rule 5 shall be laid in a meeting of the *Panchayat Samiti* specially convened for the purpose on or before the 30th November in each year.

(2) The notice of the meeting referred to in sub-rule (1) shall be accompanied by a copy of the outline budget. The members of the *Panchayat Samiti* 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* 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.

**7. Publication of Draft Budget.** - (1) The draft budget adopted under sub-rule (3) of rule 6 in Form 2 shall be published and pasted in the notice board of the office of the *Panchayat Samiti* and the 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 of draft budget, a notice in Form 3 shall be published along with 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 the draft budget.

(3) A copy of the draft budget shall be forwarded to the *Zilla Parishad* having jurisdiction, on or before the 10th December in each year. The *Zilla Parishad* shall send its views, if any, within 15 days to the *Panchayat Samiti*.

**8. Final approval of Budget by Panchayat Samiti.** - (1) In a meeting convened on or before the 15th January in each year, the *Artha Sanstha Unnayan O Parikalpana 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 modified, if necessary, in the manner referred to in sub-rule (1) shall then be placed in a meeting of the *Panchayat Samiti* 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 (1):

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 shall 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 also to 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 (1) of rule 7.

(5) Receipts and expenditure from the *Panchayat Samiti* Fund shall be governed by the provisions of the budget estimate approved under this rule and no deviation shall be made save and except under the provisions of rules 9, 10 and 11.

**9. Preparation of supplementary and revised estimate providing for modification of budget of *Panchayat Samiti*.** – (1) The Executive Officer of the *Panchayat Samiti* shall review the approved budget for the current financial year on or before the 10th January in each year with regard to actual receipts and payments to date and also probable receipts and payments upto the 31st March in the current financial year. If it appears that the approved budget estimate is required to be revised, the Executive Officer of the *Panchayat Samiti* shall bring it to the notice of the *Sabhapati* of the *Panchayat Samiti* proposing preparation of draft supplementary and revised budget.

(2) The Secretary of the *Panchayat Samiti* shall, under the direction of the *Sabhapati* and the Executive Officer of the *Panchayat Samiti*, prepare a draft supplementary and revised budget of the current financial year in Form 2 on or before the 25th January in each year.

(3) The draft supplementary and revised budget prepared under sub-rule (2) shall be laid in a meeting of the *Artha, Sanstha, Unnayan O Parikalpana Sthayee Samiti* on or before the 10th February in each year. The aforesaid *Sthayee 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 the *Panchayat Samiti* specially convened for the purpose for 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 revised 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 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 shall 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 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 to the *Zilla Parishad*, the District Magistrate and the Sub-Divisional Officer having jurisdiction and also to the Treasury where the *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.**– (1) If any situation arises when the *Panchayat 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 Parikalpana 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. The estimates so modified shall be laid in the next meeting of the *Panchayat Samiti* for ratification:

Provided that such meeting of the said *Sthayee Samiti* or of the *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 the *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 of fund in the budget and the supplementary and revised estimates.**– The amount provided under any head of account in the budget of the *Panchayat Samiti* 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 the fund placed at the disposal of the *Panchayat Samiti* by 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 or local authority or organization; and

- (ii) without adequate provision to discharge the obligatory liabilities of the *Panchayat Samiti* under the Act or 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 of the *Panchayat Samiti* for ratification.

**12 Power to vary dates.**- (1) When a *Panchayat Samiti*, under the circumstances beyond its control, fails to comply with the 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 shall fix up the dates by which each of the incomplete stages of action for preparation or approval of the budget shall be completed by the *Panchayat Samiti*. On adoption of such resolution, the *Sabhapati* and the Executive Officer of *Panchayat Samiti* shall take steps to strictly adhere 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 rule 8 shall not be extended beyond the 31st 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 of the current financial year:

Provided further that the revised time schedule shall be intimated by the 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 Samiti* fund is lodged.

(2) If a *Panchayat Samiti* fails to adopt in 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 the revised time schedule adopted under sub-rule (1) or if the *Artha, Sanstha, Unnyan O Parikalpana Sthayee Samiti* of the *Zilla Parishad* having jurisdiction holds the view that the aforesaid *Panchayat Samiti* shall not be able to approve its budget within the time or in the manner as prescribed, the aforesaid *Sthayee Samiti* shall appoint any person, persons or authority to prepare and submit to the said *Sthayee Samiti* a draft budget relating to the financial year concerned 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 the budget relates.

