

**GOVERNMENT OF WEST BENGAL**

**DEVELOPMENT AND PLANNING (T&CP) DEPARTMENT  
18, RABINDRA SARANI, CALCUTTA-700 001**

No. 5630-T&CP/1R-14/80

Dated, the 9th September, 1981.

*NOTIFICATION*

In exercise of the power conferred by section 138 of the West Bengal Town and Country (Planning and Development) Act, 1979 (West Ben. Act XIII of 1979), the Governor is pleased hereby to make the following rules:—

**Rules**

**1. Short title and commencement.**—(1) These rules may be called the Development Authority (Audit and Accounts) Rules, 1981.

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

**2. Definitions.**—In these rules, unless the context otherwise requires,—

- (i) “the Act” means the West Bengal Town and Country (Planning and Development) Act, 1979 (West Ben. Act XIII of 1979);
- (ii) “Chief Executive Officer” means the Officer appointed as such under sub-section (2) of section 13 of the Act;
- (iii) “Development Authority” means the Haldia Development Authority.

**3. Maintenance of Accounts.**—(1) The Development Authority shall maintain its accounts in Forms I to VI appended to these rules.

(2) The Accounts Officer shall, on verification of balance, certify in Form VII appended to these rules.

**4. Submission of Accounts.**—A summary of the fund accounts shall be submitted to the Secretary, Development and Planning (Town and Country Planning) Department with a copy to the auditor not later than the first day of June of each year.

**5. Items of expenditure and receipts.**—(1) The items of expenditure which shall be debited and the items of receipts which shall be credited to revenue section of the fund account shall be as follows:—

(A) Items of expenditure—

- (1) salary of staff employed,
- (2) allowances, pensionary contributions and cost of conveyance or hire of vehicles for the officers and employees appointed for the preparation and execution of development plan,
- (3) survey charges,
- (4) contingencies and equipment renewals,
- (5) law charges,
- (6) interest on loans,
- (7) stationery, printing and notification expenses and cost of preparation of maps and maintenance of records and registers;

(B) Items of receipts—

- (1) rent of lands included in schemes, if any,
- (2) interest of investments,
- (3) law charges recovered,
- (4) sundry receipts including sale-proceeds of copies of maps and schemes.

(2) The items of expenditure which shall be debited and the items of receipts which shall be credited to the Capital Section of the fund account shall be as follows:—

(i) Items of expenditure—

- (a) cost of acquisition of land, building, etc.,
- (b) cost of works of improvement provided in development plans,
- (c) repayment of loans,
- (d) investments,
- (e) compensation for refusal of permission or grant of permission subject to conditions,
- (f) advance made,

- (g) expenses of enforcement, and
- (h) miscellaneous—
  - (i) cost of preparation of schemes including special surveys,
  - (ii) cost of tribunal including staff and contingencies, if any;
- (ii) Items of receipts—
  - (I) Items of receipts—
    - (i) receipts from the development charges levied under section 102 of the Act,
    - (ii) other receipts from the schemes implemented by the Authority including remunerative enterprises,
    - (iii) receipts from interests on investments, loans and advances and rents,
    - (iv) receipts as grants from the Government,
    - (v) other miscellaneous receipts under the Act,
    - (vi) deduct—Refunds;
  - (II) Recoveries under loans and advances account;
  - (III) Loans, raised by the Authority—
    - (i) loans and advances from the State Government,
    - (ii) other loans;
  - (IV) Deposits—
    - (i) security deposit,
    - (ii) other deposits.

**6. Audit of the accounts.**—The accounts of the Development Authority shall be audited once a year by such person as may be appointed by the State Government under sub-section (2) of section 111 of the Act (hereinafter called the auditor).

**7. Submission of accounts to auditor.**—The Development Authority shall submit to the auditor all such accounts as may be required by the auditor.

**8. Power of the auditor.**—The auditor may—

- (a) by summons in writing, require the production of any book, deed, contract, account, voucher, receipt or other document for his perusal or examination as may be considered necessary by him;
- (b) by summons in writing, require any person having the custody or control of any such document or accountable for it to appear in person before him; and
- (c) require any person so appearing to make and sign a declaration with respect to such document or to answer any question or to prepare and furnish any statement relating thereto.

**9. Certification by the auditor.**—The auditor shall report on examination the correctness of the accounts maintained in accordance with rule 3.

**10. Submission of the audit report.**—The auditor shall—

- (a) report to the Development Authority and material impropriety or irregularity which he may observe in the expenditure or the recoveries of money due to the Development Authority or in the Development Authority's accounts;
- (b) furnish the Development Authority with such information as it may require concerning the progress of his audit;
- (c) report to the Authority any loss or waste of moneys or other property owned by or vested in the Development Authority caused by neglect or misconduct, with the names of persons responsible (directly or indirectly) for such loss or waste;
- (d) submit to the Development Authority the final statement of the audit and a duplicate copy thereof to the State Government within a period of four months from the date of receipt of the annual account or within such further period as the State Government may specify in this behalf.

