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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL
DEPARTMENT OF PANCHAYATS & RURAL DEVELOPMENT
Jessop Building
63, Netaji Subhas Road, Kolkata - 700 001

NOTIFICATION

No. 2799/PN/O/V/1R-1/2002 (Pt-III) dated the 9th July, 2008.—Whereas the following draft of amendments to amend the West Bengal *Panchayat (Zilla Parishad and Panchayat Samiti) Accounts and Financial Rules, 2003* (hereinafter referred to as the said rules), was published as required under sub-section (1) of section 224 of the West Bengal *Panchayat Act, 1973* (West Ben. Act XLI of 1973) (hereinafter referred to as the said Act) vide Notification no. 893 /PN/O/V/1R-1/2002 (Pt-III) dated the 29th February, 2008, in the *Kolkata Gazette, Extraordinary*, dated the 29th February, 2008, inviting objections or suggestions from all persons likely to be affected thereby, within thirty days from the date of its publication;

AND WHEREAS the objections and suggestions received in this regard have been duly considered by the State Government;

NOW, THEREFORE, in exercise of the power conferred by sub-section (1) of section 224 of the said Act, the Governor has been pleased hereby to make the following amendments in the said rules:-

Amendments

In the said rules, -

(1) in sub-rule (1) of rule 2,-

(a) for clause (c), *substitute* the following clause:-

'(c) "Accounts Officer" means the Financial Controller and Chief Accounts Officer deputed to the *Zilla Parishad* by the State Government and an officer appointed for or deputed as such to the *Panchayat Samiti* by the State Government,';

(b) for clause (h), *substitute* the following clause:-

'(h) "Commissioner" means the Commissioner of *Panchayats* and Rural Development as referred to in clause (4aa) of section 2;';

(2) in rule 4,-

(a) in sub-rule (2), for the words, figures and letter "in terms of Subsidiary Rules 439 of the Treasury Rules, West Bengal, Volume I, and shall be governed by such provisions of the Treasury Rules, West Bengal as may be applicable.", *substitute* the words and figures "in terms of rule 6.29 of the West Bengal Treasury Rules, 2005 and shall be governed by such provisions of the West Bengal Treasury Rules, 2005 as may be applicable.";

(b) in sub-rule (6), -

(i) for the first proviso, *substitute* the following proviso :-

"Provided that the Executive Officer of the *Zilla Parishad* may authorize the Additional Executive Officer or the Secretary or the Financial Controller and Chief Accounts Officer of the *Zilla Parishad*, by order, in terms of sub-section (5) of section 179, to operate such account or accounts:";

(ii) for the second proviso, *substitute* the following provisos :-

"Provided further that unless the situation warrants otherwise, the Executive Officer shall generally authorize the Financial Controller and Chief Accounts Officer to operate such accounts so that, by virtue of such authorization, he may sign the Cash Books and other related books of accounts required to be maintained by the *Zilla Parishad* and may perform other supplemental and incidental functions as provided in these rules for the maintenance of accounts and for financial management of such Panchayat body:

Provided also that the Executive Officer of the *Panchayat Samiti* may authorize the Joint Executive Officer or one of the Joint Executive Officers of the *Panchayat Samiti*, by order, in terms of sub section (5) of section 132, to operate such account or accounts:

Provided also that such authorization may be partial, and governed by such terms and conditions as may be laid down in the said order and the Executive Officer of the *Zilla Parishad* or of the *Panchayat Samiti* as the case may be may extend, modify or revoke such order at any time as he may deem fit.";

(3) in sub-rule (3) of rule 6, after the first proviso, *insert* the following proviso :-

"Provided further that when the sum of such payment shall exceed rupees five hundred but shall not exceed rupees two thousand, payment shall be made through a cheque, not necessarily an account payee cheque and when such sum shall amount to rupees two thousand or more the payment in all circumstances shall be made through an account payee cheque.";

