THE WEST BENGAL PANCHAYAT (GRAM PANCHAYAT ACCOUNTS, AUDIT AND BUDGET) RULES, 2007

DEPARTMENT OF PANCHAYATS AND RURAL DEVELOPMENT
GOVERNMENT OF WEST BENGAL

The West Bengal *Panchayat* (*Gram Panchayat* Accounts, Audit and Budget) Rules, 2007.

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GOVERNMENT OF WEST BENGAL
DEPARTMENT OF PANCHAYATS AND RURAL DEVELOPMENT
63, N. S. Road, Kolkata-700001

NOTIFICATION

No. 4396/PN/O/I/3R-5/04 dated 27th September, 2007. WHEREAS the West Bengal *Panchayat* (*Gram Panchayat* Accounts, Audit and Budget) Rules, 2007 regulating the Accounts, Audit and Budget of Gram *Panchayats* 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. 1319/PN/0/I/3R-5/04, dated 21st March, 2007, in the *Kolkata Gazette, Extraordinary,* dated the 21st March, 2007, inviting objection or suggestion 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 :-

The West Bengal *Panchayat* (*Gram Panchayat* Accounts, Audit and Budget) Rules, 2007.

PART-I
Preliminary

1. **Short title and commencement**. - (1) These rules may be called the West Bengal *Panchayat* (*Gram Panchayat* Accounts, Audit and Budget) Rules, 2007.

(2) They shall come into force on the 1st day of April, 2008.

2. **Definitions**. - (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) "Custodian" means the Custodian of the *Gram Panchayat* Fund as referred to in sub-rule (3) of rule 4;

(c) "elector", in relation to a constituency of a *Gram Panchayat* means a person registered for the time being in the electoral roll pertaining to a constituency of a *Gram Panchayat* delimited for the purpose of last preceding General Election to the *Gram Panchayat*;

(d) "Form" means a Form appended to these rules and includes a translation thereof in Bengali or Nepali;

(e) "Internal Audit Officer " means *Panchayat* Accounts and Audit Officer unless otherwise specified by the State Government;

(f) "Nirman Sahayak" means and includes Job Assistant appointed as such in a *Gram Panchayat*;

(g) "Paymaster" means a person appointed, for the purpose of execution of a work and for making payment to the casual labourer and workers engaged by the *Gram Panchayat* for such work;

(h) "programme" means a systematized approach for implementation of development works under a common set of functional and financial guidelines;

(i) "project" means a specific work supported by a plan and an estimate of expenditure for its execution normally as a part of a programme;

(j) "scheme" means a project undertaken by a *Gram Panchayat* funded by its own sources of revenue;

(k) "section" means a section of the Act;

(l) "*Zilla Parishad*" includes *Mahakuma Parishad.*

(2) Words and expressions used but not defined in these rules shall have the meanings respectively assigned to them in the Act.

PART- II
CHAPTER- I

Procedure for Maintenance of Accounts

3. General procedure for keeping the accounts and register. – All the accounts and registers of a *Gram Panchayat* shall be kept either in Bengali or in English but for the *Gram Panchayats* within the administrative jurisdiction of the Darjeeling Gorkha Hill Council, the same may be kept either in Bengali or in English or in Nepali. All accounts shall be kept in the registers, ledgers and cash books which shall be bound, and their pages serially machine numbered and shall contain a certificate under the signature of the Custodian in the manner as follows:-

"Certified that this register / book contains pages from serial no ..... to ....., totaling ..... pages."

This certificate shall be given on the first page of every book of accounts, acquittance, receipt and other books and registers maintained under these rules.

4. *Gram Panchayat* Fund and custody thereof. – (1) For every *Gram Panchayat*, there shall be constituted a *Gram Panchayat* Fund bearing the name of such *Panchayat* in terms of section 45 and such fund shall be lodged in one or more than one savings account maintained with any one or more branches of a nearby Nationalized Bank or any other Scheduled Bank or licensed Co-operative Bank or Post Office or any two or more of them.

(2) Separate savings account shall be maintained for the fund relating to any new or existing programme as may be specified, by general or special order by the Central Government or the State Government or any other authority empowered in this behalf and all such funds and all other funds referred to in section 45, shall constitute the total corpus of the *Gram Panchayat* Fund.

(3) The *Pradhan* or the *Upa-Pradhan* holding the charges of the *Pradhan* shall be the Custodian of the *Gram Panchayat* Fund and shall be responsible for proper utilization and satisfactory accounting thereof.

(4) Any donation, endowment or trust fund for special purposes made or created by a private person or group of persons or an institution, shall be lodged in the *Gram Panchayat* Fund in terms of section 45 and placed in the Bank account of the *Gram Panchayat* and may later be applied in such manner as may be specified in the terms and conditions relating to such donation, endowment or trust as the case may be within the bounds of these rules.

(5) At least fifty percent of the fund raised in a year through mobilization of its own resources shall be spent by the *Gram Panchayat* by the following year for implementation of schemes for economic and social development in consultation with the *Gram Sansads* and as per plan approved by *Gram Sansads* separately and jointly in the manner as laid down in the following provisos:

Provided that fifty percent of such fund earmarked for implementation of schemes for economic and social development, shall be distributed by the *Gram Panchayat* among the *Gram Unnayan Samitis* within its jurisdiction for implementation of the said schemes, in direct proportion to the total number of electors rounded off to nearest hundred in each corresponding *Gram Sansad*:

Provided further that, in addition, twenty percent of the said fund shall be distributed among the *Gram Unnayan Samitis* having backward villages within their jurisdiction, for implementation of additional schemes of aforesaid nature in such backward villages, in such manner and in such proportion as may be determined by the *Gram Panchayat* in a meeting:

Provided also that the balance thirty per cent of the said fund shall be utilized by the *Gram Panchayat* for implementation of the said schemes through its own machinery unless it decides in a meeting to distribute any part of such fund for the same purpose to one or more *Gram Unnayan Samitis:*

(6) After apportionment and distribution of fund in the manner as mentioned in sub-rule (5), *Gram Panchayat* may utilize the balance fund amounting to about fifty percent of the total fund raised through mobilization of its resources, for strengthening of its own machinery including the machinery of *Gram Unnayan Samiti* as well as for infrastructural development and for this purpose the *Gram Panchayat* shall provide twenty percent of the mobilized fund to the *Gram Unnayan Samitis* taken together subject to the maximum of one thousand and five hundred rupees for each *Gram Unnayan Samiti* in a year for procurement of registers and stationery articles.

(7) Besides operation of the fund to meet expenditure relating to a specific scheme, programme or supply of materials, the Custodian may, in order to meet any unforeseen urgent need withdraw and keep in his safe custody in the office such amount not exceeding rupees two thousand, as may be determined by the *Artha O Parikalpana Upa- Samiti* in a meeting:

Provided that the *Artha O Parikalpana Upa- Samiti,* may, in any subsequent meeting, modify its decision and determine afresh such amount within the aforesaid ceiling limit to be kept in the custody of the Custodian:

Provided further that the Custodian shall deposit any unspent amount in Savings Account within three working days from the date of drawal of this fund.

(8) Any undisbursed amount drawn for payment of labour wages or for different sundry expenses shall be deposited in the Savings Account from which it was drawn on expiry of three working days following the date of drawal of the fund.

(9) Any undisbursed amount pertaining to honorarium, traveling allowance of the members and pay and allowances of the employees of the *Gram Panchayat,* shall be refunded to the Block Development Officer concerned on expiry of five working days following the date of its receipt.

(10) Violation of any provision of this rule shall be deemed to be an act of material impropriety and irregularity within the scope and meaning of clause (b) of sub-section (2) of section 190:

Provided that the undisbursed amount referred to in sub-rule (7) and (8) shall not be deemed to constitute any part of the amount that may be kept by the Custodian to meet any unforeseen urgent need.

(11) All sums receivable by the *Gram Panchayat* from any person by way of tax, toll-charge, rate and fees or receivable as proceeds from land or building, pond, ferry, fishery or any other asset or property of the *Gram Panchayat* shall be collected by the tax collector or any other employee authorized by the *Gram Panchayat* in this behalf and shall be deposited in full to the *Gram Panchayat* in proper discharge of his liability:

Provided that the tax collector or any authorized employee shall not keep in his custody at any point of time any amount exceeding one thousand rupees for more than one working day;

(12) All sums received by the *Gram Panchayat* by way of tax, rates, toll charge, fees or proceeds or any grant or contributions received from the Central or the State Government or local authority or any other authority irrespective of the amount and the nature of fund shall be credited in full to the appropriate account of the *Gram Panchayat* Fund as immediately as possible and no part thereof shall be appropriated directly towards expenditure of the *Gram Panchayat.*

5. Loss of fund or material. – (1) Any loss of money, revenue, receipts, stores or properties, held by or on behalf of the *Gram Panchayat*, caused by misappropriation, defalcation or otherwise, detected at any time during inspection or audit or otherwise shall be immediately reported by the detecting functionary or person to his immediate superior officer as well as to the *Pradhan* and the Block Development Officer concerned, even when such loss has been made good by the person responsible for such loss. The Block Development Officer shall promptly cause an enquiry in the matter and after ascertaining the facts, shall refer the matter to the Sub-Divisional Officer who shall send a full report of the same to the District Magistrate and a copy of such report shall also be sent to the Commissioner of *Panchayats* and Rural Development and to the State Government. In the event of reasonable apprehension of any such loss or defalcation, it shall be at once reported to the Block Development Officer for causing enquiry and taking subsequent actions.

(2) Departmental enquires shall be conducted in respect of the employees of *Gram Panchayat* in terms of the guidelines given in the Appendix I of these rules.

(3) (i) Money lost or the value of stores lost by theft, civil commotion, natural calamity or any other cause shall not be written off from the accounts of the *Gram Panchayat* except by a resolution passed in a meeting of the *Gram Panchayat:*

Provided that when the loss relates to the own resources of the *Gram Panchayat*, the sanctioning authority for writing off the loss shall be the-

(a) *Gram Panchayat* for a loss valued up to rupees one thousand;

(b) Block Development Officer for a loss valued between rupees one thousand and one and rupees two thousand;

(c) District *Panchayat* and Rural Development Officer for a loss valued between rupees two thousand and one and rupees four thousand;

(d) District Magistrate for a loss valued between rupees four thousand and one and rupees seven thousand;

(e) Commissioner of *Panchayats* and Rural Development, West Bengal for a loss valued between rupees seven thousand and one and rupees ten thousand;

(f) State Government when the money value of the loss exceeds rupees ten thousand.

(ii) For any issue relating to item (b) to (f) of the proviso under clause (i), the *Gram Panchayat* shall refer the matter with its views to the Block Development Officer for appropriate action or for making further reference to the appropriate authority as the case may be.

(iii) when the loss relates to funds or materials placed at the disposal of the *Gram Panchayat* by any department of the State Government either directly or through District Magistrate or Block Development Officer for execution of a programme or scheme, approval of such department through the District Magistrate concerned shall be necessary for writing off the loss.

(iv) When the loss relates to funds or materials placed at the disposal of the *Gram Panchayat* by *Zilla Parishad* or *Panchayat Samiti* out of its own resources or by any other authority for execution of a scheme, sanction for writing off such loss shall have to be accorded by the *Zilla Parishad* or *Panchayat Samiti* or the authority concerned as the case may be.

6. Maintenance of accounts of *Gram Panchayat*. – (1) Every *Gram Panchayat* shall maintain a Cash Book in Form 1 and record therein all monetary transactions on the same day on which such transactions take place subject to the provisions of clause (a) of sub-rule (5).

(2) The Cash Book shall be maintained on double column basis. The left or debit side of the Cash Book shall have two separate columns - one for cash transaction and other for transactions relating to Savings Bank Account. On the right side or credit side there shall be two separate similar columns.

(3) Every *Gram Panchayat* shall adopt the system of double entry from the year in which these rules come into force. For this purpose a General Ledger in Form 21 shall be maintained for each classified receipt or payment account in which all the entries of the Cash Book shall be posted datewise . For each entry in the debit or left side of the Cash Book, a corresponding entry shall be made in the credit or right side of the account in the General Ledger for which the entry has been made in the debit side of the Cash Book. Similarly, for each entry in the credit or right side of the Cash Book, a corresponding entry shall be made in the debit or left side of the account in the General Ledger for which the entry has been made in the credit side of the Cash Book:

Provided that for transaction between cash and bank, entry shall be recorded in the Cash Book only, both in cash and bank columns through contra entry.

(4) The State Government may take up a programme for providing out of its own budget provisions or otherwise computers to the *Gram Panchayats* for adopting a computerized accounting system.

(5) All receipt-vouchers and payment-vouchers shall be chronologically numbered by consecutive numerals in English, Bengali or Nepali on the basis of chronological sequence separately for each of the said two groups for each financial year and the voucher numbers so assigned shall be noted in the relevant columns of the Cash Book. Insertion of by-numbers or any alphabet for assigning a number to the voucher shall not be permissible. In case of computerized accounting, separate receipt- vouchers and payment-vouchers shall be generated. For maintaining the Cash Book, the following procedures shall be followed:-

(a) the interest credited or Bank charges debited to the *Gram Panchayat* Fund by the Bank or the Post Office as recorded in the Pass Book shall be entered on the receipts side or the payments side, as the case may be, of the Cash Book as soon as the Pass Book showing corresponding entries, is received;

(b) all cheques and bank drafts received in favour of the *Gram Panchayat* shall be noted in the Cheque / Draft Receipt Register in Form 2, thereafter such receipt of the fund shall be noted in the Cash Book and the relevant Subsidiary Cash Book in the manner referred to in clause (d);

(c) the Cash Book shall be closed and balance struck on daily basis and its entries and balances shall be checked with reference to the Pass Book and other relevant records at the close of every month; a Bank Reconciliation Statement shall be prepared at the end of each month in respect of each bank account and also fund analysis for the closing balance of the *Gram Panchayat* Fund shall be made and recorded in the Cash Book at the end of each month:

(d) when for the purpose of maintenance of the accounts of the fund of a programme in a separate and transparent manner, a separate Bank account is opened and Subsidiary Cash Book is required to be maintained in accordance with the directions of the sponsoring authority, any fund received on account of such programme shall be entered first on the receipt side of the Cash Book and immediately thereafter, on the receipt side of the Subsidiary Cash Book. But in case of any payment from this fund, the payment shall be entered first on the payment side of the Subsidiary Cash Book and the total amount of the payment for a day shall be entered on the payment side of the Cash Book. While posting such receipt and payment both in the Cash Book and the Subsidiary Cash Book a cross reference of the Folio number of the Cash Book shall be given in the Subsidiary Cash Book against the related entry and Folio number of the Subsidiary Cash Book against each entry in the Cash Book. Each such Subsidiary Cash Book shall be maintained in Form 1A;

(e) payment by cheques shall be entered in the Subsidiary Cash Book or in the Cash Book on the date on which it is signed by the Custodian while actual delivery date of the cheque shall be noted on the "Remarks" column of the Subsidiary Cash Book or the Cash Book if there is no Subsidiary Cash Book on this account, as well as in the Cheque Book Register in Form 3;

(f) provisions relating to maintenance of Cash Book as provided in this sub-rule shall apply *mutatis mutandis* for maintenance of a Subsidiary Cash Book. All vouchers relating to any payment out of *Gram Panchayat* Fund shall be serially numbered in chronological order and numbers so assigned shall be noted in the relevant column of the related Subsidiary Cash Book. Since the total amount of payment for a day in relation to a Subsidiary Cash Book shall be entered on the payment side of the Cash Book, serial numbers of such vouchers need not be mentioned in column no. 11 of the Cash Book in Form 1, but Subsidiary Cash Book folio reference shall be included in the narration of the transaction in column no. 10 while mentioning the purpose;

(g) a note shall be kept in the Cash Book with respect to the undisbursed amount of cash drawn by self cheques at the end of the day;

(h) subject to any decision of the *Gram Panchayat* in a meeting in this behalf, or in its absence, in conformity with the directions of the Custodian, Secretary of the *Gram Panchayat* shall be responsible for writing the Cash Book and for safe custody of all records and documents relating to *Gram Panchayat* Fund including receipt-vouchers and payment-vouchers except those referred to in clause (i); the Custodian himself shall in no circumstances write the Cash Book or keep receipt-vouchers or payment-vouchers in his personal custody:

Provided that in the event of absence of the Secretary or his inability to write Cash Book for any reason whatsoever, the *Gram Panchayat* or the Custodian may direct any other employee of the *Gram Panchayat* to write the Cash Book and to perform all other functions incidental thereto;

(i) the Executive Assistant shall keep in his custody, the cheque books, Cheque Book Register and pass books of the Bank Account or Post Office Savings Bank Account or both and shall authenticate all entries in the Cash Book including Subsidiary Cash Books on the strength of vouchers in support thereof and shall exercise the duties and responsibilities referred to in rule 55 of the West Bengal *Panchayat* (*Gram Panchayat* Administration) Rules, 2004. The Custodian himself shall in no circumstances keep the aforesaid instruments in his personal custody:

Provided that in the event of absence of Executive Assistant, the Secretary shall perform the aforesaid functions of the Executive Assistant except for authentication of entries in the Cashbook and the Subsidiary Cashbooks which shall be done by the Custodian himself;

(j) the Custodian shall sign the Cash Book and Subsidiary Cash Books on each day of transaction after verification of entries therein;

(k) a half yearly statement of receipts and payments and also an annual statement of receipts and payments of the *Gram Panchayat* shall be prepared on the basis of balances of Cash Book and classified accounts maintained in the General Ledger.

(6) (a) The State Government may, by a general or special order, direct a *Gram Panchayat* to adopt a computerized accounting system for maintenance of its accounts in such manner as may be laid down in the order.

(b) On adoption of the computerized accounting system referred to in clause (a), relevant print-outs generated by the system, shall be deemed to be authentic records of accounts and shall form part of the Cash Book, Subsidiary Cash Book, ledgers and also the receipt and the payment vouchers and other records rendering it unnecessary to prepare manually any of these records:

Provided that at the time of any inspection or audit, any or all such print-outs may be verified with reference to the data-base stored in the computer.

(c) The Gram Panchayat shall continue to prepare manually such records of accounts including registers as are required to be maintained under these rules but cannot be generated by such computerized system.

7. Operation of Gram Panchayat Fund. - (1) As soon as any amount is received by the *Gram Panchayat* through a cheque or bank draft, the particulars of the cheque or bank draft shall be recorded in a Cheque / Draft Receipt Register in Form 2 and the amount shall be entered in the Cash Book.

(2) If a cheque drawn in favour of the *Gram Panchayat* is dishonoured after presentation in the Bank, the particulars and the amount of the cheque shall be entered as soon as such intimation is received, in the payment or credit side of the Cash Book and Subsidiary Cash Book in the bank column with the same head of account against which the receipt was booked. A note shall be kept in the Remarks column of the Cash Book against such entry mentioning folio number of the Cash Book where original entry of the cheque was made. Entries shall also be made in the corresponding columns in Form 2. The drawer of the cheque shall be informed of the position with direction to make payment of the amount either in cash or cheque, as may be deemed appropriate within a specified time period. The *Gram Panchayat* may also charge the person concerned for such amount as may have been incurred as administrative expenditure for processing of such dishonoured cheque. The person concerned may also be proceeded against under any law in force for such act if considered unlawful.

