

for which part payments have been made. When the work is estimated to cost under Rs. 2,500, the record of outlay need not be kept by sub-heads, and Form XLVII will be used. But a record should be kept by sub-heads, and Form XLVII(A) used when the outlay is estimated to cost not less than Rs. 2,500; provided that sub-heads under Rs. 200 need not be separately detailed in the Register.

STOCK AND STORE ACCOUNTS.

121. For stock and store accounts, registers shall be kept in Form XLVIII, with any additional details or columns which may be found requisite.

A separate set of pages shall be assigned to each description of stock or tools and plant. The figures entered in the column "Balance" shall be certified to half-yearly by the Vice-Chairman or Secretary as representing articles found by actual counting or measurement, and if any excess or deficiency be found, the Register shall be corrected accordingly.

122. When there is a large balance of stores for use by the Engineering Department, registers of daily receipts and issues with inner columns for each kind of stores may be kept instead of Form XLVIII. These registers should be balanced monthly in a separate abstract and a half-yearly return, showing the receipts and issues, month by month, and the balances should be prepared for stock-taking. The daily registers, the monthly abstract and half-yearly return may be in Public Works Department Forms 9, 12 and 13.

123. A separate account should be kept of tools temporarily lent to contractors or in use by municipal subordinates. When no longer required they will be received back by the Storekeeper and transferred to the account of articles in store.

124. In stock-taking it is not necessary that count of everything should be made at the same time. The stock-taking may be arranged so as to go on gradually in the manner most convenient to the officers concerned. The date on which each item of stores was actually counted should be entered in the Stock and Store Register or the half-yearly balanced return.

RECORD OF SERVICE.

125. A service-book in Form No. XLIX, printed in English and the vernacular, shall be supplied at his own cost to every employe holding a substantive appointment on the permanent establishment of a Municipality.

It shall be kept in custody of the Chairman or Vice-Chairman, whose signature, as well as that of the employe on the first page, shall be attested every five years.

The service-book is a contemporary record of the employe's official life, including leave of every description, every period of suspension from employment and every other interruption of service, with full details of its duration. Every entry relating thereto shall be written across the page, and attested by the Chairman, or Vice-Chairman, or the Secretary.

126. The Chairman or Vice-Chairman, is primarily responsible that every necessary entry is made, especially in regard to leave or suspension, but it is also the duty of each employe to remind the Chairman, Vice-Chairman, or Secretary when any entry is necessary, and to see that his own service-book is properly written up and attested. Service-books shall be introduced and kept up, whether rules for the grant of pensions and gratuities have been framed or not.

PENSIONS AND GRATUITIES.

127. Before any pension or gratuity authorised by rules framed under section 47 and approved by Government under section 59 of the Bengal Municipal Act is sanctioned, a report shall be made to the Accountant-General specifying the grounds on which the pension or gratuity is to be awarded, accompanied by the applicant's service-book and a full statement of his service as shown therein and in other available records. The Accountant-General will then report what pension or gratuity is admissible under the rules.

**MODEL RULES FOR THE MANAGEMENT OF A
PROVIDENT FUND.**

I.—In the following rules.—

- (a) Salary means monthly salary, and does not include travelling or personal allowances.
- (b) Servant includes every non-pensionable employee holding a substantive appointment under the Municipality, and whose salary is not less than Rs. 15. Provided that an officer officiating in an office which is vacant, or the permanent incumbent of which does not draw any part of the pay or count service, may, if he is confirmed without interruption in his service, be allowed to join the Provident Fund with retrospective effect from the date of his joining the officiating service. The monthly subscriptions to the Fund shall not in such a case be less than 10 per cent. on the salary of the officer till all arrear subscriptions are paid up.
- (c) Depositor means a servant on whose behalf a deposit is made under these rules.

(d) Interest means the interest which is paid on a deposit at a Government Savings Bank under the rules in force for such institutions.

II.—Every servant shall be required to subscribe at the rate $6\frac{1}{4}$ per cent., or one anna in the rupee, on his salary to a Provident Fund, of which an account will be opened at the Post Office Savings Bank. This deduction shall be made by the Municipality upon every salary bill presented, and the net salary only shall be paid to the servant. In making this deduction fractions of a rupee of salary should be omitted.

III.—It shall be competent to the Municipality to make contribution to the deposit account of each servant equal to, but not exceeding one-half of the deduction made from his salary under the preceding rule, provided that if the total of the contributions shown in the bill on which a remittance is made to the Savings Bank contains a fraction of an anna, it shall be increased to the next highest anna by an addition to the bill of the difference between this fraction and unity. These provisional increases in the contribution will be shown in the abstract of balances until adjusted at the close of the year (see Rules VIII and IX below), but they will not appear in the depositor's ledger accounts.

IV.—The deductions under Rule II and the contributions under Rule III shall be paid to the Postmaster for credit to the account of the Provident Fund in the Savings Bank. The payment of the deduction shall be debited in the accounts to the same head as the salary and the contributions shall be charged to the service head "Miscellaneous," sub-head "Provident Fund Contributions." The remittances to the Savings Bank should, whenever pos-

able, be made between the 1st and 4th of each month, in order that interest may accrue for the month of deposit.

V.—The deposits and contributions, with interest thereon, at the credit of any servant may be withdrawn—

- (i) on the decease of depositor, when the amount shall be paid to his legal heirs;
- (ii) on his ceasing to be a servant of the Municipality, by resignation, retirement, reduction of establishment, or by transfer to service under some other Local Fund, or to Government service, when the amount shall be paid to the servant himself.

VI.—If a servant is dismissed, the Municipality may, with the sanction of the Commissioner of the Division, withhold all or any part of the contribution allotted to him with the interest accrued thereon, and pay to the servant only the balance at his credit without such contribution and the interest thereon. In the case of there being any outstanding against a servant who may have resigned or been dismissed, the Municipality may deduct the amount of such outstandings from his deposits, and pay him the balance only after such deduction.

VII—Any contribution and interest thereon withheld from a dismissed servant shall be credited to the Municipal Fund.

VIII—A Provident Fund Ledger in the following form, having a separate page for each depositor's account, will be maintained in the Municipal Office.—

Serial No.					Name		Appointment		
DEPOSITS.					Balance after each transaction.	Initials of Vice Chairman or Secretary	COLUMNS FOR CALCULATION OF INTEREST		REMARKS AND NOTE OF WITHDRAWAL.
Voucher		Remittance to Savings Bank		Amount.			Principal or lowest complete sum of 8 rupees between the close of the fourth day and the end of the month.	Amount of interest at 3 pias a month on every complete sum of Rs 8 out of the principal shown in column 8.	
Number.	Date.	Cheque number		Amount.					
1	2	3	4	5	6	7	8	9	10

As soon as any sum remitted to the Savings Bank under Rule IV is credited by the Postmaster in the pass-book, the portion creditable to each depositor shall be entered in the ledger on the page set apart for his account. The totals of column 6 of this ledger will be proved with the total balance of the Pass-book monthly by means of an abstract of balances in the following form:—

Serial number.	Name.	Appoint-ment	BALANCES AS SHOWN IN COLUMN 6 OF DEPOSITOR'S PASS-BOOK												
			April	May	June	July	August	September	October	November	December	January	February	March with out interest	March, with interest.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		Total													
		Add—Temporary increase to contributions under Rule III and fractions unadjusted at close of the year under Rule IX													
		Deduct—Interest on accounts closed during the year under Rules V and VI													
		Total in Pass book													

The "add" and "deduct" entries will not appear in the column "March with interest"

IX.—Calculation of the interest due on each account shall be made yearly according to the Post Office Savings Bank rule, as follows —

"Interest will be allowed for each calendar month on the lowest balance at credit of an account between the close of the fourth day and the end of the month: provided that interest shall only be calculated at the rate of three pies a month on every complete sum of six rupees."

The yearly interest thus calculated shall be added to the principal in column 6 of the Provident Fund ledgers.

