

Government, and the same headings shall, except as provided in Rules 61 and 75, be used in all accounts prepared or issued by a Municipality.

BUDGET ESTIMATE.

[The regulations regarding the preparation and sanction of the Budget Estimate are contained in sections 72 to 76 of the Act].

10. The estimate shall be prepared in English in appended Form No. I by the Accountant of the Municipality. The receipts shall be estimated in detail, but the totals only of the estimated expenditure shall be entered in the body of the Budget Estimate against the several headings.

The expenditure chargeable to loans shall be distinguished from that chargeable to revenue, and the balance shall be subdivided thus:—

		Rs.	A.	P.
Opening balance of loan funds		
Appropriation of loan funds		
Closing balance of loan funds		
Opening balance of revenue funds		
Appropriation from revenue		
Closing balance of revenue funds			

Particulars regarding the appropriation of loan funds shall be taken from the Appropriation Register Form XXIIA, prescribed in Rule 81A.

11. The budget shall be accompanied by a schedule in Form IA for each major head, in which shall be entered full details of the estimated expenditure under that head in the Budget Estimate.

FORM NO. I(A).

DETAILED ITEMS OF EXPENDITURE.	Number of persons.	Rate of monthly pay.	Monthly aggregate.	Annual amount.	REMARKS.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	

12. In preparing the budget, what is expected to be paid during the year shall be provided for and not the liability likely to be incurred or to fall due within the year. All existing liabilities, which cannot be liquidated before the commencement of the year for which the budget is being prepared, must also be ascertained and provided for.

13. In the form of Budget Estimate and the quarterly and annual accounts to be prepared for publication, all sums received by the Municipal Commissioners are treated as forming one General Municipal Fund, but in appropriating the funds at their disposal, the Commissioners must conform to the special provisions of the Bengal Municipal Act, which direct that after the payment in each case of the proportionate share to be fixed by the Commissioners in meeting of the cost of collection and supervision and of the keeping and audit of accounts, the net receipts on account of the water and lighting rates, as also of fees for the cleansing of private privies and cess-pools, shall be spent only on the purposes of Parts VII, VIII and IX of the Act, respectively; and, to give effect to these provisions of the law, a separate account showing the receipt, charges and balance on account of each of these rates, &c., shall be prepared in Form II, as given below :—

FORM II.
Subsidiary Account of special rates (Rate.)

Month and year.	Receipts from rate.	Other receipts, i.e. recoveries of charges, &c.	Proportionate share of fines and penalties.	Total receipts.	Direct charges.	Proportionate share of cost of collection and supervision.	Interest on capital outlay.	Total charges.	BALANCE.		REMARKS.
									Debit.	Credit.	
1	2	3	4	5	6	7	8	9	10	11	12

The credit balance of each of these accounts must be carried forward and not appropriated for general purposes, but if there is a continuous debit balance, it may be cleared by adding the deficit to the receipts as a contribution from the general fund. The direct receipts and charges will be transcribed from the monthly accounts, but proportionate shares of cost of collection and supervision and of the keeping and audit of accounts will be estimated and entered in this account without disturbing the classification in the consolidated accounts of the Municipal Fund. For example, if a proportionate share of the cost of collection is to be charged against the water-rate,

it will be entered in column 7 of the statement, but the full cost of collection must continue to be shown in Forms XIII and XVIII under the head "A 2—Collection of taxes," and not proportionately under that head and "C 1—Water-supply." The same rule applies to the proportionate distribution of the receipts to the credit of the subsidiary funds.

CASHIER'S CASH-BOOK.

14. The Cashier shall keep a cash-book in Form III, in which he shall enter all sums received by him on account of the Municipality.

FORM III.

Date.	Number of miscellaneous bill, if any.	From whom received	In what account	CLASSIFICATION OF RECEIPTS IN AS MANY COLUMNS AS ARE NECESSARY.								Total of each item.	Total remitted to treasury as per chalan	REMARKS.
				5	6	7	8	9	10	11	12			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
				Rs A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs A. P.	Rs A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	

15. The entries shall be in full detail of names and particulars, except in regard to collections, for which separate registers are prescribed, but as regards tax collections made by sarkars, only the daily "Total arrears" and "Total current" need be shown. The detailed headings for classification of the receipts should be according to the sources of income and the requirements of the Municipality. If the number of receipts is too varied to admit of a separate column being provided for each head, one column may be allotted to miscellaneous receipts, and these entries, with a description of the same, will be transferred to the Accountant's Cash-book, and be classified in the Abstract Register of Receipts.

16. When a remittance is to be made to the treasury, a line shall be drawn across the Register, and the various money columns shall be totalled. The addition of the entries in the column "Total of each item" will give the total of the remittance, and the subsidiary cash columns will show the totals of the various heads of revenue. If any money is received after the remittance for the day has been made to the treasury, it shall be entered below the total thus struck, but the date in column I shall be the actual date of receipt and not of remittance.

17. As an alternative procedure the Cashier's Cash-book may be kept in Form III(A), and the details of the classification to be shown in the payment side worked out in a separate abstract.

FORM III(A)

RECEIPTS.						PAYMENTS.				
Date.	Number of miscellaneous bill, if any.	From whom received	On what account.	Amount.	Total.	Date.	Number of chalan.	Details of chalan	Amount of each head.	Total.
1	2	3	4	5	6	7	8	9	10	11

18. Any revenue paid direct into the treasury, either by servants of the Municipality who are authorised to collect or by other persons, will not be entered by the Cashier in his Cash-book, as he need keep a record only of the money which passes through his hands. Each servant who collects miscellaneous sources of income and remits money to the treasury shall keep a cash account in such detail as is necessary; but if the collections he makes of are recorded consecutively in one of the prescribed registers, and he can prepare his chalan direct from the register, no further account is required. For example, if a clerk is appointed to collect the horse and carriage tax, and remits his collections direct to the treasury instead of through the Cashier, he can prepare his chalan from Form XXIII without keeping a separate cash account.

19. The Vice-Chairman or Secretary shall, once at least in every week, examine the Cashier's Cash-book, together with the Pass-book so as to satisfy himself that all money received has really been remitted to the treasury without delay, and that the Cashier does not retain in hand sums of money in excess of the security which he may have given, and that he always remits to the treasury the whole and not part of the day's receipts; and he shall initial the Cash-book in token of having made this examination. He shall further once at least in every fortnight examine the Cashier's or the Accountant's Cash-book with all the subsidiary forms (other than rate-bill forms) and registers in which receipts are given or collections recorded, with the view of testing whether all sums received are actually brought to account.

TANS ACTIONS WITH TREASURY.

20. All sums received on account of the Municipal Fund shall be paid into a treasury.

21. All moneys received on account of the Municipality shall be remitted intact to the treasury as often as can be conveniently managed, and shall on no account be appropriated towards expenditure.

22. All moneys paid into the treasury to the credit of the Municipal Fund whether by servants of the Municipality or others, shall be accompanied by a chalan in the appended Form No IV.

If the remittances to the treasury are all made through the Cashier, the chalan shall be in duplicate, and the forms shall be bound in books. The second part shall be removed from the book and retained by the treasury office, and the original or counterfoil shall be receipted by the treasury officials and brought back to the Municipal office by the servant sent with the remittance.

When remittances are made by more than one officer or by a person not in the employ of the Commissioners, the chalans shall be in triplicate. The first part shall be retained by the treasury office, the second part shall be sent to the office of the Municipality whenever the Pass-book is returned (Rule 24), and the third part shall be delivered to the person paying in the money.

23. The details of each remittance classified according to the different heads of revenue will appear in the Cashier's Cash-book, Form III or Form III(A), payment side. The chalans for remittances by the Cashier shall therefore record only the name of the Municipality on account of which the money is sent to the treasury, and details of the notes and coins of which the remittance is composed.

24. With the remittances shall be sent the Pass-book of Municipality. Upon receipt of the money by the treasury, both sides of the Pass-book shall be written up to date by the Treasury Accountant, the entries shall be initialled by the treasury officer, and the book returned at once to the Municipal office. [See Rule 58.]