(3) On receipt of the draft budget prepared under sub-rule (2) the *Artha, Sanstha, Unnyan O Parikalpana Sthayee Samiti* of the *Zilla Parishad* shall approve the budget in a meeting after such modifications as deemed appropriate within 30th April of the 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 it may deem fit.

(4) The budget approved with modifications, if any, under sub-rule (3) shall be forwarded to the *Panchayat Samiti* concerned as its budget for the said financial year and shall be deemed to be the budget approved under rule 8. The *Panchayat Samiti* in its financial administration shall not deviate from such budget save and except under the provisions of rules 9, 10 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 the Sub-Divisional 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 (1) of rule 7.

**13. Ad interim budget of Panchayat Samiti.** - (1) If under unavoidable circumstances, it does not become possible for the *Artha, Sanstha, Unnyan O Parikalpana Sthayee Samiti* to prepare and place the complete budget for final approval of the *Panchayat Samiti* for the following financial year in a meeting of the *Panchayat Samiti* on or before the preceding 31st March, the *Artha 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 *Panchayat Samiti* specially convened for the purpose on or before 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*, the District Magistrate and the Sub-Divisional Officer having jurisdiction and also to the Treasury where the *Panchayat Samiti* fund is lodged.

(4) The *Artha, Sanstha, Unnyan O Parikalpana Sthayee Samiti* shall place the complete budget of the 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 the *Panchayat Samiti* specially convened for the purpose for approval in the presence of at least half of the existing members :

Provided that for the purpose of this sub-rule, the procedure laid down in rules 4, 5, 6, 7 and 8 shall apply *mutatis mutandis*, subject to the variation of dates as may be appropriate.

## CHAPTER III

*Zilla Parishad Budget*

**14. Projection of allocation of fund in the following year to Zilla Parishad.**- (1) The Executive Officer of the *Zilla 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 Government as to the amount of the 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 the absence of any reliable data on likely availability of fund under a head of account in the 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 allocation 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 before the 10th September in each year.

**15. Preparation of annual budget of estimated receipts and expenditure of Zilla Parishad.**- (1) 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 *Sthayee Samiti* taking into consideration the functional areas of each such *Sthayee 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 Samiti* shall consider the proposals relating to their functional areas received, if any, from the *Panchayat Samitis* and from the *Gram Panchayats* through the *Panchayat 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 indicating the source and quantum of fund required for each such activity. Accordingly, all these *Sthayee Samitis* with the help of the Secretary of the respective *Sthayee Samiti* shall prepare outline budget in Form 1 for the following year and shall place them before the *Sabhadhipati* of the *Zilla Parishad* on or before the 30th September in each year.

(2) On receiving the *Sthayee Samiti* wise outline budget referred to in sub-rule (1), the Secretary of the *Zilla Parishad* who is also the Secretary of the *Artha, Sanstha, Unnayan O Parikalpana Sthayee Samiti*, shall, under the directions of the *Sabhadhipati* and the Executive Officer of the *Zilla Parishad*, draw up an outline budget of *Zilla Parishad* in English and in vernacular of the district in Form 2 on or before the 15th October in each year the fund apportioned to each *Sthayee Samiti* including *Artha, Sanstha, Unnayan 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 Committee, if any, made in this behalf and making consultation with the district level heads of offices of the Departments of the State Government having functions devolved upon the *Zilla Parishad*, shall cause modification as may be deemed necessary, of the outline budget prepared under sub-rule (2) and place them before the *Sabhadhipati* 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.**- The outline budget so prepared under sub-rule (3) of rule 15 shall be laid before *Artha, Sanstha, Unnayan O Parikalpana Sthayee Samiti* for its consideration on or before 25th December in each year on taking into consideration, *inter alia*, the 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 the said meeting.

**17. Adoption of outline budget as draft budget by the Zilla Parishad.**- (1) The outline budget as referred to in rule 16 shall be laid before the meeting of the *Zilla Parishad* specially convened for the purpose on or before the 5th January of the following calendar year.