These balances shall then be posted in the column "March, with interest" of the abstract prescribed in Rule VIII, and as soon after the 15th of June as the interest is added by the Post Office to the principal of the fund, the balance of the Pass-book shall similarly be entered in this column of the abstract. Provided that when a servant dies or ceases to be a servant of the Municipality, the calculation of interest due on his account, and the necessary addition to the principal in column 6 of his ledger account will be made forthwith, on receipt of an application from him or his heirs, as the case may be, for the amount due. The difference between the total of the ledger balances (excluding the adjustments shown at the foot of the abstract) and the balance of the fund shown in the Pass-book shall be withdrawn from the Savings Bank and be credited as a miscellaneous receipt. If, however, the difference contains a fraction of an anna, or if the total difference is less than 4 annas, this fraction or sum shall be left in the Savings Bank for adjustment at the close of the following year. When the balances have been thus compared and adjusted, the ledger account for the next year shall be opened, and a copy of his ledger account for the past year, signed by the Vice-Chairman, shall be given to each depositor

X.—No voluntary deposits from servants will be credited to the Provident Fund

XI.—Servants are not eligible to subscribe to the Provident Fund while absent on leave other than privilege leave.

XII.—On a depositor leaving the service, his account shall be closed, and unless the amount at his credit be withdrawn within a certain period, *viz* —

for balances of Rs. 10 and under, one year,

for balances over Rs. 10, three years,

it shall be written off as a dead account, and repaid only under the orders of the Commissioner of the Division.

XIII.—When accounts become "dead" they must be removed from the Provident Fund ledger and be credited in the Cash-book as a miscellaneous receipt, the money being drawn out of the Savings Bank. On an amount being thus written off, it should be entered in a "dead account" register, in which subsequent repayments shall be noted in order to avoid a double payment.

[Municipal Form No. 1—Budget Estimate.]

*Budget Estimate of probable Receipts and Expenditure
of the*

HEADS OF RECEIPT.	Estimate for the year (190 190)	Actual receipts for the year last com- pleted (190 190)	Actual receipts for nine months of current year (190 190).	Sanctioned esti- mate for current year (190 190).
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Probable balance at commencement of year				
(A).—Municipal rates and taxes—				
1.—Tax on houses and lands ...				
Arrear collections for the previous year				
Collections for the current year				
Total	...			
2.—Tax on animals and vehicles	...			
On animals			
„ vehicles	...			
Cart registration fees	...			
Total	...			
3.—Tax on professions and trades—				
4.—Tolls—				
On ferries			
„ bridges			
Total	..			
5.—Water-rate				
Arrear collections for the previous year				
Collections for the current year	...			
Total	..			
6.—Lighting-rate—				
Arrear collections for the previous year				
Collections for the current year	...			
Total	...			
7.—Latrine-fees—				
Arrear collections for the previous year				
Collections for the current year	...			
Total	...			

Municipality for the year ending 31st March 190

HEADS OF EXPENDITURE.	Estimate for next year.	Actual expenditure for the year last completed.	Actual expenditure for nine months of current year.	Sanctioned estimate for current year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
(A)—General Administration and collection charges—				
1.—General Administration (a)—				
Office establishment and contingencies ...				
Honorary Magistrate's establishment and contingencies ...				
Cost of audit ...				
Contribution towards establishment in offices of account and treasury ...				
Total ...				
2.—Collection of taxes (including establishment, purchases of account book and paper)—				
Establishment for collection of taxes				
Other charges on account of ditto ...				
Total ...				
3.—Collection of tolls on roads and ferries ...				
4.—Survey of land ...				
5.—Refunds ...				
6.—Pensions and gratuities ...				
(B).—Public safety—				
1.—Fire (establishment, purchase of fire-engines, buckets, repairs, &c) ...				
2.—Lighting (establishment, purchase of lamps and oil, repairs, &c.) ...				
3.—Police (purchase of clothing, lanterns, &c., repairs to outposts, &c.) ...				
4.—Rewards for destruction of wild animals and snakes ...				
(C).—Public Health and convenience—				
1.—Water-supply—				
Capital outlay ...				
Establishment, &c. ...				
Repairs ...				
Construction and repairs of wells and tanks ...				
Total ...				

HEADS OF RECEIPT.	Estimate for the year (190-190).	Actual receipts for the year last completed (190-190)	Actual receipts for nine months of current year (190-190).	Sanctioned estimate for current year (190-190).
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
(A)—Municipal rates and taxes—(contd.)				
8.—Tax on persons—				
Arrear collections for the previous year				
Collections for the current year ...				
Total ...				
9.—Wariant fees, &c.				
(B).—Realisation under special Acts—				
1.—Pounds ...				
2.—Hackney carriages ...				
3.—Vaccination fees ...				
4.—Jute warehouse fees ..				
5.—Petroleum fees ...				
6.—Fees on musical processions ...				
(C)—Revenue derived from Municipal property and powers apart from taxation—				
1.—Rent of lands, houses, serais, dak bungalows, &c ...				
2.—Sale-proceeds of lands and produce of lands, &c				
3.—Conservancy receipts (other than taxes and rates)				
4.—Fees and revenue from educational institutions.				
5.—Fees and revenue from medical institutions.				
6.—Fees and revenue from markets and slaughter-houses.				
7.—Fees and revenue from tramways ...				
8.—Burning ghats and burial grounds...				
9.—Other fees ..				
10.—Fines under Municipal and other Acts ..				
11.—Interest on investments—				
(a) For general purposes ...				
(b) For educational purposes ...				
(c) For medical purposes ...				
Total ...				

HEADS OF EXPENDITURE.	Estimate for next year.	Actual expenditure for the year last completed.	Actual expenditure for nine months of current year.	Sanctioned estimate for current year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
(C)—Public Health and convenience— <i>contd.</i>				
2.—Drainage—				
Capital outlay			
Establishment, &c.,			
Repairs			
Total			
3.—Conservancy—				
Public latrine			
Private privies and cess-pools			
Road watering			
Road cleaning			
Total			
4.—Hospitals and dispensaries*—				
Charges to be met from the General Fund			
Charges to be met from endowments and special receipts			
Total			
5.—Vaccination			
6.—Markets and slaughter-houses			
7.—Pounds			
8.—Dak bungalows and serais			
9.—Arboriculture, public gardens, and experimental cultivation			
10.—Public works (a)—				
Establishment (b)			
Buildings (c) (new works)			
Ditto (repairs)			
Roads (new works)			
Do. repairs			
Stores (tools and plant) (c)			
Total			
(D).—Public Instruction—				
1.—Schools and Colleges			
2.—Contributions			
3.—Libraries, museums, &c.			
(E).—Contribution for general purpose(d)			

* In Forms XIII, XVIII, and XIX the charges should be shown under the one head "Hospital and Dispensaries."

HEADS OF RECEIPT.	Estimate for the year (190-190).			
	Actual receipts for the year last completed (190-190)		Actual receipts for nine months of current year (190-190)	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
(D).—Grants and contribution for general and special purposes—				
1.—From Government—				
For general purposes			
" educational purposes			
" medical purposes			
Total			
2.—From Local Funds—				
For general purposes			
" educational purposes			
" medical purposes			
Total			
3.—From other sources—				
For general purposes			
" educational purposes			
" medical purposes			
Total			
(E).—Miscellaneous—				
1.—Recoveries on account of services rendered to private individuals			
2.—Other items			
(F).—Extraordinary and Debt—				
1.—Sale-proceeds of Government securities and withdrawals from Savings Bank			
2.—Loans—			
From Government			
Raised in the open market			
Total			
3.—Realisations of sinking fund for repayment of loans			
4.—Advances			
5.—Deposits			
Total receipts			
GRAND TOTAL			

HEADS OF EXPENDITURE, 1	Estimate for next year 2	Actual expenditure for the year last completed. 3	Actual expenditure for nine months of current year. 4	Sanctioned esti- mate for current year. 5
	Rs.	Rs.	Rs.	Rs.
(F) — Miscellaneous—				
1 — Interest on loans—				
Previous year			
Current year			
Total			
2 — Actual cost of work done for private individuals			
3 — Other items—				
Printing charges, &c			
Law charges			
Provident Fund			
Miscellaneous			
Total			
(G) — Extraordinary and debt—				
1. — Investments—				
In securities (other than for Sinking Fund)			
In Savings Bank			
2 — Payments to Sinking Fund				
3. — Repayment of loans			
4 — Advances			
5 — Deposits			
Total			
Total expenditure			
Probable surplus at the end of the year				
GRAND TOTAL			

(a) Under these heads ((A) 1—General Administration and (C) 10—Public Works) only such general charges are to be shown as cannot be properly shown under any of the other heads. Whenever establishment is employed or works are constructed for a particular purpose the charge should be shown under the head to which that item belongs, and not under these heads.