25. The Pass-book will be supplied gratis by the treasury. It is not a Municipal account book, but is simply a copy of the account kept in the treasury of the money paid in and taken out by the Municipality, and must therefore always be written up *only by the Treasury Establishment*, by whom the original account is kept.

26. No entries or marks shall, under any circumstances, be made in the Pass-book by any one connected with or working, in the Municipal office. At the close of each month the balance in the Pass-book shall be struck, the amount written in words, and signed by the treasury officer.

PAYMENT ORDERS AND PAYMENT OF CLAIMS.

27 Claims against a Municipality shall ordinarily be discharged by cheques drawn upon the Municipal banker.

28. The Commissioners may authorise the advance to the Vice-Chairman, Secretary, Accountant, or Cashier of the Municipality of a specified sum of money as an imprest to meet petty expenditure. Similar advances may also be made to schools, dispensaries or other Municipal institutions. Provided that without the sanction of the Commissioner of the Division, the amount of any one advance shall not exceed Rs. 100.

Payments exceeding Rs. 20 shall not ordinarily be made from the imprest.

29. The imprest shall be recouped as often as is necessary in the manner prescribed in Rules 41 to 43 below.

30. Every bill or other claim for payment shall be presented in the first instance to the Accountant, who shall check and examine it, and, if it be found correct and in order, initial it in token of correctness and submit it for orders to the Chairman or Vice-Chairman. If payment of the bill so presented is to be made, a payment order shall be endorsed on the document, that is to say, on the bill presented by the person who prefers the claim. The payment order shall, except as otherwise provided in rule 73, run as follows:—"Pay (Rs.) Rs. only," the amount being written in words as well as in figures, and the order shall be signed by the Chairman or Vice-Chairman, if the amount to be paid does not exceed Rs. 500. If both the Chairman and Vice-Chairman be absent, or be unable to sign, no order for payment shall be made on the bill. Orders for the payment of a sum of money in excess of Rs. 500 shall be

signed both by the Chairman and Vice-Chairman, or by the Chairman or Vice-Chairman and another Commissioner.

31. If the bill is to be paid out of the imprest, the Vice-Chairman shall before signing the payment order, see the bill stamped with the words "Paid in cash" in conspicuous type, and shall then make it over to the Accountant or Cashier for payment. If the bill is to be paid by cheque, it shall be made over to the Accountant or Cashier, and shall be stamped "Paid by cheque No. " in conspicuous type. In the latter case the amount shall be entered, as soon as the cheque is signed, in the appropriate column of the Cash-book of the Municipality (Form No. XI).

32. Every payment made either in cash or by cheque shall be covered by a receipt, stamped, if necessary, signed by the person to whom the money is due, and to whom it has actually been paid. A receipt signed by another person or by a Municipal employee is invalid.

33. All claims which are preferred and accepted should be paid at the earliest possible date. If a bill is presented and payment is not made within a month of its presentation, or if the claim is contested, it shall be entered in a register in Form V as given below:—

FORM V.

Serial number	Date.	Particulars.	Amount of bill	Reason for withholding payment.	PAYMENTS.		Balance outstanding on 31st March.	REMARKS.
					Date.	Amount.		
1	2	3	4	5	6	7	8	
			Rs. A. P.			Rs. A. P.	Rs. A. P.	

This register and the Register of Works (Rule 120) are required for ascertaining the unpaid demands for which provision has to be made in the next year's budget (see Rule 12), and at the close of the year the unpaid amounts shall be shown in the column "Balance" and be carried forward to the Register of the next year. To ensure a complete record of the liabilities in cases where bills may not have been presented, all orders for supplies or works other than those for which formal agreements have been taken, and particulars of which are entered in the Register of Works (see Rules 111 and 120), shall be entered in an order book in Form VI.

FORM VI.

Order Book.

No.		No.
Municipality of		Municipality of
To		To
(Particulars of orders for supplies or execution of works.)		(Particulars of orders for supplies or execution of works.)
Dated the		
Order completed on	Vice-Chairman.	
Bill Received on		
	Rs. A. P.	
Amount of bill		
Payment made on voucher No. dated		

Balance carried to Register of unpaid bills.		

		Dated the
		Vice Chairman.

34. The salary bill of the Municipal Establishment shall be drawn in Form No. VII.

FORM NO. VII.

MUNICIPALITY.

Department Salary Bill for the month of

The Municipal Commissioners of Dr.

Names.	Post.	Pay.			Fines.			Income-tax.			Other deductions, if any.			Net amount payable.			Signature of payee.
1	2	3			4			5			6			7			8
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
	Total	...															

"Certified that all salaries drawn on former bills, with the exception of those detailed below (whereof the total has been refunded by deduction from this bill), have been disbursed to the proper persons, and that their receipts have been taken and filed in the office, with receipt stamps duly defaced, for every payment in excess of Rs. 20."

"Certified that all service books have been fully written up to date.

Date

Vice-Chairman.

(N.B.—Employees unable to write should make their mark and should be paid in the presence of the Vice-Chairman or by some responsible officer.)

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35. If a Provident Fund has been opened, the headings of the establishment bill may conveniently be in the following or some similar form ; but the certificates prescribed in the preceding rule shall not be changed —

Name of appointment.	Rate of pay	Fines	Sum due on which Provident Fund deductions to be made	Provident Fund deductions	Amount on which income tax is calculated	Income tax	Net amount payable	Receipt of payee.	PROVIDENT FUND			REMARKS.
									Deductions.	Contributions	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13

NOTE: The total of the bill will be the joint total of columns 4 and 11. The amount of column 8 (net amount payable) will be disbursed in the Municipal office. The total of the Provident Fund shown in column 12 will be remitted to the Savings Bank by a cheque drawn in favour of the Postmaster and the income tax shown in column 7 will be paid by cheque to the Collector of the district.

36. Every Municipal employe shall give a receipt in the appropriate column of the form for the sum paid to him, and shall, in the case of sums exceeding Rs. 20, affix a receipt stamp before signing. The cost of such receipt stamp must be borne by the person who receives the money, and not by the Municipality.

37. One bill, whether for establishment or other charges, shall ordinarily only contain details of charges to be taken against one of the budget heads. If in any case a bill be presented which contains charges against more than one head, the Accountant shall enface in red ink on the bill itself, above the payment order, the details of the apportionment of the charges. These details shall be also shown in the Cash-book (Form No. XI) in the column "Head of account in Abstract Register".

38. All bills and vouchers that have been paid shall be numbered consecutively for the year in order of payment

shall be stamped "paid" or "cancelled," and shall be pasted in a guard-book.

Sub-vouchers for payments made out of the office imprest shall be filed separately, and shall be attached to the voucher for recoupment, a memorandum referring to this voucher being placed in the guard-book.

IMPREST ACCOUNT.

39. Whenever the Municipal Commissioners shall decide that an imprest is to be granted to the Vice-Chairman, Secretary, or other officer for the payment of petty charges, the following procedure shall be adopted :—

On first receiving or taking charge of the permanent advance, the holders shall sign and file an acknowledgment in these terms :—"I acknowledge to have in my possession a permanent advance of Rupees (Rs.), which sum is due from me to the Municipality, and I am personally accountable for the amount."

A similar acknowledgment shall also be given by the holder on the first working day of each year.

The permanent advance, when first drawn, shall be charged in the Cash-book to the head "Advances," and shall be debited to the holder's account in the Advance Ledger.

There will be no further entries in the ledger account until the advance is finally repaid. If the amount originally fixed for the permanent advance is subsequently increased or decreased by the Municipal Commissioners, the original advance shall be repaid and a fresh advance drawn.

40. The Chairman or other holder shall make payments from his permanent advance from time to time as may be required, and for each payment he shall obtain and

hold a bill receipted by the payee, or, in the case of petty office expense, a written detailed statement of the sums spent.

These bills or statements shall be numbered consecutively, enfaced or stamped "Paid in cash," and entered in the expenditure columns of the permanent advance account (Form VIII), the classification of the charges being carefully entered in the columns provided for the purpose.