**11. Submission of the Audit Report by the Chief Executive Officer to the State Government.**—The Chief Executive Officer shall place the audit report with its replies thereto before the Development Authority and submit it to the State Government together with a copy of his replies and the resolution of the Development Authority approving them within two months from the date of receipt of the audit report, through the auditor. The auditor will forward the replies to the State Government with his remarks for passing orders.

**12. Form of Budget.**—The Development Authority shall every year on or before the 1st day of November prepare and submit to the State Government an annual estimate of the anticipated income and proposed expenditure during the next financial year in Form 'A' appended to these rules. Such estimate shall be accompanied by an establishment schedule in Form 'B' appended to these rules, Statement of Accounts in Form 'C' and Abstract of Accounts in Form I.

**GOVERNMENT OF WEST BENGAL**

**DEVELOPMENT AND PLANNING (T&CP) DEPARTMENT**

**18, RABINDRA SARANI, CALCUTTA-700 001**

No. 5631-T&CP/1R-14/80

Dated the 9th September, 1981.

*NOTIFICATION*

In exercise of the power conferred by section 138 of the West Bengal Town and Country (Planning and Development) Act, 1979 (West Ben. Act XIII of 1979), the Governor is pleased hereby to make the following rules:—

**Rules**

**1. Short title and commencement.**—(1) These rules may be called the Development Authority (Audit and Accounts) Rules, 1981.

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

**2. Definitions.**—In these rules, unless the context otherwise requires,—

- (i) “the Act” means the West Bengal Town and Country (Planning and Development) Act, 1979 (West Ben. Act XIII of 1979);
- (ii) “Chief Executive Officer” means the Officer appointed as such under sub-section (2) of section 13 of the Act;
- (iii) “Development Authority” means the Siliguri- Jalpaiguri Development Authority.

**3. Maintenance of accounts.**—(1) The Development Authority shall maintain its accounts in Forms I to VI appended to these rules.

(2) The Accounts Officer shall, on verification of balance, certify in Form VII appended to these rules.

**4. Submission of accounts.**—A summary of the fund accounts shall be submitted to the Secretary, Development and Planning (Town and Country Planning) Department with a copy to the auditor not later than the first day of June of each year.

**5. Items of expenditure and receipts.**—(1) The items of expenditure which shall be debited and the items of receipts which shall be credited to revenue section of the fund account shall be as follows:

(A) Items of expenditure—

- (1) salary of staff employed,
- (2) allowances, pensionary contributions and cost of conveyance or hire of vehicles for the officers and employees appointed for the preparation and execution of development plan,
- (3) survey charges,
- (4) contingencies and equipment renewals,
- (5) law charges,
- (6) interest on loans,
- (7) stationery, printing and notification expenses and cost of preparation of maps and maintenance of records and registers;

(B) Items of receipts—

- (1) rent of lands included in schemes, if any,
- (2) interest of investments,
- (3) law charges recovered,
- (4) sundry receipts including sale-proceeds of copies of maps and schemes.

(2) The items of expenditure which shall be debited and the items of receipts which shall be credited to the Capital Section of the fund account shall be as follows:

(i) Items of expenditure—

- (a) cost of acquisition of land, building, etc.,
- (b) cost of works of improvement provided in development plans,
- (c) repayment of loans,
- (d) investments,
- (e) compensation for refusal of permission or grant of permission subject to conditions,
- (f) advance made,
- (g) expenses of enforcement, and

- (h) miscellaneous—
  - (i) cost of preparation of schemes including special surveys,
  - (ii) cost of tribunal including staff and contingencies, if any;
- (ii) Items of receipts—
  - (I) Items of receipts—
    - (i) receipts from the development charges levied under section 102 of the Act,
    - (ii) other receipts from the schemes implemented by the Authority including remunerative enterprises,
    - (iii) receipts from interests on investments, loans and advances and rents,
    - (iv) receipts as grants from the Government,
    - (v) other miscellaneous receipts under the Act,
    - (vi) *deduct*—Refunds.
  - (II) Recoveries under loans and advances account.
  - (III) Loans, raised by the Authority—
    - (i) loans and advances from the State Government,
    - (ii) other loans.
  - (IV) Deposits—
    - (i) security deposit,
    - (ii) other deposits.

**6. Audit of the accounts.**—The accounts of the Development Authority shall be audited once a year by such person as may be appointed by the State Government under sub-section (2) of section 111 of the Act (hereinafter called the auditor).

**7. Submission of accounts to auditor.**—The Development Authority shall submit to the auditor all such accounts as may be required by the auditor.

**8. Power of the auditor.**—The auditor may—

- (a) by summons in writing, require the production of any book, deed, contract, account, voucher, receipt, or other documents for his perusal or examination as may be considered necessary by him;
- (b) by summons in writing, require any person having the custody or control of any such document or accountable for it to appear in person before him; and
- (c) require any person so appearing to make and sign a declaration with respect to such document or to answer any question or to prepare and furnish any statement relating thereto.