(3) As soon as a cheque book is received from a Bank or Post Office on the strength of a requisition, the details of the cheque book shall be entered in the Cheque Book Register in Form 3. Such particulars shall be maintained separately for each account lodged in a Bank or Post Office on assigning separate pages in the register. An index shall be maintained at the first page of the register showing the pages assigned to each such account.

(4) On the basis of a claim processed in terms of rule 9 or in case of a self-cheque to be drawn to meet the requirement of the establishment or of any elected functionary or an employee, the Executive Assistant, on being satisfied about the genuineness of the claim with reference to decision and other records relating to such claim, shall prepare and sign a cheque from the fund earmarked for the claim and place it for the signature of the Custodian in terms of sub-section (5) of section 45. Both the signatories shall also sign the counterfoil of the cheque after noting on it the classified account and purpose of expenditure.

(5) No cheque shall be signed unless required for immediate delivery in settlement of a claim preferred, to the persons concerned, nor until the claim which it will discharge, has been presented in complete and proper form, verified and passed for payment in accordance with the procedure laid down. Retention of any signed cheque in the *Gram Panchayat* office shall be avoided. Date of issue of a cheque shall be the date of signature of the Custodian on the cheque. Delivery of cheque shall be made only to the payee or his representative duly authorized by him in writing in this behalf.

(6) When a cheque is issued by the *Gram Panchayat*, the particulars of the cheque issued shall be recorded in the relevant column of the Cheque Book Register and the amount of the cheque shall be entered in the bank column of the Cash Book with corresponding entries of other particulars.

(7) Whenever a cheque issued by the *Gram Panchayat* cannot be encashed within the period of validity of the cheque by the payee, the Custodian may, if he is satisfied about the reasons for such non-encashment, re-issue a fresh cheque after cancelling the previous one recording briefly the reasons for the same in the Cheque Book Register.

(8) When it is necessary to cancel a cheque, the cancellation shall be recorded on the counterfoil as well as on the cheque, if it is in drawer's possession and such cheques shall be kept preserved for the purpose of audit and shall not be destroyed until ordered in this behalf by the Block Development Officer having jurisdiction. In case of loss or theft of cheque from the custody of *Gram Panchayat*, an FIR shall be lodged with the local Police Station. A note shall be kept in the counterfoil or cheque slip of the lost cheque and against the original entry of the lost cheque in the Cash Book in red ink:

Provided that if a cheque is reported lost during the period of its validity, the fact shall be notified to the Bank or Post Office promptly and a certificate from the Manager of the Bank or Post Master of the Post Office as the case may be, shall be obtained as far as practicable in the following Form:-

Certified that Cheque No.....dated.....for Rs.....reported by the Pradhan of.....*Gram Panchayat* to have been drawn by him/her on this Bank/Post Office Savings Bank in favour of.....has not been paid and shall not be paid if presented hereafter.

Manager.....Bank/Post Master.....Post Office

(Delete inappropriate words)

(9) When after a cheque has been drawn on verification of a claim, it is detected that the claim is not genuine or there is some other reason for withholding the payment, it will be necessary to stop the payment. In such case, if the cheque –

(a) is still in the possession of the *Gram Panchayat*, the cheque shall be cancelled and such cancellation shall be recorded on the counterfoil and the cheque and also make necessary entries in the Cash Book and other books of accounts showing issue of such cheque;

(b) is no longer in possession of the *Gram Panchayat*, it shall immediately address the Bank or the Post Office to stop payment of the cheque and on ascertaining that payment has been stopped, make necessary entries in the Cash book and other books of account ;

(c) has already been encashed by the payee, it shall be necessary to direct the payee to refund the amount forthwith on stating the reason of such decision and if the payee fails to make refund within the stipulated period, appropriate legal action shall be initiated against him for recovery of the amount:

Provided that any legal action against a person who received or encashed such cheque against a wrongful claim shall not debar the *Gram Panchayat* from taking any other appropriate action against him:

Provided further that the *Gram Panchayat* shall also simultaneously take steps for fixing up responsibility for wrongful processing of an unlawful claim.

CHAPTER-II
Procedure for Receipt and Payment

8. Procedure of receipt. – (1) Receipt of money in cash or by cheque or bank draft by a *Gram Panchayat* shall be acknowledged by issuing receipts in Form 4 or in Form 5, which shall have duplicate carbon process in the manner referred to in sub rule (2).

(2) A receipt shall be granted in Form 4 for money received by the *Gram Panchayat* on account of taxes, rates, tolls and fees through the Tax Collector and a receipt shall be granted in Form 5 in respect of all receipts received in cash or by cheque or bank draft at the *Gram Panchayat* office by any authorized employee and also for refund in cash in adjustment of advance.

(3) Acknowledgement for receipt of vouchers in adjustment of previous advance shall be prepared in duplicate separately at the *Gram Panchayat* Office by an authorized employee in Form 19. The first copy shall be handed over to the person furnishing adjustment against the advance after obtaining his signature on the second copy which shall be retained in the Gram Panchayat office.

(4) Each carbon receipt book in Form 4 or 5 shall have a number printed on it, which shall appear on each receipt form and its duplicate copy. Each receipt form and its duplicate shall bear another machine printed serial number separately for each book. The receipt in duplicate in Form 19 shall be bound in convenient number in book form and continuous serial number shall be printed on each receipt form and its duplicate.

(5) Serial number to be printed on each carbon receipt book shall be prefixed with a predetermined eight digit number as may be allotted by the State Government for each *Gram Panchayat* observing such coding pattern as may be decided, by order, by the State Government. Allotment of such predetermined number shall be changed as frequently as may be deemed appropriate not later than once in every two consecutive years. By using an oblique mark another set of continuous serial numbers on the pages and their duplicate copies for each book shall also be printed. The printing press from where such books shall be printed shall be intimated the serial numbers at the last hour of the printing process and the person so authorized in this behalf to attend the printing press shall ensure before his departure from the press that the printing blocks have been destroyed.

(6) On receipt of the stock of such receipt books, the Custodian shall satisfy himself that the book number is entered on the cover and such number along with page number is entered on every page and its duplicate copy. He shall sign a certificate on the cover of each such receipt book stating the number of receipt forms in duplicate.

(7) There shall be a Stock Register of Receipt Books in Form 6 with separate pages allotted for each kind of receipt books. All duplicates of used receipt books shall be kept in safe custody of the *Gram Panchayat.*

9. Procedure for payment. - (1) Any payment from the *Gram Panchayat* Fund shall be made against a valid bill or claim showing details of such claims. If such bill or claim is found on scrutiny to be genuine and in order by the Nirman Sahayak in case of programme or scheme and by the Secretary in other cases, he shall place the bill or claim to the Executive Assistant with his observation to the effect that the claim is checked and found genuine and in order and may be paid. The Executive Assistant, after verification, shall record on the bill or claim a payment order in the form of "Pay Rupees ....." both in figures and words affixing his initial and present the same to the Custodian for his signature. Custodian shall not approve any payment unless he is satisfied that the claim is just and valid and also there is appropriate budget provision and the fund is available:

Provided that such approval of the Custodian shall be subject to other provisions of these rules.

(2) Payment shall be made against a signed receipt obtained from the recipient either on the body of the bill or in a separate format, affixing the requisite revenue stamp whenever necessary. The cost of the revenue stamp shall be borne by the recipient. All vouchers shall be stamped "Paid and Cancelled" and signed by the Custodian immediately after payment.

(3) If the recipient is illiterate, he may affix his left thumb impression on the receipt, which shall be attested and witnessed by a person known, both to the recipient and the Custodian.

(4) Payment may also be made against Muster Roll or Cash Memo, which shall contain full details of the claim and an acknowledgement of receipt of money from the person preferring the claim.

(5) All paid bills and vouchers as soon as received, shall be assigned consecutive serial numbers by the Secretary of the *Gram Panchayat* and shall be maintained by him serially in a guard file.

(6) Before any payment on account of purchase of store or stationery, the stock shall be entered in a register referred to in rule 25 or rule 26, as the case may be, and certificate in the following format shall be recorded on the back of the bill or voucher concerned by the Secretary or by the Nirman Sahayak:-

"Entered in the Stock Register at page _____"

(7) Payment against supplier's bills shall be made through Account Payee Cheques:

Provided that payment against such bills may be made in cash when the sum payable is less than rupees five hundred; when such sum is rupees five hundred or more but less than rupees two thousand, payment shall be made through a cheque, not necessarily an account payee cheque; when such sum amounts to rupees two thousand or more the payment in all circumstances shall be made through an Account Payee cheque.

CHAPTER-III
Procedure for Collection of Revenues

10. Procedure for collection of taxes, rates and fees.- (1) The *Artha O Parikalpana Upa-Samiti* of the *Gram Panchayat* shall be responsible for supervising and monitoring of the process of collection of taxes, rates and fees by the Tax Collector as referred to in rule 31 and for this purpose may involve any member of the *Gram Panchayat* or a *Gram Unnayan Samiti*:

Provided that the *Pradhan* or *Upa-Pradhan* or any member of the *Gram Panchayat* shall not collect any such tax, rate or fee personally.

(2) Collection of non-tax revenue against issue of a license or a registration certificate or as a premium against a lease agreement or against a permission for use of a property, or its usufruct, of the *Gram Panchayat*, shall be made generally at the office of the *Gram Panchayat* by an employee as may be authorized in this behalf.

(3) Responsibility for collection of non-tax revenue which will be normally collected from field may be delegated to a Tax Collector and for such delegation the *Gram Panchayat* shall adopt a resolution in its meeting specifying the nature and extent of non-tax revenue to be so collected:

Provided that the *Gram Panchayat* may at any time withdraw or modify such delegation in a subsequent meeting.

(4) When the *Gram Panchayat* deploys the Tax Collector for collection of non-tax revenue, commission shall be admissible to such Tax Collector at the same rates as are admissible for collection of taxes provided that the calculations for commission shall be done separately for tax and non-tax revenue.

(5) The *Gram Panchayat* shall maintain a Register of Arrear and Current Demand and Collection of Taxes in Form 7 and provide the Tax Collector, so engaged by the *Gram Panchayat*, a copy of register in Form 7 completing the columns upto 6 relating to arrear and current demands and a list of persons liable to pay rates, tolls and fees in terms of rule 59 of the West Bengal *Panchayat* (*Gram Panchayat* Administration) Rules, 2004 as has been delegated to the Tax Collector and a Receipt Book in Form 4 on obtaining his signature in Form 6 in acknowledgement of the receipt of such book. The Tax Collector shall issue receipt in Form 4, against any of the aforesaid collections and particulars of collections of tax on land and building shall be entered by him in the said Register in Form 7 in the relevant columns, whereas on receipt of particulars of collections on fees, rates or tolls from the Tax Collector, they shall be entered in the Remarks column of Part II to Part IX of Form 9 under the aforesaid rules by such employee of the *Gram Panchayat* as may be authorized in this behalf:

Provided that although any amount tendered by an assessee at any time shall be applied towards arrear or current demand or both according to the option of the assessee, he shall be reminded of the amount of arrear demand, if any, standing against his name :

Provided further that a receipt in Form 4 shall be granted separately against collection of taxes on land and building and collection of fees, rates or tolls even when such collections are made from one person.

(6) On the first working day of a month or on the day when the total amount in hand exceeds one thousand rupees, the Tax Collector shall handover the collected amount and also produce the Receipt Book(s) before the Custodian or the Secretary, or any other employee of the *Gram Panchayat*, authorized in this behalf, who shall put his signature in token of receipt of money in the relevant column of the Register in Form 7. A receipt in Form 5 shall be granted to the Tax Collector against the collected amount handed over by him and the serial number of such receipt shall be noted in the 'Remarks' column of the Register in Form 7 in the corresponding place. A fresh receipt book shall be provided to the Tax Collector on his return of the used Receipt Book supplied earlier.

(7) The Secretary or any other employee of the *Gram Panchayat*, who is authorized to receive the used up Receipt Books shall ensure that –

(a) none of the serially numbered pages is missing from the Receipt Book;

(b) in case of cancelled receipt form, both the original and duplicate copy of the receipt form bearing the same serial number, have been kept together and cancelled;

(c) a note showing the date of return of such Book is kept in Form 6 against the entries relating to its issue; such note shall be initialed also by the Tax Collector.

(8) The *Artha O Parikalpana Upa-Samiti* shall review the position of collection of tax, fees, tolls and rates in each quarter and in between as may be deemed necessary and take all possible steps to raise collection so that the *Gram Panchayat* can mobilize the maximum amount of own fund and for such purposes, may take the assistance of the *Gram Unnayan Samitis* within its jurisdiction.

CHAPTER-IV

Procedure for Purchase, Lease and Sale of Movable and Immovable Properties

11. Procedure for purchase of materials and movable properties. – (1) All purchases of materials and movable properties shall be made with the approval in this behalf in a meeting of the *Artha O Parikalpana Upa-Samiti* of a *Gram Panchayat* and any member present in such meeting as also the Executive Assistant, the Secretary and the Nirman Sahayak shall have the right to record a note of dissent, if any, in the proceedings of such meeting. The *Upa-Samiti* may invite any member of the *Gram Panchayat*, any official of the State Government or *Gram Panchayat*, as may be deemed necessary for advice and assistance for the aforesaid purchase.

(2) Subject to such direction as may be issued by the State Government from time to time, the *Gram Panchayat*, for purchase of any article or material irrespective of its type or the manner of its utilization, shall adopt the following procedure: -

(a) for purchase of any stock of articles or materials likely to be valued at an amount of rupees twenty thousand or more, the *Artha O Parikalpana Upa-Samiti* shall invite sealed tenders from the firms and establishments generally known to deal in the articles and materials to be so purchased on giving wide publicity, and all intending tenderers shall be required to deposit an earnest money representing 2% of the tendered amount and the receipt of such number and date of such deposit shall be quoted on the tender paper; for a final decision, the said Upa-Samiti shall open the sealed covers in presence of attending tenderers and shall draw comparisons among at least five such tender papers submitted taking into account rates and other charges quoted, specifications and quality of materials and other terms and conditions as also the past records of such firms; if the number of tender papers received is less than five, it shall again invite tender in the same manner without opening the tender papers earlier received; on the due date, all the tender papers received on both occasions shall be opened for taking decision; if the total number of tender papers even after second occasion, remains below five, the *Upa-Samiti* shall place the entire matter with its views in the next meeting of the *Gram Panchayat* for a final decision;

(b) for purchase of any stock of articles or materials likely to be valued at an amount exceeding rupees one thousand but less than rupees twenty thousand, sealed quotation of rates shall be invited from at least five firms generally known to deal in such stock; and such sealed quotations shall be opened if at least three quotations are received and the procedure stated in clause (a) shall be generally followed for taking a final decision in the matter;

(c) for purchase of any stock of articles or materials of value not exceeding rupees one thousand, it shall not be necessary to invite any tender or quotation; nevertheless it shall be prudent to ascertain the rates prevalent in the market at the material time on enquiry from a few firms:

Provided that the *Artha O Parikalpana Upa-Samiti* shall reserve the right to reject any tender or quotation in consideration of the specification or quality of the material offered, antecedents of the person or the firm concerned or for any other reason after recording the ground for such rejection as also recording any dissenting opinion of a member or an invitee attending the meeting:

Provided further that in case the tender or quotation so rejected is the lowest tender or quotation, the matter shall be placed in the next meeting of the *Gram Panchayat* for taking a final decision in this behalf.

(3) While placing order for supply of materials and articles save and except the sundry articles and stationeries, the *Gram Panchayat* may, in consideration of the value of the order and nature of material ordered for, require the supplier to produce current clearance certificates with reference to sales tax, income tax, profession tax and *Panchayat* tax or Municipal tax as may be applicable.

(4) All articles of durable nature like furniture, equipments and machines, purchased shall be entered in the Durable Stock Register in Form 8.

12. Procedure for sale of movable properties. - (1) Subject to the authority of the *Gram Panchayat* to fix the minimum price for sale of a movable property, the *Artha O Parikalpana Upa-Samiti* shall take decisions relating to conduct of such sale in a meeting when the provisions under sub-rule (1) of rule 11 shall apply *mutatis mutandis.*

(2) Unless in consideration of the high value of the property, the *Artha O Parikalpana Upa-Samiti* of a *Gram Panchayat* decides in a meeting to invite sealed tenders for the purpose, any sale of movable property shall be made by auction after fixing a minimum price in the meeting of the *Gram Panchayat* and on giving wide publicity for such auction:

Provided that when such minimum price of property fixed by the *Gram Panchayat*, exceeds rupees two thousand, the *Upa-Samiti* shall without exception invite sealed tenders for such sale.

(3) When the *Gram Panchayat* fixes under sub-rule (1) the minimum price for sale of a movable property –

(a) at rupees five hundred or less, the *Upa Samiti* may sell the property after fixing a notice at the notice board of the *Gram Panchayat* mentioning the intention to sell such property and may be sold to the person offering the highest price subject to the minimum price fixed, and

(b) In all cases of sale where the minimum price of the article or articles proposed to be sold has been fixed above rupees five hundred, public auction shall be held in such manner as may be decided by the Upa-samiti refered to in subrule (1), on giving wide publicity and also a notice of not less than seven days, fixing the date, place, time and terms and conditions of such auction, at the notice board of the *Gram Panchayat* and two other conspicuous places within the jurisdiction of the *Gram Panchayat* and the article or articles shall be sold to the highest bidder. All such auctions shall be conducted in presence of at least two members of the *Artha O Parikalpana Upa-Samiti* as may be nominated by it:

Provided that any member of the *Gram Panchayat* even when not nominated in this behalf may attend such auction if he or she intends to do so:

Provided further that no article shall be sold on auction if the highest bid money falls short of the minimum price fixed under sub-rule (1) and a second auction on a date, time and venue fixed afresh and given due publicity in similar manner, shall be held:

Provided also that if in the second auction also, the minimum price as fixed is not reached, then the matter shall be referred by the said *Upa-Samiti* along with its views to the *Gram Panchayat* for a decision in a meeting and for this purpose, the *Gram Panchayat* may seek advice from the Sub-divisional Officer through the *Panchayat Samiti.*

13. Procedure for lease of immovable properties. – (1) Subject to such terms and conditions as may be specified by the *Gram Panchayat* in a meeting having specific mention of such issue in the agenda for discussion, the *Artha O Parikalpana Upa-Samiti* may lease out to the best interest of the *Gram Panchayat*, any asset like pond, market, land, pound , tank and any other asset owned by it or placed at the disposal of the *Gram Panchayat* for management and control by any department of the Government or any other authority, specifying the terms and conditions in the instrument for such lease agreement for a specified period generally not exceeding two years:

Provided that on an occasion for the purpose of ensuring delivery of desired service or for obtaining a reasonable return, the lessee is required to make investment for infrastructural arrangement or for any other purpose which is likely to become infractuous if the lease agreement does not persist for a longer period, such lease agreement may be executed by the *Gram Panchayat* for a period not exceeding three years.