FORM VIII.

Permanent Advance Account.

EXPENDITURE.												RECOUPMENT OF THE PERMANENT ADVANCE.		
DATE.	Number of sub-vouchers.	Description of charge.	Amount of sub-vouchers.	CLASSIFICATION OF EACH SUB-VOUCHER SHOWING HEAD OR HEADS TO BE DEBITED AND AMOUNTS.								Voucher No.	Amount.	Initials of advance holder.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			Rs.										Rs.	

41. The permanent advance may be recouped whenever necessary, and it must always be recouped on the last working day of the month.

The procedure of recoupment is as follows:—

The Chairman or other officer holding the advance shall compare the sub-vouchers with the entries in the permanent advance account; he shall deface them by stamping them "cancelled," so that they cannot be used again. He shall total and initial the column "Amount of sub-voucher" in the permanent advance account, and also the amounts in the classification columns, the cross total of which should agree with the total of the column "Amount of sub-voucher," and shall rule a red ink line across the page.

42. The voucher for recoupment shall then be drawn out in Form No IX, and it shall be enfaced with the usual payment order in the form prescribed in Rule 30. The Chairman shall draw out a cheque in his own favour for the amount, and initial the entries in the recoupment columns.

FORM No. IX.

Voucher of Recoupment of Chairman's Permanent Advance Account.

No. of voucher

Dated

Number of sub-vouchers covered by this recoupment

Being expenditure incurred from to

Amount of this recoupment voucher

Received contents and certified that I have compared the entries in the permanent advance account with the sub-vouchers, and have cancelled the latter, so that they cannot be used again.

Chairman.

Classification of the charges covered by this voucher.

HEADS OF ACCOUNT.		Amount.
1		2
Total	...	

43. The recoupment shall always be in full of expenditure from the last recoupment to date, so that the balance in hand after recoupment will always be the full amount of the advance.

44. The serial number of the sub-vouchers shall always recommence with No. 1 after each recoupment.

CHEQUES.

45. Cheques drawn on a treasury shall be in Form No. X annexed. Cheque-books, containing 100 cheques each, will be provided by the officer in charge of the treasury. Each book should bear a number which should be repeated upon each cheque contained in it, together with the consecutive number of the cheque form, and the drawing officer should notify to the treasury upon which he draws the number of the cheque-book which he from time to time brings into use. Outside the book there should be instructions to keep it under lock and key in the personal custody of the drawing officer, who, when relieved should take a receipt for the correct number of cheques made over to the relieving officer, a specimen of whose signature should at the same time be forwarded to the treasury concerned.

46. On receipt of a cheque-book from the treasury, the officer to whom the duty of signing cheques is allotted, shall count the cheques, and shall record on the back of the cheque-book that "This cheque-book contains

forms." The cheque-book shall remain in the custody of the officer who usually *signs* the cheques.

47. The cheque-book in use may be made over to the Accountant or Cashier whenever required, but it shall be returned before the office is closed for the day. The officer in whose custody it is to remain shall satisfy himself periodically that all unused cheques are in the book, and that none have been surreptitiously extracted.

48. No cheques shall ordinarily be signed unless required for immediate delivery to the person to whom the money is to be paid. The practice of retaining signed cheques in the office should not be permitted, except under very exceptional circumstances, which should be recorded.

49. Every cheque shall be drawn in English in favour of the person to whom the money is actually to be paid, and no cheque shall be drawn in favour of one person for payment to a third party. The sole exceptions permitted to this rule are in the case of a cheque issued—
(a) for a sum of money distributable as pay or wages among a number of Municipal employes, and (b) for a sum of money due to a person residing outside the district in which the treasury is situated with which the Municipality banks. In such cases the cheque shall be drawn in favour of the Chairman, Vice-Chairman, or Secretary, who will in case (a) endorse the cheque to a named individual by whom the actual distribution is to be carried out, and in case (b) cash the cheque himself and forward the sum by half notes and stamps in registered covers, or by money-orders to the payee.

50. The amount of every cheque drawn shall be written in words as well as in figures, both on the cheque

itself and on the counterfoit, and the counterfoil shall be initialled by the person who signs the cheque.

51. All cheques drawn for a sum, whether exceeding Rs. 20 or not, shall bear a stamp of the value of one anna, and this receipt stamp shall be affixed before the cheque is signed. The cost of the stamp is payable by the municipality which issues the cheque and not by the person in whose favour the cheque is drawn.

Vide Notification No 101 T.—M., dated 20th June 1900.

52. Cheques shall be signed either by the Chairman or Vice-Chairman. They may also be signed by the Secretary if the Municipal Commissioners so direct; but in that case a copy of the resolution empowering the Secretary to sign cheques shall be sent to the Accountant General, Bengal, and also to the treasury where the account is kept

52A.—The Commissioner of the Division may, in the case of any Municipality where, owing to his orders on a budget having on a previous occasion been disregarded, he considers it necessary, issue an order directing that such Municipality shall not present to the treasury any cheque for payment (of establishment or any other specified charges) without previously obtaining the countersignature thereon of the Magistrate or the Subdivisional Officer (according as the cheque is presented to a district or to a subdivisional treasury); and in such a case the treasury officer shall not make payment unless the cheque is so countersigned. A copy of any such order passed by the Commissioner shall be sent by him to the Accountant-General, Bengal, and through the Magistrate to the treasury officer.

Vide Notification No. 834M., dated 8th February 1898.

53. If a Municipality, situated in a subdivision and banking at a sub-treasury, requires money to be paid at the

district treasury, a cheque may be drawn for the amount upon the sub treasury, with a request that an order may be issued for the payment of the amount from the district treasury, or *vice versa*.

CANCELLATION OF CHEQUES.

54. When a signed cheque is cancelled, it shall be enfaced or stamped "cancelled" by the Chairman, and shall be destroyed by the Government auditor as soon as the accounts for the month in which the cheque was drawn have been audited.

The fact of cancellation shall be noted in red ink under the initials of the drawer of the cheque upon the counterfoil, and also across the passing order which has been enfaced upon the voucher.

CORRECTION OF THE CASH BOOK AND ABSTRACT REGISTER WHEN CHEQUES ARE CANCELLED.

55. If the cheque is cancelled before the cash transactions of the month in which it was issued have been totalled, the entry in the cash book and also in the Abstract Register shall be struck out in red ink under the initials of the Chairman or Vice-Chairman.

If, however, the Abstract Register has been totalled, the amount of the cheque shall be credited in the Cash-book as a miscellaneous receipt, and if the correction is made in the year in which the cheque was issued, "deduct entries" shall also be made in the Adjustment Register under that head and the head of expenditure to which it was originally charged.

56. Cheques are current for three months only. After the expiration of that period, payment will be refused at the treasury, and the person in whose favour the cheque was drawn will therefore have to bring it back to be re-dated. No fresh cheque should be issued. the

lapsed cheque shall simply be re-dated and the alteration initialled by the Chairman or official whose duty it would be to sign the cheque. A note of the fact of re-dating shall be entered in the Cash-book against the original transaction and upon the counterfoil of the cheque itself. The alteration will in no way affect the accounts, and no further entries shall be made.

CASH-BOOK.

57. The Cash-book of the Municipality shall be kept in English in Form No. XI by the Municipal Accountant. It shall be a substantially bound volume containing a sufficient number of pages to contain at least one year's transactions. It shall be carefully paged before being brought into use.

FORM NO. XI.

DR.

CR.

DATE OF RECEIPT.	Number of chalan.	Particulars of receipt.	Amount of each item.	Total of each chalan.	Head of account in abstract register.	DATE OF PAYMENT.	Particulars of payment.*	Number of voucher.	Amount of each voucher.	Number of cheque.	Amount of cheque.	Head of account in abstract register.
1	2	3	4	5	6	7	8	9	10	11	12	13

* This column is intended to show any necessary particulars other than "head of account".

