

The leading Bengal ruling on the subject will be found in the Full Bench decision in *Chunder Sikur Bandopadya v. Obhoy Charan Bagehi*, I. L. R., 6 Cal., 8, from which the following extracts may be quoted:—

“As the relief which has been decreed in these suits is for the specific recovery of land, irrespective of any damages for the plaintiff's dispossession, we consider that the 87th section of Bengal Act III of 1864 does not apply.

“That section, as it seems to us, is applicable only in those cases where the plaintiff claims damages or compensation for some wrongful act committed by the Commissioners or their officers in the exercise, or the honestly supposed exercise of their statutory powers.

“The notice in the earlier part of the section is meant to give the defendant the opportunity of making some pecuniary amends for the wrong without incurring the cost of litigation.”

In a recent Bombay case, reported in I. L. R., 8 Bom., 421, a somewhat wider interpretation is placed on a similar provision in Bombay Act VI of 1873. It was held that “Section 86 of the Act is not confined to an action for damages, but is applicable to every claim of a pecuniary nature arising out of the acts of Municipal bodies or officers, who, in the *bonâ fide* discharge of their public duties, may have committed illegalities not justified by their powers.”

No cause of action will be allowed to be raised in a suit to which this section applies, unless disclosed in the notice of action required to be given. *Ullman and others v. The Justices of the Peace for the Town of Calcutta*, 8 B. L. R., 265.

Municipal Commissioners are entitled to the notice referred to in this section only when they have been acting *bonâ fide*, in the belief that they were exercising powers given to them by the Act. Where their proceedings are not *bonâ fide*, and are only done colourably under cover of the Act, they are not entitled to any notice.—279 C. R., 9 W. R.

A distinct notice of action is absolutely necessary. A notice objecting to and asking for reconsideration of the order complained against is not sufficient.—92 C. R., 7 W. R.

The following reported cases may also be referred to, with regard to the interpretation to be put on this section.—*Joshi Kalidas v. The Dakor Town Municipality*, I. L. R., 7 Bom., 399; *Joharmal v. The Municipality of Ahmednagar*, I. L. R., 6 Bom., 580; *Sorabji Nassarvanji v. The Justices of Peace of Bombay*, 12 Bom. H. C. Rep., 250.

There is no objection to serving the notice referred to in this section by registered letter (L. R.)

Anything done under this Act.—In the English Municipal Corporations Act, 1882, section 226, the words used are “for any act done in pursuance or execution or intended execution of this Act, or in respect of any alleged neglect or default in the execution of this Act.” In a memorandum prefixed to the Bill when introduced into Parliament, it was stated that the words in italics had been inserted with reference to the ruling in *King v. Burrell*, 12 A. & E., 460. In that case it was held that a notice of action in a suit for an omission or neglect was not necessary under section 135 of the Act of 1835, as, by that section, such notice was required only in actions for anything *done* in pursuance of the Act. This ruling, if correct, is evidently applicable to the present section. It seems, however, to have been differed from in *Wilson v. Mayor of Halifax*, L. R., 3 Ex., 114. See Rawlinson's Municipal Corporations Act, 6th edition, page 314.

It is important to notice that when duties and powers are conferred by Statute, no action will lie for damages resulting from the exercise of those

powers or the performance of those duties, unless there has been negligence in such exercise or performance. Thus it has been more than once held that a Railway Company is not liable without proof of negligence to injury caused by sparks from a locomotive engine, as under its statutory powers it is authorized to run locomotive engines. *Halford v. East Indian Railway Company*, 14 B. L. R., 1. On the same principle it was held that a corporation authorized by Statute to make excavations for drainage purposes was not liable to damages thereby caused to a neighbouring house, when it had entrusted the execution of the work to skilled and competent contractors. *Ullman and others v. The Justices of the Peace for the Town of Calcutta*, 8 B. L. R., 265.

The following Circular has reference to civil litigation carried on by the Commissioners :—

No. 2424T—M., dated Darjeeling, the 26th October 1885.