(2) The 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 of the *Zilla Parishad* may send their objections and suggestions, if any, about the budget to the Executive Officer of the *Zilla Parishad* at least three days before the date of the meeting of the *Zilla Parishad*:

Provided that in addition to 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;

(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.** – (1) The draft budget 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 of 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 of the draft budget, a notice in Form 3 shall be published along with 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 *Zilla Parishad* and other interested persons to submit their objections and suggestions, if any, within 20 days from the date of publication of the draft budget.

(3) A copy of the draft budget shall be forwarded to the Secretary, Department of *Panchayats* and Rural Development and also to each of the Secretaries of such Departments having budgetary contribution in the fund of *Zilla Parishad* on or before the 10th January of the following calendar year for the views of the State Government, if any. The 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 *Sabhadhipati* of the *Zilla Parishad*.

**19. Final approval of Budget by the Zilla Parishad.** – (1) In a meeting convened on or before the 15th February in each year, the *Artha, Sanstha, Unnayan O Parikalpana Sthayee Samiti* shall consider, with respect to the draft budget, all objections and suggestions, if any, of the electors, of the *Panchayat Samitis* and *Gram Panchayats* and also the views of the State Government, in the meeting of the *Sthayee Samiti* and draw up a modified budget, if necessary, for placing it along with its views and recommendations to the *Zilla Parishad* for its approval.

(2) The draft budget as may be modified, if necessary, in the manner referred to in sub-rule (1) shall then be 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 the proposed modifications in the draft budget in the manner referred to in sub-rule (1):

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 shall be adjourned on fixing date, place and time of 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 such meeting shall be repeatedly convened until attendance of at least half of the existing members is obtained in the meeting.

(3) The *Zilla Parishad* shall, after due consideration of the objections and suggestions of the electors and the views of the *Panchayat Samitis, Gram Panchayats, Panchayat* 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 Sthayee Samiti*, if any, finally approve the budget with 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 the District where the *Zilla Parishad* fund is lodged, on or before the 31st March in each year. Copies of the budget shall be published in other places referred to in sub-rules (1) 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 rule and no deviation shall be made save and except under the provisions of rules 20, 21 and 22.

**20. Preparation of supplementary and revised estimate providing for modification of budget of Zilla Parishad.** – (1) The 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 *Zilla Parishad* shall bring it to the notice of the *Sabhadhipati* of the *Zilla Parishad* proposing preparation of draft supplementary and revised budget.

(2) The Secretary of the *Zilla Parishad* shall, under the direction of the *Sabhadhipati* and the Executive Officer of the *Zilla Parishad* prepare a draft supplementary and revised budget of the current financial year in Form 2 on or before 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 *Artha, Sanstha, Unnayan O Parikalpana 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 deem 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 the 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 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 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 shall be adjourned on fixing date, place and time of the 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 at least half of the existing members is obtained in the meeting.

(5) A copy of the approved supplementary budget shall be forwarded to the *Panchayat* and Rural Development Department and such other Departments of the State Government as may have any alteration in the departmental budget provision made in relation to the fund of *Zilla Parishad* and the Treasury of the District where the *Zilla Parishad* fund is lodged, on or before the 10th March in each year. Copies of the budget shall also be published in the places referred to in sub-rules (1) and (2) of rule 18.

**21. Special allotment of fund after approval of supplementary budget.** - (1) 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, Unnayan O Parikalpana 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. The estimates so modified shall be laid in the next meeting of the *Zilla Parishad* for ratification:

Provided that such meeting of the said *Sthayee 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 the State 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 fund in the budget and the supplementary and revised estimates.**- The amount provided under any head of account in the budget of the *Zilla 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 the fund placed at the disposal of the *Zilla Parishad* by 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 or local authority or organization; and
- (ii) without adequate provision to discharge the obligatory liabilities of the *Zilla Parishad* under the Act or 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 of the *Zilla Parishad* for ratification.