(2) Notwithstanding the provisions in sub-rule (1), a *Gram Panchayat* shall not execute on any occasion any lease agreement for a period extending beyond the term of office of the existing members of the *Gram Panchayat.*

(3) The lessee in terms of sub-rule (1) shall be determined by a public auction held after issue of a notice and wide publicity at least seven days ahead of the date of auction; such notice shall be hung in the manner as laid down in sub-rule (2) of rule 12:

Provided that the *Artha O Parikalpana Upa-Samiti* shall reserve the right to reject any auction process without assigning any reason whatsoever and hold a fresh auction after issue of due notice if it is of the view that the result of such auction process is likely to adversely affect the interest of the *Gram Panchayat*.

(4) All auctions shall be conducted by the *Artha O Parikalpana Upa-Samiti* of the *Gram Panchayat* on deputing at least two representatives from among the office bearers, members or employees of the *Gram Panchayat* as may be authorized by it in this behalf:

Provided that any member of the *Gram Panchayat* even when not deputed in this behalf, may attend such auction if he or she intends to do so.

(5) In case of auction referred to in this rule, twenty five per cent of the highest bid premium accepted shall be paid up immediately as performance security on closure of the auction. Agreement in respect of lease shall be completed with the *Gram Panchayat* by one month from the date of the auction and the balance seventy five percent of the premium amount due shall be tendered on the date of the agreement and the property to be leased out shall be handed over only after formalities regarding agreement are completed:

Provided that after payment of twenty five percent of the bid premium as performance security, the *Gram Panchayat* , on consideration of the financial condition of the lessee and the nature of accrual of income, may lease out its properties and assets for a specified period on condition of quarterly or annual payment of the premium agreed upon and in such cases, quarterly or annual premium shall be paid to the *Gram Panchayat* within three days from the beginning of the quarter or the year, as the case may be:

Provided further that once payment schedule is determined, no further instalment of payment shall be allowed and any default in payment shall make the lease agreement liable to be terminated with notice for one clear month.

Provided that if after payment of twenty five per cent of the bid premium as performance security, the bidder fails to execute the lease agreement or to pay further amount as may be agreed upon within the stipulated date,-

(i) the entire auction proceedings shall be cancelled,

(ii) out of the amount of performance security deposited, such portion amounting to not less than fifteen per cent of the bid premium as may be divided by the *Gram Panchayat*, shall be forfeited, and

(iii) an auction process shall be started afresh.

(6) A copy of the notice referred to in sub-rule (3) shall be forwarded to the Executive Officer of the concerned *Panchayat Samiti* when he may depute an officer in the block set up as observer as may be selected by him who shall be present on the date of auction and shall submit a report to the Executive Officer.

(7) All matters relating to the procedure for leasing out of an asset or for already leased out asset of the *Gram Panchayat* shall be decided by the *Gram Panchayat* or by the Artha-O- Parikalpana Upa-samiti to the extent of its authorization by the *Gram Panchayat*, in a meeting when provisions under sub-rule (1)) of rule 11 shall apply *mutatis mutandis*.

(8) No member of the *Gram Panchayat* nor any officer or employee of the *Gram Panchayat* shall, directly or through any agent or employee, participate in the bidding of any such auction held by the *Gram Panchayat*.

(9) A *Gram Panchayat* shall maintain a Register of Assets Leased Out in Form 9 showing particulars of ponds, ferries, markets, lands, pounds, tanks and other assets transferred on lease by the *Gram Panchayat*.

CHAPTER – V
Payment of Honorarium, Salary and Allowance

14. Payment of honoraria and other allowances of *Pradhan, Upa-Pradhan, Sanchalaks*, Members and salary to the employees of the *Gram Panchayat*. – A *Gram Panchayat* shall maintain an acquittance register in Form 10 for disbursement of honoraria and allowances to the *Pradhan, Upa-Pradhan, Sanchalaks,* or the members and in Form 11 for disbursement of salary to its employees.

15. Presentation of Grant-in-Aid Bill for salary of Employees. - A *Gram Panchayat* shall submit, under the signature of the Custodian, the monthly salary bill in duplicate for receiving grant-in-aid from the State Government on account of the salary of its employees, in Form 12 by the 7th of each month to which the bill relates, to the *Panchayats* Development Officer of the Block concerned.

16. Utilization certificate for Grant-in-Aid. - Each *Gram Panchayat* shall submit in duplicate with the grant-in-aid bill for the first month of each quarter of the year, a utilization certificate in Form 13 to the effect that the grant-in-aid or contribution, sanctioned by the State Government for maintenance of establishment, to the *Gram Panchayat* during the previous quarter of the year was utilized for the purpose for which the same was sanctioned.

CHAPTER-VI
Procedure for Execution of Works

17. Procedure for works to be executed by *Gram Panchayat*.- (1) Whenever a *Gram Panchayat* decides in a meeting to take up any particular work, project or scheme for execution, it shall at the first instance explore the suitability for its execution by the *Gram Unnayan Samiti* or *Samitis* where the work is located. If because of some technical ground or otherwise, for reasons to be recorded in writing, it is deemed not possible to get the work executed by a *Gram Unnayan Samiti*, an employee of *Gram Panchayat* may be entrusted with the responsibility for such execution under the guidance and supervision of the *Gram Unnayan Samiti,* or where there is no *Gram Unnayan Samiti*, under a Supervisory Committee of three members to be selected, as a purely temporary arrangement, by the *Gram Sansad* headed by the member of the *Gram Panchayat* elected from the area under the stipulation that such supervisory committee if formed, shall automatically be dissolved as soon as the *Gram Unnayan Samiti* is constituted by the said *Gram Sansad*. In case of more than one member so elected, both of them shall be taken in the Committee with two other members and the elected member senior in age shall head the Committee. Where it is not possible to get the work executed either through a *Gram Unnayan Samiti* or any of its employees, the *Gram Panchayat* may engage a Paymaster for the execution of work under its jurisdiction under technical guidance of Nirman Sahayak and under supervision of the *Gram Unnayan Samiti* or the Supervisory Committee as the case may be; but in such case, the Paymaster shall execute a bond in the format shown in Appendix III and also pledge security bonds in the form of Government Savings Certificates with the *Gram Panchayat* for such amount not below rupees one thousand as may be determined by the Artha O Parikalpana Upa-Samiti in consideration of the amount of advance sanctioned to him:

Provided that entrustment of responsibility for such execution of work shall be subject to the terms and conditions set forth in the guidelines, if any, relating to such work:

Provided further that any scheme within the amount of rupees twenty thousand shall normally be entrusted upon the *Gram Unnayan Samiti of the area* where the work is located.

Provided also that in no case a *Gram Panchayat* member shall be given individual responsibility for execution of a work.

(2) Subject to the subsequent provisions in this rule, no work shall be executed by the *Gram Panchayat* by engagement of contractor.

(3) Notwithstanding the provision under sub-rule (2), when a project or scheme does not relate to any poverty alleviation, employment generation or social assistance programme and involves construction work for infrastructural development and the estimated project cost of the work exceeds rupees two lakh requiring close technical supervision at multiple stages and the *Gram Panchayat* holds the view that its machinery is unable to provide such required level of supervision, it may decide in its meeting to engage a contractor for implementation of such project.

(4) For engagement of contractor, as referred to in sub-rule (3), the *Gram Panchayat* shall obtain on request the list of approved contractors for the required category as maintained by the *Panchayat Samiti* having jurisdiction and when so requested by the *Gram Panchayat*, the *Panchayat Samiti* shall make available such list of approved contractors:

Provided that if the *Panchayat Samiti* has no such list or the list provided is considered inadequate, the *Gram Panchayat* may approach the *Zilla Parishad* for the list of approved contractors for the required category when the *Zilla Parishad* shall supply such list.

(5) For the purpose of selection of contractor, sealed tender shall be invited from the contractors included in the list referred to in sub-rule (4). The tender notice shall be signed by the *Pradhan*. Such notice shall specify the date, hour and place along with the particulars of the person concerned from whom the tender forms may be collected and submitted. The notice shall specify the last date and hour for submission of the tender and also the place, date and hour when the tenders shall be opened in presence of attending tenderers. Copies of the notice shall be sent to all contractors included in the aforesaid list and a copy shall be hung up in the *Gram Panchayat* notice board.

(6) The *Gram Panchayat* shall prepare Tender Form with schedules and other documents relating to the scheme for which the tender is being floated and the cost of such tender form with the schedules shall be determined by the *Artha O Parikalpana Upa-Samiti* in a meeting.

(7) The expenditure relating the tender form and the schedule and other documents shall be met out of the office expenses fund or the administrative charges admissible and the cost realized against issue of such tender forms and the schedule and other documents shall be appropriated as own source revenue fund of the *Gram Panchayat.*

(8) A contractor intending to participate in the tender process shall deposit an earnest money usually amounting to two per cent of the estimated value of the work rounded off to nearest hundred subject to a maximum of twenty thousand rupees unless otherwise stated in the notice inviting tender. Such earnest money shall be deposited in Bank Draft or Government Bond or securities duly pledged in favour of the *Pradhan* of the *Gram Panchayat*. Any tender without deposit of the earnest money shall be summarily rejected as invalid. The earnest money of all unsuccessful tenderers shall be refunded after the comparative statement of tenders is prepared by the *Artha O Parikalpana Upa-Samiti*. However, the earnest money of the three lowest tenders may be retained until the final decision about acceptance of any tender is taken by the *Artha O Parikalpana Upa-Samiti* or the *Gram Panchayat* as the case may be. Earnest money of the successful tenderer shall be treated as part of security deposit and retained for a period of three months from the date of completion of the work.

(9) All tenders received in time shall be opened in presence of attending tenderers at the time and place as stated in the notice by any two or more functionaries, members or employees of the *Gram Panchayat* as may be authorized by the *Artha O Parikalpana Upa-Samiti*. The lowest tender received shall be generally accepted by the *Artha O Parikalpana Upa-Samiti*. Such *Upa-Samiti* may however reject any tender in consideration of unrealistic rates quoted, capacity and past records of the tenderer or any other reason for which the tender may be considered unsuitable. In case such tender proposed to be rejected is the lowest tender, the entire matter shall be placed in a meeting of the *Gram Panchayat* for a final decision.

(10) A single tender shall not normally be accepted on the first invitation to the tender. On such occasion, the *Pradhan* shall invite second tender in the manner laid down in sub-rule (5) without opening the tender paper received on first invitation. The single tenderer may in response submit that the tender paper earlier submitted may be considered as his tender paper on second invitation. If on second occasion also, single tender is received, the same may be accepted by the *Gram Panchayat* in a meeting if the rate is either below or at par with the scheduled rate antecedents of the tenderer are considered satisfactory and the tender paper is considered as favourable. But if the tender received on second invitation is not found reasonable and the rate quoted therein is above the scheduled rate, fresh tender shall be invited.

(11) The successful tenderer shall be required to execute a formal agreement in duplicate within seven days from the date of receipt of the letter of acceptance failing which his tender shall automatically stand rejected and his earnest money shall be forfeited. On execution of such agreement, he shall be required to deposit security money of such amount which together with the earnest money already deposited by him, shall amount to ten per cent of the total value of the work as quoted by him. Such deposit shall be made in the manner similar to the manner for deposit of earnest money as stated in sub-rule (8):

Provided that instead of obtaining the entire amount of security deposit in one installment before commencement of work, the *Gram Panchayat* may, on incorporating an appropriate clause in the agreement to be entered into, collect such security deposit in a number of installments on making deductions of ten per cent from every running payment made to the contractor on account of work done and supplies made under the contract when the final deduction shall be made in such manner as to make the total amount of deductions together with the earnest money held a corpus of the security deposit of ten per cent of the value of work done and supplies made:

Provided further that at the time of the execution of agreement, the successful tenderer shall be required to produce clearance certificates with reference to sales tax, VAT, income tax, profession tax and *Panchayat* or Municipal tax as may be applicable.

(12) All payments shall be made on the basis of a bill supported by the measurement book entries prepared by the engineer-in-charge of the work. The engineer-in-charge show the work-site, explain the work schedule and shall supervise the work from time to time as may be deemed necessary. Running payments on the basis of work done and supplies made, are admissible on the basis of a bill supported by the measurement book entries, subject to deductions as may be necessary under the relevant laws in force and under the terms of the agreement.

(13) All payments shall be made after Tax deduction at Source on account of Income Tax and Sales Tax in accordance with the rules in force and the amounts shall be deposited in the respective heads of account. For this purpose, the *Gram Panchayat* shall obtain TAN No. from the Income Tax authorities.

(14) For the purpose of procurement of tender form, preparation of schedule and other documents, drawal of contract document, supervision of work and preparation of measurement books, the Gram Panchayat shall seek guidance and support of the Panchayat Samiti and of the technical officers in its set-up as may be required and the Panchayat Samiti as also the officers concerned shall extend all such guidance and support.

18. Procedure for supply of materials for scheme. - (1) Requirement of stocks of different materials for a scheme or group of schemes taken up for execution simultaneously or to be taken up for execution within a short span of time as the case may be, shall be assessed by the *Shilpa O Parikathama Upa-Samiti* or any other *Upa-Samiti* as may be decided by the *Gram Panchayat* and on the basis of such assessment, *Artha O Parikalpana Upa-Samiti* shall take steps to procure the materials.

(2) Procurement of the materials shall be made in accordance with the procedure laid down in sub-rule (2) of rule 11.

19. Registers and Forms to be maintained by the *Gram Panchayat* in connection with execution of work. - (1) Appropriation Register: A single Appropriation Register shall be maintained in Form 15 in a *Gram Panchayat*. All grants and loans received from the Central or the State Government or any other authority and utilization thereof shall be recorded in such Appropriation Register and signed by the Executive Assistant or, in his absence, by the Secretary as well as by the Custodian.

(2) Programme Register: The *Gram Panchayat* shall maintain, in Form 16, a register of all projects under each programme assigned by the Central or the State Government or a *Zilla Parishad* or a *Panchayat Samiti*. Separate page shall be used for each such project.

(3) Scheme Register: The *Gram Panchayat* shall maintain, in Form 17, a register of all development works undertaken by it through its own resources.

(4) Measurement Book: Measurement of works irrespective of whether they are in the stage of in-process or completion, shall be recorded in a Measurement Book which shall be in the Form prescribed by Public Works Department of the Government of West Bengal or in the West Bengal Financial Rules :

Provided that measurement of work shall be recorded in a measurement sheet essentially in the same format for Measurement Book where there is no Nirman Sahayak in the concerned *Gram Panchayat.*

(5) Muster Roll: All payments made either in cash or in kind or in both at the site of work shall be made through the Muster Roll for Payment of Wages to the Workers in Form 18. Muster Roll shall be maintained chronologically indicating the year of its use.

CHAPTER- VII
Advance Payment for Works

20. Procedure for advance payment by *Gram Panchayat.* - (1) An advance payment in relation to execution of works in terms of rule 17, may be made to a *Gram Unnayan Samiti* to the extent of estimated expenditure of the work:

Provided that in case of execution of a work by an employee of the *Gram Panchayat* or a Paymaster, such advance payment at a time shall be limited to twenty five percent of the labour component of the estimated expenditure of the work and the next advance payment shall be made on receipt of adjustment of the earlier fund advanced:

Provided further that no advance payment on account of material cost relating to the scheme, shall be made to any such employee or Paymaster:

Provided also that the progress of expenditure of the amount advanced on account of works to be executed will be watched through recording of such advance payment with its purpose in the Measurement Book of the works concerned where both the quantity and value are recorded and cross checked with the adjustment vouchers against such advance.

(2) Before making any subsequent advance which added with the previous balance at hand shall not exceed twenty five per cent of the total labour component of the expenditure, the Custodian shall obtain all vouchers of the previous advance payment, cause them verified with reference to the Measurement Book and other records and satisfy himself that the work has actually progressed sufficiently to cover the previous advance.

(3) An employee of a *Gram Panchayat* or a Paymaster receiving an advance payment shall account for the money by submitting vouchers, muster rolls and other documents, if any, within fifteen days from the date of taking such advance failing which he shall be answerable to the Pradhan and through him to the *Gram Panchayat* and, if deemed fit, may be proceeded against under the law by the *Gram Panchayat.*

21. Maintenance of Advance Register. - The *Gram Panchayat* shall maintain a Register for Advance against Project or Scheme in Form 14 for payment of advance to a *Gram Unnayan Samiti*, or an employee of the *Gram Panchayat* or a Paymaster. A separate page shall be allotted for every recipient of such advance and the person receiving such advance shall sign under the appropriate column of the advance register. He shall also grant a receipt of the advance on plain paper which shall be countersigned by the *Pradhan* and shall be treated as a voucher. This payment of advance shall be entered on the payment side of the Cash Book under a heading "Advance" along with a note of the date on which the advance is actually made.

22. Adjustment of advances. - (1) An advance sanctioned to a *Gram Unnayan Samiti*, or an employee of the *Gram Panchayat* or a Paymaster shall be adjusted by submission of detailed bills, receipts, muster rolls and unspent cash balance, if any.

(2) In relation to the adjustment referred to in sub-rule (1), when the fund given in advance is–

(a) fully refunded in cash, a money receipt in Form 5 shall be issued,

(b) partly refunded in cash and partly adjusted by voucher, a money receipt in Form 5 shall be issued against the cash refund and a receipt in acknowledgement of adjustment vouchers shall be issued in Form 19,

(c) fully adjusted by vouchers without any additional claim, a receipt in acknowledgement of adjustment vouchers shall be issued in Form 19, or

(d) fully adjusted in vouchers with a claim for additional fund spent for execution of the works assigned or for any other purpose with prior approval of the authority concerned, a receipt in acknowledgement of the adjustment vouchers shall be issued in Form 19 and the claim for additional amount shall be processed separately for disbursement of such fund as may be deemed admissible.

(3) No bill, receipt or muster roll relating to a project or scheme submitted under sub-rule (1), shall be received as an incontrovertible adjustment unless the same is technically checked with reference to the measurement book and other records and certified by the Nirman Sahayak. After the bill, receipt or muster roll is checked and certified by the Nirman Sahayak and scrutinized by the secretary and further verified by the Executive Assistant with reference to the resolutions adopted by the *Gram Panchayat* or the *Upa-Samiti* concerned and order issued, if any, for availability of fund in this behalf or any other relevant issue, payment order may be passed by the Custodian under his signature. Such process of checking, verification and payment order shall be completed as early as possible within seven working days from the date of the submission of adjustment of the advance. Thereafter, the adjustment vouchers shall be treated as payment vouchers in final adjustment. Till such order is passed, the refund of advance shall be received and held as provisional adjustment.

(4) The voucher or vouchers and cash refunded by a *Gram Unnayan Samiti*, or an employee of the *Gram Panchayat* or a Pay Master to whom advance was made shall be entered in the appropriate column under the heading "Refund of Advance" of the Advance Register when the amount of cash refunded shall be entered on the receipt side of the Cash Book and the Subsidiary Cash Book, on the date the adjustment is furnished. On the date, the payment order referred to in sub-rule (3) is passed by the Custodian, the expenditure shall be booked in the Programme Register or the Scheme Register under Form 16 or 17 as the case may be. The fact that adjustment vouchers have been received shall be noted in the Remarks column of the Subsidiary Cash Book against the original entry of such advance mentioning the voucher number or numbers and the amount adjusted.

(5) Part adjustment shall not be generally accepted against any advance. Such adjustment shall be made in full either in cash or by vouchers or by both. At any time after adjustment of the earlier advance, further advance payment for the same purpose as may be deemed necessary, may be sanctioned for completion of the work.

