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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH
MINISTRY OF LOCAL GOVERNMENT, RURAL DEVELOPMENT AND
CO-OPERATIVES

Local Government Division

Section-XI

NOTIFICATION

Dhaka, the 12th March 1984

No. S.R.O. 102-L/84/S-XI/3R-3/84/39.—In exercise of the powers conferred by section 57 of the Local Government (Upazila Parishad and Upazila Administration Reorganisation) Ordinance, 1982 (LIX of 1982), the Government is pleased to make the following rules, namely:—

THE UPAZILA PARISHAD (PREPARATION AND SANCTION OF BUDGET) RULES, 1984

1. **Short title.**—These rules may be called the Upazila Parishad (Preparation and Sanction of Budget) Rules, 1984.

2. **Definitions.**—In these rules, unless there is anything repugnant in the subject or context,—

(a) "Ordinance" means the Local Government (Upazila Parishad and Upazila Administration Reorganisation) Ordinance, 1982 (LIX of 1982); and

(b) "Form" means a Form appended to these rules.

3. **Preparation of the budget.**—(1) The Parishad shall prepare and submit a budget for each financial year in Form B along with a budget summary in Form A.

(5237)

Price : 75 Paisa

(2) The budget shall be divided into the following two parts, namely:—

- (a) Part I—Revenue Account, and
- (b) Part II—Development Account.

(3) The receipts and expenditure as mentioned in Part I of Form B, shall be shown in the Revenue Account.

(4) The receipts and expenditure as mentioned in Part II of Form B, shall be shown in the Development Account.

4. **Classification of receipts and expenditure.**—(1) All receipts and expenditure shall be classified under separate heads of account as indicated in Form B.

(2) The amounts required for meeting all expenditure shall be shown separately within each head of account.

(3) The Parishad may, and if required by the Government, shall, indicate separately the amounts required for specified schemes within the appropriate heads of accounts.

5. **Statements on budget.**—The Parishad shall submit the following statements and notes along with the budget, namely:—

- (a) a statement in Form 'C' showing the particulars of the regular employees of the Parishad, the scale of pay and the amount required annually for meeting the expenditure relating to the salaries of such employees;
- (b) a statement in Form 'D' showing the amounts received from the Government for expenditure on a specific scheme, the amount of expenditure actually incurred or likely to be incurred by the end of the financial year and the balances;
- (c) a note giving details of new items of expenditure which are for the first time proposed to be included in the budget; and
- (d) a note explaining the causes of important variations, if any, that is, decrease or increase, in the estimates of expenditure of the current financial year and the next financial year.

6. **Procedure for preparation of budget, etc.**—(1) The Parishad shall prepare an estimate of income which should ordinarily be based on taxes, tolls, fees, lease money on jalamahals, hats, bazars and ferries sanctioned by the Government and all profits accruing from investments, rents and profits from property of the Parishad.

(2) The Parishad shall simultaneously proceed to draw up an estimate of expenditure, showing separately the items of charged expenditure and items of non-charged expenditure and shall also make an estimate of the expenditure in the following order of priority, namely:—

- (a) establishment charges;
- (b) payment of expenditure chargeable on the Fund of the Parishad under section 35 of the Ordinance;
- (c) collection charges of taxes; and
- (d) any expenditure in fulfilment of any obligation or in the discharge of any duty imposed on the Parishad by the Ordinance or under any other law for the time being in force.

(3) The estimate of current expenditure should not exceed the estimate of current receipts but if the estimate of current expenditure of a particular financial year exceeds the estimate of current receipts, the Parishad may use accumulated surpluses, if any, of past years for meeting the deficit in the Revenue Account of that year.

(4) If the estimate of current expenditure exceeds the income on Revenue Account, the Parishad shall consider the following measures, namely:—

- (a) raising of extra revenues by imposition of taxes, rates, tolls or fees subject to sanction by the Government; and
- (b) curtailing or postponing expenditure on items, keeping in view the priorities indicated in sub-rule (2).

7. **Special meeting to pass the budget.**—The budget shall be considered and sanctioned at a special meeting of the Parishad by the thirtieth June preceding the financial year to which the budget relates and a copy thereof shall be submitted to the Government and the Deputy Commissioner.

8. **Certification of the budget.**—If the budget is not prepared and sanctioned by the Parishad by the date specified in rule 7, the Government or such authority as may be specified by the Government in this behalf, may cause to be prepared a statement showing the estimated receipts and expenditure of the Parishad for the particular year and certify it, and the statement so certified shall be deemed to be the budget of the Parishad for that year.