(4) in rule 9, after sub-rule (8), *insert* following sub-rule :-

"(9) (a) The State Government may, by a general or special order, direct a *Zilla Parishad* or a *Panchayat Samiti* 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 record of accounts and shall form part of the Cash Book, Subsidiary Cash Book, ledgers and also the receipt and 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 *Zilla Parishad* or the *Panchayat Samiti* shall continue to prepare manually such records of accounts including registers as are required to be maintained under these rules but can not be generated by such computerized system.";

(5) in rule 11, -

(i) for the marginal note *substitute* the following marginal note :-

"Loss of property" .";

(ii) in sub-rule (3), for the word "Director", *substitute* the word "Commissioner";

(6) in rule 13, -

- (a) in sub-rule (3), for the word "Director", *substitute* the word "Commissioner" wherever they occur;
- (b) in sub-rule (4), for the word "Director", *substitute* the word "Commissioner";

(7) in rule 90,-

(a) in sub-rule (1), -

- (i) for the words "Application from all intending contractors", *substitute* the words "Application for enlistment from all intending contractors";
- (ii) *insert* the following proviso:-

"Provided that such notice shall be displayed in the notice board of the *Zilla Parishad*, in the website of the *Panchayat* and Rural Development Department of the State Government and also in the website of the *Zilla Parishad*, if any.";

(b) to clause (xii) of sub-rule (3), *insert* the following proviso:-

" Provided that such application with all particulars as set forth may be sent by post or by courier service or by hand or through electronic mode, where available.";

(c) for sub-rule (8), *substitute* the following sub-rule :-

"(8) For updating the list, fresh enlistment of contractors shall be made from time to time as may be considered necessary by the *Zilla Parishad* in the same manner as provided in the foregoing sub-rules.";

(d) to clause (ii) of sub-rule (9), *insert* the following proviso :-

" Provided that the *Panchayat Samiti* shall be entitled to enlist contractors on its own as an additionality following the same procedure as followed by *Zilla Parishad* in terms of sub-rule (1) to (6), when the *Panchayat Samiti* does not get any response from the enlisted contractors of any class or any group of work or the response is considered inadequate or adequate number of contractors are not available and such enlistment shall also cover willing contractors of the *Zilla Parishad*.";

(8) in rule 91,-

(a) for sub-rule (3), *substitute* the following sub-rule:-

"(3) When the estimated amount for the materials to be procured or work to be executed exceeds rupees twenty thousand but does not exceed rupees ten lakh in case of general, sanitary and plumbing work and rupees four lakh for electrical work or procurement of material or equipment, sealed tenders shall be invited from the enlisted contractors by giving at least fifteen days time and such notice shall be published in the website of the State Government and in the website of the *Zilla Parishad*, if any. In addition such tender notice shall be displayed at the same time in the notice board of the offices of the *Zilla Parishad*, District Magistrate, Sub-divisional Officers and *Panchayat Samitis* and circulated in at least two newspapers published in the district:";

(b) for sub-rule (4), *substitute* the following sub-rule:-

"(4) If the estimated work-value exceeds maximum amounts for different nature of work or supply as prescribed in sub-rule (3), notice inviting open competitive tenders in sealed cover shall be published in the website of the State Government and in the website of the *Zilla Parishad*, if any, by giving at least twenty-one days time. In addition, such tender notice shall be displayed at the same time in the notice board of the office of the *Zilla Parishad* and others as delineated above and shall also be circulated in at least two leading daily news papers (English and Bengali or Nepali) widely circulated in the State or the region concerned. The contractors entitled in Class-I category shall also be eligible to submit tenders in such cases if they fulfill all the requirements for such tenders.";

(c) after sub-rule (4), *insert* the following sub-rule :-

"(4A) Time limit for submission of tender as prescribed under sub-rule (3) and (4) may be relaxed by the State Government in case of emergent situation on the basis of a proposal sent by the *Zilla Parishad* containing justifications for such relaxation.";