(b) If the Public Works establishment be employed partly upon works connected with any of the other heads, the share of the charges debitable to those heads should be shown under those heads and not under this head.

(c) Cost of buildings erected or stores used for special works e.g., for water works, should be charged to those works. Cost of such buildings or stores only will be shown here as properly cannot be shown under any other head.

(d) Contributions should be classified according to the object for which they are made, e.g., for schools under (D)—Public Instruction &c., a contribution not made for any particular purpose or for a purpose for which no separate head is provided, should be charged under this head.

Municipal Form No. IV.

No. —

ORIGINAL CHALAN.

Chalan of money to the *Bank or*
Treasury dated 190

By whom brought	On what account	Amount
	Total Rupees	
Notes as on back		
Silver and Copper		
Total Rupees		

Treasurer,

Examined and entered
 Accountant.

—MUNICIPAL OFFICE, }
 Dated 190 . }

Cashier

Municipal Form No. IV.

No. —

DUPLICATE CHALAN.

Chalan of money to the *Bank or*
Treasury dated 190 .

By whom brought	On what account	Amount.
	Total Rupees	
Notes as on back.		
Silver and Copper		
Total Rupees		

Treasurer.

Examined and entered
 Accountant.

—MUNICIPAL OFFICE, }
 Dated 190 . }

Cashier.

Municipal Form No. IV.

No. —

TRIPLICATE CHALAN.

Chalan of money to the *Bank or*
Treasury, dated 190 .

By whom brought	On what account	Amount.
	Total Rupees	
Notes as on back		
Silver and Copper		
Total Rupees		

Treasurer.

Examined and entered
 Accountant.

—MUNICIPAL OFFICE, }
 Dated 190 . }

Cashier.

[illegible]

Municipal Form No. X—Treasury Cheque.

No.

Date _____

Amount Rs. _____

Chairman, Vice-Chairman or Secretary

No. _____ Municipality.



Dated _____, the _____ 190

TO THE OFFICER IN CHARGE OF _____ TREASURY.

Pay to _____ or Bearer.

the sum of Rupees

and debit the amount to the Municipal Fund.

Receipt Stamp

if

above Rs. 20

Chairman, Vice-Chairman or Secretary.

(CVIII)

(cvix)

[Municipal Form No. XXIII,.—Carriage and animal Tax Register.]

Register of the Tax on Carriages, and on Horses, and other Animals
cipality of , levied under Act XII of 1884, Sections 131

[illegible]

kept or used in the ordinary course of business within the Muni-
-141, during the half-year ending 190 .

[illegible]

Municipal Form No. XXIV.—Carriage and Animal License.
No.



LICENSE FOR CARRIAGES, HORSES AND OTHER ANIMALS.

UNDER SECTION 133 OF ACT III (B.C.) OF 1884.

For the half year ending 190-190

The Municipal Commissioners for _____
hereby grant unto _____ residing at No. _____
in _____ this license to keep within _____
the undermentioned carriages and animals —

No.	Description of carriage, &c.	Rate.			Amount of tax received.
		Rs.	Rs.	A. P.	
	4 wheeled carriage, drawn by two horses, @ .				
	4 wheeled ditto, drawn by one horse or a pair of ponies under 13 hands, @				
	2 wheeled carriage, @				
	Horse, @				
	Pony under 13 hands, @				
	Mule, @				
	Donkey, @				
	Elephant, @				
	Camel, @				
	Penalties, ...				
	Arrears ...				
	Total Rupees				

This license is to cease on the 190 .
MUNICIPAL OFFICE, }
The 190 . } Received payment
Vice Chairman.

N. B.—This license is granted without prejudice to the rights of the Commissioners to proceed for any penalties already incurred.

Municipal Form No. XXIV.—Carriage and Animal License.]
No.



LICENSE FOR CARRIAGES, HORSES, AND OTHER ANIMALS.

UNDER SECTION 133 OF ACT III (B.C.) OF 1884.

For the half year ending 190-190

The Municipal Commissioners for _____
hereby grant unto _____ residing at No. _____
in _____ this license to keep within _____
the undermentioned carriages and animals —

No.	Description of carriage, &c.	Rate.			Amount of tax received.
		Rs.	Rs.	A. P.	
	4 wheeled carriage, drawn by two horses				
	4 wheeled ditto, drawn by one horse, or a pair of ponies under 13 hands, @				
	2 wheeled carriage, @				
	Horse @				
	Pony under 13 hands, @				
	Mule @				
	Donkey @				
	Elephant, at				
	Camel at				
	Penalties				
	Arrears				
	Total Rupees				

This license is to cease on the 190 .
MUNICIPAL OFFICE, }
The 19 . } Received Payment.
Vice-Chairman.

N. B.—This license is granted without prejudice to the rights of the Commissioners to proceed for any penalties already incurred.

[Municipal Form No. XXV —Application for Carriage and Animal License]

DESCRIPTION IN WRITING referred to in Section 133 of Act III of 1884 (B.C.)

Tax on Carriages and Animals

Number of each description kept for any period during half year ending	Description of articles	Rate per half year.	Total for each description per half year	REMARKS.
1	2	3	4	5
	4-wheeled carriage drawn by two horses	Rs	A P	Rs A P
	4-wheeled carriage drawn by one horse or a pair of ponies under 13 hands			
	2 wheeled carriages ...			
	Horse ...			
	Poney under 13 hands, mule or donkey.			
	Elephant ...			
	Camel ..			
	Total			

Being under section 133 of Act III of 1884 (B.C.) required to fill up in writing, sign, date, and return the above Schedule to the office of the Municipal Commissioners, Town of _____, within the first month of the present half year, I declare the above to be a true statement of every carriage, horse and every other animal in my possession of the kind specified in the fifth Schedule of the Act, liable to the tax under the above quoted section

The _____ 190 . }

TO THE CHAIRMAN OF THE MUNICIPALITY

The tax under section 133 of Act III of 1884 (B.C.) shall not be imposed upon—

[Here quote clauses (a) to (g) of Section 131 of Act III of 1884 (B.C.)]

Municipal Form No. XXXVII.

Register of rents for which

PARTICULARS OF THE LEASE,							DEMAND.			SECURITY DEPOSIT.		
Serial number.	Name of pound, etc., and situation	Term of lease.	Period to run.	Name of lessee	Number & date of agreement.	Installments in which payable.	Arrear.	Rent for current year.	Total rent due.	Number of chalan.	Date.	Amount paid.
1	2	3	4	5	6	7	8	9	10	11		

Initials of the Vice Chair- man.	COLLECTIONS SHOWING AMOUNT										
	April.		May.		June.		Total) to end of June.	July.		August.	
	No. of chalan.	Amount.	No. of chalan.	Amount.	No. of chalan.	Amount.		No. of chalan.	Amount.	No. of chalan.	Amount.
12	13		14		15		16	17		18	

AND NUMBER OF CHALAN.

September.		Total to end of September.	October.		November.		December.		Total to end of December.	January.	
No. of chalan.	Amount.		No. of Chalan.	Amount.	No. of chalan.	Amount.	No. of chalan.	Amount.		No. of chalan.	Amount.
19		20	21		22		23		24	25	

There is a fixed demand.

February.		March.		Total to end of March.	Remissions.	Total of collection and remissions.	Balance.	REMARKS.
No. of chalan.	Amount.	No. of chalan.	Amount.					
26		27		28	29	30	31	32

Municipal Form No. XLIII.**CONTRACT CERTIFICATE.**

Number of this certificate.

Name of work.

Name of Contractor.

Authority for work.