I am directed to acknowledge the receipt of your memorandum No. 43 MM, dated the 10th June last, submitting, for the orders of Government, a copy of a correspondence between the Magistrate of the 24-Pergunnahs and the Chairman of the Naihaty Municipality, in which the question has been raised as to whether Municipal Commissioners should, in future, conduct their civil litigation themselves without reference to the Magistrate of the district. With reference to Rule 51, section I of the rules for the conduct of civil suits of Government, you ask for instructions whether Municipalities generally, and specially those which elect their own Chairman, should, in future, conduct their civil litigation at their own discretion, or in accordance with the Civil Suit Rules, and under the control and advice of the Legal Remembrancer.

2. In reply, I am directed to say that, in Municipalities with non-official Chairmen, or with Chairmen who, though officials, are elected by the Commissioners, and not appointed by Government, civil litigation should be conducted at the discretion of the Commissioners. Should the Commissioners desire it, they may consult the Magistrate of the district, who has control over their proceedings, under section 63 of the Bengal Municipal Act; and the Magistrate may, if he considers it necessary, obtain the advice of the Legal Remembrancer. In the case of other Municipalities, the rules for the conduct of civil suits of Government should apply.

364. (375) Notwithstanding anything contained in Chaukidari chakran section three of Bengal Act VI of 1870 lands. (*an Act to provide for the appointment, dismissal, and maintenance of village chaukidars*), the provisions of Part II of the said Act, relating to chaukidari chakran lands, shall be applicable to all such lands which have been assigned before the commencement of the said Act for the benefit of any part of a Municipality, and all duties and functions which the panchayat of a village or any member thereof is required to discharge under the provisions of the said Part, shall be discharged, and all powers which the panchayat of a village or any member thereof is authorized to exercise under the said Part, shall

be exercised by the Commissioners of such Municipality, and the proceeds of the assessment on such lands made under the said Part shall be paid into the Municipal Fund, and shall be available for the purposes of such Fund.

Section 3 of Act VI of 1870 (B. C.) provides that no panchayat shall be appointed in any village to which the provisions of Act III of 1864 (B. C.), or of Act VI of 1868 (B. C.), shall have been extended. Under section 2 of Act V of 1876 (B. C.) and section 2 of the present Act, section 3 of Act VI of 1870 (B. C.) applies to all villages to which the present Act shall have been extended or in which it may be in force.

The following extract explains the object of this section :—

The Hon'ble Mr. Dampier, in moving the introduction of the corresponding section of Act V, said, that "Hon'ble Members were aware that Bengal Act VI of 1870 provided a system for securing the payment and control of chawkidars in mofussil villages. And one of the chapters of that Act was to the effect that *chakran* lands, which had been assigned to provide for the performance of police duties might be assessed at half rates and given up to the zemindar entirely, the zemindar paying revenue on such lands at half the usual rates only, instead of their being held as before by a chawkidar who, as a condition of his tenure, was bound to give a certain amount of police service and a certain amount of service to the zemindar. It was assumed that the interest of the zemindar and the public in the chawkidar's service was half and half. There was a provision in the Act that Commissioners might be appointed to value these *chakran* lands, and it enacted that the rent payable by the zemindar should be paid over to the panchayat, who should devote it to the purpose of paying chawkidars. But, on looking at the law, Act VI of 1870, it was found that in section 3 there was a provision of which the effect was to prevent that being done within the limits of Municipalities. The subsequent sections of the law said that the sections which dealt with *chakran* lands should not be applied in any place where there was not a panchayat. But under section 3 you might not appoint a panchayat in Municipalities, and therefore you could not apply the *chakran* provisions to such places. He thought it was obvious that it would be very desirable to deal with *chakran* lands within the limits of Municipalities in the same manner as they were dealt with in villages under Act VI of 1870."—*P. C.*, March 23, 1876.

Police-officer to report offences and arrest persons refusing to give name and residence.

365. (376) All Police-officers shall give immediate information to the Commissioners of the Municipality of any offence committed against this Act. When any person, in the presence of a Police-officer, commits, or is accused of committing, any such offence, and refuses, on demand of a Police-officer, to give his name and residence, or gives a name or residence which such officer has reason to believe to be false, he may be arrested by such officer in order that his name or residence may be ascertained; and he shall, within twenty-four hours

from the arrest, be forwarded to the nearest Magistrate, unless before the expiration of that time his true name and residence are ascertained, in which case he shall be released on his executing a bond for his appearance before a Magistrate, if so required.