58. As soon as the Pass-book is received back from the treasury (see Rule 24) the Accountant shall compare and verify the entries in the pass-book with the duplicate chalans and with the Cashier's Cash-book to ensure that all remittances have been duly brought to account in the treasury, and the Accountant will then write up the receipt

side of his Cash-book (Form No. XI) from the chālans and the Cashier's Cash-book.

In writing up his Cash-book the Accountant shall transcribe the totals only under the various account headings in the Cashier's Cash-book into his Cash-book, but at the same time he shall prove the compilation of the account and test the accuracy of the amount and the classification of the items forming the totals by referring to all the forms and registers in which receipts are given or collections recorded. All miscellaneous receipt and license-book counterfoils shall thus be checked daily by the Accountant, but the collections of Municipal taxes should be compared only with the sarkar's collection registers, after they have been duly receipted by the tax-daroga and without scrutinising the counterfoils of the bills.

59. The payment side of the Cash-book shall be posted from the details of the vouchers and the cheques drawn. The amount of each cheque shall be entered as soon as the cheque is signed (see Rule 48).

60. The Cash-book shall be balanced at the close of every month, and signed by the Chairman, Vice-Chairman or Secretary in token of the correctness of every entry made therein. The balance brought out shall be stated both in words and figures, and shall be agreed with the balance shown in the Pass-book of the Municipality, thus:—

		Rs.	A.	P.
Balance as per Cash book	...	...
Add cheques drawn, but not yet cashed—				
		Rs.	A.	P.
No.	...	...	...
No.	...	...	...
Balance as per Pass-book	...	...

NOTE.—When a cheque has been cancelled (see Rule 35), it will, of course, not be entered in the list of cheques drawn but not cashed.

62. The Abstract Registers shall be kept in English, and shall be posted as often as may be convenient, but in no case later than ten days after the close of the month to which the account relates.

63 The cash transactions in the Abstract Registers shall be totalled every month, and the grand totals of the different heads of receipts and expenditure must necessarily be equal to, and shall be compared by the Vice-Chairman or Secretary, with the totals of receipts and payments in the Cash-book (Form No. XI) He shall initial the Abstract Registers in token of having made this comparison.

The adjustments represent the totals appearing in the Register of Adjustments described below.

ADJUSTMENT.

64. For the record of transactions other than cash, a register of adjustments shall be opened in (Form No. XIV).

FORM XIV.

Number of voucher	Date.	PARTICULARS.	RECEIPT HEADS			Total.	PAYMENT HEADS						REMARKS.
		"Add" entries											
		Total .											
		"Deduct" en tries											
		Total .											
		Net total receipt heads ..					Net total payment heads . . .						

NOTE.—As an adjustment cannot affect the balance of the account, the net totals of the receipt heads and the payment heads must always agree.

65. The chief adjustments are--

- (1) Rectification of errors in classification.
- (2) The adjustment of a bill against an advance.
- (3) The charge to a head of expenditure by credit to deposits of a sum due on a contractor's bill which sum is retained as a security deposit.
- (4) Adjustments due to refunds income or recoveries of expenditure.

These transactions shall be entered, item by item, in the Register of Adjustments, whence the totals pass into the Abstract Registers of Receipts and Expenditure ; but before the postings are made in the Abstract Registers, the net total of the receipt heads shall be agreed with the net total of the payment heads.

66. The methods of entry in the Register of Adjustments are as follows:—

In case (1) the adjustment shall be made by entering the amount in the space for "Add entries" the column for the head to which the amount is to be added, and again in red ink in the space for "Deduct entries" in the column for the head from which the amount is to be deducted. Both entries will be made on the receipt side if the amount is to be transferred from one head of receipt to another, and both will be made on the expenditure side if the amount is to be transferred from one head of expenditure to another.

In the case (2) the adjustment shall be made by entering the amount in the space for "Add entries" in the column of the expenditure side for the head to which charges on account of the particular expenditure incurred are to be taken, and on the receipt side in the space for "Add entries" under the head "Advances recovered."

A corresponding entry must, of course, be made on the receipt or credit side of the Advance Ledger, Form No. XV, of the person by whom the expenditure was incurred, and to whom the amount adjusted was originally advanced.

In case (3) the adjustment shall be made by entering the amount on the expenditure side in the space for "Add entries" in the column for the head to which the balance of the charges of the bill from which the deduction has been made has been taken, and on the receipt side in the spaces for "Add entries" under "Deposits received."

In case (4) an adjustment shall be made only when the income was originally received or the expenditure incurred in the same year in which the refund or recovery is made. When income is refunded, the refund shall be charged to the major head or expenditure corresponding to the major head of receipt to which it was originally credited, or, if there be no such head, to "Miscellaneous." The amount shall then be deducted in the Adjustment Register from both the head of receipt to which it was originally credited and the head of expenditure to which the refund is charged. When expenditure is recovered, the amount shall be credited to the major head of receipt corresponding to the major head of expenditure to which it was originally charged, or, if there be no such head, to "Miscellaneous." The amount shall then be deducted in the Adjustment Register from both the head of expenditure to which it was originally charged and the head of receipt to which the recovery is credited.

67. Adjustments made by deduction in the Abstract Registers shall always be written in red ink.

ADVANCES.

68. All moneys advanced to contractors or to the Chairman, Vice-Chairman, Municipal Commissioners or

other individuals under whose personal superintendence a work is being executed, all sums paid without proper vouchers, the amount of the imprest, and any other advance that may be made shall, in the first instance, be charged to the head "Advances" and entered in the Advance Ledger (Form No. XV). A separate account shall be opened in this ledger for each person to whom an advance has been given, and this account shall be credited with the amount of any repayments that may be made.

FORM XV.
Advance Ledger.

DR.

Name.

CR.

ADVANCES MADE.					ADVANCES RECOVERED OR ADJUSTED.					Debit balance after each transaction.
Date.	Purpose.	No. of voucher	Amount.	Total.	Date.	Whether in cash or by work bills.	Number of item in Pass- book if re- covered in cash, or number of voucher if adjusted by work bills.	Amount.	Total.	
1	2	3	4	5	6	7	8	9	10	11

69 Advances for works to be carried out departmentally should not be for the full sanctioned cost of the work, but should be restricted to the amount actually necessary to meet immediate payments; and, as this is exhausted, it can be recouped by submitting detailed bills for the expenditure incurred.

70. In the case of advances made to contractors or others for the execution of works, the account shall be credited with the actual value of the work done upon receipt of detailed bills and proper vouchers for the expenditure incurred out of the advance. These adjustments shall be carried through the Adjustment Register in the manner

prescribed in Rules 64 to 66. Before the order for Adjustment is made, the bills and vouchers put forward in support of the expenditure shall be passed by the Chairman or Vice-Chairman, or both, in the same manner as other bills are passed. The passing order shall run thus:—"Passed for Rupees Adjust by credit to advance account of , and debit to ."

71. The different accounts in the Advance Ledger shall be balanced quarterly and signed by the Vice-Chairman or Secretary. The officer who signs the accounts shall at the same time satisfy himself that steps are being taken to recover or adjust advances which have been outstanding for more than three months. At the close of every quarter a list in Form XV (A) shall be prepared of outstanding advances.

FORM XV (A).

Page of Advance Ledger	Name.	Amount	Remarks upon old out- standing orders of Chairman and note of any action taken
1	2	3	4

DEPOSITS

72. All sums of money received by way of security deposit from contractors or others, and all sums received which are not the property of the Municipality, and have been placed with the Municipal authorities for a temporary purpose only, shall be credited to the head "Deposits received" in the Abstract Register of Receipts (Form No. XII), and shall be entered on the credit side of the Deposit Ledger (Form No XVI). As in the Advance Ledger, a separate account shall be opened for each depositor, and the accounts shall be balanced quarterly and signed by the Vice Chairman or Secretary.

74. At the close of every quarter a list of outstanding deposits shall be prepared in Form XVI (A).

QUARTERLY AND ANNUAL ACCOUNT.

If it is desired to show the expenditure in greater detail than according to the prescribed budget heads, additional detailed heads may be inserted in the Register of Expenditure, and the particulars of the charges to be posted under these heads can be obtained from the Cash-book or vouchers.