CHAPTER-VIII
Maintenance of other Registers

23. Maintenance of Register for immovable properties of the *Gram Panchayat*. - (1) A *Gram Panchayat* shall maintain in Form 20 a register for all immovable properties possessed by it and also of all public roads, paths and water courses within the concept and meaning of section 25 and records of all lands, buildings, tanks, ferries, fisheries, markets, huts and any other property vested in and controlled or created by the *Gram Panchayat*.

(2) All deeds and documents relating to immovable properties shall be kept in safe custody under lock and key under personal supervision of the Custodian.

24. Maintenance of Register for receipt and issue of letter. - Receipt and issue of letters shall be recorded in Form 22 and Form 23 respectively.

25. Stores Register. - (1) Whenever a *Gram Panchayat* procures or receives any material or food grain for execution of any programme or scheme, such material or food grains shall be kept under the charge and custody of the Custodian:

Provided that the Custodian shall direct an employee of the *Gram Panchayat* as may be chosen by him or by the *Gram Panchayat* in a meeting, to take over the charge and custody of such materials and food grains subject to the direction and control of the Custodian.

(2) A *Gram Panchayat* shall maintain a Store Account Register in Form 24 showing every receipt and issue of such material or food grain datewise. Separate account shall be kept for each programme in the Store Account Register. On the 30th September and thereafter on the 31st March in every financial year, balance at hand in respect of each category of the store shall be physically verified after determination of the extent of receipt of stock and utilization thereof separately for each programme. During its verification if it is observed that any portion of stock is likely to be degraded, the Gram Panchayat shall report the matter immediately to the Executive Officer of Panchayat Samiti and take necessary action for disposal of the degraded stock in a befitting manner in consultation with the Executive Officer.

(3) If any discrepancy is detected during verification referred to in sub rule (2), the same shall be noted in the remarks column of the Store Account Register under the signature of the Custodian. In case of any such discrepancy, the *Pradhan* shall also inform the Executive Officer of *Panchayat Samiti* having jurisdiction for fixing up responsibility through proceedings in the manner as laid down in sub-rule (9) of rule 52 of the West Bengal *Panchayat* (*Gram Panchayat* Administration) Rules, 2004. If so warranted the loss may be written off in terms of sub-rule (3) of rule 5.

(4) The store account shall be balanced on each date of receipt or issue, as the case may be. Programme wise and commodity wise separate pages shall be allotted in the register.

(5) The stock of the gunny bags and other containers of food grains received by the *Gram Panchayat* shall be sold by auction and the sale proceeds shall be deposited by the *Gram Panchayat* to the Savings Bank Account for the programme to which such gunny bags or containers relate and shall become a part of fund for such programme.

26. Procurement and maintenance of stationery articles. - (1) Requirement of all stationery items shall be assessed by the *Artha O Parikalpana Upa Samiti* of a *Gram Panchayat* on quarterly, half yearly or annual basis as may be deemed advisable in the best interest of the *Gram Panchayat*. Purchase of the required quantity of such article shall be made in accordance with the procedure laid down in sub rule (2) of rule 10.

(2) Procurement and issue in any manner of all stationery articles shall be entered datewise and itemwise in the Register of Stationery Articles to be maintained in Form 25.

CHAPTER-IX
Half-yearly and Annual Reports and Accounts

27. Submission of reports and accounts by the *Gram Panchayat*.- (1) At the end of each month, the Executive Assistant with the assistance of the Secretary and other employees, shall prepare a monthly statement of fund position showing total fund available with its classification on the basis of sources and nature of different components of the fund and place it, with the approval of the *Pradhan*, in the next meeting of the *Gram Panchayat* for deliberation and preparation of programme for utilization of the available fund. In pursuance of such deliberation, the *Artha-O-Parikalpana Upa-Samiti* may allocate fund for formulation and execution of programmes and schemes by other *Upa-Samitis* and also by *Gram Unnayan Samitis* within its jurisdiction. One copy of this statement shall be forwarded to the Executive Officer of the *Panchayat Samiti* concerned within the first week of the next month. Such monthly statement shall be prepared in Form 26.

(2) The Executive Assistant of the *Gram Panchayat* with the assistance of the Secretary and other employees shall prepare a half-yearly statement of receipts and payments for the period 1st April to 30th September in terms of sub-section (2) of section 18 in Form 27 and shall submit it to the *Pradhan*. The *Pradhan* shall verify its correctness and on being satisfied, place it before the *Artha-O -Parikalpana Upa-Samiti* for discussion and acceptance with modification, if any, on the basis of the records of accounts. The *Pradhan* shall place such statement in the meeting of the *Gram Panchayat* for deliberation and approval and shall send a copy of the statement to the Executive Officer of the *Panchayat Samiti* within 25th October each year for information and views, if any. The statement

shall include, inter alia, the half-yearly receipt and payment statement of all functioning *Gram Unnayan Samitis* within the jurisdiction of the *Gram Panchayat*. A copy of the half-yearly statement shall be published in the notice board of the *Gram Panchayat* for public information immediately after the meeting, in pursuance of sub-section (3) of section 18. One copy of the statement shall also be sent to each *Gram Unnayan Samiti* within jurisdiction for discussion and comments if any of the *Gram Sansad* in its next meeting.

(3) The Executive Assistant shall also prepare the annual statement of receipts and payments encompassing the receipts and payments of the first six months as referred to in sub-rule (2) as also that of the next six months of the year, in Form 27 within 15th April every year for the preceding year, 1st April to 31st March, in the manner as laid down in sub-rule (2). The *Pradhan* shall place it before the *Artha-O -Parikalpana Upa-Samiti* for discussion and acceptance and thereafter shall place the approved statement in the next general meeting of the *Gram Panchayat* for deliberation and approval within 30th April every year. A copy of the statement shall be sent to the Executive Officer of the *Panchayat Samiti* forthwith for information and views, if any. The annual statement shall be published and sent in the same manner as laid down in sub-rule (2).

CHAPTER-X
Audit

28. Audit of accounts of *Gram Panchayat*. - (1) The accounts of the funds of the *Gram Panchayat* for each year shall be examined and audited in the office of the *Gram Panchayat* by the Auditor appointed in this behalf by the State Government under sub-section (1) of section 186.

(2) In course of audit of the accounts, it shall be the duty of the Auditor to see that-

(a) the accounts have been maintained and are presented in approved forms;

(b) the particulars of receipts and payments are stated in sufficient details;

(c) the payments are supported by adequate authority and requisite vouchers;

(d) all sums received are brought into account and entered in the Cash Book;

(e) the receipts and payments in all cases are such as are authorized by law.

(3) The Auditor shall also verify the cash balance in the hand of the Custodian on the date of commencement of audit.

(4) If any person neglects or refuses directly or indirectly to comply with the requisition made by the Auditor, he shall refer the matter to the Sub-divisional Officer and thereupon the Sub-divisional Officer shall be competent to issue such direction to the person or persons neglecting or refusing to comply with the requisition made by the Auditor as he may think fit and such direction shall be binding on such person or persons. On this matter, the Auditor shall have the authority to ask for -

(a) production of any document including internal audit report and any information which may be necessary for the purpose of audit;

(b) personal appearance of any member of the *Gram Panchayat* or *Gram Unnayan Samiti*, any employee accountable for any work done, or having the custody or control of any document, or having directly or indirectly by himself or by his partner any share or interest in any contract made with the *Gram Panchayat*:

Provided that notwithstanding any action taken under the aforesaid provisions, a person neglecting or refusing to comply with the requisition made by the auditor, may be proceeded against in terms of section 189.

(5) Within two months from the date on which the audit is completed, the auditor shall prepare a para-wise report containing his observations and objections, if any, on the accounts of the *Gram Panchayat* and shall send the same along with the statement as required under sub-section (2) of Section 190 to the *Pradhan* of the *Gram Panchayat* for rectification as may be necessary under sub-section (1) of Section 191 and copies thereof to the Block Development Officer, the Sub-Divisional Officer and the District *Panchayat* and Rural Development Officer.

(6) After receiving the audit report, the *Pradhan* shall, within ten days, place it in a specially convened meeting of the *Artha O Parikalpana Upa-Samiti* for comprehensive discussion on the observations of the Auditor on any material irregularity, or impropriety in expenditure, or recovery of money due to the *Gram Panchayat* or *Gram Unnayan Samiti*, or in any loss or wastage of money or any other property belonging to the concerned Panchayat body.

(7) After discussion of the audit report in detail, the *Artha O Parikalpana Upa-Samiti* shall take resolution recommending the actions to be taken to remedy the defects or irregularities. It shall also record the reasons or explanations showing the grounds for which it is incorrect or undesirable to take remedial action as proposed in the audit report.

(8) Thereafter the *Pradhan* shall convene a special meeting of the *Gram Panchayat,* within next ten days, to consider the observations made by the Auditor and the recommendations of the *Artha O Parikalpana Upa-Samiti*. After the meeting the *Pradhan* with such assistance of Executive Assistant and other employees as may be deemed necessary shall prepare, within a fortnight, a statement as prescribed in Appendix II giving itemwise replies or comments with additional information in separate sheets annexed, if necessary, on the audit report and send it to the Block Development Officer in triplicate.

(9) The Block Development Officer shall record his comments in the appropriate column of the statement against itemwise replies of the *Gram Panchayat*, retain one copy with him and send two copies to the Sub-divisional Officer within ten days from the date of receipt of the statement.

(10) The Sub-divisional Officer shall put his comments in the appropriate column of the statement prepared by the *Gram Panchayat,* retain one copy with him and forward other copy to the Auditor within seven days.

(11) The entire process of submission of replies to the Auditor, as laid down in the sub-rules from (6) to (10), shall be completed within a period of two months from the date of receipt of the audit report by the *Gram Panchayat.*

29. Power of Auditor to surcharge or charge. – (1) In order to proceed in terms of section 192 for imposing surcharge or charge against any person or group of persons, the auditor shall call for an explanation within such period as may be specified by him from the person or group of persons proposed to be surcharged upon or charged against.

(2) When the explanations referred to in sub-rule (1) are submitted by the person or group of persons, on consideration of such explanations and with reference to other available records or when no explanation is received from such person or persons within the specified period, on consideration of available records, the auditor on being satisfied that the person or persons should be proceeded against under section 191, shall record his reasons therefor and issue a certificate in every such case in Form 28 showing the amount due from such person or persons in the manner as provided in sub-rule (3). If on the basis of available records, the auditor is satisfied that there is no sufficient ground for proceeding against such person or anyone in such group of persons, he shall stop any further proceeding against him and record his decision accordingly.

(3) The auditor shall, immediately on completion of the process in terms of sub-rule (2), send a copy of the certificate and a copy of the reasons referred to in sub-rule (2) to the person in respect of whom the certificate is made and also furnish copies thereof to the *Pradhan* of the *Gram Panchayat,* the Block Development Officer, the Sub-divisional Officer and to the District *Panchayats* and Rural Development Officer who will send it to the Commissioner of *Panchayats* and Rural Development for transmission to the State Government:

Provided that when the certificate of the amount due is made with respect to the *Pradhan* personally, a copy of the certificate together with a copy of the decision of the auditor shall be sent to the *Pradhan* by name and another copy by his designation.

(4) On the expiry of two months from the date of certification or of the order by the State Government in an appeal as referred to in sub-section (2) of section 193, the amount certified by the auditor or as may be decided by the State Government to be due, if not paid, shall be recoverable under section 4 of the Bengal Public Demands Recovery Act, 1913 and the requisition form for starting certificate proceeding shall be signed by the Block Development Officer concerned and submitted to the Certificate Officer authorized by the Collector in the format referred to in Annexure – 3 under the West Bengal *Panchayat (Gram Panchayat* Administration) Rules, 2004 as subsequently amended.

30. Internal Audit of *Gram Panchayat.* – (1) In terms of section 196A, internal audit of the accounts of the fund of the *Gram Panchayat* shall be conducted by the Internal Audit Officer having jurisdiction at least once in every three month. In conduct of the internal audit, the major thrust shall be to identify the procedural irregularities or lapses and financial impropriety, if any, in the matter of maintenance of accounts and Internal Audit Officer shall make notes of the same and shall render all possible assistance and guidance in the matter of reconciliation and rectification of the accounts and also of the functional process of the *Gram Panchayat*. At the end of every three month, the Internal Audit Officer shall prepare a quarterly report for each *Gram Panchayat* incorporating therein all irregularities noticed by him during the period mentioning the remedial measures taken, if any, and within one month from the end of the quarter, send the first copy of the report to the *Pradhan* of the *Gram Panchayat* with copies to the Block Development Officer, Sub –Divisional Officer and the District *Panchayats* & Rural Development Officer.

(2) When the Internal Audit Officer is of the opinion that a *Gram Panchayat* is making persistent default in maintenance of books of accounts, registers and other records or making unnecessary delay or negligence in taking appropriate measures to rectify or reconcile the defects and discrepancies pointed out by internal audit, or when there is an irregularity or impropriety of such serious nature as may require attention of higher authorities or where there is an alleged misappropriation or defalcation of fund, he shall submit a special report to the Block Development Officer with copy to the *Pradhan* of the *Gram Panchayat* concerned and endorse a copy to the Sub-Divisional Officer and the District *Panchayats and* Rural Development Officer concerned, mentioning therein the specific defaults of the *Gram Panchayat* and corrective measures suggested by him.

(3) Within a fortnight of receipt of internal audit report or special report from the Internal Audit Officer, the *Pradhan* shall place the same before the *Artha-O-Parikalpana Upa-Samiti* for consideration and for suggesting appropriate measures to rectify or reconcile the defects and irregularities in the manner indicated in the said report.

(4) The *Pradhan* shall convene a meeting of the *Gram Panchayat* within ten days of meeting of the *Artha-O-Parikalpana Upa-Samiti* with specific item of agenda in this behalf to consider the observations of the Internal Audit Officer and recommendation or views of the *Artha-O-Parikalpana Upa-Samiti* thereon keeping a record of the entire proceedings of the meeting.

(5) The *Pradhan* shall as early as possible within one month from the date of meeting of the *Gram Panchayat*, prepare item-wise report of compliance or otherwise on the said report and send it to the Internal Audit Officer with copies to the Block Development Officer, District *Panchayat* and Rural Development Officer and Sub Divisional Officer.

(6) If within the period specified in sub-rule (5), no information is received by the Internal Audit Officer from the *Pradhan* of the *Gram Panchayat* or if the grounds for non-compliance given by him on such report are not deemed to be satisfactory, the Internal Audit Officer shall refer the matter to the Block Development Officer who shall issue necessary direction to the *Gram Panchayat*, with a copy to the Sub–Divisional Officer and the District *Panchayat* and Rural Development Officer.

(7) If within thirty days from the date of issue of any direction by the Block Development Officer as referred to in sub-rule (6), no information is received from the *Gram Panchayat* or if the explanations submitted are not deemed to be satisfactory, the Block Development Officer shall initiate a proposal for conducting a special audit in terms of section 196B.

CHAPTER-XI
Tax Collector

31. Engagement of Tax Collector and related issues. – (1) If it is considered necessary and expedient, a *Gram Panchayat* may, at its meeting resolve to engage for a specified period, not exceeding two years at a time, one person residing within its territorial jurisdiction, to work on commission basis as Tax Collector for collection of taxes, rates and fees assessed by the *Gram Panchayat*. The *Gram Panchayat* shall also determine, at the meeting, the rate of commission payable to such Tax Collector in such manner as may be directed, by order, by the State Government from time to time. A Tax Collector shall pledge security bonds for rupees one thousand in the form of any Government Savings Certificates with the *Gram Panchayat*:

Provided that the *Gram Panchayat* may engage one additional Tax Collector when the total amount of tax assessed for the year is rupees one lakh or more and the collection of tax during the previous year exceeded rupees one lakh and on such engagement, the additional Tax Collector shall be governed by the same terms and conditions as are applicable to the Tax Collector.

(2) On deposit of the security bond as referred to in sub-rule (1), the Tax Collector shall be given a receipt book in Form 4. Each individual collection shall be made against a separate receipt and as soon as the Tax Collector has rupees one thousand or more in hand he shall make over the amount to the Custodian or an employee authorized by him for crediting to the *Gram Panchayat* Fund.

(3) *Gram Panchayat* may take disciplinary action against a Tax Collector by earlier termination of contract and forfeiting his security deposit in the case of misappropriation of money on charges of incompetence, negligence of duty or any other irregularity committed by him. Before such termination of contract, the *Gram Panchayat* shall frame a charge against him, give him a copy thereof calling upon him to submit his explanation within a specified time and also give him an opportunity of personal hearing and shall record in writing the evidence given by him, or by his witness, if any.

(4) A Tax Collector shall not claim renewal or extension of his contract as a matter of right and a *Gram Panchayat* may refrain from such renewal of contract without assigning any reason therefore.

CHAPTER-XII
Gram Unnayan Samiti

32. Administration of Fund of *Gram Unnayan Samiti*.- (1) *Gram Unnayan Samiti* shall be entitled to receive such amount or amounts as may be determined by the *Gram Panchayat*, as advance payment out of the (i) contributions and grants, if any, made by the Central or State Government, *Zilla Parishad*, *Panchayat Samiti* to the *Gram Panchayat* or out of the own resources of the *Gram Panchayat;* (ii) fund required for execution of any work, project or scheme as has been entrusted by the *Gram Panchayat*; (iii) gifts or contributions from any trust, endowment, members of the *Gram Sansad* or the public in general:

Provided that all contributions and grants received by the *Gram Unnayan Samiti* as advance payment from or through the *Gram Panchayat* shall be subject to adjustment by means of muster roll, voucher or refund in cash, to the *Gram Panchayat* within such time within the year of payment as may be deemed suitable.

(2) All sums received by the *Gram Unnayan Samiti* shall be remitted in full to the *Gram Unnayan Samiti* Fund and no portion of such sum shall be appropriated directly towards expenditure of the *Gram Unnayan Samiti*.

(3) The Chairperson of the *Gram Unnayan Samiti* or the person holding the charge of the Chairperson under clause (b) or (c) of sub-rule (1) of rule 73 of the West Bengal *Panchayat (Gram Panchayat* Administration) Rules, 2004, shall remain in charge of the *Gram Unnayan Samiti* fund and shall be responsible for proper maintenance, utilization and satisfactory accounting thereof..

(4) The Chairperson shall deposit or cause to be deposited all receipts of the *Gram Unnayan Samiti* in a savings bank account at the nearest Post Office or a Nationalized Bank or any other Scheduled Bank or a Licensed Co-operative Bank in the name of *Gram Unnayan Samiti* and the Chairperson and the Secretary of the *Gram Unnayan Samiti* shall jointly operate the account:

Provided that for the purpose of opening of an account, the name of a *Gram Unnayan Samiti* shall consist of the serial number of the *Gram Panchayat* constituency to which the *Gram Unnayan Samiti* relates and also any such name of the area as may be decided by the *Gram Unnayan Samiti* in a meeting:

Provided further that the *Gram Panchayat* by a resolution adopted in its meeting shall introduce the *Gram Unnayan Samiti* to the nearest Post Office or Bank for opening such savings bank account for lodging the said fund:

Provided also that in case of any difficulty or dispute in opening the account, either the *Gram Panchayat* or the *Gram Unnayan Samiti* may refer the matter to the Block Development Officer having jurisdiction, for appropriate action in the matter of opening such account.