It does not appear that this section imposes upon Police-officers the duty of reporting offences against bye-laws made under this Act, as an offence against a bye-law is not an offence against the Act. Compare note to section 355.

In revising this section it was thought desirable to adopt the language of the Criminal Procedure Code, so that there might be no possibility of any conflict with the provisions of the Code."—*P. C. March 1, 1884.* The second para. is taken almost *verbatim* from section 57 of the Criminal Procedure Code.

366. (377) If any person employed under this Act (not being a public servant within the meaning of section twenty-one of the Indian Penal Code) shall accept or obtain, or agree to accept or attempt to obtain, from any person, for himself or for any other person, any gratification whatever, other than legal remuneration, as a reward for doing, or forbearing to do any official act; or for showing or forbearing to show, in the exercise of his official functions, favour or disfavour to any person; or for rendering or attempting to render any service or disservice to any person with the Commissioners or with any public servant, or with the Government in the discharge of his official duties, he shall be punished with imprisonment, either simple or rigorous, as provided in section fifty-three of the Indian Penal Code, for a term which may extend to three years, or with a fine not exceeding five thousand rupees, or with both.

The only change in this section is a verbal one.

It being somewhat doubtful as to what classes of Municipal servants can be considered to be public servants within the meaning of section 21 of the Indian Penal Code, this section has been enacted in order to make them similarly punishable for certain offences. Such offences are punishable, when committed by public servants, under sections 161, 163, Indian Penal Code.

The only classes of Municipal servants who can be held to be public servants are those who come under clause (10) of section 21 of the Indian Penal Code. The clause in question declares the following classes of persons to be public servants:—"Every officer whose duty it is, as such officer, to take, receive, keep or expend any property, to make any survey or assessment, or to levy any rate or tax for any secular

common purpose of any village, town or district, or to make, authenticate or keep any document for the ascertaining of the rights of the people of any village, town or district."

It is clear that Municipal assessors, tax-collectors, and other subordinates entrusted with the collection or disbursement of money are public servants under this definition. It does not appear probable that any other classes of Municipal subordinates would be held to be public servants. Labourers or menial servants employed to work on behalf of Government have been held not to be public servants.—I. L. R., 7 Mad., 18.

Saving clause.

*367. (378) Nothing in this Act contained shall be construed to

(a) render lawful any act or omission on the part of any person, which, but for this Act, would by law be deemed to be a nuisance:

(b) exempt any person guilty of nuisance from a suit in respect thereof:

(c) affect any enactment not hereby expressly repealed.

Nuisances in law are divided into public or common nuisances and private nuisances. The former are punishable under the criminal law. The remedy for the latter is ordinarily a civil suit.

"And nuisances are of two kinds, public or common nuisances which affect the public and are annoyances to all the king's subjects; for which reason we must refer them to the class of public wrongs or crimes and misdemeanors. And private nuisances which are the objects of our present consideration and may be defined anything done to the hurt or annoyance of the land, tenements or hereditaments of another."—3 *Bl. Com.*, 216.

A public nuisance is defined by the Penal Code as "Any act or illegal omission which causes any common injury, danger or annoyance to the public or to the people in general who dwell or occupy property in the vicinity, or which must necessarily cause injury, obstruction, danger or annoyance to persons who may have occasion to use any public right." (Section 268.)

The punishment for any public nuisance in any case not specially provided for by the Code is fine to the amount of Rs. 200. (Section 290.)

"And here I must premise that the law gives no private remedy for anything but a private wrong. Therefore no action lies for a public or common nuisance but an indictment only: because the damage being common to all the king's subjects, no one can assign his particular proportion of it; or if he could, it would be extremely hard if every subject in the kingdom were allowed to harass the offender with separate actions. . . . Yet this rule admits of one exception, where a private person suffers some extraordinary damage, beyond the rest of the king's subjects, by a public nuisance, in which case he shall have a private satisfaction by action. As, if by means of a ditch dug across a public way, which is a common nuisance, a man or his horse suffer any injury by falling therein; there, for this particular damage, which is not common to others, the party shall have his action."—3 *Bl. Com.*, 219.