These two Registers form the quarterly statement required under section 71 of the Act, to be prepared immediately after the close of each quarter.

FORM XVII.

[illegible]

FORM XVIII.

HEADS OF EXPENDITURE.	Budget estimate as sanctioned.		April.		May.		June.		Total 1st quarter.		July.		August.		September.		Total 2nd quarter.		Total half year.		October.		November.		December.		Total 3rd quarter.		Total of three quarters.		January.		February.		March.		Total 4th quarter.		Total for year.	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21																			
Total Expenditure.																																								

76. As soon as possible after the close of the year, and not later than the 15th April following, the totals of the receipts and expenditure of the year, as worked out in the last columns of the Registers (Forms Nos. XVII and XVIII) shall be posted in English by the Accountant into the annual account (Form No. XIX).

MUNICIPAL FORM XIX.

*Annual account of the
year ending*

Municipality for the

RECEIPTS.										DISBURSEMENTS.									
1										2									
Balance in hand at the close of last year																			
<i>Revenue.</i>																			
[Heads as in prescribed list.]																			
Estimate		Actuals.		Actuals plus or minus		Rs.		Rs.		Estimate		Actuals.		Rs.		Rs.		Actuals plus or minus.	
Rs.	A. P.	Rs.	A. P.							Rs.	A. P.	Rs.	A. P.						
GRAND TOTAL										CLOSING BALANCE									
										GRAND TOTAL									

N.B.—The opening and closing balances of this account must agree with the opening and closing balances of the Cash book (Form XI) for the months of April and March.

Memorandum of liabilities and claims.

Liabilities—

Balance of loans.

Less amount made over to sinking funds.

Net balance of loans.

Deposits.

Claims—

Advances recoverable.

Net amount of debt.

Memorandum of investments

Description of securities.	Nominal amounts.	Purposes for which held.
1	2	3

77. A copy of this account shall be sent not later than the 30th April following to the Magistrate of the district in which the Municipality is situated.

78. To enable the Magistrate to make the prescribed comparison between the estimates and the actual receipts and expenditure of the Municipality, the amounts by which the actual figures fall short of or exceed the estimated figures shall be shown in two separate columns provided for the purpose within the body of Form No. XIX.

AUDIT.

78A. The accounts of the Municipality shall be examined and audited by the Examiner of Local Accounts in Bengal as far as possible, not less often than once in twelve months.

78B. In auditing the accounts, the Examiner shall see that they have been kept and are presented in proper form; that the particular items of receipt and expenditure

are stated in sufficient detail ; and that the payments are supported by adequate vouchers and authority. He shall examine whether all sums received, or which ought to have been received, and brought into account, and also whether the expenditure is in all cases such as might lawfully be made. He shall also reduce such payments and charges as are exorbitant ; and shall surcharge moneys not duly accounted for, or lost by negligence, upon the person who ought to account for the same, or whose negligence or improper conduct has caused the loss ; and shall disallow and strike out such payments as are not authorised by law or competent authority. He shall also ascertain the total unpaid liabilities of the Municipality, and also whether these can be met out of the Municipal fund when falling due.

78C. The reports of such examination shall be forwarded by the Accountant-General, Bengal, to the Chairman of the Municipality, and copies to the Commissioner of the Division, and the Magistrate of the District. The Chairman shall be bound to remedy any defects or irregularities that may be pointed out by the Accountant-General or the Examiner, and within three months of the date of the receipt of the report he shall submit a statement giving particulars of the action taken thereon, to the Magistrate of the District, who shall forward the same, with his remarks, to the Accountant-General through the Commissioner of the Division.

As amended by Notification No. 253M., dated 17th January 1902.

REGISTER OF SECURITY DEPOSITS OTHER THAN CASH.

97. Security deposited in *cash* shall be entered at once in the Cash-book of the Municipality and the Deposit Ledger, and paid into the treasury like revenue. All other forms of security, such as Government paper, bonds

for landed property, and the like, shall be recorded in a register in Form No. XX. When the security is surrendered, the depositor shall give a receipt in the column provided for the purpose :—

FORM NO. XX.

Register of Security Deposits other than Cash.

RECEIPTS.						DISPOSALS.							
Date.	Name of depositor.	Designation	Nature of deposit.	Nominal value.	Initials of Vice Chairman	Date.	Name of depositor.	To whom returned.	Nature of deposit.	Nominal value	Signature of depositor	Initials of Vice Chairman	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
				Rs.						Rs.			

GOVERNMENT SECURITY REGISTER.

80. All Government securities which shall become, by purchase or otherwise, the sole property of a Municipality, shall be accounted for in Form No. XXI. They shall not be written off this form unless disposed of absolutely by sale or otherwise, *e.g.*, Government securities merely made over to the Accountant-General for safe custody under the rules contained in Chapter II of the Civil Account Code shall not be written off this account.

FORM NO. XXI.

Register of Government Securities

RECEIPTS.						ISSUES.					
Date.	On what account received.	Details of notes.	Nominal value.	Initials of Vice Chairman.	REMARKS.	Date.	Details of notes	How disposed of	Nominal value.	Initials of Vice Chairman.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12
			Rs.						Rs.		

LOAN REGISTER.

81. The transactions in regard to any loan contracted by a Municipality shall be recorded in Form No. XXII.

FORM NO. XXII.—LOAN REGISTER.

*Account of loan of Rs. , received from , as
per .*

CONDITIONS OF LOAN.

To bear interest at per cent, to be paid half-yearly on , and to be repaid (by half-yearly instalments of Rs. in addition to accruing interest) or (within years) or (in equal instalments) or (by half-yearly payments of Rs. into a Sinking Fund).

Receipt.		PAYMENT.							Payments into the Sinking Fund.		REMARKS.
		Of principal.				Of interest					
Date.	Amount.	Amount.	Voucher number and date.	Balance.	Period.	Amount on which due.	Amount paid.	Voucher number and date.	Amount paid.	Voucher number and date.	
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.		Rs.		Rs.			Rs.		

When a loan is raised in the open market under the condition that a sinking fund is to be formed for its repayment, the payments to the sinking fund, as they fall due, shall be made to the *Commissioner of the Division* and the *Collector of the District*, who shall hold the funds in trust for the redemption of the principal of the loan. On receipt of the money the trustees shall lodge it in the treasury for credit to a personal ledger account to be opened in their names, and as soon as a sufficient balance is available, they shall invest the same in Government securities for retention in the custody of the *Comptroller-*

General under the rules in Chapter II of the Civil Account Code. When any loans or debentures fall due, the trustees shall realise the whole or a sufficient portion of the securities held in their names, and apply the sale-proceeds thereof, so far as they will extend, to satisfy such loans or debentures. The interest accruing on the investments shall be added to the balance of the trust account, until the sinking fund is complete.

The transactions of the trust account shall be recorded in a cash-book in Form No. I of the "Account Rules for the guidance of Administrators of Trust Funds," issued with Finance Circular No. 2, dated 23rd February 1886, which shall be kept by the trustees. As soon as possible after the 31st March in each year, the trustees shall forward to the Chairman of the Municipality an abstract of the account in Form No. III of the Trust Fund Rules, and obtain from him a written acknowledgment of the correctness of the account. The trustees shall bring to the notice of Government any default in payment to the sinking fund, which is not immediately remedied.

81A To watch the appropriation of funds raised by loan to the purposes for which the loan has been taken, an Appropriation Register shall be kept in Form No XXIIA

Form XXIIA—Appropriation Register of loan funds

Sanctioned amount of loan

Purposes to which the loan is to be applied ...

1		2		3		4		5			
Receipts as shown in the Loan Register Form XXI				Expenditure as shown in the Register of Works sec rule 10				Balance		REMARKS	
Date		Amount.		Date		Amount		Rs	A	P	

The expenditure shall be posted monthly from the Register of Works, and without the sanction of Government previously obtained, the balance shall not be appropriated even temporarily to any object other than that for which the loan was raised.

TAX UPON OCCUPIERS OF HOLDINGS OR RATE UPON
THE ANNUAL VALUE OF HOLDINGS, LATRINE
RATE, LIGHTING RATE AND WATER RATE.