- (d) after sub-rule (10), *insert* the following sub-rule :-
- “(11) Without prejudice to any power or authority exercisable under the provisions of these rules, the Financial Controller and the Chief Accounts Officer shall be given an opportunity to express his considered opinion before any financial liability is incurred or committed to be incurred on behalf of the *Zilla Parishad*.”;
- (9) in rule 93, after the words “wherefrom the tender forms may be collected and submitted.”. *insert* the words “The tender forms may also be downloaded from the website of the State Government or from the website of the *Zilla Parishad*, if any, and the filled-in tender forms may be submitted under sealed covers to the Executive Officer of the *Zilla Parishad* or any other officer authorized by him in this regard by post or by courier service or by hand as may be deemed suitable.”;
- (10) in sub-rule (1) of rule 94 after the words “on each occasion shall be kept recorded in a Register of Tender Forms.” *insert* the words “In case of tender forms downloaded from the website of the State Govt or that of the *Zilla Parishad*, where available, the cost of tender forms shall be deposited by the intending tenderer through electronic mode or by way of Bank Draft, while submitting the filled-in tender forms to the Executive Officer of the *Zilla Parishad* or any other officer authorized by him in this regard, when particulars of such Bank Draft and other information shall be recorded in the said register of Tender Forms and on default of such payment by tenderer, such tender shall be summarily rejected at the time of its opening.”;
- (11) in rule 96, after the words “the earnest money shall be deposited by the tenderer” *insert* the words “through electronic mode or by way of Bank Draft”;
- (12) in rule 103, after the words “within the stipulated period an additional sum in cash”, *insert* the words “through electronic mode or by way of Bank Draft”;
- (13) in PART V, -
- (a) *renumber* the existing chapter as CHAPTER-I of that part;
- (b) after chapter I, *insert* the following chapter :-

“CHAPTER II

Maintenance of computerized accounting and fund monitoring system

210A. (1) The Additional Executive Officer of a *Zilla Parishad* or the Executive Officer of a *Panchayat Samiti*, as the case may be, shall maintain a Register for recording the names of different users, their designations and roles in data entry, verification of entries, supervision of data entry and maintenance of the whole system of accounting. The role of a user shall be cast in any one of the four categories, which are classified as Operator, Verifier, Supervisor and Administrator. The Additional Executive Officer of a *Zilla Parishad* or the Executive Officer of a *Panchayat Samiti*, as the case may be, shall assign a user ID and a password to each of the users and record it in the register which shall be kept in his personal custody confidentially and the user ID and the password shall not be disclosed to any other person excepting the concerned user.

(2) The user on being assigned the role of Operator shall be able to add query or delete data in the voucher entry form other than those, which have been entered on any previous date. The Accountant or the Additional Accountant or the Cashier or the Assistant Cashier of a *Zilla Parishad* and the Accountant or the Cashier or the *Panchayat Samiti* Clerk or the Accounts Clerk of a *Panchayat Samiti* or any other employee being authorized to make entry in the Cashbook or any other books of accounts of a *Zilla Parishad* or a *Panchayat Samiti* as the case may be, shall be assigned the role of Operator in the *Zilla Parishad* or the *Panchayat Samiti* as the case may be.

(3) The users like the Secretary or the Deputy Secretary or the Financial Controller and Chief Accounts Officer of a *Zilla Parishad* and the Joint Executive Officer or the Secretary or the *Panchayat* Accounts and Audit Officer of a *Panchayat Samiti* shall be assigned the role of Verifier in respect of the *Zilla Parishad* or the *Panchayat Samiti* as the case may be. The Verifier shall check each and every entry, verify the vouchers by use of verification mode in the voucher entry interface and thereafter there shall not be any scope of deletion

(4) The Additional Executive Officer of a *Zilla Parishad* and the Executive Officer of a *Panchayat Samiti* shall be assigned the role of Supervisor in respect of the *Zilla Parishad* or the *Panchayat Samiti* as the case may be. Supervisor shall perform all the functions available in the module like creating new users and maintaining the masters.