(5) The Pass Book along with the cheque books of the Bank or the Post Office shall be kept in the custody of the Chairperson.

(6) Besides operation of the fund to meet expenditure relating to a specific scheme, programme or supply of materials, the Chairperson may, in order to meet any unforeseen urgent need withdraw, through joint operation of the bank account, such amount not exceeding rupees one thousand and five hundred, as may be determined by the *Gram Unnayan Samiti* in a meeting:

Provided that the *Gram Unnayan Samiti,* may, in any subsequent meeting, modify its decision and determine afresh the maximum amount of cash to be kept with the *Gram Unnayan Samiti* and if the amount so drawn is not spent within the next three working days, the *Gram Unnayan Samiti* shall deposit the unspent fund in its Savings Account.

(7) Any loss of money, materials or properties held by or on behalf of the *Gram Unnayan Samiti* due to misappropriation, defalcation, embezzlement or negligence, criminal or otherwise, detected at any time shall be immediately reported by any member or office bearer of the *Gram Unnayan Samiti* to the concerned *Gram Panchayat* and the Block Development Officer having jurisdiction.

(8) With regard to the report referred to in sub-rule (7), the *Gram Panchayat* shall initiate action in the manner as provided in sub-rule (3) of rule 5:

Provided that without prejudice to the aforesaid action, the *Gram Panchayat* shall also initiate appropriate action to fix up responsibility for any wrongful loss and take recourse to legal action against any offending person.

(9) Any withdrawal from the *Gram Unnayan Samiti* Fund shall in all cases be made through cheque supplied by the bank concerned in pursuance of a resolution in this behalf adopted by the *Gram Unnayan Samiti* in a meeting.

Provided that if on any occasion, a bank fails to supply cheque book to the *Gram Unnayan Samiti* and it is in urgent need to withdraw fund in the interest of any programme, such *Gram Unnayan Samiti* may decide in a meeting to withdraw one or more specified amounts of fund by withdrawal slip provided by the bank concerned whereupon the Chairperson and the Secretary shall jointly withdraw such amount or amounts so specified by withdrawal slip and all such withdrawal and payments made therefrom shall be discussed in the next meeting of the *Gram Unnayan Samiti* and recorded in its proceedings.

(10) Payment from *Gram Unnayan Samiti* fund shall be made against a bill or a demand letter preferred by a claimant showing details of such claim, after its examination in terms of sub-rule (11).

(11) Secretary of the *Gram Unnayan Samiti* shall examine the bills or demands for payment as to the genuineness and admissibility of the claim with reference to the rules, guidelines and decision of the *Gram Unnayan Samiti* in its meeting and on being satisfied, shall write the payment order which shall run as "Pay rupees ....." both in words and figures on the face of the bill or demand and initial it with date and place the same before the Chairperson for his approval. The Chairperson, on his satisfaction as to the genuineness of the bill or demand, shall sign the payment order with date. All passed bills and demands shall be handwritten or stamped " Paid and Cancelled".

(12) Payment shall be made after obtaining a signed receipt from the recipient, affixing revenue stamp whenever necessary. The cost of revenue stamp shall be borne by the recipient.

(13) Any proposal for purchase of materials, commodities, equipments, stationery articles (hereinafter collectively referred to as materials) or livestock, shall be discussed in a meeting of the *Gram Unnayan Samiti* for determination of the specification, quality and quantity, of each item proposed to be purchased and on such determination, the chairperson and the secretary shall proceed to make purchase in the manner as follows : -

(a) For materials or livestock to be purchased at a total cost of less than five hundred rupees, no quotation is required and the purchase may be made after ascertaining the corresponding selling rate prevailing in the local market.

(b) For materials or livestock to be purchased at a total cost of five hundred rupees to two thousand rupees from the (i) local producers or growers, (ii) vendors at the local hat or market, (iii) local manufacturing or processing units or (iv) traders in materials manufactured or produced outside local areas, at least three quotations, written or verbal depending on the amount and the nature of material involved, shall be obtained by minimum two members of the *Gram Unnayan Samiti,* one of them being either the Secretary or the Chairperson and purchase shall be made generally on the basis of lowest rate obtained :

Provided that the members concerned may decide to accept a rate other than the lowest rate obtained if they are of the view that the specification or the quality of the material offered against such lowest rate is below standard and so not acceptable and furnish a certificate accordingly :

Provided further that purchase may be made on the basis of two spot quotations when not more than two suppliers are found locally available for the required material or livestock and the members concerned furnish a certificate accordingly :

Provided also that when the material required to be purchased is manufactured or processed by a national or multi-national level company and purchase is being made from an authorized dealer of the said company at the fixed retail selling rate as declared by such company, the *Gram Unnayan Samiti* may resolve in a meeting to make purchase at such retail selling rate and the Chairperson and the Secretary may act accordingly.

(c) For any purchase at a total value of more than two thousand rupees but less than twenty thousand rupees, sealed quotations shall be invited from at least five suppliers and if minimum three quotations are obtained, the *Gram Unnayan Samiti* may resolve in a meeting to make necessary purchase on the basis of lowest rate quoted unless they decide to accept any other rate on recording the reasons for such decision in the proceedings of the meeting :

Provided that in addition to issue of notices inviting such quotations to the known traders and suppliers in the neighbourhood, copies of such notice shall be hung up for display at not less than three prominent local places like office of the *Gram Panchayat*, local Post Office, bank branch, office of the Sub-Register, high school and such other places where people generally visit in large number.

(d) For any purchase valued at twenty thousand rupees or more, the *Gram Unnayan Samiti* shall request the *Gram Panchayat* to make such purchase on behalf of the *Gram Unnayan Samiti* when the *Gram Panchayat* shall proceed to make such purchase in terms of sub-rule (2) of rule 11 ; arrangement for payment against such purchase shall be made in such manner as may be mutally agreed upon.

(14) For the purpose of any payment on account of purchase of materials or stationery articles, the particulars of such purchase shall be noted in the Project-cum-Scheme Register in Form 32 and a certificate in the following form shall be recorded at the back of the bill or voucher: 'Entered at page _____ in the Project-cum-Scheme Register.

(15) Payment of money against supply of materials or stationery articles may be made in cash when the sum payable is less than rupees five hundred; when such sum is rupees five hundred or more but less than rupees two thousand, payment shall be made through a cheque, not necessarily an account payee cheque; when such sum amounts to rupees two thousand or more, the payment in all circumstances shall be made through an account payee cheque.

(16) Every receipt and payment which may include any interest accrued or any charge deducted by the Bank or the Post Office shall be recorded in the Cash Book in Form 29.

(17) At the end of each month a Bank Reconciliation Statement shall be prepared by the *Gram Unnayan Samiti* in the Cash Book.

(18) *The* Secretary of the *Gram Unnayan Samiti* shall prepare a half-yearly and an annual statement of receipts and payments in Form 30 on the basis of the Cash Book and other books of accounts maintained by it and shall forward such statement to the *Gram Panchayat* by 10th October and 10th April respectively every year after getting it approved in the meeting of the *Gram Unnayan Samiti* so that these can be incorporated in the half-yearly and annual accounts of the *Gram Panchayat.* The *Gram Unnayan Samiti* shall place such statements in the half-yearly and the annual meeting respectively of the Gram Sansad and shall be responsible for production of any voucher or statement for information on demand from any member of the *Gram Sansad.* For the purpose of prompt understanding of the statements, *Gram Unnayan Samiti* may prepare an abstract of receipts and payments as may be deemed convenient.

(19) The *Gram Unnayan Samiti shall* prepare and submit such other statements on the receipt and expenditure of fund and materials as also on its physical achievement to the Gram Panchayat as may be directed, by order, by the Sate Government.

33. Maintenance of accounts by the *Gram Unnayan Samiti*. – (1) The *Gram Unnayan Samiti* shall record all monetary transactions in the Cash Book on the same day on which these transactions take place.

(2) All receipt-vouchers and payment-vouchers shall be chronologically numbered following the order of the receipt of fund or payment made irrespective of the nature of fund, by consecutive numerals in English, Bengali or Nepali as may be suitable and the numbers so given shall be noted in the relevant columns of the Cash Book. Insertion of any by-number or alphabetical number in addition to, or in substitution of, such numerals assigned to a voucher is not permissible.

(3) The interest credited or bank charges debited to the *Gram Unnayan Samiti* Fund by the Bank or the Post Office as recorded in the Pass Book shall be entered on the receipts side or the payments side, as the case may be, on the same day on which the Pass Book showing any such entry is received back from the Bank or the Post Office. The Pass Book shall be regularly produced in the Bank or the Post Office for updating of entries.

(4) The Cash Book shall be closed and balance struck on the last working day of every month when such balance shall be verified with the balance shown in the Pass Book. In case of any discrepancy, a Bank Reconciliation Statement shall be prepared immediately and in the event of any missing or wrong entry in the Pass Book, the matter may be brought to the notice of the Bank or the Post Office as the case may be. Detailed analysis of the fund shown in the closing balance shall be made in the Cash Book at the end of each month.

(5) Particulars of the payment by cheques shall be entered in the Cash Book on the date on which it is signed by the Chairperson. The date of delivery of the cheque shall be noted in the "Remarks" column of the Cash Book as well as in the Cheque Book Register in Form 31.

(6) Particulars of the undisbursed cash drawn by self-cheques classified on the basis of the source and the nature of the fund shall form part of the detailed analysis as referred to in sub-rule (4).

(7) The Secretary of the *Gram Unnayan Samiti* shall be responsible for writing the Cash Book and for safe custody of all receipt-vouchers and payment-vouchers. In the event of absence of the Secretary, the said records shall remain in the custody of the Chairperson.

(8) All vouchers and muster rolls shall be preserved scheme wise and programme wise in chronological order in safe custody by the Secretary on behalf of the *Gram Unnayan Samiti* until such records are submitted to the *Gram Panchayat* for adjustment. For submission of the records, the Secretary shall prepare a statement of vouchers and muster rolls and obtain receipt thereon from the *Pradhan* or any employee authorized by him in this behalf, for his record. The Secretary shall also keep suitable notes in the Cash Book and other records relating to such adjustment. Such adjustments shall be subject to the provisions under sub-rule (3) of rule 22. The *Gram Panchayat* shall keep in custody such vouchers and muster roll for inspection by the auditor when necessary and shall also keep proper notes against the corresponding entries in the Cash Book and other records where payment of advance was shown. Such statements shall be made in the manner laid down in sub-rule (3) of rule 34 and shall be placed in the meeting of the *Gram Unnayan Samiti* for information of the members before their submission to the *Gram Panchayat*. The statements shall also be placed in the next meeting of the *Gram Sansad*.

(9) The Chairperson shall verify and authenticate the entries in the Cash Book and sign the Cash Book regularly at least once in every month.

(10) Receipt and issue of stock and store materials including stationery items shall be entered on the date of receipt or issue as the case may be, separately for each item in the Project-cum-Scheme Register to be maintained in Form 32. Materials received as contribution from any individual person, a group of persons or an institution shall also be entered in the same Register.

(11) Particulars of the cheque books received from the Bank, as also particulars of the cheques issued shall be entered in the Cheque Book Register in Form 31 referred to in sub-rule (5).

(12) (a) All receipts of the *Gram Unnayan Samiti* in the form of money or material or voluntary labour shall be acknowledged through issue of a receipt in the format of Miscellaneous Receipt in Form 33. Such receipt may be signed by either the Secretary or the Chairperson as may be deemed convenient :

Provided that in case of voluntary labour, such receipt shall record, inter alia, the money value of the labour contributed on the basis of corresponding rate of labour fixed in the project under implementation or any similar project of the *Gram Panchayat* whereas in case of contribution of any material, no money value shall be recorded in such receipts.

(b) Particulars of all money received either through cheque or in cash, shall be entered in the Cash Book on the same dates with reference to the corresponding miscellaneous receipt issued in this behalf. Similarly, stock of materials received through miscellaneous receipt, shall be entered in the relevant columns of Project-cum-Scheme Register in Form 32. Particulars of voluntary labour as shown in the corresponding miscellaneous receipt issued shall also be entered in the relevant columns of the same Project-cum-Scheme Register.

(13) The *Pradhan, Upa-Pradhan* and *Sanchalaks* of the *Gram Panchayat*, the officers of the State Government working at the state, district, sub-division and the block level as well as the Executive Assistant and the Secretary of the *Gram Panchayat* may inspect the relevant documents, papers, registers and books of accounts of the *Gram Unnayan Samiti* and any work executed by it at any time. The *Gram Panchayat* may, by order, direct any of its officials to render assistance to the *Gram Unnayan Samiti* for maintenance of records of accounts.

(14) The *Gram Unnayan Samiti* shall not engage any Paymaster nor shall make any advance payment to any person in connection with the execution of any project or scheme or procurement of any material.

34. Audit of the accounts of *Gram Unnayan Samiti*. – (1) The internal audit of the accounts of the fund of the *Gram Unnayan Samiti* shall be conducted by the Internal Audit Officer of the *Gram Panchayat*, in the manner as laid down in rule 30. Such officer shall also conduct audit of the accounts of the fund generated by the *Gram Unnayan Samiti* on mobilization of its own resources and that of the *Gram Sansad*.

(2) Without prejudice to the generality of the provisions under sub-rule (1), since the funds received from the *Gram Panchayat* by the *Gram Unnayan Samiti* are in the nature of advance, the *Gram Unnayan Samiti* shall be responsible to the *Gram Panchayat* for submission of adjustment against each component of advance received on each occasion separately.

(3) For the purpose of adjustment as referred to in sub-rule (8) of rule 33, the *Gram Unnayan Samiti* shall submit all payment vouchers including muster rolls along with a statement containing the date or dates and the amount of fund received and the serial number of each voucher with date of payment correspondingly showing the name of the recipient, the nature of the expenditure and the amount involved. Such statements and also collection of vouchers shall be made separately for each installment of fund received from the *Gram Panchayat.*

(4) Audit of the accounts of the fund spent by the *Gram Unnayan Samiti* received as advance from the *Gram Panchayat*, shall be undertaken along with the audit of accounts of the fund of the *Gram Panchayat* at the office of the *Gram Panchayat,* in terms of the provisions under rule 28 and rule 29. If so required by the auditor during conduct of the audit, the Secretary and the Chairperson shall attend the office of the *Gram Panchayat* to supply any information or produce any document for proper conduct of the audit.

(5) Vouchers including muster rolls relating to the fund collected as subscriptions and donations mobilizing its own resources shall be kept in safe custody by the Secretary or, in his absence, by the Chairperson at the *Gram Unnayan Samiti* level for audit of such accounts by the Internal Audit Officer.

(6) There may be occasions where, in order to implement a project or scheme, certain amount of the fund received from the *Gram Panchayat* and a part of the fund collected through its own resources have been jointly applied by the *Gram Unnayan Samiti* and it is not deemed reasonable and logical to segregate the vouchers and muster rolls on the basis of two different sources of fund. In all such cases, all vouchers and muster rolls relating to such project or scheme shall be forwarded by the *Gram Unnayan Samiti* to the *Gram Panchayat;* the statement in this respect shall show the amount coming from different sources and suitable notes shall be kept in the 'Remarks' column of the Cash Book. The audit with respect to such fund shall be undertaken at the *Gram Panchayat* level by the auditor appointed for audit of the accounts of the fund of the *Gram Panchayat.*

(7) Audit of the accounts of the fund collected by the *Gram Unnayan Samiti* on mobilization of its resources save and except that part of such accounts that has been sent to the *Gram Panchayat* in terms of sub-rule (6), shall be undertaken by the Internal Audit Officer. For the purpose of this audit, the said officer may undertake such audit at the end of every quarter or half year since he is undertaking internal audit of the accounts of the *Gram Panchayat* once in every quarter and the accounts of the *Gram Panchayat* comprises the accounts of the *Gram Unnayan Samitis* within its jurisdiction.

CHAPTER-XIII
Preparation of Budget by the *Gram Panchayat*

35. Preparation of Budget by the *Gram Sansad.* – (1) Budget of the *Gram Panchayat* for any year shall be prepared on the basis of the budgets prepared by the *Gram Sansads* within its jurisdiction.

(2) For the purpose of sub-rule (1), the *Gram Sansad* in its annual meeting shall hold discussion on the programmes, schemes and works included in its perspective plan for five years for the purpose of preparation of an annual plan for the coming year, which may be executed in such year and shall assess the requirement of fund for the aforesaid purpose. In order to implement the decisions of the *Gram Sansad*, the *Gram Unnayan Samiti* shall hold as many neighbourhood level meetings as may be deemed necessary and shall then prepare the budget of the *Gram Sansad* in Form 34 for the following year on the basis of the data generated in such meetings and on the basis of realistic assessment as far as practicable, of fund likely to be available in the following year; the budget so

prepared shall be sent to the *Gram Panchayat* by 14th August in each year. While preparing the budget the *Gram Unnayan Samiti*, in absence of any other reliable data, may presume that availability of resources will be enhanced by 10% from what was allocated in the previous year for the purpose.

(3) For the purpose of preparation of budget, the *Gram Unnayan Samiti* shall arrange the schemes, programmes and works in different groups keeping into consideration the availability of different nature of funds under various programmes sponsored by the Central or the State Government or otherwise, untied fund received from or through the *Gram Panchayat* as also such contributions in the shape of cash, materials or voluntary labour that may be mobilized by the *Gram Unnayan Samiti*. The budget shall then be prepared showing funds including various natures of contributions against the schemes, programmes and works proposed to be executed against each category of fund.

36. Preparation of budget of estimated receipts and payments of *Gram Panchayat*. – (1) For preparation of the preliminary outline budget, the Pradhan of the *Gram Panchayat* shall take into account the budgets prepared by the *Gram Unnayan Samiti* and shall take steps to ascertain the quantum of fund likely to be received by the *Gram Panchayat* in the shape of grants, contributions and allotment of fund from the Central or the State Government either directly or through the *Zilla Parishad* or the *Panchayat Samiti*, as the case may be, or out of their own fund under different heads as also the fund which is likely to be mobilized by the *Gram Unnayan Samiti* through its own resources for the following financial year; such exercise on the basis of the considered estimation should be completed on or before the 31st August in each year.

(2) On ascertaining, as far as practicable, the information envisaged in sub-rule (1), the Pradhan, as Sanchalak of *Artha O Parikalpana Upa-Samiti*, shall convene a meeting of that *Upa-Samiti* and determine, in consultation with all other members present apportionment of share of money to be earmarked for functional area of each *Upa-Samiti* for the purpose of preparation of *Upa-Samiti-wise* outline budget taking into consideration the budgets of the *Gram Sansads*. Accordingly, all the *Upa-Samitis* of *Gram Panchayat* with the help of the Secretary of the respective *Upa-Samiti* of the *Gram Panchayat*, shall prepare their outline budget separately in Form 35 taking into account their functional areas in terms of rule 66 of the West Bengal *Panchayat* (*Gram Panchayat* Administration) Rules, 2004 and shall place them before the Pradhan of the *Gram Panchayat* on or before the 15th September in each year.