**23. Power to vary dates.** - (1) When a *Zilla Parishad*, under the circumstances beyond its control, fails to 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 the incomplete stages of action for preparation or approval of the budget shall be completed by the *Zilla Parishad*. On adoption of such resolution, the *Sabhadhipati* and the Executive Officer of the *Zilla Parishad* shall take steps to strictly adhere to the revised time schedule for adoption of the final budget:

Provided that the decision of the *Artha, Sanstha, Unnyan O Parikalpana Sthayee Samiti* for revision of dates shall be placed in the next meeting of the *Zilla Parishad* for ratification:

Provided further that the date of approval of the budget by the *Zilla Parishad* under rule 19 shall not be extended beyond the 31st 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 be extended beyond the 20th March of the current financial year:

Provided also that the revised time 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* fails to adopt in a resolution, the revised time schedule for preparation or approval of its budget for a financial year or the *Sabhadhipati* concerned fails to adhere to the revised time schedule adopted under sub-rule (1) or if the State Government holds the view that the aforesaid *Zilla Parishad* shall not be able to approve its budget within the time or in the manner as prescribed, the State Government shall appoint any person, persons or authority to prepare and submit to the said *Sthayee Samiti* a draft budget relating to the financial year concerned for that *Zilla 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 (2), the State Government shall approve the budget on consultation with such person or persons as may be deemed 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 the 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 be the budget of the *Zilla Parishad* concerned for the 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 the 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 (1) 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 the Departments of the State Government referred to in sub-rule (4) of rule 19.

**24. Ad interim budget of Zilla Parishad.** - (1) If under unavoidable circumstances, it does not become possible for the *Artha, Sanstha, Unnyan O Parikalpana Sthayee 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 *Artha, 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 modifications, 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 *Artha, Sanstha, Unnyan O Parikalpana Sthayee Samiti* shall place the complete budget of the concerned year incorporating the receipts and expenditure shown in the *ad interim* budget on or before the 31st May of the same year in a meeting of the *Zilla 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 procedure laid down in rules 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** - (1) 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.

(2) Quarterly Budget Variance Report in Form 4 shall be prepared and maintained by the Secretary of the Panchayat Samiti and in case of *Zilla Parishad* by the Secretary or the Financial Controller and Chief Accounts Officer at the end of first six months of the year and placed before the *Artha, Sanstha, Unnayan O Parikalpana Sthayee Samiti*. This report shall indicate that the expenditure incurred to date under various heads of accounts is within the allocation provided in the budget or if on any occasion the expenditure exceeds the budgeted provision, the head of account from which the excess amount shall be drawn has been clearly shown. Whenever the *Panchayat Samiti* or *Zilla Parishad* considers a proposal for expenditure, the 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 the *Artha, Sanstha, Unayan O Parikalpana Sthayee Samiti* for consideration. Updated entries of various expenditures in the Budget Variance Report shall be made on the basis of Cash Book, Subsidiary Cash Book and Form 27 of the West Bengal *Panchayat (Zilla Parishad and Panchayat Samiti)* Accounts and Financial Rules, 2003.

#### CHAPTER IV

##### Miscellaneous

**26. Effect of non-presentation of budget.** - (1) The 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 jurisdiction. 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* or the *Zilla Parishad* is lodged, shall not honour any cheque issued by the *Panchayat Samiti* or the *Zilla Parishad* until the approved budget or the ad-interim budget, as the case may be, is received by the Treasury concerned.

**27. Special power of State Government.** - For the purpose of giving effect to, and for the removal of 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 of these rules or the Act.

**28. Repeal and Savings.** - On the coming into force of these rules, the provisions of the 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 to be done thereunder.

#### FORM 1 [ see rule 4(1) and rule 15(1) ]

Budget estimate for the year ..... of .....*Sthayee Samiti*

of ..... *Panchayat Samiti / Zilla Parishad*

Head of Account (1)	Budget estimate of current year (.....year) (2)		Budget estimate for the next year (.....year) (3)		Remarks (4)
	Allocation	Expenditure	Allocation	Expenditure	
1. #Grants, Contributions from the Central or the State Government or the ** <i>Zilla Parishad</i> : (# Indicate source of fund from each Deptt. and <i>Zilla Parishad</i> separately, ** in case of <i>Panchayat Samiti</i> .)					