(5) The State Government shall exercise the role of Administrator. The Administrator shall be responsible for maintenance of database, tuning of the database and repair the database in case of urgency and shall provide backend support on receipt of request from the Supervisor if the Administrator deems these requests fit to be incorporated or may make such changes in their interests as may be necessary for correct maintenance of the software.

(6) Each operator being informed of his user ID and password shall log in the system, change his own password and remember the new password for future use. Such change in password by each user is recommended for keeping it confidential so that the original assigner of the password, viz. the Executive Officer or the Additional Executive Officer of a *Zilla Parishad* or the Executive Officer of a *Panchayat Samiti*, as the case may be, shall not be able to access the system on other's behalf.

(7) As soon as a fund is received or expenditure is incurred necessitating entry in the books of accounts, the Operator shall enter it in the system using the voucher entry form and get a print-out of the system generated credit or debit voucher, as the case may be, in Form 6 and 7. In case of receipt of money from outsiders, Cashier's Receipt in Form 2 shall be generated by the system on the pre-printed stationery.

(8) The operator in charge of recording receipt of money shall print such receipts of 17.5 cm x 7.5 cm containing the name or the logo of the *Zilla Parishad* or the *Panchayat Samiti*, as the case may be, printed in watermark. The receipts shall be printed in duplicate and be used with a duplicate carbon which should have ink on both the sides. Each such receipt and its duplicate shall bear a machine printed serial number suffixed by an alphanumerical code which may distinguish a *Zilla Parishad* from other *Zilla Parishads* and a *Panchayat Samiti* from other *Panchayat Samitis* within the district. Each *Zilla Parishad* and *Panchayat Samiti* shall have one such unique code called LSG code as may be determined, by order, by the State Government. The procedure for printing a Cashier's Receipt in Form 2 shall be the same as prescribed in rule 32.

(9) After issue of receipt to the payee in Form 2, the duplicate receipts shall be preserved in bounded volume containing 50 or 100 receipts serially. A certificate of number of pages in the bounded volume showing first serial to last serial number of receipts mentioning the missing serials and serial numbers of spoilt receipts, if any, shall be given on the front page of such bounded volume of duplicate receipts.

(10) At the end of each day when recording of all the transactions shall be completed, the Verifier shall log in to the system and verify all receipts and payments. After verification of all transactions occurring during the day, the verified Cash Book in Form 9 shall be printed. The authorized officer shall then proceed to authenticate the Cash Book manually and the printouts shall be preserved in bounded volume. At the end of each month a continuous serial number shall be inserted manually on each page of the Cash Book on the top right hand corner and a page certificate for the whole month shall be given on the top page of the bounded volume in the following manner:

"Certified that the Cash Book for the month of _____, 20____ contains _____ number of pages from _____ to _____."

(11) Similarly at the end of each month, the subsidiary Cash Book, General Ledger and monthly receipt and payment accounts shall be printed in Form No. 1, Form No. 13 and Form No. 27 and verified and maintained in bounded volume. Continuous page number shall be inserted manually on each page of the subsidiary Cash Book and General Ledger on the top right hand corner and a page certificate shall be given on the top page of the bounded volume in the same manner as referred to in sub-rule (9).

(12) The User ID and password allotted to each Operator and Verifier shall be maintained in a Register in the form as appended below:-

Register for User ID and Password*Zilla Parishad / Panchayat Samiti*

Sl. No.	Name of employee	Designation	User ID allotted	Password allotted	Role	Date of allotment	Signature of Supervisor
1	2	3	4	5	6	7	8

(14) in rule 219, after sub-rule (15), *insert* the following sub-rule:-

“(16) The State Government subject to the provisions in this rule, may, by a general or special order, issue directions for the purpose of generating expeditious replies to the observations made in the audit report, for settlement of issues raised therein and for remedial measures to be undertaken by the Panchayat body concerned.”.

By order of the Governor,

M. N. ROY,

Principal Secy. to the Govt. of West Bengal.