**9. Certification by the auditor.**—The auditor shall report on examination the correctness of the accounts maintained in accordance with rule 3.

**10. Submission of the audit report.**—The auditor shall—

- (a) report to the Development Authority and material impropriety or irregularity which he may observe in the expenditure or the recoveries of money due to the Development Authority or in the Development Authority's accounts;
- (b) furnish the Development Authority with such information as it may require concerning the progress of his audit;
- (c) report to the Authority any loss or waste of moneys or other property owned by or vested in the Development Authority causes by neglect or misconduct, with the names of persons responsible (directly or indirectly) for such loss or waste;
- (d) submit to the Development Authority the final statement of the audit and a duplicate copy thereof to the State Government within a period of four months from the date of receipt of the annual account or within such further period as the State Government may specify in this behalf.

**11. Submission of the audit report by the Chief Executive Officer to the State Government.**—The Chief Executive Officer shall place the audit report with its replies thereto before the Development Authority and submit it to the State Government together with a copy of his replies and the resolution of the Development Authority approving them within two months from the date of receipt of the audit report, through the auditor. The Auditor will forward the replies to the State Government with his remarks for passing orders.

**12. Form of Budget.**—The Development Authority shall every year on or before the 1st day of November prepare and submit to the State Government an annual estimate of the anticipated income and proposed expenditure during the next financial year in Form 'A' appended to these rules. Such estimate shall be accompanied by an establishment schedule in Form 'B' appended to these rules, Statement of Accounts in Form 'C' and Abstract of Accounts in Form I.

## GOVERNMENT OF WEST BENGAL

### DEVELOPMENT AND PLANNING (T&CP) DEPARTMENT

18, RABINDRA SARANI, CALCUTTA-700 001

No. 5632-T&CP/1R-14/80

Dated the 9th September, 1981.

#### NOTIFICATION

In exercise of the power conferred by section 138 of the West Bengal Town and Country (Planning and Development) Act, 1979 (West Ben. Act XIII of 1979), the Governor is pleased hereby to make the following rules:—

#### Rules

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**2. Definitions.**—In these rules, unless the context otherwise requires,—

- (i) “the Act” means the West Bengal Town and Country (Planning and Development) Act, 1979 (West Ben. Act XIII of 1979);
- (ii) “Chief Executive Officer” means the Officer appointed as such under sub-section (2) of section 13 of the Act;
- (iii) “Development Authority” means the Asansol-Durgapur Development Authority.

**3. Maintenance of accounts.**—(1) The Development Authority shall maintain its accounts in Forms I to VI appended to these rules.

(2) The Accounts Officer shall, on verification of balance, certify in Form VII appended to these rules.

**4. Submission of accounts.**—A summary of the fund accounts shall be submitted to the Secretary, Development and Planning (Town and Country Planning) Department with a copy to the auditor not later than the first day of June of each year.

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- (3) survey charges,
- (4) contingencies and equipment renewals,
- (5) law charges,
- (6) interest on loans,
- (7) stationery, printing and notification expenses and cost of preparation of maps and maintenance of records and registers;

(B) Items of receipts—

- (1) rent of lands included in schemes, if any,
- (2) interest of investments,
- (3) law charges recovered,
- (4) sundry receipts including sale-proceeds of copies of maps and schemes.

(2) The items of expenditure which shall be debited and the items of receipts which shall be credited to the Capital Section of the fund account shall be as follows:

(i) Items of expenditure—

- (a) cost of acquisition of land, building, etc.
- (b) cost of works of improvement provided in development plans,
- (c) repayments of loans,
- (d) investments,
- (e) compensation for refusal of permission or grant of permission subject to conditions,
- (f) advance made,
- (g) expenses of enforcement, and

- (h) miscellaneous—
  - (i) cost of preparation of schemes including special surveys,
  - (ii) cost of tribunal including staff and contingencies, if any;
- (ii) Items of receipts—
  - (I) Items of receipts—
    - (i) receipts from the development charges levied under section 102 of the Act,
    - (ii) other receipts from the schemes implemented by the Authority including remunerative enterprises,
    - (iii) receipts from interests on investments, loans and advances and rents,
    - (iv) receipts as grants from the Government,
    - (v) other miscellaneous receipts under the Act,
    - (vi) *deduct*—Refunds.
  - (II) Recoveries under loans and advances account.
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- (b) furnish the Development Authority with such information as it may require concerning the progress of his audit;
- (c) report to the Authority any loss or waste of moneys or other property owned by or vested in the Development Authority caused by neglect or misconduct, with the names of persons responsible (directly or indirectly) for such loss or waste;
- (d) Submit to the Development Authority the final statement of the audit and a duplicate copy thereof to the State Government within a period of four months from the date of receipt of the annual account or within such further period as the State Government may specify in this behalf.

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