82. The procedure in connection with the above rates will be found in Appendix A of these rules, which provides for collection either from door to door, or at the Municipal office.

One or other of these systems shall be adopted with such modifications as may be found necessary, and as are approved by the Examiner of Local Accounts.

TAX ON CARRIAGES, AND ON HORSES AND
OTHER ANIMALS.

83. The register prescribed in section 139 of the Act for the exhibition of the amount of taxes realised on account of carriages and horses and other animals shall be maintained in Form No. XXIII annexed.

84. *As soon as* a license fee or tax has been paid, *and not before*, the license shall be prepared in Form No XXIV annexed; and when the necessary particulars have been posted in the Register (Form No. XXIII annexed), both Register and license shall be placed before the Chairman, Vice-Chairman, Secretary or other licensing officer, who shall sign the license and initial the Register in the proper column.

NOTICE TO OWNERS OF CARRIAGES, AND OF HORSES
AND OTHER ANIMALS (*suggested*).

85. Under section 133 of the Act, owners of carriages and horses, and other animals liable to the tax are required

to forward to the Commissioners statements in writing, containing descriptions of the carriages and horses, and other animals for which they are bound to take out licenses. To facilitate this procedure, a supply of printed statements in Form No. XXV annexed may be obtained and distributed to the owners of vehicles which are taxable. These forms might with advantage be circulated by post to the owners of the different carriages, horses, &c, for which taxes were paid during the preceding half-year.

FEES ON THE REGISTRATION OF CARTS.

86. Tin tickets shall be issued to owners of carts which have been registered. These tin tickets shall be of a different colour for each period of issue. They shall be of a size sufficiently large to be easily distinguishable, and they shall bear consecutive numbers. Licenses or receipts for the registration fee in (Form XXXVI) may be given in addition to the tin tickets, if this is found to be desirable.

As soon as the registration fee and the price of the tin ticket have been paid by the owner of the cart, the necessary particulars shall be entered in a register in Form No. XXVI, and the ticket shall be affixed to the cart by a Municipal servant

FORM XXVI

Date of registration	Number of registration	OWNER OF CARTS		Number of carts registered	Serial number of tin tickets	Rate per cart	Cost of ticket	Transfer fees	Cost of seizures of carts under section 147 of the Act	Total	CARRIED TO CASHIER'S CASH BOOK		Remarks and note of proportionate fees under section 144 of the Act
		Name	Residence								Amount	Date	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
						Rs. A P Rs.	A P Rs.	A P Rs.	A P Rs.	Rs. A P Rs.	A P Rs.	A P	

87 A stock-book of the tin tickets received from the makers and issued under sections 142-147 of the Act shall be kept in Form No. XXVII. The Vice-Chairman or Secretary shall, at such intervals as shall seem advisable, compare the balance of the tin tickets as brought out in the stock-book with the balance of unissued tickets actually in the office, and shall initial the Register in token of comparison.

A similar form should be used for carriage and palanquin tickets.

FORM XXVII.

Stock Account of Cart Registry Tickets.

RECEIPTS					ISSUE				
Date,	Number in hand	Number received,	No. and date of voucher	Initials of Vice Chairman or Secretary	Total	Month of issue	Number issued during the month as per Register	Balance remaining	REMARKS
1	2	3	4	5	6	7	8	9	10

HACKNEY CARRIAGE LICENSE REGISTER.

HACKNEY CARRIAGE DRIVLR'S REGISTER.

PALANQUIN LICENSE REGISTER.

PALANQUIN BEARER'S LICENSE REGISTER.

88. Fees on account of the above shall be recorded in Registers Nos. XXVIII, XXIX, XXX and XXXI, respectively. The rules regarding the custody, issue, and record of cart registration tickets shall apply, *mutatis mutandis*, to the plates issued under the Hackney-Carriage Act to owners of hackney carriages, to drivers and to palanquin bearers.

FORM XXVIII.

Hackney Carriage License Register.

Number of license.	Date of license.	OWNER'S		Description of carriage.	Number of persons licensed to carry.	Number of horses.	AMOUNT OF FEES PAID.		Cost of fare table.	Initials of Vice-Chairman or Secretary.	Amount posted in Cashier's Cash-book and date.
		Name.	Residence.				Arrears	Current			
1	2	3	4	5	6	7	8	9	10	11	12

FORM XXIX.

Hackney Carriage Driver's License Register.

Number of license.	Date.	DRIVER'S.		Age.	HEIGHT		Birth-place.	Father's name.	AMOUNT OF FEES PAID.		Initials of Vice-Chairman or Secretary.	Amount posted in Cashier's Cash-book & date.
		Name.	Residence.		Feet.	Inches.			Arrears	Current		
1	2	3	4	5	6	7	8	9	10	11	12	13

FORM XXX.

Palanquin License Register.

Number of license.	Date of license.	Owner's name.	Owner's residence.	AMOUNT OF FEES PAID.		Cost of fare table.	Initials of Vice-Chairman	Amount posted in Cashier's Cash-book and date.
				Arrears	Current			
1	2	3	4	5	6	7	8	9

FORM XXXI.
Palanquin Bearer's License Register.

Number of license.	Date of license	Bearer's name.	Bearer's residence	AMOUNT OF FEES PAID		Initials of Vice-Chairman or Secretary	Amount posted in Cashier's Cash-book and date.
				Arrears	Current		
1	2	3	4	5	6	7	8

89. The licenses granted to owners of hackney carriages, to hackney carriage drivers, to owners of palanquins and palanquin bearers, shall be in Forms Nos. XXXII, XXXIII, XXXIV and XXXV, respectively.

FORM NO. XXXII.

Municipal Form No XXXII.—Hackney Carriage License.

No.

100 -0 .

2ND CLASS CARRIAGE.

3RD ditto ditto.

Name of Owner _____

Residence _____

Rs. A.

Fee ...

Fare Table

Total

Dated

100

MUNICIPALITY.

No.



100 0 .

2ND CLASS CARRIAGE.

3RD ditto ditto

Hackney Carriage License under Section 8 of Act II (B C) of 1891.

Name of Owner _____

Stand, Stable or Locality _____

Residence of Owner _____

Number of Horses _____

Number of persons to carry _____

This license to be in force till the 30th September 190 unless sooner revoked.

MUNICIPALITY, }

Dated 100 } Vice Chairman,

(lxxix)

FORM NO. XXXIII.

Municipal Form No. XXXIII.—Hackney Carriage Driver's License.

No.

190 0 .

Driver _____

Rupees

Dated

190 .

MUNICIPALITY.

No.



190 -0 .

This license is hereby granted, under section 21 of Act II (B.C.) of 1891, to Hackney Carriage Driver _____

Age - - - of _____

This license to be in force till the 30th of September 190 unless sooner revoked.

MUNICIPALITY, }

Dated 190 . } Vice-Chairman.

FORM NO. XXXIV.

Municipal Form No. XXXIV.—Palanquin License.

No.

190 0 .

PALANQUIN.

Name of Owner _____

Rs.

Fee

Fare table . .

Total Rs.

Dated

190 .

MUNICIPALITY.

No.



190 -0 .

PALANQUIN LICENSE.

Under Section 49 of Act II (B.C.) of 1891.

Name of Owner _____

Stand or Locality _____

Residence of Owner _____

This license to be in force till the 30th September 190 unless sooner revoked.

MUNICIPALITY, }

Dated 190 . } Vice-Chairman.

(lxxx)

FORM No^r XXXV.

Municipal Form No XXXV -
Palanquin Bearer's License.

MUNICIPALITY.

No.

No.



190 . 0 .

190 . 0 .

*This license is hereby granted under
section 51 of Act II (B.C.) of
1891 to Palanquin.*

Bearer ---

Bearer ---

Age --- of ---

Annas

This license to be in force till the 30th
September 190 unless sooner revoked

Dated

190 .

MUNICIPALITY }

Dated 190 .) Vice Chairman.

MISCELLANEOUS RECEIPTS.