(3) On receiving the *Upa-Samiti-wise* outline budget referred to in sub-rule (2) the Executive Assistant under the direction of the *Pradhan* shall draw up an outline budget of the *Gram Panchayat* in vernacular of the district or the locality concerned in Form 36 on or before the 1st October in each year with annexure in the same format for each *Gram Sansad* showing fund apportioned to each under different heads of accounts on the basis of its approved plan

37. Consideration of outline budget by *Artha O Parikalpana Upa-Samiti*. – The outline budget so prepared under sub-rule (3) of rule 36 shall be laid down before the *Artha O Parikalpana Upa-Samiti* for its consideration on or before the 10th October in each year; such outline budget shall be modified, if necessary, with regard to the observations and decisions of the *Artha O Parikalpana Upa-Samiti* in the said meeting.

38. Adoption of outline budget as draft budget by the *Gram Panchayat*. – (1) The modified outline budget referred to in rule 37 shall be laid before a meeting of the *Gram Panchayat* to be specially convened for the purpose on or before the 30th October in each year:

Provided that a copy of such outline budget referred to in rule 37 shall accompany each notice of such meeting.

(2) The *Gram Panchayat* shall, in the meeting, consider the outline budget and adopt it with such modification as may be deemed fit, as draft budget.

(3) Copies of the draft budget referred to in sub-rule (2) shall be published through a notice in Form 37 in the notice board of the *Gram Panchayat* and in not less than two other prominent places within the area of *Gram Panchayat* like Post Office, Police Station, Block Land & Land Reforms Office, School and Public Library or any other place where people regularly visit or assemble in large number on or before 5th November for general information of the members of the *Gram Sansads* allowing them at least ten days' time for filing of objections and suggestions, if any. Copies shall also be sent to the *Gram Unnayan Samitis* for placing such copies in the half-yearly meetings of the *Gram Sansads* for their views and suggestions.

(4) A copy of the draft budget shall be forwarded to the *Panchayat Samiti* having jurisdiction on or before the 7th November in each year for the views of the *Panchayat Samiti*. The *Panchayat Samiti* or its *Artha Sanstha Unnayan O Parikalpana Sthayee Samiti* shall send its views, if any, to the *Gram Panchayat* on or before the 25th November in each year.

(5) The draft budget published shall be placed in the half-yearly meetings of all *Gram Sansads* within the *Gram Panchayat* during the month of November in each year. The objections and suggestions as resolved in the meeting of the *Gram Sansads* on the draft budget shall be recorded and collated by the *Pradhan* for placing them in the meeting of the *Gram Sabha.*

(6) The draft budget shall be placed in the meeting of the *Gram Sabha* on or before the 31st December along with objections and suggestions recorded in the meetings of the *Gram Sansads* along with the views of the *Panchayat Samiti*, if any, for consideration. The objections and suggestions in the meeting of the *Gram Sabha* shall be recorded in writing.

39. Approval of budget by the *Gram Panchayat.* – (1) The *Gram Panchayat* shall, at a meeting specially convened for the purpose on or before the 31st January in each year and in the presence of at least half of the existing members, consider the objections and suggestions in the meetings of the *Gram Sansads* as also of the *Gram Sabha* and the views of the *Panchayat Samiti* , if any, and make such modifications of the draft budget as may be considered appropriate, and shall finally approve and adopt the budget for the next financial year:

Provided that since the *Gram Sansad* budgets are the basis of the *Gram Panchayat* budget, any gross deviation in the form of either addition or exclusion to and from such *Gram Sansad* budgets shall be justified with reasons and recorded in the proceedings of the meeting.

(2) Notwithstanding any law for the time being in force, 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 on the seventh day from the date of adjournment:

Provided that at least three days' notice for the adjourned meeting shall be served upon each member:

Provided further that the process shall be repeated until attendance of at least half of the existing members is obtained in the meeting.

(3) On or before the 15th February in each year, a copy of the budget referred to in sub-rule (1) shall be –

i) published in all places referred to in sub-rule (3) of rule 38, and

(ii) forwarded to the *Panchayat Samiti* having jurisdiction and to the Bank or Banks where *Gram Panchayat* fund is lodged.

40. Supplementary and Revised Estimate. – (1) The *Pradhan* shall review the flow of fund to the *Gram Panchayat* and expenditure incurred upto the month of December in the current year and, if necessary, direct the Executive Assistant to prepare, taking into account the views and suggestions, if any, of the *Gram Sansads* in their half-yearly meetings, a draft supplementary and revised budget estimate of receipts and payments for the current year.

(2) The Executive Assistant of the *Gram Panchayat* shall, in consultation with the *Pradhan*, prepare by the 25th January in each year the draft supplementary and revised budget estimate following *mutatis mutandis* the format in Form 38.

(3) The draft prepared in terms of sub-rule (2), shall be placed and discussed in a meeting of the *Artha O Parikalpana Upa-Samiti* by 5th February of the year and shall be accepted with such modification as may be deemed appropriate.

(4) The draft as modified under sub-rule (3) shall be considered and approved with such modifications as may be decided at a meeting specially convened for the purpose on or before the 25th February in each year and in the presence of at least half of the existing members of the *Gram Panchayat*.

(5) Notwithstanding any law for the time being in force, 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 on the seventh day from the date of adjournment:

Provided that at least three days' notice for the adjourned meeting shall be served upon each member:

Provided further that the process shall be repeated until attendance of at least half of the existing members, is obtained in the meeting.

(6) Immediately after 25th February in each year, a copy of the supplementary and revised budget shall be –

(i) published in all places referred to in sub-rule (3) of rule 38, and

(ii) forwarded also to the *Panchayat Samiti* having jurisdiction and to the Bank or Banks where *Gram Panchayat* fund is lodged.

(7) The supplementary and revised budget shall be placed in the annual meeting of the *Gram Sansad* for information.

41. Special allotment of fund after approval of supplementary budget. – (i) If any special situation arises when a *Gram Panchayat* receives any special allotment of fund for a specified purpose, the estimates of which have not been included either in the budget or in the supplementary and revised budget, the *Gram Panchayat* shall modify the supplementary and revised budget estimates in a meeting specially convened for the purpose when quorum for the meeting is available:

Provided that such meeting 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 *Gram Panchayat* and another copy shall be forwarded to the *Panchayat Samiti* having jurisdiction.

42. Re-appropriation of fund in budget estimates - In a meeting specially convened for the purpose and attended by at least half of the existing members, the *Artha O Parikalpana Upa-Samiti* of the *Gram Panchayat* may, by a resolution, transfer by re-appropriation any amount provided under any head of account in the budget or the supplementary and revised estimate to any other head of account and on such transfer, the supplementary and revised budget estimate shall stand modified accordingly:

Provided that no re-appropriation shall be made –

(i) in respect of the fund placed at the disposal of the *Gram Panchayat* by any Department of the State Government or Central Government or by any local authority or by any other organization, for a specific purpose without prior approval of such Department or local authority or other organization, as the case may be, and

(ii) without adequate provision to discharge the obligatory liabilities of the *Gram Panchayat* under the Act or the rules made thereunder or under the conditions of any grant made by the Department of the State Government or the Central Government or any local authority or any other organization, trust or endowment.

43. Power to vary dates. - (1) When a *Gram Panchayat*, 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 *Gram Panchayat* 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 *Gram Panchayat*. On adoption of such resolution, the *Pradhan* 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 *Gram Panchayat* under rule 39 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 40 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 *Pradhan* immediately to the *Panchayat Samiti* having jurisdiction and the Bank or Banks where the *Gram Panchayat* fund is lodged.

(2) If a *Gram Panchayat* fails to adopt in a resolution, the revised time schedule for preparation or approval of its budget for a financial year or the *Pradhan* 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 *Gram Panchayat* 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 *Gram Panchayat* in such manner as prescribed for preparation of draft budget and within such stipulated period as may be deemed appropriate preferably within the fifteenth day of April of the financial year to which the budget relates.

(3) On receipt of the 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 April 30 next. 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 so approved with modifications, if any, under sub-rule (3) shall be the budget of the *Gram Panchayat* concerned for the said financial year and shall be deemed to be the budget approved under rule 39. The *Gram Panchayat* in its financial administration shall not deviate from such budget save and except under the provisions of rules 40, 41 and 42 as may be required.

(5) Copies of budget so approved under sub-rule (3) shall be published in the Office of the *Zilla Parishad*, *Panchayat Samiti* and *Gram Panchayat* concerned. Such copies shall be sent to the District Magistrate, the Sub-Divisional Officer, the Block Development Officer concerned and the Bank or Banks where the *Gram Panchayat* fund is lodged and shall be placed in the annual meeting of the *Gram Sansad* and next meeting of the *Gram Sabha*.

44. Interpretations and application. – (1) 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 State Legislature.

(2) These rules shall apply to all *Gram Panchayats* within the State of West Bengal.

45. Repeal and Savings. – On the coming into force of these rules, the provisions of the West Bengal *Panchayat* (*Gram Panchayat* Miscellaneous Accounts and Audit) Rules, 1990 and such of the provisions of the West Bengal *Panchayat* (Budget and Appropriation of Fund) Rules, 1996 as relates to the *Gram Panchayat* are hereby repealed:

Provided that such repeal shall not affect the previous operation of the said rules in respect of any thing done or omitted to be done thereunder.

Form 1
[see rule 6(1)]

Cash Book

..... *Gram Panchayat*

Dr. **Cr.**

RECEIPTS									PAYMENTS									
Date	From whom received	For what purpose	Receipt No.	Folio No		Amount (Rs.)		Signature of F.A.	Date	To whom paid	For what purpose	Voucher No.	Folio No		Amount (Rs.)		Signature of F.A.	Remarks
				Subsidiary Cash book	Ledger	Cash	Bank / P.O.						Subsidiary Cash book	Ledger	Cash	Bank/P.O.		
(1)	(2)	(3)	(4)	(5a)	(5b)	(6a)	(6b)	(7)	(8)	(9)	(10)	(11)	(12a)	(12b)	(13a)	(13b)	(14)	(15)

Total Receipts:
Opening Balance:
Grand Total:

Details of Closing Balance :
Cash in hand :
Cash at Bank:

Total Payments :
Closing Balance :
Grand Total :

Signature of the Secretary / authorized employee with date

Cash verified with reference to all entries above and found correct.

Signature of the Custodian with date

Bank Reconciliation Statement

Balance as per Cash Book :

Add : Cheques issued but not cleared

Interest credited by Bank but not entered in Cash Book

Less : Cheques deposited but not credited by Bank

Bank charges debited by Bank but not entered in Cash Book

Balance as per Pass Book :

Fund Analysis of Closing Balance:

Classification of Fund	**Amount (Rs.)**
1. 2. 3. ….. …..	
Total:	

Signature of the authorized employee with date

Signature of the Custodian with date

Form 1A
[see rule 6(5)(d)]

Subsidiary Cash Book for ..... Programme

..... Gram Panchayat

Dr. **Cr.**

Date	Form whom received	For what purpose	Received No.	Cash Book Folio	Amount (Rs.)		Signature of Executive Assistant	Date	To whom paid	For what purpose	Voucher No.	Cash Book Folio	Amount (Rs.)		Signature of Executive Assistant	Remarks
					Cash	Bank/ P.O.							Cash	Bank/ P.O.		
(1)	(2)	(3)	(4)	(5)	(6a)	(6b)	(7)	(8)	(9)	(10)	(11)	(12)	13a)	(13b)	(14)	(15)

Total Receipts :
Opening Balance :
Grand Total :

Details of Closing Balance :
Cash in hand :
Cash at Bank :

Total Payments :
Closing Balance :
Grand Total :

Signature of the Secretary or authoized employee with date

Signature of the Custodian with date

Bank Reconciliation Statement

Balance as per Cash Book :

Add : Cheques issued but not cleared

Interest credited by Bank but not entered in Cash Book

Less : Cheques deposited but not credited by Bank

Bank charges debited by Bank but not entered in Cash Book

Balance as per Pass Book :

Signature of the Secretary with date

Signature of the Custodian with date

Form 2
[see rules 7(1) and 7(2)]

Cheque / Draft Receipt Register

_____ *Gram Panchayat*

Date of receipt	From whom received	Nature of receipt (Loan/ Grant/ Tax, etc. with name of the project)	Receipt No.	No and date of the cheque/ draft	Cheque / draft drawn on Bank / P.O. (name)	Amount (Rs)	Date of entry in the cash book and page No.	Date of deposit to the Bank / P.O. (name)	Date of receipt of intimation if cheque is dishonoured	Date and No. of communi-cation to drawer of cheque	Signature of Secretary	Signa-ture of Custo-dian	Re-marks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

Form 3
[see rules 6(5)(e) and 7(3)]

Cheque Book Register

_____ *Gram Panchayat*

Particulars of Cheque Book received from Bank or Post Office					**Particulars of Cheques issued**									
Name of Bank/P.O.	Account No.	Date of receipt	Sl. no. of cheques from... to	Signature of Executive Assistant / Custodian	Date of issue	To whom issued	Purpose	Cheque No.	Amount (Rs.)	If returned, date of return and reasons thereof	No. and date of new cheque issued if any,	Signature of Executive Assistant	Signature of Custodian	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

Form 4

[see rules 8(2) and 31(2)]

Receipt No..... ....*Gram Panchayat*

Receipts for Tax, Rates and Fees as assessed by Gram Panchayat
(Duplicate to be made out by both sides carbon paper process)

1. Name and address of assessee: Holding No. (if any):

2. Amount received on account of :

(a)	Tax on land and building for the period (quarter ..... / year)	Rs. .....
(b)	Fees on registration of vehicles for the period	Rs. .....
(c)	Fees for sanitary arrangement for the period	Rs. .....
(d)	Water rate for the period	Rs. .....
(e)	Lighting rate for the period	Rs. .....
(f)	Conservancy rate for the period	Rs. .....
(g)	Fees on trade registration certificate for the period	Rs. .....
(h)	Tolls on persons, vehicles, animals or ferry established by or under the management of Gram Panchayat for the period	Rs. .....
(i)	Fees for the use of burning ghat	Rs. .....
(j)	Fees for registration of shallow or deep tubewells for the period	Rs. .....
(k)	Fees on village produces sold in village markets	Rs. .....
(l)	Fees on erection, exhibition, fixing any advertisement for public display for the period	Rs. .....
(m)	Penalty under bye-law in terms of sec. 47	Rs. .....
(n)	Others	Rs. .....
	Total :	Rs. .....

Dated .....
the 20

(Signature with date)
Secretary/Tax Collector of
Gram Panchayat

Note : (1) No member of the *Panchayat* shall be entrusted with this job.
(2) If any payment is made by cheque or draft, its number and date shall be noted against the amount.

Form 5

[see rules 8 (2) and 10 (6)]

Miscellaneous Receipt

(Duplicate to be made out by both sides carbon paper process)

.....*Gram Panchayat*

Receipt No..... Date.....

Received from (name) .....of

(address) .....

Rs..... (in words .....) in cash / by

cheque No. .....dated..... of .....Bank

.....Branch for the purpose of .....

Collection Head:

Particulars (if any):

.....

(Signature with date) of

Secretary / authorized employee of GP

.....

(Signature with date and Seal) of

Custodian

Form 6

[see rule 8(7)]

Stock Register of Receipt Books

..... *Gram Panchayat*

Receipt				**Issue**							
Date	No. of books	Signature		Date	To whom	Sl. No. of	Signature	Balance	Date of	Signature	Signature
	received with serials of the books	Secretary	Custodian		issued	book issued	in token of receipt	no. of books	return of used receipt book	of recipient	of Custodian
(1)	(2)	(3a)	(3b)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

N.B. - Separate pages shall be set apart for receipt books in Form 4 and 5.

Form 7
[see rule 10(5)]

Register for Arrear and Current Demand and Collection of taxes of .....Gram Panchayat
Year.....

Sl. No.	Particulars of assessment				Collection against arrear demand			Collection against current demand			Outstanding at the end of the current Year			Receipt No	Signature of GP employee with date	Signature of Custodian	Remarks
	Name of the Assessee with name of Father/ Mother/ Husband	Holding No (If any) / Location/ Address	Arrear Demand	Current Demand	Quarter	Date	Amount	Quarter	Date	Amount	Arrear (Col. 5 – Col. 9)	Current (Col. 6 – Col. 12)	Total (Col.13 + Col.14)				
			Year (Rs.)	(Rs.)			(Rs.)			(Rs.)							
(1)	(2)	(3)	(4) (5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	14)	(15)	(16)	(17)	(18)	(19)
1.					Q1			Q1									
					Q2			Q2									
					Q3			Q3									
					Q4			Q4									
					Total			Total									
2.					Q1			Q1									
					Q2			Q2									
					Q3			Q3									
					Q4			Q4									
					Total			Total									

Form 8

[see rule 11 (4)]

Durable Stock Register

.....*Gram Panchayat*

Year..... **Description of Item.....**

Date	Opening Stock		New Stock Procured							Stock Damaged or Lost				Closing Stock		Remarks
	Quantity or Number	Value of Stock (Rs.)	Manner of Procurement			Quantity or Number	Voucher No. & Date	Value (Rs.)	Date of entry in the Cash Book	Date	Mention whether Damaged or Lost	Quantity or Number	Value (Rs.)	Total Quantity (Col. 2 + Col. 5 – Col. 9c)	Value of Total Stock (Rs.)	
			Out of Govt. Grant with identity of Grant	Out of Own Resources Fund with identity of Fund	Out of Fund donated with identity of Donor											
(1)	(2)	(3)	(4a)	(4b)	(4c)	(5)	(6)	(7)	(8)	(9a)	(9b)	(9c)	(9d)	(10)	(11)	(12)

N.B. (i) Separate page shall be used for each item.

(ii) value should be determined on the basis of purchased value of stock.

(iii) In case of damage or loss, no. and date of the resolution of the Gram Panchayat finally accepting such damage or loss and writing off the value as also the amount realized in case of disposal of damaged stock with Cash Book Folio No. shall be mentioned in Remarks column.

(iv) Remarks column shall also be utilized to note the manner of utilisation of each item.

Form 9
[see rule 13(9)]

Register of Assets Leased Out

..... *Gram Panchayat*

Description and location of the assets leased out .....

Date	Date of auction	Name of lessee and address	Date of agreement	Period of lease	Bid money deposited	Payment of premium / rent by lessee including bid money		Receipt No. and date	Date of entry in the Cash Book	Signature of authorized employee	Signature of Custodian	Remarks
						Date of payment	Amount					
(1)	(2)	(3)	(4)	(5)	(6)	(7a)	(7b)	(8)	(9)	(10)	(11)	(12)

Note: Separate set of pages shall be used for each asset.

Form 10
[see rule 14]
Acquittance Register for Honorarium of Pradhan / Upa-Pradhan / Sanchalak

_____ *Gram Panchayat*

Sl. No	Name	Designation	Period of payment	Honorarium (Rs.)	Allowances (Rs.)	Total payment (Col.5 + Col.6) (Rs.)	Details of recovery or deduction, if any	Net amount Payable (Col. 7 – Col. 8) (Rs.)	Payee's signature with date	Signature of the Custodian	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

Form 11
[see rule 14]

Acquittance Register for Pay / Allowances of employees
_____ *Gram Panchayat*

Sl. No.	Name	Designation	Period of Payment	Pay (Rs.)	Allowance (Rs.)	Total (Co.5 + Col.6)	Details of recovery or deduction, if any	Net amount payable (Col.7-Col.8 (Rs.)	Payee's Signature with date	Signature of the Custodian	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

Form12

[see rule 15]

Bill for Government Grant on account of salary of the employees

_____ *Gram Panchayat*

Bill for the month of_____, year _____

Total amount of the Bill Rs._____ (in words) _____

Sl. No.	Name of the staff with designation	Pay (Rs.)	Allowances etc. (Rs.)	Advance if any (Rs.)	Particulars of recovery or deduction (Rs.)	Net claim Col. (3+4+5-6) (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Certified that the employees of the *Gram Panchayat* whose names are included in the bill are likelCertified that the employees of the *Gram Panchayat* whose names are included in the bill are likely to be in employment for the entire month of _____ and that no bill for the above period for the above mentioned incumbents has been drawn before.