Unit.	Quantity executed or supplied since last certificate.	Quantity executed or supplied up to date as per measurement.	Items.	Rate.	AMOUNT.		REMARKS. (In the case of supplies, the name of the receiving officers should be entered here.)
					Up to date.	Since last certificate.	
1	2	3	4	5	6	7	8
				Rs.A.P.	Rs.A.P.		
			Total value of work done or supplies made to date.				
			Deduct value of work or supplies shown on last certificate				
			Net value of work done or supplies made since last certificate				

Contractor.

CERTIFIED that the necessary detailed measurements have been taken by me on the _____ 19 , and are recorded at page _____ of my measurement Book No.

DATED THE _____

Overseer or officer in charge of the work.

CERTIFIED that the foregoing claim is correct and that the work has been satisfactorily complete.

Vice-Chairman, Secretary, or Ward Commissioner.

(cxv)

Municipal Form No. XLV.

Measurement Book.

Municipality.	Particulars	No.	L.	B.	H.	Contents or area.
			Length.	Breadth.	Height.	
Measurement Book No.	1	2	3	4	5	6
Name of officer ...						
Designation ...						
Date of first entry ...						
Date of last entry ...						

N B.—This portion should be printed in as a title page,

Municipal Form No. XLVI.

Name of work

Nominal Muster Roll.

Description of labourers.	Number.	Name.	Father's name.	Days.										Total.	Rate.	Amount.	Date of payment	Initials and remarks of paying officer or signature of labourer when he is able to write his name.
				1	2	3	4	5	6	7	8	9	10					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
																Rs. A.P.		

Grand total of the Muster Roll

Certified that the above payments have been made by me in person.

Signature_____

Designation of paying officer.

Municipal Form No. XLVII.

REGISTER OF WORKS.

For account not to be kept by sub-heads.

Work commenced on—

Name of work and authority ...					
Estimate ...		Rs.			
Appropriation ...		Rs.			
Voucher number,	Date,	Total value of work done,	Deduct unpaid amounts,	Total charges,	Initials of Vice-Chairman or Accountant,
1	2	3	4	5	6
Expenditure of previous year brought forward (if any)					

Work completed, completion report received on—

Vice-Chairman.

Municipal Form No. XLVII (A).

REGISTER OF WORKS.

FOR ACCOUNTS TO BE KEPT BY SUB-HEADS.

Name of work _____ authority _____ appropriation for the year Rs. _____ Work commenced on _____

Voucher number.	Date													TOTAL VALUE OF WORK DONE.	BALANCE DU TO CON- TRACTORS.	TOTAL CHARGES.	Initials of Vice Chair- man or Ac- count- ant.
		Quantity	Amount.	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount	Quantity.	Amount.	Quantity.	Amount.	Amount.	Amount.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Estimate No. of Rate.																	
Expenditure of pre- vious year brought forward (if any).																	

Work completed, completion report received on _____,

Vice-Chairman.

Municipal Form No. XLVIII.

Stock and Store Register of the _____ Municipality.
Name of article _____

Balance.	RECEIVED.			Total.	ISSUED.			Balance.	Signature of verifying officer
	Date.	Number and date of voucher for purchase.	No of articles		Date	Purpose for which issued	No of articles		
1	2	3	4	5	6	7	8	9	10

MUNICIPAL FORM NO XLIX.

SERVICE BOOK.

[Opening page]

1. Name.
2. Race.
3. Residence.
4. Father's name and residence
5. Date of birth by the Christian era as nearly as can be ascertained.
6. Exact height by measurement
7. Personal marks for identification *
8. Signature of officer whose services are therein recorded *
9. Signature of Chairman *

N.B.—These two signatures and the personal marks should be renewed or re attested at least every five years

Second page.

Appoint ment	Whether substantive permanent acting or temporary	If acting here state substantive appoint ment	Pay	Acting allowance	Date of appoint ment	Signature of officer whose services are herein recorded.
1	2	3	4	5	6	7

Third page.

Signature and designation of Chairman or attesting officer.	Date of termination of appointment.	Reason of termination [such as promotion, transfer, dismissal, &c.]	Leave taken nature and duration.	Signature and designation of Chairman or attesting officer.	Reference to any recorded punishment or censure or reward or praise of the officer.
1	2	3	4	5	6

FORM OF SECURITY BOND (RULE 7).

KNOW ALL MEN by these presents that (1) am held and firmly bound unto the Chairman of the Municipal Commissioners of (2) hereinafter referred to as "The Chairman" in the sum of Rs. to be paid to the his successors or assigns or his or their certain attorney, or attorneys for which payment well and truly to be made, I bind myself my heirs executors administrators and representatives firmly by these presents sealed with my seal dated this day of 190 and I do hereby for myself heirs executors administrators and representatives covenant with the Chairman his successors and assigns that if any suit shall be brought touching the subject matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at Fort William in Bengal other than the said High Court in its Ordinary Original Civil Jurisdiction the same may at the instance of the Chairman be removed into tried and determined by the said High Court in its extraordinary Original Civil Jurisdiction.

Whereas the above bounden has been appointed to and now holds and exercises the office of at and his duties at present are as follows

AND WHEREAS the said is further bound to keep true and faithful accounts of his dealings with all property and moneys which may come to his hands or possession or under his control such accounts to be in the form and manner that may from time to time be

(1) [Name, address and father's name of obligor]

(2) [See Act III of 1884, section 29]

prescribed by duly constituted authority and also to prepare and submit such returns and such accounts and other documents as he may from time to time be called upon to do AND WHEREAS the said

has been called upon by the Chairman in consideration of his said appointment to deliver to and deposit with and endorse over to the Chairman Government securities to the extent of Rs. (1)

and as he is not in a position to do this at once it has been arranged that he should monthly and every month pay to the Chairman (by deductions from his pay if the Chairman shall so think fit) the sum of Rs.

until he shall have paid the full sum of Rs.

and Government securities for Rs

shall have been purchased delivered to deposited with and endorsed over to the Chairman his successors or assigns for the purpose of in part securing and indemnifying the Chairman his successors and assigns against all loss injury or damage which he or they might or may in any way suffer by reason of the misconduct neglect default oversight or otherwise of the said

or any person or persons acting under him or for whom he may be held responsible AND WHEREAS the said

has entered into the above bond in the penal sum of Rs.

conditioned for the due performance by him of the duties of the said office and of any other office to which he may be appointed at any time and of the duties appertaining thereto respectively or which may be required of him and for the indemnity of the Chairman against loss injury or damage as aforesaid. Now THE CONDITION of the above written bond is such that if the said

has whilst he has held the said office of

as aforesaid always duly performed and fulfilled the duties of the said office and if he shall whilst he shall hold the said office or any other office to which he may be appointed or in which he may act always duly perform and fulfil all and every the duties thereof and further shall and will monthly and every month pay to the Chairman his successors and assigns by deductions from his pay or otherwise the sum of Rs.

until he shall have paid the full sum of

Rs.

and Government securities for Rs.

shall have been purchased delivered or deposited with or endorsed over to the Chairman his successors or assigns in manner aforesaid and shall also indemnify and save harmless the Chairman his successors and assigns and all and every the Corporation or person or persons concerned of and

(1) [This will be modified if the Government securities are deposited.]

from all and every loss injury and damage which has been or shall or may at any times or times hereafter during the service or employment of the said

in such office as aforesaid or in any other office be sustained or suffered by the Chairman his successors or assigns or any Corporation or person or persons concerned by or by reason of the act neglect failure misconduct default disobedience omission or insolvency of the said

or of any person or persons acting under him or for whom he may be held responsible then this obligation shall be void and of no effect otherwise the same shall be and remain in full force and virtue *provided always* and it is hereby declared and agreed that the said sum of Rs.

to be so gradually deposited as aforesaid or the Government promissory notes for Rs.

to be so purchased and retained or delivered as aforesaid respectively or such other Government security or securities to the same amount as the Chairman may consent from time to time to accept and receive in lieu of or in exchange for the same and the interest thereof respectively shall be and remain with the Chairman as such security to the Chairman as aforesaid with full power to the Chairman his successors or assigns as occasion shall require to appropriate the said money or to sell and dispose of the said Government securities or a sufficient portion thereof with the interest thereof and to apply the proceeds thereof in and towards the indemnity as aforesaid of the Chairman or otherwise as aforesaid but nevertheless the interest of the said Government securities may in the meantime be paid over as the same shall be realised if the Chairman shall think fit to the said

And it is hereby lastly agreed that on the final termination of the service of the said the said sum of Rs.

or the said Government promissory notes for Rs.

as the case may be or any notes that may be substituted there for and this Bond shall remain with the Chairman for

calendar months as security against any loss that may have been incurred owing to the act neglect or default of the said

or any other person or persons as aforesaid and which may not have been discovered until after the termination of his service and his liability hereunder shall continue until the expiry of the said term of

calendar months.