90 For money received by a Municipality on account of the tax upon occupiers of holdings, or rate upon the annual value of holdings, latrine rate, lighting rate and water rate, a form of receipt has been prescribed in Appendix A (Form F). For money received on account of tax on carriages, horses and other animals, the license issued will be a sufficient receipt.

For all other money received by the Municipality under the rules in this part, the Vice-Chairman or Secretary shall give a receipt in Form No. XXXVI. The total amount received shall be written in words, both on the receipt itself and on the counterfoil. the latter need only be initialled by the officer who signs the receipt. In the case of cart registration, if no license or receipt is given the tin ticket will suffice.

The forms shall be bound in books, containing 100 forms each, and they shall be numbered before the book is

brought into use. [See rule 01 below.]

<p>Municipal Form No. XXXVI.—Mis. Receipt.</p> <p>No. _____</p> <p>RECEIVED from _____</p> <p>on account of _____</p> <p>_____</p> <p>Rupees (in words) _____</p> <p>_____</p> <p>_____</p> <p>(Figures) Rs. A. P.</p> <p>_____</p> <p style="text-align: right;">Vice Chairman</p> <p>Dated _____</p>	<p>Municipal Form No. XXXVI.—Mis. Receipt.</p> <p>_____ MUNICIPALITY.</p> <p>No. _____ Dated _____</p> <p>RECEIVED from _____</p> <p>the sum of rupees — _____</p> <p>_____</p> <p>on account of _____</p> <p>_____</p> <p>_____</p> <p style="text-align: right;">Rs. A. P.</p> <p>_____</p> <p style="text-align: right;">Vice Chairman</p>
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A separate receipt book in the same form shall be used for any head of revenue, the receipts on account of which are numerous. [See also Rule 86]

LICENSES AND RECEIPTS.

91. All license and receipt forms shall be bound in counterfoil books. Each book shall contain 100 forms, and no book shall be brought into use until *all* the forms and counterfoils have been consecutively numbered. The numbers shall, if possible, be printed

Only one book for each purpose for which a separate book is required shall be given out by the Vice-Chairman or Secretary at a time, and until the book thus issued has been used up, no new book shall be given out.

The receipt and issue of all license and receipt forms shall be recorded in a stock-book (Form G of Appendix A of these rules may be used), and on no account shall loose unnumbered license or receipt forms be kept in the office.

RECEIPTS ON ACCOUNT OF MUNICIPAL POUNDS,
FERRIES, RENT OF MUNICIPAL BUILDINGS, LANDS, &C.

92. Separate registers in Form XXXVII shall be opened to show the details of each source from which periodical Municipal revenue is derived, for which there is a fixed monthly, quarterly, half-yearly or annual demand. As, however, the sources of revenue and the circumstances are very varied, the form may be modified, with the approval of the Examiner of Local Accounts, to meet local requirements; but, except as provided in Rule 99, the principle of showing the collections in monthly columns should be retained, unless the number of leases is very small.

93. The Register shall show all demands due, arranged in serial order—(1) on expired leases of the previous year; (2) on unexpired leases of the previous year; (3) on leases granted for the current year.

The entries under (1) and (2) shall be taken from the Register of the previous year. In the former case, the demand due will appear in columns 8 and 10, and in the latter in columns 8, 9 and 10. The Accountant shall fill up the current year's Register in respect of these demands in the manner indicated above, and lay it with the Register for the previous year before the Vice-Chairman, who, after comparing the entries, shall place his initials in column 12.

In respect of (3), when the agreement with the lessee has been signed and the security deposit paid, the Accountant shall fill up columns 1 to 11 and post the amount in the Deposit Ledger.

He shall then lay the agreements, the Register, the Deposit Ledger and the Chalans (or the Cashier's Cash-book) before the Vice-Chairman, who shall—

- (a) Compare the entries in columns 1 to 7 with the agreements.

- (b) See by reference to the chalans (or the Cashier's Cash-book) that the deposits (column 11) have actually been paid.
- (c) Place his initial against the entries in the Deposit Ledger and in column 12 of the Register.

NOTE.—When all the leases are for one year only, the amount paid as a security deposit may be credited direct to "Rent" and be included in the progressive total of the collections in columns 16, 20, 24, and 28.

94. When all the accounts, arrears as well as current have been posted and checked by the Vice-Chairman, column 10 of the Register shall be totalled and signed by him.

95. The payments made in satisfaction of the demand shall be posted in the column for the month in which the money is credited in the Accountant's Cash-book, *e.g.*, a payment credited in June on account of May will appear in the column for June and not for May. The entries shall be made by the Accountant from the chalans (or the Cashier's Cash-book, if details are not shown in the chalans), and when all the receipts have been posted, they shall be totalled and agreed with the credit for the month in the Abstract Register of Receipts.

96. When the monthly posting of the receipts has been completed, the Register shall be laid before the Vice-Chairman, who shall compare the total for the month with the Abstract Register of Receipts, and as far as possible, the details of the credits with the chalans or the Cashier's Cash-book. He shall also carefully compare the credits with the particulars of the demand, and take the necessary action for the recovery or settlement of the outstandings.

97. The security deposit which usually amounts to one-fourth of the annual rental will ordinarily be taken in satisfaction of the demand for the last three months of

the year in which the lease expires, and shall be transferred by adjustment from "Deposits" to "Rent", and entered in the Register in the column for March. Such credits in the Register may be made in red ink to distinguish them from cash payments made during the same month.

98. If any part of the deposit has been taken as a fine for non-fulfilment of contract, the balance may be taken in part satisfaction of the demand during the last three months of the year; and if on the 31st March the deposit or balance of deposit will more than cover the demand, the balance will be refunded in cash to the lessee. But in no case may any sum be removed from deposit and transferred to another head except under the orders of the Vice-Chairman, who shall at the time initial the debits made in the Deposit Ledger.

99. When the number of demands is very large and bills are issued for their recovery as in the case of rents of Municipal lands and houses, the system prescribed for rate collections in Appendix A may be adopted with slight modifications of the forms of bill and collection registers.

100. For income for which there is no fixed demand, *e.g.*, daily market fees, &c., a daily collection register shall be kept showing (1) date, (2) from whom received, (3) amount received, and (4) daily total, with any further particulars required, and when the circumstances admit of it, receipts in Form XXXVI with counterfoils should be given for each collection.

MISCELLANEOUS SUBSCRIPTION REGISTER.

101. Whenever a Municipality undertakes the collection of voluntary subscriptions to be devoted to a specific purpose, such as the erection of a town-hall or market, the subscription book or books to be sent round

with the appeal for subscriptions shall be in Form No. XXXVIII. The books shall be numbered, and a list of them shall be kept which shall be initialled by the Vice-Chairman :—

FORM NO. XXXVIII.

Miscellaneous Subscription Register.

<i>Donation or subscription promised.</i>		<i>Outstanding.</i>			<i>Amount paid.</i>	<i>Date and initials of donor or subscriber.</i>	<i>Balance outstanding.</i>	<i>Initials of Vice-Chairman.</i>	<i>Amount carried to Cash-book & date.</i>	<i>REMARKS.</i>
<i>Name.</i>	<i>Amount.</i>	<i>Arears.</i>	<i>Current.</i>	<i>Total.</i>						
1	2	3	4	5	6	7	8	9	10	11

If separate receipts are given to subscribers for their contributions, separate books of the Form No. XXXVI, prescribed in these rules for the grant of miscellaneous receipts, shall be brought into use.

102. At the end of each month or quarter the amounts (whether paid up or not) shown in the subscription books (Form No. XXXVIII) shall be totalled, and the total posted into an abstract in Form No. XXXIX. The abstract shall be checked and signed by the Vice-Chairman or Secretary. The officer who signs the abstract shall at the same time satisfy himself that steps are being taken to realise the promised subscriptions.

FORM. NO. XXXIX

*Abstract of Subscriptions promised and received for the
purpose of up to 1901.*

DETAILS.	Amount.	Names of subscribers.	Amount of promised subscription.
1	2	3	4
	Rs.		
Total subscriptions promised up to		Total brought forward...	
Deduct realisations as per abstract registers			
Total unrealised balance ...			
Details of unrealised balance ...			
Names of subscribers			
Total carried over ...		Total unrealised balance...	