Signature of the Custodian

_____ *Gram Panchayat*

Checked and found correct.The bill may be passed for drawal of the grant for payment to ..... *Gram Panchayat.*

Panchayat Development Officer

..... Block

Countersigned.

Block Development Officer

Block

Form13
[see rule 16]

Utilization Certificate for Grant-in-aid from the State Government

..... ***Gram Panchayat***

Certificated that the following amounts were received as Grant-in-Aid for payment of salary to the employees of the Gram Panchayat during the quarter ending .... (name of month) of the year..... as detailed below –

Month	Fund received (in Rs.)
Total of the quarter:	

Further certified that the amount of Rs._____(Rupees_____) sanctioned for the quarter _____ was utilized for the purpose for which it was sanctioned.

*Also certified that the amount of Rs..... (Rupees .....
.....) unspent have been refunded on ..... (date) vide Memo No. .....dated .....

* To strike off if not applicable.

Signature of the Executive Assistant

Signature of the Custodian with seal of the *Gram Panchayat*

Form 14
[see rule 21]

Register for Advance against Project / Scheme
_____ *Gram Panchayat*

Name of *Gram Unnayan Samiti* / Employee of *Gram Panchayat* / Paymaster to whom advance is made.....

Payment of Advance						Payment of Advance					Signature of		Remarks
Date of entry in the Cash Book & its Folio No.	Purpose of advance along with name of the Project / Scheme for which the advance is sanctioned	Voucher No.	Amount of advance (Rs.)	Signature of		Date of entry in the Cash Book & its Folio No.	Receipt No. / Acknowledgement No.	Adjustment by cash (Rs.)	Adjustment by muster roll / voucher (Rs.)	Total (Rs.)	Authorized employee	Custodian	
				Custodian on sanctioning the advance	The recipient of advance								
(1)	(2)	(3)	(4)	(5a)	(5b)	(6)	(7)	(8)	(9)	(10)	(11a)	(11a)	(12)

Note. - Separate page shall be used for each *Gram Unnayan Samiti*, employee of the Gram Panchayat or Paymaster.

Form 15

[see rule19 (1)]

Appropriation Register

_____*Gram Panchayat*

For the year.....

Date	Name of Assigning Authority	Order No. and Date	Particulars of receipt			Particulars of utilization				Balance available			Signature of		
			Amount of Cash (Rs.)	Nature and Quantity of food grains	Store A/C (Form 24) page no.	Purpose and name of project	Cash (Rs.)	Nature and Quantity of food grains	For (a) Wages in cash (b) Wages in food grains (c) Material cost (d)Admn.cost	Cash (Rs.)	Nature and Quantity of food grains	For (a) Wages in cash (b) Wages in food grains (c) Material cost (d)Admn.cost	Authorized employee	Custodian	Remarks
(1)	(2)	(3)	(4a)	(4b)	(4c)	(5a)	(5b)	(5c)	(5d)	(6a)	(6b)	(6c)	(7a)	(7b)	(8)

Notes. 1 – A single register shall be maintained recording each separate nature of allotment in one or more pages of such register.
2 – An Index shall be maintained showing serial number of pages for each nature of allotment.
3 – Cash Book Folio No. shall be mentioned in Remarks column against each entry of cash received or utilized.

Form 16
[see rules 19(2) and 22 (4)]

Programme Register

_____ *Gram Panchayat*

Name of the Programme (BRGF / WBREGS / Finance Commission etc.)_____

Project No._____

Description of the Project_____

For the year_____

Approved Estimate for the Project							Expenditure for the Project								
	In Cash		In Kind				In Cash						In Kind		
Date of meeting of *G.P.* / Upa-Samiti sanctioning the Project	For (a) Wages (b) Material cost (c) Admn. Cost	Total Amount (Rs.)	As (a) Wheat (b) Rice © Others (in quantity)	Proposed Mandays	Name of the GUS/ Supervi-sory Commit-tee	Date of Comm-ence ment	Date	Mandays	For (a) Wages (b) Mat-erial cost © Admn. Cost	Vou-cher No	Cash Book Folio	Amount (Rs.)	As (a) Wheat (b) Rice © Others (in quantity)	Store A/C (Form 24) page no.	Serial No. of vouch-ers (Muster Roll etc.)
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9a)	(9b)	(9c)	(9d)	(10a)	(10b)	(11b)

Completion of the Project				Signature of		
Date of completion	Date of sending completion certificate	Benefit accrued on completion of the project	Page No. of Appropriation Register (Form 15)	Authorized employee	Custodian	Remarks
(12)	(13)	(14)	(15)	(17a)	(17b)	(18)

Note. - Separate section of the register shall be maintained for each Programme and separate page shall be maintained for each Project.

Form 17
[see rules 19 (3) and 22 (4)]

Scheme Register

_____*Gram Panchayat*

Estimate					Expenditure						Signature of		
Date of meeting of *G.P.* / Upa-Samiti sanctioning Scheme	Sl. No. of Scheme	Description of the Scheme.	Proposed expenditure (Rs.)	Date of commencement of the Scheme	Date	Nature of expenditure	Cash Book Folio	Amount (Rs.)	Date of Completion of the Scheme	Benefit Accrued from the Scheme	Authorized Employee	Custodian	Remarks
(1a)	(1b)	(1c)	(1d)	(1e)	(2a)	(2b)	(2c)	(2d)	(2e)	(2f)	(3a)	(3b)	(3c)

Note. – A single register shall be maintained in a *Gram Panchayat* for all schemes and separate page in the register shall be maintained for each scheme.

Form 18

[see rule 19 (5)]

Muster Roll for Payment of Wages to the Workers

_____ *Gram Panchayat*

Name of the Programme / Scheme _____

Name of the Project _____

Muster Roll No. _____

Sl. No	Name of the worker with name of Gram Sansad	Name of Father/ Mother / Husband	Male/Female	Dates of work	Total No. of Man-Days	Quantum of work	Rate (Rs.)		Total wages (Rs.)		Voluntary Labour given(Mandays or part thereof)	Wages Payable (Col. 9 – Col. 10) (Rs.)		Wages Paid (Rs.)		Signature or L.T.I. of worker with date	Signature of identifier (authorized member of GUS)	Remarks
							Cash	Kind	Cash	Kind		Cash	Kind	Cash	Kind			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8a)	(8b)	(9a)	(9b)	(10)	(11a)	(11b)	(12a)	(12b)	(13)	(14)	(15)

Certified that : (1) the jobs for which the wages are paid has been properly done, (2) the quantum of work as shown in Col. 8 has been done by the enlisted workers and (3) all the payments are made by me.

.....

Signature of Work –in-charge / Paymaster

.....

Signature of the authorized person
of *Gram Unnyan Samiti* or Supervisory Committee

.....

Signature of Nirman Sahayak

.....

Countersignature of the Custodian

Form 19

[see rule 8 (3)]

Acknowledgement for receipt of adjustment voucher.

.....*Gram Panchayat*

Serial No..... Date.....

Voucher against advance given through voucher no..... dated..... has been received in full / part adjustment for an amount of Rs..... (in words.....) for the purpose of ..... subject to verification.

Office Seal

.....

Signature of authorized employee

N.B. Original copy should be handed over to the person giving adjustment and the duplicate copy should be retained as office record.

Form 20

[see rule 23 (1)]

Register of Immovable Properties

.....Gram Panchayat

Sl. No	Description of Property (No. of ROR, Deed etc.)	Area / Length / Location	Purpose for holding such property	Manner of acquisition						Manner of Utilisation				Signature		Remarks
				Out of Govt. Grant		Out of Govt. Grant		Vested	Donated	Own Use	Lease/ Rent	Public Use	Disposed of / Donated	Authorized Employee	Pradhan	
				Purhased	Created by execution of Programme	Purhased	Created by execu-tion of Scheme									
(1)	(2)	(3)	(4)	(5a)	(5b)	(5c)	(5d)	(5e)	(5f)	(6a)	(6b)	(6c)	(6d)	(7)	(8)	(9)

Form 21
[see rule 6 (3)]

General Ledger

_____*Gram Panchayat*

Folio ... .

Head of Account .....

Debit / Left Side					**Credit / Right Side**					
Date	Particulars	Cash Book Folio	Amount (Rs.)	Amount (Rs.)	Date	Particulars	Cash Book Folio	Amount (Rs.)	Amount (Rs.)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Note : Col. 4 and Col. 9 shall show the amounts relating to particular transactions and Col. 5 and Col. 10 shall show the cumulative figures.

Form 22
[see rule 24]

Register for Receipt of Letters

_____ *Gram Panchayat*

Date	Serial number	Letter no and date	From whom received with the address	Subject of the letter in brief	Signature of		Remarks
					Authorized employee	Pradhan	
(1)	(2)	(3)	(4)	(5)	(6a)	(6b)	(7)

Form 23
[see rule 24]

Register for Issue of Letters

_____ *Gram Panchayat*

Date	Serial number	Issue no.	To whom sent with address	Subject of the letter issued in brief	Value of stamp affixed	Signature of		Remarks
						Authorized employee	*Pradhan*	
(1)	(2)	(3)	(4)	(5)	(6)	(7a)	(7b)	(8)

Form 24
[see rule 25 (2)]

Stores Account Register

_____*Gram Panchayat*

Name of the Programme_____ Year_____

Name of the material /food grain_____

Receipt									**Issue**									
Opening Stock			Receipt of Stock during the year															
Dealer wise Stock as on 1st April	Quantity of article	Value of article (Rs.)	Date	Name of dealer	Quantity of Article	Value of article (Rs.)	Total quantity of article (Col 2 + Col.6)	Total Value of article (Rs.)	Date	Name of dealer	Quantity issued to recipients	Name of Project	Value of Article (Rs.)	Muster Roll No. and date	Balance of article dealer wise (Col. 8 – Col.12)	Value of article (Rs.) (Col. 9 – Col.14)	Authorized employee	Custodian
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)

Note. (1) – Programme wise sections and commodity wise separate pages shall be allotted in the register.
(2) – Care should be taken to issue all materials on first-in-first-out basis from store.

Form 25

[see rule 26 (2)]

Register of Stationery Articles

_____ *Gram Panchayat*

Name of the item _____

Opening Balance	Date of receipt	Quantity received	Value of stationery article (Rs.)	Voucher No. and date	Total quantity (Col. 1 + Col. 3)	Signature of authorised employee	Date of issue	Quantity issued	Signature of recipient	Closing Balance (Col.6 – Col.9)	Signature of authorised employee	Signature of Pradhan	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

Note. - Separate pages shall be set apart for each item

Form26

[see rule 27(1)]

Monthly Statement of Fund Position

.....*Gram Panchayat*

Fund position as on.....

Sl. No.	Classification of fund	Balance of fund at the beginning of the month	Fund received during the month	Total Fund available (Col.3 + Col.4)	Payment made during the month	Balance Fund Available (Col.5 – Col.6)	Payment Commitment [Total of pending payment]	Net Balance of Fund available at the end of the month (Col. 7 – Col.8)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total:									

Signature of Executive Assistant with date

Signature of Pradhan with date and seal

Form – 27

[see rules 27(2) and 27(3)]

Part – I

Half- yearly/ Annual Statement of Receipts and Payments

of ———— *Gram Panchayat* for the period from.....to .....

Receipts				Payments		
Particulars	Opening Balance	Receipts during the period	Total amount	Particulars	Payments during the period	Closing Balance
	(Rs.)	(Rs.)	(Rs.)		(Rs.)	(Rs.)

A. Receipts of Grant in Aid from Central/ State Government: **1. For Programme Implementation:** **(a) As Sponsored Programmes-** (i) WBREGS (ii) NOAPS (iii) IAY (iv) (v) .... **(b) As assigned functions-** (i) ..... (ii) .... **(c) As untied fund under the recommendation of-** (i) Central Finance Commission (ii) State Finance Commission (iii) others				**A. Payments out of Grant in Aid from Central/ State Government:** **1. For Development Works:** **(a) As Sponsored Programmes-** (i) WBREGS (ii) NOAPS (iii) IAY (iv) (v) .... **(b) As assigned functions-** (i) ..... (ii) .... **(c) As untied fund under the recommendation of-** (i) Central Finance Commission (ii) State Finance Commission (iii) others		
2. For establishment: (a) Honorarium for Pradhan, Upa-Pradhan and Sanchalak (b) Fixed Traveling Allowances of members of Gram Panchayat including Pradhan (c) Salary of employees (d) Allowance for Tax Collector				**2. For establishment:** (a) Honorarium for Pradhan, Upa- Pradhan and Sanchalak (b) Fixed Traveling Allowances of members of Gram Panchayat including Pradhan (c) Salary of employees (d) Allowance for Tax Collector		

B. Contribution from ZP/PS/ Other Agency: (i) MP LAD (ii) BEUP (iii) SHG Training and so on				**B. Payment out of Contribution from ZP/PS/ Other:** **Agency...** (i) MP LAD (ii) BEUP (iii) SHG Training and so on		
C. Own source revenue: (i) Tax (ii) Non-tax (iii) Others				**C. Payment out of Own source revenue (Specify):** **(i)** **(ii)** **(iii)**		
D. (a) Loans/ Advances/ Deposits: **(b) Interest on Savings Bank Accounts: From-** (i) WBREGS (ii) IAY (iii) SGRY (iv) NOAPS (v) MP LAD (vi) Own Source Revenue and so on				**D. (a) Repayment of Loans/ Advances,/ Deposits etc.:** **(b) Bank Charges, Commissions etc. for-** (i) WBREGS (ii) IAY (iii) SGRY (iv) NOAPS (v) MP LAD (vi) Own Source Revenue and so on		
E. Miscellaneous Receipts:				**E. Miscellaneous payments:**		
Total :				**Total :**		

N.B.- (1) In case of fund not specifically mentioned under any group under A to D, particular group shall be identified and the fund shall be mentioned under such identified group.

(2) In case of fund which can't be shown under any of A to D group, such fund shall be mentioned under group E as Misc. Receipts or Payments.

Form – 27

[see rules 27 (2) and 27 (3)]

Part – II

Consolidated Statement of Receipts and Payments of ———————— *Gram Panchayat*

(Including all *Gram Unnayan Samitis*) for the period from..... to.....

Receipts	Budgeted provision (Rs.)	Actual Amount (Rs.)	Fund Allocated to GUSs	Payments	Budgeted provision (Rs.)	Actual Amount (Rs.)	Amount spent out of fund given to GUSs (Rs.)
Opening Balance of GP							
GIA for Programmes				Payment out of GIA for Programme			
GIA for Establishment				Payment out of GIA for Establishment			
Contribution from ZP/PS etc.				Payment out of Contribution from ZP/PS etc.			
Own Source Revenue –				Payment out of Own Source			
Tax Non Tax				Revenue-			
Loans/ Advances/ Deposits				Repayment of Loans/ Advances/ Deposits			
Miscellaneous Receipts				Other Payments			
Interest on Savings Bank Account				Bank Charges			
				Closing Balance of GP			
Total (a)				Total (a)			
Opening Balance of				Payments by GUSs out of Local			
Local Contribution of				Contribution during the period			
GUSs							
Receipts of Local Contribution of GUSs during the period				Closing Balance of Local Contribution of GUSs			
Total (b)				Total (b)			
Grand total (a+b)				Grand Total (a+b)			

Form 28
[see rule 29 (2)]

Form of Certificate

1. Name and address of the *Gram Panchayat.*
2. Total amount of charge or surcharge.
3. Name of the person or persons charged against or surcharged on.

Name	Amount
(a)	
(b)	
(c)	
etc.	

4. Reasons for charge or surcharge *:

I certify that the sum mentioned against item No. 2 above is due from the person or persons mentioned against item No. 3 above for the reasons mentioned against item No. 4 above.

In terms of sub-section (1) of section 194 of the West Bengal Panchayat Act, 1973, the amount mentioned against item No. 2 above shall be paid by the persons (s) mentioned against item No. 3 above to the Custodian of..... *Gram Panchayat* within 2 months from the date of this order.

In the event of non-payment within the time stipulated as above, the amount shall be recovered under section 4 of the Bengal Public Demands Recovery Act, 1913, by the Collector of the district as per the provisions of sub-sections (2) and (3) of section 194 of the West Bengal *Panchayat* Act, 1973.

Signature of the Auditor with date

Official Seal

* If necessary separate sheets may be attached.