NOTIFICATION.

No. 1313M—The 1st March 1899.—It is hereby notified for general information that, in exercise of the power conferred on him by

section 82 of the Bengal Municipal Act III of 1884, as amended up to November 1896, the Lieutenant-Governor is pleased, in continuation of Rule 7 of the Municipal Account Rules, promulgated with Government Notification No 5472M., dated the 13th December 1897, which appeared at pages 297 to 358, Part IB of the *Calcutta Gazette* of the 15th idem, to prescribe the following additional form of security bond for municipal employes who are allowed to give security in landed property.

E. N. BAKER.

Offg. Secy. to the Govt. of Bengal.

FORM OF SECURITY BOND.

(Rule 7.)

KNOW ALL MEN by these presents that *
of
son of
is held and firmly bound unto the CHAIRMAN OF THE MUNICIPAL
COMMISSIONERS of (1)

in the district of
hereinafter referred to as the CHAIRMAN in the sum of Rs.
to be paid to the CHAIRMAN his successors or assigns or his or their
certain attorney or attorneys for which payment well and truly to be
made I bind myself my heirs executors administrators and represent-
atives firmly by these presents sealed with my seal dated this
day of 190 and I do hereby for my heirs
executors administrators and representatives covenant with the CHAIR-
MAN his successors and assigns that if any suit shall be brought touching
the subject-matter of this obligation or the condition hereunder written
in any Court subject to the High Court of Judicature at Fort William
in Bengal other than the said High Court in its Ordinary Original Civil
Jurisdiction the same may at the instance of the CHAIRMAN his succe-
ssors or assigns be removed into tried and determined by the said High
Court in its Extraordinary Original Civil Jurisdiction.

WHEREAS the above bounden
has been appointed to and now holds and exercises the office of
at
and his duties at present are as follows

* (Name, address and father's name of obligor.)
(1) (See Act III of 1884, section 29.)

and whereas the said

is further bound to keep true and faithful accounts of his dealings with all property and moneys which may come to his hands or possession or under his control such account to be in the form and manner that may from time to time be prescribed by duly constituted authority and also to prepare and submit such returns and such accounts and other documents as he may from time to time be called upon to do and whereas it was one of the conditions of the employment of the said

as such

as aforesaid that he the said

should for the purpose of in part securing and demitifying the CHAIRMAN his successors and assigns against all loss injury and damage which he or they might or may in any way suffer by reason of the misconduct neglect default oversight or otherwise of the said

or any person or persons acting under him or for whom he may be held responsible execute a formal mortgage of the hereditaments and premises in the schedule hereto shortly described to secure the payment by him to the CHAIRMAN of the sum of Rs.

And whereas he the said

has accordingly

by formal mortgage of even date herewith granted conveyed and assigned unto the CHAIRMAN the hereditaments and premises in the schedule hereto shortly described to secure the payment to the CHAIRMAN subject to the conditions in such Indenture contained of said sum of Rs.

AND WHEREAS the said

has entered into the above bond in the penal sum of Rs.

conditioned for the due performance by him of the duties of the said office and of any other office to which he may be appointed at any time and of the duties appertaining thereto respectively or which may be required of him and for the indemnity of the CHAIRMAN against loss injury and damage as aforesaid now the condition of the above written bond is such that if the said

has whilst he has held the said office of

as aforesaid

always duly performed and fulfilled the duties of the said office and if he shall whilst he shall hold the said office or any other office to which he may from time to time be appointed or in which he may act always duly perform and fulfil all and every the duties thereof and shall also indemnify and save harmless the CHAIRMAN his successors and assigns and all and every the Corporation or person or persons concerned of and from all and every loss injury and damage which has been or shall or

into out of or upon the same premises or any part thereof and all deeds patta evidences and writings or other muniments of title whatsoever relating to the said hereditaments and premises or any part thereof and now in the custody power or control of the said

TO HAVE AND TO HOLD the said lands and hereditaments and all and singular other the premises hereinbefore expressed to be hereby assured with their appurtenances (all which hereditaments and premises are hereinafter referred to "as the said mortgaged premises") unto the mortgagee for ever freed and discharged from all claims and demands but subject nevertheless to the proviso for redemption next hereinafter contained provided always and it is hereby agreed and declared that if the said

his heirs executors administrators representatives or assigns or some or one of them shall at all times carry out and perform all and every the conditions set forth in the said bond and on his part to be performed and observed then and at any time not earlier than six months after a final adjustment of account between the said

or his representatives on the one part and the mortgagee or his representatives or his or their successors in office on the other part the mortgagee shall upon the request and at the costs and charges in all things of the said

or his representatives reconvey the said mortgaged premises unto the said

his heirs executors administrators representatives or assigns or as he or they shall direct *provided also* and it is hereby further agreed and declared that it shall be lawful for the mortgagee at any time after the said

shall have failed to carry out and perform any of the conditions set forth in the said bond without any further consent on his part to make sale and dispose of the said mortgaged premises or any part thereof either by public auction or private contract and either together or in parcels and either subject or not subject to any special or other conditions or stipulations relative to title or evidence of title or otherwise as may appear expedient and with full power to buy in the same or any part thereof at any auction and to rescind or vary the terms of any contract for sale and to re-sell without being answerable

* A mortgage without possession of the title deeds is practically worthless, hence in every case the officer taking the security should be careful to obtain from the principal executing the mortgage all his title deeds.

for any loss occasioned thereby and otherwise to act in relation to such sale or sales as may be deemed expedient and for the purposes aforesaid or any of them to execute and do all such assurances and things as to the mortgagee shall seem proper Provided nevertheless and it is hereby agreed and declared that upon any sale purporting to be made in pursuance of the aforesaid power in that behalf the purchaser or purchasers shall not be bound to see or enquire whether any such failure as aforesaid has happened or as to the necessity or expediency or regularity of such sale and notwithstanding any irregularity or impropriety whatsoever in any such sale the same shall as far as regards the safety and protection of the purchaser or purchasers and whether he or they shall have bought with notice thereof or not be within the aforesaid power of sale in that behalf and be valid and effectual accordingly and the remedy of the said

his heirs executors administrators representatives or assigns in respect of any impropriety or irregularity whatsoever in any such sale shall be in damages only and it is also agreed and declared that upon any such sale as aforesaid the receipt of the mortgagee for the purchase-money of the premises sold shall effectually discharge the purchaser or purchasers therefrom and from being concerned to see to the application or being answerable for any loss or misapplication or non-application thereof and it is further agreed and declared that the mortgagee shall by and out of the monies which shall arise from any such sale as aforesaid in first place reimburse himself or pay and discharge all the costs and expenses incurred in or about such sale or otherwise in respect of the said premises and in the next place apply such monies in or towards the payment or satisfaction of the said sum of Rs.

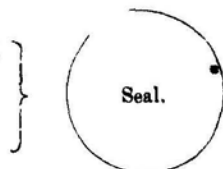
and then hold the surplus if any in trust for the sale

Provided also and it is hereby agreed and declared that the mortgagee shall not be answerable or accountable for any involuntary losses, which may happen in or about the exercise of the aforesaid power and trust in any of them Provided also and it is hereby agreed and declared all the rights and powers by the Indian Contract Act 1872 and by the Transfer of Property Act 1882 respectively conferred upon a mortgagee or pledgee which are in any way applicable to a security of the nature of these presents and which do not in any way conflict with or restrict any of the powers herein expressly set forth shall be deemed as incorporated herein and as hereby empowering the mortgagee his successors in office or assigns to exercise the said rights and powers or any of them and the said

doth hereby for himself his heirs

executors administrators and representatives covenant with the mortgagee his successors in office and assigns as mentioned in section 65 of the said Act IV of 1882 and that the covenants mentioned in that section shall be considered as embodied in and as forming part of these presents. IN WITNESS whereof the same parties to these presents have hereunto affixed their hands and seals the day and year before written.