The principle here laid down has been adopted by the Indian Courts. 3 *B. L. R.*, 295; 160 *C. R.*, 12 *W. R.*; 1 *L. R.*, 2 *Bom.*, 457.

FIRST SCHEDULE.

(See sections 8 and 17.)

*Municipalities in which the Commissioners shall be appointed
by the Local Government.*

NOTE.—The Municipalities marked with an asterisk have been added to the Schedules since the Act came into force.

DISTRICT.	MUNICIPALITY.
Khoolna	Chundurea.
Ditto	Debhatta.
Ditto	*Khoolna.
Darjeeling	Darjeeling.
Hazaribagh	Hazaribagh.
Singbhoom	Chyebassa.
Backergunge	Nalchiti.
Ditto	Jhalokhati.
Ditto	*Perozepore.
Chittagong	Cox's Bazar.
Mozufferpore	Lallgunge.
Ditto	Sitamurhee.
Durbhunga	Rosera.
Chumparun	Bettiah.
Bhagulpore	Colgong.
Cuttack	Jajpore.
Ditto	Kendrapara.
Bankura	*Sonamukhi.
Hooghly	*Jehanabad.
Nuddea	*Chogdah.
Julpigori	*Julpigori.
Gya	*Daudnagur.
Ditto	*Tikari.
Monghyr	*Jamui.
Mymensingh	*Netrokonah.

SECOND SCHEDULE.

(See sections 8 and 23.)

*Municipalities in which the Chairman shall be appointed
by the Local Government.*

DISTRICT.	MUNICIPALITY.
Burdwan	Dainhat.
Hooghly	Utterpara.
Ditto	*Jehanabad.
24-Pergunnahs	Suburbs of Calcutta.
Ditto	Barripore.
Nuddea	Santipore.
Ditto	Beernagore.
Ditto	Moheshpore.
Ditto	*Chogdah.
Moorshedabad	Kandi.

SECOND SCHEDULE.—(Continued.)

DISTRICT.	MUNICIPALITY.
Darjeeling	Darjeeling.
Hazaribagh	Hazaribagh.
Ditto	Chuttra.
Lohardugga	Ranchee.
Singbhoom	Chyebassa.
Manbhoom	Purulia.
Chittagong	Cox's Bazar.
Patna	Patna.
Gya	Gya.
Ditto	*Daudnagur.
Ditto	*Tikari.
Shahabad	Sasseram.
Ditto	Bhubooah.
Mozufferpore	Sitamurhee.
Durbhunga	Durbhunga.
Ditto	Mudhoobunnee.
Sarun	Sewan.
Chumparun	Bettiah.
Cuttack	Jajpore.
Ditto	Kendrapara.
Bankurah	*Sonamukhi.
Julpigori	*Julpigori.
Backergunge	*Perozepore.
Monghyr	*Jamui.
Mymensingh	*Netrokonah.

THIRD SCHEDULE.

FORM A.—(See section 112.)

Notice to be published of the preparation of the list of Assessment on Persons.

BENGAL MUNICIPAL ACT, 1884.

Section 112.

MUNICIPALITY OF

WHEREAS an assessment list of the tax upon persons occupying holdings has been deposited in the Office of the Commissioners so required by section one hundred and twelve of the Bengal Municipal Act, 1884, notice is hereby given that the said list is open to the inspection of all persons desiring to inspect the same at the Office of the said Commissioners during office hours on any day not being a close holiday, and that the several persons whose names are included in the said assessment are hereby required to pay the quarterly instalments set opposite to their names with regularity at the office appointed by the Commissioners for the receipt of the same, or to the Tax Collector or other officer

THIRD SCHEDULE.—(Continued.)

authorized to receive payment, the first payment to be made on the first day of (), and every subsequent payment on or before the first day of (), the first day of () and the first day of (), or in default thereof, any arrear that may be due will be realized by distress and sale of the moveable property belonging to the defaulter, or which may be found on the holding in respect of which such defaulter is assessed, and by such other proceedings as are allowed by law.