9. **Re-appropriation of excess expenditure.**—No expenditure shall be incurred by the Parishad in excess of the amount provided under each head in the Budget:

Provided that the Parishad may re-appropriate from one head of account to another an amount not exceeding 10 (ten) per cent. of the provision made under the head of account to which the amount is re-appropriated, provided it does not involve a charged expenditure.

10. **Minimum closing balance.**—The minimum closing balance of the Parishad shall not ordinarily be less than one twelfth of the aggregate expenditure on account of establishment and fixed monthly expenditure for the whole financial year or the total average expenditure for one month.

11. **Revised estimate.**—(1) A revised estimate may be prepared if the Parishad is satisfied that substantial fluctuations are likely to take place between the receipts and expenditure shown in the budget and the actual progress of receipts and expenditure during the financial year to which the budget relates.

(2) The rules for preparation of budget estimates shall, *mutatis mutandis*, apply to the preparation of revised estimate.

12. **Funds for specific scheme.**—Any fund placed by the Government at the disposal of the Parishad for expenditure on a specified scheme or item shall, if desired by the Government, be included in the budget of the Parishad; and the Parishad shall incorporate the receipt of the funds and corresponding expenditure in the budget estimate or revised estimates, as the case may be.

13. **Transitional provision.**—For the financial year 1984-1985 the Government may fix the last date by which the Parishad shall prepare and submit its budget in accordance with these rules.

FORM B
(See rule 3)
BUDGET OF THE UPAZILA PARISHAD

FOR.....

PART I—REVENUE ACCOUNT

RECEIPTS

Particulars of receipts.	Budget estimate for next year (198 -198).	Budget or Revised estimate for current year (198 -198).	Actuals for preceding year (198 -198).
1. Receipts from—			
(a) Lease money on jalmahals ..			
(b) Lease money on hats, bazars and ferries.			
(c) Fees for licences and permits granted by the Parishad.			
(d) Tools on services and facilities maintained by the Parishad.			
2. Receipts from other items of taxes and fees as and when sanction is given by Government.			
3. Receipts from—			
(a) Profits accruing from investments			
(b) Rents and profit from properties vested in or managed by the Parishad.			
(c) Sale-proceeds of securities ..			
(d) Other receipts (specify, if any)			
4. Grants (Non-Development) received from—			
(a) Government ..			
(b) Other authorities (specify, if any)			
5. Miscellaneous			
Total receipts (Revenue Account) ..			

PART I—REVENUE ACCOUNT

EXPENDITURE

Particulars of expenditure.	Budget estimate for next year (198 -198).	Budget or Revised estimate for current year (198 -198).	Actuals for preceding year (198 -198).
1. General Establishment—			
(a) Salaries and allowances of employees—			
(i) Parishad employees			
(ii) Charged expenditure (relating to Government employees).			
(b) Other establishment expenditure			
2. Charged expenditure (not relating to Government employees).			
3. Tax collection expenditure ..			
4. Investments .. / ..			
5. Other expenditure—			
(a) Internal Audit			
(b) Maintenance and services, if any			
Total expenditure (Revenue Account)			

PART II—DEVELOPMENT ACCOUNT

RECEIPTS

Particulars of receipts.	Budget estimate for next year (198 -198).	Budget or Revised estimate for current year (198 -198).	Actuals for preceding year (198 -198)
1. Grants (for development):			
(a) From Government
(b) From other authorities (specify separately, if any).
2. Voluntary contributions
3. Revenue surplus
Total receipts (Development Accounts)

PART II—DEVELOPMENT ACCOUNT

EXPENDITURE

Particulars of expenditure.	Budget estimate for next year (198 -198).	Budget or Revised estimate for current year (198 -198).	Actuals for preceding year (198 -198).
1. Agriculture and Irrigation
2. Industry and Cottage Industry
3. Physical Infrastructure
4. Socio-economic Infrastructure
5. Sports and Culture
6. Miscellaneous (specify such other heads of expenditure as may be necessary).
7. Closing balance
Total expenditure (Development Account)

FORM C

[See rule 5]

Statement of regular employees ofUpazila Parishad.

Year 198

Department/ Section/ Branch.	Serial No.	Designation of post.	Number of post.	Scale of pay.	Dearness allowance.
1	2	3	4	5	6

Contributory Provident Fund.	Other allowances.	Average cost per month.	Annual estimate.	Remarks.
7	8	9	10	11

FORM D

[See rule 5]

.....Upazila Parishad.

Year.....

Statement showing amounts received from the Government for expenditure on specific scheme.

Serial No.	Name and brief description of the scheme.	Amount received from Government.	Amount of expenditure incurred or likely to be incurred during the year.	Probable balance.	Remarks.
1	2	3	4	5	6
		Taka.	Taka.	Taka.	

By order of the President

MOHAMMAD SIDDIQUER RAHMAN

Secretary.