Signed sealed and delivered by the abovenamed
in
the presence of*



The Schedule above referred to

APPENDIX A.

Procedure to be adopted by Municipalities for the collection of the tax on persons occupying holdings, the rate on the annual value of holdings, latrine rate, lighting rate, and the water rate

GENERAL.

1 IN municipalities in which there is a responsible paid Secretary, any duties which are assigned to the Vice-Chairman in the rules contained in this Appendix may, under the written orders of the Chairman, be performed by the Secretary.

2. The general principle of the following rules is that there shall be a Demand Register in which all changes in the demand are to be entered and from which the bills are to be prepared. The bills, when written out, are to be entered in a Bill Register in which the satisfaction of the bills by collection or remission is to be posted, and the total of the bills issued as shown in this Register must agree with the total of the demand for the same quarter in the Demand Register. For each officer entrusted with

*A mortgage requires to be witnessed by two witnesses and to be registered. The witnesses must give their addresses and professions.

The schedule must contain a description of the property sufficient to identify it.

the collection or bills an account of ledger is to be kept in which he will be debited with the demand for the quarter as shown in the Demand and Bill Registers, and credited with the collections and remissions. These accounts are to be closed and balanced monthly and the totals of the several accounts are to be brought together in the form of a progress statement to show the state of the entire collections.

The rules for carrying out the principles indicated above allow of alternative methods to meet the requirements of the largest and smallest municipalities. If there is a sufficient establishment it is desirable to keep the Assessment Department distinct from the Collection Department. The former, which might be placed in charge of the Head Clerk, should keep the Demand and Mutation Registers and prepare the bills and progress statements, and the latter should deal with collections and post the settlement of the bills in the Bill Register. But if the same officer is in charge of the Collection and Assessment Departments, the Demand and Bill Registers may be combined (see rule 13), and Remission Register may, if convenient, be combined with the Sarkar's Ledger (see rules 27 and 49). The Vice-Chairman shall apportion the duties between the Head Clerk or Accountant and the Tax-daroga, so as to distribute the work evenly, and to keep, if possible, a cross check on the accounts of the Collection Department. The sarkars who are employed in the actual work of collection shall not, however, be allowed to prepare the bills or have access to the Bill Register (see rule 40), and the Accountant or Head Clerk shall in every case audit the cancelled bills, as provided in rule 23, and check the progress statements (rule 51).

DIVISION OF THE MUNICIPAL AREA INTO CIRCLES.

3. The Municipality shall be divided into collecting circles by a calculation based on the area of ground to be traversed and the number of bills to be delivered. Each circle shall be numbered, and to each circle shall be appointed a sarkar. The collecting circles should be as compact as possible, and so arranged as to distribute the work of tax collecting evenly among the sarkars. No collecting circle shall contain more houses than can be visited by one sarkar during the working days of a month.

4. The circles having been determined, and the assessment list, or the valuation and rating list prescribed by section 112 of the Act, having been published, the register of the municipal rates and taxes shall be opened.

*5. Whenever a Municipality levies a house-rate upon owners and also a rate or rates upon occupiers for water, lighting, and latrines, a double set of registers shall be opened, *i.e.*, one set for owners and the other for occupiers. When two or more rates are chargeable to the occupier, they may be drawn on one bill; and, if found convenient, the necessary additional columns may be introduced in the forms and registers, so as to avoid keeping a separate set for each rate. If the names shown in the rating list for latrine or other special rates do not differ in more than 5 per cent. of the cases from those shown in the assessment list for house-rates, the Municipality may, with the previous approval of the Examiner of Local Accounts, maintain only one set of registers, the name of the occupier when different from that of the owner being entered in the register immediately below it. Where the names are identical or where the special rate is recoverable from the owner, the Municipality may issue a combined bill for all rates. In other cases separate bills must be issued.

* Notification No. 1408, M.—the 2nd September, 1902.

A separate volume shall be assigned to each collecting circle. Columns 1 to 5 shall be filled up from the assessment or rating list. Sufficient space shall be left between each name for posting revisions. Spaces may also be left at the end of each street or mahalla or other convenient interval for the insertion of new holdings brought under assessment.

9. Before the preparation of the bills is commenced, the Demand Register shall be totalled. This should be done, if possible, at least a month before the beginning of the first quarter of the year from which the revised assessment will take effect. The totalling may, if it be found convenient, be made by subdivisions, but these subsidiary totals must be carried forward or summed on a separate page of the Demand Register, so as to arrive at the total of the circle. When the total has been struck, the Vice-Chairman, Secretary or a Commissioner appointed for the purpose shall carefully compare the entries in columns 1 to 5 with the assessment or rating list, and with the orders of the Commissioners of Appeal, and shall sign the register in token of having made this comparison.

10. As petitions against the rating list come in (see rules 16 and 17 below), the number and date of each shall be noted in column 11, "Remarks." Any reduction allowed after the Demand Register has been written up, but before it has been totalled and the preparation of the bills has commenced, shall be entered in the assessment list or rating and valuation list, and the entries in columns 4 and 5 of the Demand Register shall be corrected, but all subsequent alterations shall be noted in columns 6 to 8 with reference to the orders of reduction or enhancement contained in the file of orders and the Mutation Register.

11. The Vice-Chairman shall take care that the Demand Registers are free from erasures, and no alteration shall be made in them except under the initials of the Vice-Chairman or other officer empowered to sign for him.

12. The total originally struck in the Demand Register shows the demand for the first quarter of the assessment. To arrive at the demand for the second quarter it is necessary to add the new and enhanced assessments made during the first quarter, which take effect from the second quarter, and similar to deduct permanent remissions or reductions in the demand. The calculation shown thus :—

	Rs.
Demand for first quarter of—as per column 5,	
Demand Register
Add new and enhanced assessments	...
	<hr/>
Total	...
Deduct remissions and reductions
	<hr/>
Demand for the second quarter of	...

and so on, from quarter to quarter, until the assessment is revised. These entries may be made in continuation of the original total struck in the Demand Register, or they may be noted in an abstract on the opening page. The total of all the circles may also, if desired, be brought into one view in a separate abstract.*

13. The Demand Register is the principal record of the Assessment Department, and the officer in charge of that department shall be responsible for seeing that it is cor-

*NOTE.—If the percentage on the valuation at which the rate is levied is changed under section 102 of the Act during the currency of the assessment, it will be necessary to correct the Demand Register in accordance with section 98A. This may be done by correcting the figures in columns 4 and 5 or 7 and 8, Form A or, if the alteration is foreseen, by providing an additional column or columns between 5 and 6, or by re-writing the Demand Register.

rectly prepared, and that all alterations therein are attested by the proper authority. When, however, the same officer controls the Collection and Assessment Departments, the Demand Register may be kept in Form B, which also serves the purposes of the Bill Register.

FORM B.

CIRCLE NO.

Demand and Bill Register of the for 190 -190

DEMAND REGISTER.					BILL REGISTER.					
No. on valuation or assessment list.	Situation of holding.	Name of assessee.	Annual assessment.	Quarterly tax.	First quarter					
					Printed serial No. of bill.	Amount	Paid or remitted		Remarks.	A set of columns similar to numbers 6 to 10 for 2nd, 3rd and 4th quarters respectively.
							Amount.	Date.		
1	2	3	4	5	6	7	8	9	10	11 to 25

NOTE.—Any necessary particulars regarding remissions can be entered in columns 10, 15, 20 and 25. "Remarks," or columns 8 and 9 may be subdivided, so as to show remissions separately from payments (see rule 38 below). The "Remarks" columns may also be used to record the receipt of notice of vacancy.

14. The demand portion of this Register (columns 1 to 5) shall be prepared in accordance with the directions given in rules 8 to 12 above, except that all corrections will be made by altering the figures shown in columns 4 and 5. If, however, this is found to be inconvenient, additional columns (6 to 8, Form A) may be inserted to show the revisions.