Dated this day of

A. B.,

Chairman of Commissioners.

FORM B.—(See section 112.)

Notice to be published of the preparation of the Valuation and Rating List of Holdings.

BENGAL MUNICIPAL ACT, 1884.

Section 112.

MUNICIPALITY OF

WHEREAS a valuation and rating list of the rate on the annual value of holdings has been deposited in the Office of the Commissioners as required by section one hundred and twelve of the Bengal Municipal Act, 1884, notice is hereby given that the said list is open to the inspection of all persons desiring to inspect the same at the Office of the said Commissioners during office hours on any day not being a close holiday; and that the several owners of the holdings included therein are hereby required to pay the quarterly instalments set opposite to their names with regularity at the office appointed by the Commissioners for the receipt of the same, or to the Tax Collector or other officer authorized to receive payment, the first payment to be made on the first day of () and every subsequent payment on or before the first day of (), the first day of () and the first day of (), and in default thereof, any arrear that may be due will be realized by distress and sale of the moveable property belonging to the defaulter, or which may be found on the holding in respect of which the valuation is made, and by such other proceedings as are allowed by law.

Dated this day of

A. B.,

Chairman of Commissioners.

FOURTH SCHEDULE.

FORM A.—(See section 120.)

Notice of Demand under section 120.

BENGAL MUNICIPAL ACT, 1884.

To

MUNICIPALITY OF

TAKE notice that the sum of Rs. _____, being the amount due from you as shown in the accompanying bill, is hereby demanded from you, and that if you do not within fifteen days pay the same to an officer authorized to receive payment, or into the Office of the Municipal Commissioners, the same with costs will be levied by distress and sale of your goods and chattels, or otherwise as provided by law.

A. B.,

Chairman of Commissioners.

[The following note will be added at the foot of the above notice in those cases only in which the notice is to be addressed to a person who has not already paid one instalment of the tax at the rate at which the demand is made.]

Note.—If you have any objection to make against this demand you may, instead of paying the amount which is hereby demanded, present a petition to the Commissioners praying for a review of the amount assessed (or rated.) Such petition must be presented within fifteen days of the service of this notice otherwise it will not be received. If you present such petition, no amount will be levied from you until the Commissioners shall have passed an order on your petition; but after fifteen days from such order the amount due by you, with such costs as the Commissioners may direct, will be levied unless it has been previously paid.

FORM B.—(See section 121.)

Table of Fees payable upon Distraints under this Act.

Sums distrained for.		Fee.	
		Rs.	A.
	Under 1 Rupee	...	0 4
1	and under 5 Rupees	...	0 8
5	" 10 "	...	1 0
10	" 15 "	...	1 8
15	" 20 "	...	2 0
20	" 25 "	...	2 8
25	" 30 "	...	3 0
30	" 35 "	...	3 8
35	" 40 "	...	4 0
40	" 45 "	...	4 8
45	" 50 "	...	5 0
50	" 60 "	...	6 0
60	" 80 "	...	7 8
80	" 100 "	...	9 0
Above	100 "	...	10 0

FOURTH SCHEDULE.—(Concluded.)

D.—(See section 122.)

Form of Inventory and Notice.

BENGAL MUNICIPAL ACT, 1884.

(Section 122.)

(State particulars of goods seized.)

Take notice that I have this day seized the property specified in the above inventory for the sum of _____ due for the taxes (or rates) mentioned in the margin, and that, unless you pay to me, or into the office of the Commissioners of _____, the said sum of _____ and the further costs of this distraint as specified below, within ten days from the day of the date of this notice, the property will be sold.

(Signature of the officer executing
the warrant of distress.)

Date

E.—(See section 124.)