DISPENSARY SUBSCRIPTION REGISTER.

103. The register for the record of donations and subscriptions for a charitable dispensary shall be kept in Form No. XL. The column "Date of remittance to Municipal Office" shall be filled in by the officer who makes the remittance. Separate receipts need not be given for these subscriptions and donations, unless donors or subscribers specially ask for them.

FORM NO. XL.

Charitable Dispensary Subscription Register.

[illegible]

104.—All cash receipts of Municipal hospitals and dispensaries shall be deposited in the treasury to the credit of the Municipal Fund, and, all charges shall be drawn from that Fund. But for each institution vested in the Commissioners, a subsidiary balanced account shall be kept in Form XLA, in which shall be credited (a) all endowments, funds, and contributions received by the Commissioners on its behalf, and (b) all sums allotted in the budget estimates for its establishment and maintenance which are chargeable to the general revenues of the Municipal Fund, and in which all expenditure incurred shall be charged. The balance of this account, which shall be struck at the close of each month, shall not be appropriated to any object other than the establishment and maintenance of the institution to which it belongs.

A copy of the monthly statement of accounts in Form XXII of the rules for the management of hospitals and dispensaries, which is prepared by the Managing Committee, shall be sent to the Municipal Office for comparison with the balanced account kept by the Commissioners.

FORM XLA.

Account of the Receipts and Payments of the Hospital Dispensary

RECEIPTS.					PAYMENTS.					
Date.	From whom received.	Nature of receipt.	Amount of Government securities (nominal value).	Bank or Treasury.	Date.	Particulars of payments.	Number of vouchers.	Number of cheques.	Amount of Government securities (nominal value).	Bank or Treasury.
1	2	3	4	5	6	7	8	9	10	11
		To balance.	Rs.	Rs. & P.					Rs.	Rs. & P.
		Total				Balance				
						Total				

MISCELLANEOUS BILL REGISTER (*suggested.*)

105. When the number of miscellaneous bills, for the record of which forms have not been prescribed or suggested in these rules, is large, it is recommended that Form No XLI should be utilised. The Vice-Chairman or Secretary shall initial the Register when he signs the bills previous to their being issued and again when the amounts are realised.

FORM NO XLI.*Register of Miscellaneous Bills.*

Date.	Number of bill.	Name of debtor.	Particulars.	Amount.	Initials of Vice Chairman.	To whom made over for collection.	Date of realisation.	Initials of Vice-Chairman.	REMARKS.
1	2	3	4	5	6	7	8	9	10

106. The following form might be adopted for miscellaneous bills:—

MISCELLANEOUS BILL FORM NO. XLII.*Name**Dr.*

To the Municipal Commissioners of

Date.	PARTICULARS.	Amount.
1	2	3
	Total	

Dated

190

*Bill No.**Vice-Chairman or Secretary.*

PUBLIC WORKS.

Estimates.

107. Except in cases of emergency or to prevent damage or loss, no work shall be put in hand until a properly detailed estimate has been prepared and sanctioned. All estimates for new works and repairs, the amount of which is Rs. 500 or more, shall be sanctioned by the Commissioners at a meeting and signed by the presiding officer.

107A. In the case of the following classes of estimates or projects, the sanction of the Commissioners shall be provisional only, and subject to the confirmation and approval of the authority indicated:—

- | | | |
|--|---|--|
| <p>(a) All projects for new works,
the estimated cost of which
exceeds Rs 5,000.</p> <p>(b) All projects for works which
may affect or alter the course
of any river which is navigable
at any time of the year
or on either bank of which
there is any public embankment</p> <p>(c) All projects for embanked
roads passing through country
subject to floods or irrigated
from canals</p> | } | <p>Sanction of the
Local Government in the
Municipal Department to be
obtained through the
Commissioner of the Division
[and* the Sanitary Board].</p> |
|--|---|--|

* These words omitted by Notification No. 2918M., dated the 28th August 1900.

The sanction of the Commissioners to an estimate for an original work which forms part of a contemplated scheme, although such estimate may in itself be within the limit up to which the Commissioners can sanction, shall be subject to the confirmation and approval of the same authority as the estimate for the whole scheme would be,

and no such estimate for a part of a scheme shall be sanctioned unless the nature and approximate cost of the entire scheme is fully set forth in the report of the estimate.

When the sanction of the authority indicated is received, the provisional sanction of the Commissioners shall be confirmed by a resolution to be formally recorded in their proceedings, and the execution of the work may thereafter be proceeded with in accordance with any provision that may be made for it in the budget of the year.

108. A revised estimate shall be prepared when an estimate is likely to be exceeded either from the rates being found insufficient or from any other cause, and it shall be submitted for the approval of the authority whose sanction would be necessary if it were an original estimate.

109. To facilitate the preparation of estimates, a schedule of rates of each kind of work commonly executed shall be kept up. This schedule shall be passed by the Commissioners at a meeting and kept corrected up to date so as to be a trustworthy record of the rates at which work is actually being done.

110. The estimates shall be filed in order of sanction and indexed.

Agreements.

111. For every work given out on contract an agreement on stamped paper shall be taken and executed in accordance with section 37 of the Bengal Municipal Act.

Contractor's Bills.

112. Payments for work given out on contract for which running accounts are kept shall be made in Form XLIII. On the completion or cessation of the work, the contractor shall be required to submit his bill for final adjustment of his claims, and when a final settlement is made with a contractor, he shall add in his own handwriting

that the payment is in the full settlement of all demands. As a further safeguard, final bills may be printed on yellow paper to distinguish them from bills for payments on account.

113. When contractors or suppliers are paid up at once on completion of the work or supplies, Form No. XLIV may be used for the bill. In this form the accounts, of several works and, if necessary, of more than one payee, may be included.

Completion Certificate.

114. When a work is completed, a completion certificate (signed by the Vice-Chairman, Secretary, or a Ward Commissioner, and certifying that the work has been satisfactorily completed) shall be submitted along with the final bill, and in the absence of such a certificate no contractor should be finally paid up.

Measurement Book.

115. The Measurement Book (Form XLV) is the basis of all accounts of quantities, whether of work done by daily labour or by the piece or by contract, or of materials received which have to be counted or measured. From the Measurement Book all quantities should be clearly traceable into the documents on which payments are made and the reference to the voucher on which the quantities are entered for payment as well as the date of entry should be given by endorsement on the original entries. The Measurement Book shall accompany the bills to the Municipal office, and no contract certificate or bill should be passed without crossing off the connected entry in the Measurement Book. The document on which payment is made should invariably bear a reference to the number and page of the book in which the detailed measurements are recorded.

116. The entries in the Measurement Book should, if possible, be made in ink ; but when this is not possible and the entries have to be made in pencil, the pencil entries should not be inked over but left untouched. The "contents or area" should, however, be invariably inked in.

117. To enable the overseer or other officer in charge of works to submit his measurement book with the bills or accounts to the Municipal office, it will be necessary to provide two or more books for his use. The measurement books after they are completed must be returned to the Municipal office for record.

Muster Roll.

118. When work is done by daily labour through departmental agency, the basis of the account will be the muster roll, and when payments are not made daily, the muster roll must be a nominal one i.e., the names of the labourers must be entered in it. This shall be kept in Form XLVI. The nominal muster roll is the initial record of the labour employed each day on a work, and must be written up daily by the subordinate deputed for the purpose each morning before the labourers begin work.

119. When possible, an extract from the measurement book should be endorsed on the muster roll, and the quantity of work turned out should be compared with the cost of the labour employed, so as to afford satisfactory evidence that the outturn of work gives a sufficient return for the money spent. Any deficiency in this respect should be noticed by the paying officer.

Register of Works.

120. The Register of Works shall contain a record of every original work or repair estimated to cost more than Rs. 200, showing the expenditure incurred in comparison with the estimate, and the arrears due on accounts