15. The Register will require to be re-written annually during the last quarter of each year. Careful comparison must then be made of the entries relating to the assessment, columns 1 to 5, in the old and new registers, and the total of the first quarter brought out by addition shall be proved with the figures arrived at by adding to

and deducting from the demand of the last quarter of the previous year the increases and decreases in the Mutation Register. The Vice-Chairman shall sign the Register in token that the agreement has been made. The portion relating to the settlement of the demand will be written up in the same manner as the Bill Register, Form H, as provided in rules 38 and 39 below.

PETITIONS.

16. Petitions against the assessment should, if possible, be presented in forms of a uniform pattern. The use of the form annexed to these rules is suggested for this purpose.

17. Petitions shall be registered in Form C by means of which the progress made in dealing with petitions shall be watched.

FORM C.

PETITION REGISTER.

Register of Petition for exemption from or reduction of

Serial No.	Name of petitioner.	HOLDINGS TO WHICH THE PETITION RELATES.			Date of receipt of petition	Date when passed on by Vice-Chairman to revising authorities.	Date of orders passed on petition	Remarks and note of whether entry has been made in the Remission Registers.
		Circle.	Sub-division	No. of list published under section 112 or on register of new and improved holdings.				
1	2	3	4	5	6	7	8	9

CHANGES IN THE DEMAND.

18. All permanent alterations in the demand, whether as increases by new assessments or the enhancement of the existing assessments, or as decreases by the cancel-

lation or reduction of existing assessments, shall be recorded in the Register of Mutations in Form D.

MUTATION REGISTER, FORM D.

Register of changes in the permanent demand made during the quarter ending :—

Serial number	Date of order.	Subdivision	Number of holding if any, in Demand Register.	Name and description of holding.	EFFECT ON DEMAND.		REMARKS	Initials of Vice-Chairman.
					+ Increase.	- Decrease.		
1	2	3	4	5	6	7	8	9

19. This Register shall be written up from the orders passed by the revising authority, and shall be totalled at the close of each quarter. The total of the increases shall then be added to the previous quarter's demand in the Demand Register, and from the sum shall be deducted the total of the decreases so as to work out the demand of the ensuing quarter (see rule 12).

20. As soon as the revising order has been passed and registered, it shall be made over to the assessor or other officer in charge of the Demand Register, who shall correct the demand and shall give a certificate on the order to the following effect—"Certified that the corrections in the demand directed by these orders have been entered in the Demand Register." The order shall then be placed in a file with the other orders of the same quarter.

21. As an alternative system the details of the order may be entered in Form D either in the column "Remarks" or in an additional column to be opened between columns 5 and 6. The corrections in the Demand Register shall then be made with reference to the entries in the Mutation

Register, each of which shall be initialled by the officer making the correction; and the certificate in the form prescribed in rule 20 above shall be given at the foot of the Mutation Register after it has been totalled.

22. The alteration in the demand to be entered in Form D will not be retrospective. If occasion for a retrospective addition to the demand arises, as for instance by applying section 94 of the Municipal Act, it will be necessary to issue a supplementary bill, and to correct the opening demand of the current quarter; but in view of the inconvenience to which such changes give rise, it is desirable to defer all increases in the assessment until the beginning of the next quarter.

REMISSION OF BILLS.

23. When the Bill Register for any quarter has been closed, every bill entered therein must be satisfied either by collection or remission or partly by each method. The manner of dealing with the remissions shall be as follows :—

First.—If the demand has been entirely remitted, the order of remission, together with the receipts and counterfoils, shall be placed before Vice-chairman or the officer in charge of the Assessment Department, who shall see that both the receipts and counterfoils are stamped "Cancelled" in large type, and shall initial the former in token of having compared them with the orders. The receipts (with the bills attached if they have not been served) shall then be removed from the counterfoils and be given to the Accountant, together with the remission orders. The Accountant shall

compare the receipts with the orders, and after giving a certificate of agreement on the order, shall retain the bills in safe custody for scrutiny and destruction by the Local Auditor.

Secondly—If the demand has been remitted in part only, the necessary corrections shall be made in the counterfoil and the receipt, and also in the bill, if it has not been issued, and shall be initialled by the Vice-Chairman, who shall also initial the remission orders. If the two rates are drawn in one bill and one of them is remitted in full, the remission shall be attested by the Vice-Chairman as if it were a partial remission of one rate.

24. After the orders have been compared by the Accountant, or the Vice-Chairman with the cancelled or corrected bills, as provided above, the orders shall be made over to the Bill Register poster, who shall return them with a certificate that the necessary postings have been made in the Bill Register. The remissions shown in lists shall next be entered in the Remission Register or the Sarkar's Ledger (see rules 26—27), and the list shall then be placed in a guard file.

25. For remissions granted for one quarter or one holding it is unnecessary to have a standard form of remission order, but the period for which the remission is granted shall always be clearly stated. If many remissions are granted by one order, either as a legal reduction on account of vacancy, &c., or to clear the accounts of irrecoverable demands, the amounts to be remitted should be

entered in the lists in columns according to the quarter to which they belong, the headings being as shown below:—

Old ATTORNEYS.	PREVIOUS YEAR.				CURRENT YEAR.				REMARKS
	1st quarter	2nd quarter	3rd quarter	4th quarter	1st quarter	2nd quarter	3rd quarter	4th quarter	
1	2	3	4	5	6	7	8	9	10

The total of these lists should be given both in words and figures when they are passed by the revising authority.

26. An index to the file of remission order shall be kept in the Remission Register Form E.

FORM E.

Circle No.

*Register of Remission orders for granted
during the month of*

Serial number.	Date of order.	Old arrears.	PREVIOUS YEAR.				CURRENT YEAR.				Initials of Vice-Chairman.
			1st quarter	2nd quarter	3rd quarter	4th quarter	1st quarter	2nd quarter	3rd quarter	4th quarter	
1	2	3	4	5	6	7	8	9	10	11	12

This form gives all the essential information, but the Commissioners may, if they so desire, insert additional columns to show the names of the rate-payers, the number and locality of the holding, and the amount of the original assessment, so that a complete record of the remissions may remain in the Remission Register in case the remis-

sion orders are lost. At the close of each month the Register shall be totalled and the total of each of the quarterly columns 3 to 11 shall be entered in the Sarkar's Ledger (Form K) [see rule 49.]

27. As an alternative system a detailed record of the remission orders may be kept in the Sarkar's Ledger (see rule 49), and the Remission Registers may be dispensed with.

BILLS AND BILL FORM.

28. Bills for municipal rates shall ordinarily be in three parts in Form F, the receipt portion being printed in red ink. The sample form given below is for the rate on holdings :—

MUNICIPALITY OF
No. **COUNTERFOIL FORM No.**
Rate on Holdings Bill.

Collecting Circle
Subdivision
Number of holding on Valuation Register
Name of owner
Bill for the quarter of 19 .

Rs. A. P.

Amount ...

Date of bill
Date of service of bill
Date of service of notice of demand
Date of service of warrant
Date of payment

Sarkar.

[N.B.—If the rate is recovered from the occupier under the provisions of section 105, the name of the occupier must also be stated.]

FORM F.

No. **MUNICIPALITY OF**
Receipt for rate on holdings paid to be given to the rate-payer under section 119, Act III (B.C.) of 1884.

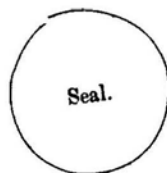
(Name)
Owner of holding shown in the Municipal Registers as No. in the Collecting Circle and in the Subdivision

DR.

To quarterly instalment of rate on holdings payable in advance on the first day of the quarter on account of the above-mentioned holding for the quarter ending 19 .

Rs. A. P.

Amount ...
Received payment,



Sarkar.

DATED AT

The 19 .

Vice-Chairman.

N.B.—This receipt will not be valid unless signed by the Tax Collector or Cashier.

No. **MUNICIPALITY OF**
Bill due for rate on holdings under section 120 of Act III (B.C.) of 1884.

(Name)
Owner of holding shown in the Municipal Registers as No. in the Collecting Circle and in the Subdivision

DR.

To quarterly instalment of rate on holdings payable in advance on the first day of the quarter on account of the above-mentioned holding for the quarter ending 19 .

Rs. A. P.

Amount ...

Date of service of this bill.