Copy forwarded for information and necessary action to :

(1) The Pradhan, ... Gram panchayat
(2) The Block Development Officer,.....Block
(3) The Disrict Panchayat and Rural Development Officer, ...District
(4) The Sub-Divisional Officer,..... Sub-Division

Signature of the Auditor

Form 29
[see rule 32 (16)]

Cash Book

..... *Gram Unnayan Samiti*

RECEIPTS								PAYMENTS								
Date	From whom received	From what purpose	Receipt No.	By cash/ Cheque	Amount (Rs.)	On which Account	Signature of Chairperson of GUS	Date	To whom paid	For what purpose	Voucher No	Cheque No	Amount (Rs.)	On which Account	Signature of Chairpers	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)

Total Receipts :

Opening Balance :

Grand Total :

Details of Closing Balance :

Cash in hand :

Cash at Bank :

Total Payments :

Closing Balance :

Grand Total :

Signature of the Secretary with date

Cash verified and found correct

Signature of the Chairperson with date

Bank Reconciliation Statement

Balance as per Cash Book :

Add : Cheques issued but not cleared

Interest credited by Bank but not entered in Cash Book

Less : Cheques deposited but not credited by Bank

Bank charges debited by Bank but not entered in Cash Book

Balance as per Pass Book :

Fund Analysis of Closing Balance:

Classification of Fund	**Amount (Rs.)**
1. 2. 3.	
Total	

Signature of the Secretary with date

Signature of the Chairperson with date

Form – 30

[see rule 32 (18)]

Half- Yearly/ Annual Statement of Receipts and Payments for the period from..... to ..... of ..... Gram Unnayan Samiti within.....Gram Panchayat

Particulars	Total Amount (Rs.)	Particulars	Payments Amount (Rs.)	Refunds Amount (Rs.)	Total Amount (Col. 4 + Col. 5) (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)
Opening Balance: Cash Bank					
A. Receipts of Advance from G. P.: (a) Grant- in- Aid received on account of- (i) WBREGS (ii) SFC Fund (iii) CFC Fund And so on————- (b) Share of Own Source Revenue of GP (c) Fund advances received from or through GP for execution of work- [not included in (a) and (b) above]		**A. Payments out of advance from G. P. and Refund of Advance to G.P.:** (a) Grant- in- Aid received on account of- (i) WBREGS (ii) SFC Fund (iii) CFC Fund And so on——- (b) Share of Own Source Revenue of GP (c) Fund advances received from or through GP for execution of work- [not included in (a) and (b) above]			
B. Receipts of local		**B. Payments out of receipts**			

Particulars	Total Amount (Rs.)	Particulars	Payments Amount (Rs.)	Refunds Amount (Rs.)	Total Amount (Col. 4 + Col. 5) (Rs.)
contributions: (a) Fund contributions raised within the Gram Sansad area. (a) Fund donations received from outside agency/ person. (b) Contribution from SHGs (c) Interest from Savings Bank Account		**of local contributions:** (a) Fund contributions raised within the Gram Sansad area (b) Fund donations received from outside agency/ person (c) Contribution from SHGs (d) Bank Charges, Commission etc.			
C. Miscellaneous Receipts:		**C. Miscellaneous Payments:**			
		Closing Balance **Cash** **Bank**			
Total-		**Total-**			

Break up of Opening Balance / Closing Balance:

Opening Balance			Closing Balance			
Cash		Local contribution	Cash		Local contribution	
Bank		Advance from or through	Bank		Advance from or through	
Total			Total			

Fund Analysis of Opening Balance/ Closing Balance:

Opening Balance		Closing Balance	
Classification of Fund	**Amount (Rs.)**	**Classification of Fund**	**Amount (Rs.)**
1. 2. 3.		1. 2. 3.	
Total		**Total**	

Form 31
[see rule 33(5)]

Cheque Book Register of _____ *Gram Unnayan Samiti*

Particulars of Cheque Book received from Bank or Post Office			**Particulars of cheques issued**									
Date of receipt	Number of Cheque Book and serial no. of cheques from .... to....	No. of Cheques	Date of issue	To whom issued	Purpose and nature of fund	Cheque No.	Amount	If returned, date of return and reasons therefor	No. and date of new cheque issued against cancelled cheque, if any	Signature of Secretary	Signature of Custodian	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

Form 32

[see rule 33(12)(b)]

Project-cum-Scheme Register

..... *Gram Unnayan Samiti*

Sl. No. of Scheme	Name and dscription of Scheme	Souce of Fund			Date of Meeting of Gram Unnayan Samiti approving Scheme	Estimated Expenditure			Actual Expenditure										Closing Stock, if any	Signature of		Remarks
									Amount			Voluntary labour			Materials					Secretary	Chairperson	
		Govt/ZP/PS fund received through GP	OSR of GP	Contribution raised by GUS		Cash Amount	Voluntary labour (No. of Mandays)	Material Contribution (Name of Material & Quantity)	Labour Wages (Rs.)	Material (Rs.)	Cash Book Folio No.	No. of Man days	Value (Rs.)	Receipts No.	Previous stock	Purchased	Contributed	Receipts No.				
(1)	(2)	(3a)	(3b)	(3c)	(4)	(5a)	(5b)	(5c)	(6a)	(6b)	(6c)	(7a)	(7b)	(7c)	(8a)	(8b)	(8c)	(8d)	(9)	(10a)	(10b)	(11)

N.B.- Remarks column may be used, among other purposes, for recording the benefit obtained from the project/scheme.

Form 33
[see rule 33 (12) (a)]

Miscellaneous Receipt

(Duplicate to be made out by both side carbon paper process)

..... *Gram Unnayan Samiti*

Date .....

Receipt No .....

Received from Sri / Smt..... S.O. / D.O. / W.O .....

*1) an amount of Rs .....(in words Rupees.....) in Cash / Cheque No. .....dated.....for the purpose of ..... and

*(2)..... ..... (Name & Quantity of the materials) for the purpose of ..... and

*(3)..... mandays /.....hours voluntary labour.....(nature of labour) for the purpose of .....at the rate of Rs..... per day amounting to Rs.....

(in words Rupees.....)

* Strike out which is not applicable.

.....
(Signature with date and Seal)
Chairperson / Secretary of
.....*Gram Unnayan Samiti*

N.B.- 1)Voluntary labour may be quantified either in terms of mandays or hours of labour given or in terms of both, if necessary.
2) Mention of Money value of voluntary labour is not compulsory.

Form 34
[see rule 35(2)]

Budget of ..... *Gram Sansad* of ....*Gram Panchayat* for the year.....

RECEIPTS

Head of Account	**Budget estimate of current year (.....year)**	**Budget estimate for the next year (.....year)**	**Remarks**
(1)	(2)	(3)	(4)
A. Receipt from Gram Panchayat: (i) Programme fund (ii) untied fund (iii) Own Source Revenue from G.P. .... Etc. **B. Local Contribution:**			
Total:			

PAYMENTS

Sl. No.	Name of Sector	Sources of resources for the works					Remarks
		Contribution from Community/ Beneficiary / own resources			Anticipated receipt from GP (Govt. Grant/ /Untied fund / GP Own Source)	Grand Total (Rs.) (3+6)	
		Contribution from community / beneficiary in cash (Rs.)	Voluntary Labour (No. of man days or hours)	Materials and Equipments			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Shiksha						
2	Janaswasthya						
3	Nari o Shishu unnayan						
4	Krishi o Sanshlisto						
5	Shilpa						
6	Parikathamo						
7	Onnanya Bibidha						
8	Total						

Certified that this budget has been prepared by the *Gram Unnayan Samiti* in pursuance of the decisions taken in the annual meeting of the Gram Sansad.

Chairperson of
Gram Unnyan Samiti

..... *Gram Sansad*
..... *Gram Panchayat*

Form 35
[see rule 36(2)

Budget estimate for the year ..... of .....*Upa-Samiti*

of ..... *Gram Panchayat*

Head of Account	Budget estimate of current year (.....year)		Budget estimate for the next year (.....year)		Remarks
(1)	(2)		(3)		(4)
A. Grants, Contributions available from the Central or the State Government or the *Zilla Parishad / Panchayat Samiti*	Allocation	Expenditure	Allocation	Expenditure	
	Names of subjects..... (i) (ii) (iii) (iv)	Names of activities..... (i) (ii) (iii) (iv)	Names of subjects..... (i) (ii) (iii) (iv)	Names of activities..... (i) (ii) (iii) (iv)	
B. Fund out of the own resources like tax, rate, fees, tolls, donation etc.	Allocation	Expenditure	Allocation	Expenditure	
	Names of subjects..... (i) (ii) (iii) (iv)	Names of activities..... (i) (ii) (iii) (iv)	Names of subjects..... (i) (ii) (iii) (iv)	Names of activities..... (i) (ii) (iii) (iv)	

C. Other receipts.	Allocation	Expenditure	Allocation	Expenditure	
	Names of subjects…… (i) (ii) (iii) (iv)	Names of activities….. (i) (ii) (iii) (iv)	Names of subjects…… (i) (ii) (iii) (iv)	Names of activities….. (i) (ii) (iii) (iv)	
Total:					

Sanchalak of ..... *Upa-Samit*

.....*Gram Panchayat*

Form 36
[see rule 36 (3)]

Budget estimate for the year ..... of ..... *Gram Panchayat*

RECEIPTS

Head of receipts	Actual receipts of the preceding year (.....year)	Budget estimate of the current year (.....year)	Budget estimate for the next year (.....year)	Remarks
1	2	3	4.	
A. Grants, Contributions available from the Central or the State Government or the *Zilla Parishad / Panchayat Samiti*				
B. Own Sources Revenue like tax, rate, fees, tolls, donation etc.				

C. Other receipts.				
D. Loans / Advance / Deposits				
E. Interest on Deposits in Bank / Post Office				
F. Misc. Receipt, if any, not classified above				
Total Receipt except opening balance				
Opening Balance				
Total				

PAYMENTS

Head of payment	Actual payment of preceding year (.....year) [*I, II, III, IV & V represent the names of the Upa-Samitis of *Gram Panchayat* as mentioned below against each]										Budget estimate of current year (.....year) [*I, II, III, IV & V represent the names of the Upa-Samitis of *Gram Panchayat* as mentioned below against each]										Budget estimate for the next year (.....year) [*I, II, III, IV & V represent the names of the Upa-Samitis of *Gram Panchayat* as mentioned below against each]										Remarks
	I	II		III		IV		V		Total	I	II		III		IV		V		Total	I	II		III		IV		V		Total	
A. Payment out of Grants/ Contributions available from the Central or the State Government or the *Zilla Parishad / Panchayat Samiti*	Artha o Parikalpana	Krishi	Prani Sampad	Siksha	janasastha	Nari Sishu	Samaj Kalyan	Shilpa	Parikathama		Artha o Parikalpana	Krishi	Prani Sampad	Siksha	janasastha	Nari Sishu	Samaj Kalyan	Shilpa	Parikathama		Artha o Parikalpana	Krishi	Prani Sampad	Siksha	janasastha	Nari Sishu	Samaj Kalyan	Shilpa	Parikathama		
B. Payment out of Own Source Revenue like tax, rate, fees, tolls, donation etc.																															

| | | |

Total Payment																																	
Closing Balance																																	
Total																																	
Fund to be spent by the GUSs out of the fund of Gram Panchayat																																	
Total Payment																																	

* "I" represents the *Artha O Parikalpana Upa-Samiti* , "II" represents the *Krishi O Pranisampad Bikash Upa-Samiti*, "III" represents the *Siksha O Jana Swastha Upa Samiti*, "IV" represents the *Nari O Sishu Unnyan Upa-Samiti* & "V" represents the *Shilpa O Parikathamo Upa-Samiti.*

Pradhan .....Gram Panchayat

Form 37

[see rule 38(3)]

_____ *Gram Panchayat*

No._____ Date_____/_____/_____

NOTICE

The draft budget of the _____ *Gram Panchayat* within _____ Block and _____ District for the year _____ is hereby published today the _____ of _____ for general information. The members of _____ *Gram Sabha* 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 Pradhan of _____ *Gram Panchayat.*

Pradhan

..... *Gram Panchayat*

Form 38
[see rule 40(2)]

Supplementary and revised budget estimate for the year ..... of .....*Gram Panchayat*

RECEIPTS

Head of receipt	Budget estimate of current year (.....year)	Actual receipts for the last six months of the current year (Total)	Probable receipts for the next six months of the current year (Total)	Supplementary and revised budget estimate for the current year (.....year)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
A. Grants, Contributions available from the Central or the State Government or the *Zilla Parishad / Panchayat Samiti*					
B. Own Source Revenue like tax, rate, fees, tolls, donation etc.					
C. Other receipts.					
D. Loans / Advance / Deposits					

E. Interest on Deposits in Bank / Post Office					
F. Misc. Receipt, if any, not classified above					
Total receipts excluding opening balance					
Opening balance					
Total					

Pradhan of
..... *Gram Panchayat*

PAYMENTS

Head of payment	Budget estimate of current year (.....year) [*I, II, III, IV & V represent the names of the Upa-Samitis of *Gram Panchayat* as mentioned below against each]										Actual payment for the last six months of the current year (...year)	Probable payment for the next six months of the current year (...year)	Supplementary and revised budget estimate for the current year (.....year) [*I, II, III, IV & V represent the names of the Upa-Samitis of *Gram Panchayat* as mentioned below against each]										Remarks	
	I	II		III		IV		V		Total			I	II		III		IV		V*Total col. Will come here		*Total	
A. Payment from Grants, Contributions available from the Central or the State Government or the *Zilla Parishad / Panchayat Samiti*		Krishi	Prani Sampad	Siksha	janasastha	Nari Sishu	Samaj Kalyan	Shilpa	Parikathama					Krishi	Prani Sampad	Siksha	janasastha	Nari Sishu	Samaj Kalyan	Shilpa	Parikathama		
B. Payment from Own Source Revenue like tax, rate, fees, tolls, donation etc																								
C. Other receipts.																								

D. Loans / Advance / Deposits																							
E. Interest on Deposits in Bank / Post Office																							
F. Misc. Receipt, if any, not classified above																							
Total Payment																							
Closing Balance																							
Total																							

* "I" represents the *Artha O Parikalpana Upa-Samiti* , "II" represents the *Krishi O Pranisampad Bikash Upa-Samiti*, "III" represents the *Siksha O Jana Swastha Upa Samiti*, "IV" represents the *Nari O Sishu Unnyan Upa-Samiti* & "V" represents the *Shilpa O Parikathamo Upa-Samiti.*

Pradhan

..... *Gram Panchayat*

APPENDIX I

[see rule 5 (2)]

Guidelines for departmental enquiries in respect of the employees of the Gram Panchayat

General principles to regulate the enforcement of responsibility for losses as may be sustained by a Panchayat body through fraud or negligence and detailed instructions for making departmental enquiries of losses of public money, etc.

1. Every elected representative or employee of the *Panchayat* and any employee of the State Government or any other organization associated in any manner with collection, receipt and expenditure of the fund of the *Gram Panchayat* shall exercise the same care and vigilance in respect of expenditure, other utilization and custody of funds as a person of ordinary prudence would exercise in respect of the expenditure and the custody of his own money.

2. There shall be no delay in the investigation of any loss due to fraud, negligence, financial irregularity and offences of similar nature. If the irregularity is detected in course of audit in the first instance, it will be the duty of the audit officer to report the matter immediately to the administrative authority concerned. If the irregularity is detected by an administrative authority in the first instance, and if it is of such nature which should be reported to its higher authority, it should be done immediately.

3. If it appears that recourse to judicial proceedings is necessary, legal advice should be taken as soon as the necessity emerges. In the case of losses involving a reasonable suspicion of fraud or other criminal offence a prosecution should be attempted unless the legal advisers consider that the evidence available is not such as will secure a conviction. The reasons for not attempting a prosecution should be placed on record in all such cases.

4. In cases where loss is due to delinquencies of subordinate officials and where it appears that this has been compounded by laxity of supervision on the part of a superior officer, the latter should also be called strictly to account and his personal liability in the matter carefully assessed.

5. The question of enforcing pecuniary liability should always be considered along with the question of other forms of disciplinary action.

money representing proceedings.

In particular, if the loss has occurred through fraud, every endeavour should be made to recover the whole amount lost from the guilty persons, and if laxity of supervision has facilitated the fraud, the supervising officer at fault may properly be penalized either directly by requiring him to make good the money representing a sufficient proportion of the loss, or indirectly by reduction or stoppage of his increments of pay after an appropriate disciplinary proceedings.

6. When a pensionable employee is concerned in any irregularity or loss, the authority investigating the case should immediately inform the authority competent to sanction pension, and it will be the duty of the latter to make a note of the information and to see that pension is not sanctioned before either a conclusion is arrived at as regards the employee's extent of culpability, or it has been decided by the sanctioning authority that the result of the investigation need not be awaited.

7. The fact that persons who were guilty of frauds or irregularities have been demobilized or have retired or not in office and have thus escaped punishment should not be made a justification for absolving those who are also guilty but who still remain in service or office.

8. It has been found that, where fraud or embezzlement of public funds has occurred, there is a tendency for the authority concerned to regard the institution of criminal proceedings as absolving him from any other responsibility or from facing immediately a thorough departmental enquiry. Departmental enquiries should not be delayed pending decision of criminal cases, as there is a danger that at a later stage the evidence may disappear and a departmental enquiry be thereby rendered infructuous.

9. As exhibits must remain with the court until the case is disposed of, it is essential that departmental proceedings should be done as far as possible before prosecution begins. The particular stage to which departmental proceedings prior to prosecution should be taken must depend on the circumstances and cannot be precisely defined. If it is intended to prosecute, a finding and resultant penal action should not be recorded in the departmental proceedings till after the disposal of the criminal case; but it is emphasized that the proceedings should be completed upto the point that can properly be reached.

10. Where a number of persons are involved, one or more criminally and others showing negligence amounting to criminal abetment in all cases of fraud, embezzlement, or similar offences, departmental proceedings should be instituted at the earliest possible moment against all the delinquents, and conducted with strict adherence to the rules up to the point at which prosecution of any of the delinquents begins. At that stage it must be specifically considered whether further conduct of the departmental proceedings against any of the remaining delinquents is practicable; if it is, it should continue as far as possible which will not, as a rule, include finding and penalty. If the accused is convicted, the departmental proceedings against him should be resumed and formally completed. If the accused is discharged or acquitted, the departmental proceedings against him should be resumed unless it contradicts the findings of the court of law. In either case the proceedings against the remaining delinquents should be resumed and completed as soon as possible after the termination of the proceedings in the Court.

11. (i) Reports must be submitted to the Commissioner of *Panchayats* and Rural Development as soon as reasonable grounds exist for believing that a loss has occurred; they must not be delayed while detailed enquiries are made.

    (ii) Reports submitted under (i) above must also be forwarded forthwith to the State Government.

12. Criminal investigation and prosecution-(i) In cases calling for prosecution on a criminal charge, it is important that a first information report should be lodged with the police at the earliest possible moment.

    (ii) The decision whether a first information report shall be lodged or not will rest with the Executive Officer concerned.

13. As regards appeals-If any prosecution results in the discharge or acquittal of any person, or in the imposition of sentences which appear to be inadequate, the Executive Officer should consult the District Magistrate or the District *Panchayat* and Rural Development Officer as to the advisability of instituting further proceedings in revision or appeal, as the case may be, and if the District Magistrate is of the opinion that further proceedings are necessary, he will advise to proceed in the usual way.

Appeal against acquittals can be made only under the orders of the Department of *Panchayats* and Rural Development.

14. The senior officer in the district of the department concerned will see that, in addition to the reports required under paragraph 1, prompt reports are submitted to the State Government through the usual channel regarding-

    (i) the decision to lodge a first information report or otherwise;

    (j) the decision to prosecute or otherwise in any particular case;

    (k) the result of any prosecution;

    (l) the decision to proceed further in revision or appeal in any case;

    (m) the result of any proceedings in revision or appeal.

15. All departmental enquiries shall be conducted strictly according to the procedure as laid down in this behalf in the West Bengal *Panchayat* (*Gram Panchayat* Administration) Rules, 2004 read with the West Bengal Services (Clarification, Control and Appeal) Rules, 1971, in respect of regular Government employees of the Government of West Bengal.

APPENDIX II
[see rule 28(8)]

Proforma of Broad Sheet Replies to Inspection Reports in respect of Gram Panchayats

Name of Gram Panchayat	Inspection Report for the year	Ref. to Para / Sub-para Nos.	Particulars of the Para in brief	Reply and action taken report of G.P.	Comments of the B.D.O.	Comments of the S.D.O.	Remarks of the ELA
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

APPENDIX III
Indemnity Bond
[see rule 17 (1)]

Form of Bond to be executed for receipt of advance payment for execution of a Scheme.

To
The *Prodhan*
..... *Gram Panchayat*
.....

I, ..., son of ..... ,.....(address), on being selected by the Gram Panchayat, undertake hereby the responsibility of properly executing the work described below as per measurement and specification given to me within the scheduled time limit fixed by the Panchayat, and shall be responsible for properly accounting for all the advance money given to me for this purpose, by submitting vouchers, muster rolls and receipts, if any etc., within 3 (three) months from the date of receipt of entire money advanced to me for their purpose to the custodian of ..... Gram Panchayat and shall also be liable on default to prosecution under the Indian Penal Code.

Description of Work	Estimated Expenditure	Advance Received

.....

Signature of Paymaster

Accepted
Signature of Pradhan
..... *Gram Panchayat*

By order of the Governer,

Principal Secretary to the Government of West Bengal