	Allocation	Expenditure	Allocation	Expenditure	
A. Plan fund: Names of subjects..... (i) (ii) (iii) (iv) Etc...					
B. *Non-plan fund: (*For <i>Artha Sanstha</i> <i>Unnayan O Parikalpana</i> <i>Sthayee Samiti</i> only) Names of subjects..... (i) Pay & allowances of employees (ii) Remuneration & honorarium of office bearers (iii) T.A. 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) (ii) (iii) (iv) Etc.....					
3. Other receipts.					
Total:					

Karmadhyaksha of.....Sthayee Samiti  
..... Panchayat Samiti / Zilla Parishad



Sl. No.	Head of Receipts	Actual receipts for the preceding year (.....year)			Budget estimate for the current year (.....year)			Revised estimates for the current (..... Year)			Budget estimate for the next year (..... Year)			Remarks
		Non-Plan	Plan	Total	Non-Plan	Plan	Total	Non-Plan	Plan	Total	Non-Plan	Plan	Total	
1	2	3			4			5			6			7
4	Donations, Subscriptions and Endowment:													
5	Plan Fund received from the State Government (Other than P&RD Department): Names of Subjects..... (i) (ii) (iii) (iv)													
6	Expenditure against Plan Fund received from the P&RD Department of the State Government: Names of Subjects..... (i) (ii) (iii) (iv)													
7	Grant-in-aid under GOI Sponsored Schemes: Names of Subjects..... (i) (ii) (iii) (iv)													
8	Other payments:													
9	Interest on Deposits in Bank/ Post Office:													
10	Misc. Expenditure, if any, not classified above:													
11	Total Receipt except opening balance:													
12	Opening Balance:													
13	Grand Total:													

*Executive Officer*  
Panchayat Samiti / Zilla Parishad

*Sabhapati/ Sabhadhipati*  
Panchayat Samiti / Zilla Parishad





Sl. No.	Head of Expenditure	Name of Sthayee Samiti	Actual expenditure for the preceding year (.....year)			Budget estimate for the current year (.....year)			Revised estimates for the current (..... Year)			Budget estimate for the next year (..... Year)			Remarks
			Non-Plan	Plan	Total	Non-Plan	Plan	Total	Non-Plan	Plan	Total	Non-Plan	Plan	Total	
1	2	3	4			5			6			7			8
9.	Interest on Deposits in Bank/ Post Office/ Payment:														
10.	Misc. payment, if any, not classified above:														
11.	Total expenditure except closing balance:														
12.	Closing Balance:														
13.	Grand Total:														

Executive Officer  
Panchayat Samiti / Zilla Parishad

Sabhapati/ Sabhadhipati  
Panchayat Samiti / Zilla Parishad

**FORM 3**

[ see rules 7(2) and 18(2) ]

Office of..... Panchayat Samiti / Zilla Parishad

No.....

Date.....

**NOTICE**

The draft budget of the ..... Panchayat Samiti / Zilla Parishad Within.....Block and.....District for the year.....is hereby published to-day the.....of.....for general information. The electors of ..... Panchayat Samiti / Zilla Parishad and other interested functionaries are requested to file their objections and suggestions, if any, in the form of a memorandum on the draft budget on or before.....(date) to the Executive Officer of..... Panchayat Samiti / Zilla Parishad.

Executive Officer

.....Panchayat Samiti / Zilla Parishad



**Form - 4**  
[sec rule 25 (2)]

**Quarterly Budget Variance Report**

.....Name of Panchayat Samiti / Zilla Parishad  
Quarterly Budget variance Report for the period from.....to.....

Sl. No.	Head of Receipts/ Expenditure	Budget Estimates for the current Year	Progressive total at the end of 1 <sup>st</sup> Qtr.	Progressive total at the end of 2 <sup>nd</sup> Qtr.	Progressive total at the end of 3 <sup>rd</sup> Qtr.	Progressive total at the end of 4 <sup>th</sup> Qtr.	Variance(In case of excess expenditure, the head of account from which the excess expenditure is met and the amount of such excess expenditure) (+ / -)	Remarks

# 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 Secretary to the Govt. of West Bengal.*