Vice-Chairman.

N.B.—This bill should not be accepted as a receipt. On payment of the tax, the separate receipt printed in red ink should be demanded, and it should be seen that it bears the same printed numbers as the bill delivered previously, and that a separate receipt is given for each quarter's tax.

29. If the circumstances of the Municipality admit of all bills being served without leaving them with the rate payers, the third portion of Form F may be dispensed with, and the second portion with the alteration of the heading to "bill and receipt, &c," may be used both as the bill and the receipt. In this case the third part shall not be printed.

30. An estimate shall be made of the number of forms likely to be required for a year's consumption, and the complete year's supply shall be consecutively numbered and stitched in books, each containing 100 forms. Arrangements may be made with the Superintendent of Government Printing at Calcutta to supply the bill forms printed in English or in the vernacular, or in both languages.

31. The surplus forms, which will be very few in number, if proper care be taken in making the estimate and indents, shall be destroyed by the Vice-Chairman at the end of each year.

32. The Vice-Chairman or Secretary shall keep the stock of bill forms in his personal custody and under lock and key. On receipt of the forms from the Press they shall be counted under the supervision of the Vice-Chairman or Secretary, and on the fly-leaf or corner of each book shall be noted the number of forms it contains, attested by the initial of the person who counted them. The bills shall be entered in the Stock Register of Bill Forms.

FORM G.

Stock Register of Bill Forms for the *rule,*

Date.	Particulars, i.e., whether received or issued.	From whom received or to whom issued.	SERIAL NUMBER.		Number of forms.	REMARKS
			From	To		
1	2	3	4	5	6	7
	Received					
	Balance					
	Issued					
	Received					
	Balance					
	Issued					
	Received					
	Balance					

33. All issues whether to the bill writers or for the purpose of destruction of the surplus forms (rule 31) shall be recorded in this Register. Bills returned by the bill writers to the Tax-daroga or Assessor will not be shown in this Register, but if any entire books of forms are unused, they should be returned into stock as a receipt. If the balance becomes broken into two or more series, it will be necessary to bracket the figures in columns 4 and 5, showing each series separately.

34. To ensure that the bill writers deliver back all forms which they have been entrusted to fill up, the Assessor or Tax-daroga shall prepare a statement in the following form which shall be signed by the Vice-Chairman:—

Number of bills issued as per Stock Register	...
Add unused bills issued in previous quarter (if any)	...
Total A	...
Number of holdings or persons assessed in circle...	...
Ditto spoilt forms (if any)	...
Ditto bills, if any, see rule 33, returned to stock	...
Total B	...
Balance A minus B consisting of bills No.	to ...

*Assessor or Tax-daroga.**Vice-Chairman.*

35. The bills forming the balance should either be cancelled or (except in the last quarter of the year) they may be left in the bill books and be used for the next quarter's demand. The latter course should be adopted only when the number of unused bills is large, and particular care must be taken to record the balance correctly in the memorandum prescribed in the preceding rule.

36. The bills shall be filled up from the Demand Register, Form A (or columns 1 to 5, Form B). Before the bills are brought to be signed they should be compared with the Demand Register by some responsible officer, who shall record a certificate in the fly-leaf of each book as follows :—"I hereby certify that I have examined this bill book and have ascertained the correctness of the numbering and correspondence of the sums and names in the bills and receipts and counterfoils, with the Demand Register, and I certify that the number of forms in this book for the _____ rate for the _____ quarter of _____ amounts to _____ (in words)." This certificate may be printed on the fly-leaves of the bill books.

37. The bills shall be signed or stamped with a *fac-simile* signature by the Chairman, Vice-Chairman, Secretary, or the Commissioner for the ward to which the bills belong, and the signing officer shall satisfy himself that the comparison of the bills with the Demand Register has been carefully made.

If a *fac-simile* stamp be used, it shall always be kept in the personal custody of the officer whose signature it represents, and shall never be used except in his presence and actually in his sight.

BILL REGISTER.

38. The Bill Register, Form H, shall be prepared,

from the signed bills. The form provides separate columns for noting payments and remissions, but if it is important to economise space, as when two rates are entered in the same Register, one column will suffice both for collections and remissions, the latter being posted in red ink or with a distinguishing mark.

FORM H.

CIRCLE NO.

Register of Bills for.....for the year.....

Sub-division	No. of holding on the Demand Register.	Name of owner.	1ST QUARTER.								REMARKS.
			Printed serial number of bill.	Amount of bill.	How satisfied.						
					Paid.		Remitted.				
					Amount.	Date.	Amount.	Date.			
1	2	3	4	5	6	7	8	9	10 to 27	28	

39. The columns "Amount of bill" shall be totalled and agreed with the demand for the same quarter shown in the Demand Register (see rules 12 and 15), and until the agreement has been made and certified to by the signature of the Vice-Chairman or Secretary in both Registers, the bills shall not be issued for collection. As soon as the bills have been issued, the demand for each circle should be entered in the Sarkar's Ledger, whence it will pass into the progress statement.

40. The satisfaction of the bills by payment or remission shall be posted daily in the Bill Registers, and the Vice-Chairman shall be personally responsible for seeing that the work does not fall into arrears. The collecting sarkars shall not be allowed to have access to these Registers.

SERVICE OF BILLS

41. When the Bill Registers have been completed, in accordance with rule 39, the bills shall be made over to the Tax-daroga for collection. Subject to the general control of the Tax-daroga, each sarkar shall be responsible for the collection and disposal of the bills connected with the particular circle assigned to him. The Tax-daroga shall distribute the bills to the sarkars, and he shall be responsible for seeing that the sarkars do not retain in their possession any bill, for a longer period than is necessary for actual delivery, and that all receipts which have been removed from the counterfoils have been credited in the Collection Registers.

42. The Tax-daroga shall commence the service of the bills on the first day of the quarter by making over to each of the sarkars one or more books of his circle for delivery to the rate-payers. If the tax be paid upon presentation of the bills, the sarkar shall sign the red receipt which he shall deliver to the tax-payer, and shall note the date of payment in the counterfoil of the bill, and enter details of each paid bill in the Daily Register of Collections, Form I.

FORM I.

CIRCLE NO.

Sarkar's Daily Register of Collections on account of

Date.	Subdivision.	Number of holding.	Owner.	AMOUNT RECEIVED ON ACCOUNT OF THE PREVIOUS YEAR				AMOUNT RECEIVED ON ACCOUNT OF THIS YEAR.				Total current	Grand Total	Warrant fees	Remarks and note of any bill paid to the Cashier at office
				Number of bill	Old arrears.	First quarter.	Second quarter.	Third quarter.	Fourth quarter.	Total arrears.	First quarter.	Second quarter.	Third quarter.	Fourth quarter.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
															17
															18
															19

NOTE.—Columns 11 and 16 may be omitted if the specification of "total arrears" and "total current" is given below total of each day's collection.

43. If the tax be not paid on presentation of the bill, the sarkar shall (if triplicate bills be used) separate the bill from the receipt and serve the bill in manner prescribed in section 356 of the Act. He shall at the same time, whenever possible, mention the date when he will again demand payment. The date of service shall be noted in the counterfoil. The receipt shall not be detached from the counterfoil, except on payment or remission in full of the demand, and it shall be the duty of the Tax-daroga to bring to the notice of the Vice-Chairman any instance in which he may detect an infringement of the rule.

44. The sarkar shall return to the Municipal office either every day or, if so permitted by the Vice-Chairman, every alternate day, and shall deliver to the Tax-daroga all the money he has collected, together with the Daily Register, Form I, and the bill books in his possession.

The Tax-daroga or his assistant shall check the account by comparing the credits with the counterfoils, and after initialling the latter, he shall cursorily run through the books and see that there are no counterfoils from which the receipts are missing which have not been initialled by him or his assistant or by the officer attesting remissions. He shall then total the Register and see that it corresponds with the money given to him by the sarkar, and if all is in order, he shall initial the account in token of having received the money. If the service of the bills in the book or books in the possession of the sarkar has been completed, he shall return them to the Tax-daroga, and take away a fresh batch for service.

45. Each batch of bills handed over to the sarkars for service shall be entered in a Transit Register in Form J.