*Register of Distraints of Property and Sales held on account of
arrears for the month of _____ in _____*

1. Name of defaulter.
2. Number on register and specification of the holding on account of which the arrear is due.
3. Amount of arrear due.
4. Amount of costs and penalty.
5. Total amount to be realised.
6. Inventory of property seized under distress.
7. Date of distress.
8. Date of sale.
9. Detail of articles sold.
10. Amount realised on each article.
11. Purchaser's name.
12. Total amount realised.
13. Amount paid into the Commissioners' Office on account of the arrear due, with date.
14. Amount paid into the Commissioners' Office on account of costs and penalties.
15. Surplus proceeds of sale remaining after deducting the amount of arrears, costs, penalties due.
16. How the surplus was disposed of, with date of such disposal.
17. Balance of arrear still remaining unrealised, if any.
18. On what date such remaining balance was realised or written off by authority.
19. Remarks (explaining why the property seized was released without sale if not eventually sold, &c., &c.)

FIFTH SCHEDULE.

(See sections 86 and 131.)

TAX ON CARRIAGES AND ANIMALS.

	Per quarter.
	Rs. A.
For every 4-wheeled carriage drawn by two horses ...	4 8
For every 4-wheeled carriage drawn by one horse or a pair of ponies under thirteen hands ...	3 0
For every 2-wheeled carriage ...	2 8
For every horse ...	2 0
For every pony under thirteen hands, and for every mule and donkey ...	0 12
For every elephant ...	6 0
For every camel ...	2 0

Carriages, the wheels of which do not exceed twenty-four inches in diameter, are exempted.

SIXTH SCHEDULE.

(See sections 2 and 4.)

Act of the Governor-General in Council.

Number and year.	Subject.	Extent of repeal.
XXI of 1857 ...	To make better provision for the order and good government of the station of Howrah.	Sections 4, 5, 6, 8, 9, 16, 17, 24, 33, 34, 35, 36, 37, 39, 46.

Acts of the Lieutenant-Governor of Bengal in Council.

Number and year.	Subject.	Extent of repeal.
V of 1873 ...	To provide for the levy of a lighting rate in Howrah.	The whole Act.
V of 1876 ...	To amend and consolidate the law relating to municipalities.	Ditto.
VI of 1878 ..	To provide for the cleansing and construction of latrines in first class municipalities.	Ditto.

RULES AND ORDERS ISSUED BY THE
LIEUTENANT-GOVERNOR UNDER THE
ACT.

— 432 —

NOTIFICATION FIXING NUMBER OF
COMMISSIONERS.

The 4th August 1884.—Under section 13 of the Bengal Municipal Act, III (B.C.) of 1884, the following list, showing the number of Commissioners fixed by the Lieutenant-Governor for each Municipality constituted before the passing of the said Act, is published for general information.

DIVISION.	District.	Name of Municipality.	Number of Commis- sioners.	
BURDWAN ...	Burdwan ...	Burdwan	21	
		Dainhat	12	
		Culna	15	
		Cutwa	12	
		Raneegunge	12	
	Bankoora ...	Bankoora ...	Bankoora	12
			Bishenpore	12
	Beerbhoom ...	Soory	16	
	Midnapore ...	Midnapore ...	Midnapore	18
			Tumlook	12
			Ghatal	15
			Kheerpoy	9
			Chunderkonah	12
			Ranjibunpore	9
	Hooghly ...	Hooghly ...	Hooghly and Chinsurah	18
			Serampore	18
			Uterparah	12
			Bansberiah	9
			Bydabatty	12
			Bhuddressur	12
	Kotrung ...	Kotrung ...	Kotrung	9
			Kotrung	9
	Howrah ...	Howrah ...	Howrah	30
Bali			18	

DIVISION.	District.	Name of Municipality.	Number of Commissioners.
PRESIDENCY	24-Pergunnahs	Suburbs of Calcutta	80
		Baranaggar	21
		South Suburban	21
		Rajpore	18
		Barripore	9
		Joyngger	12
		Baraset	21
		Busseerhat	15
		Taki	9
		South Barrackpore	18
		North Barrackpore	18
		Baduria	12
		Nyehatty	21
	Goburdanga	9	
	North Dum-Dum	9	
	South Dum-Dum	9	
	Khoolna	Satkhira	12
		Chundureah	12
		Debhatta	12
	Nuddea	Kishnaghur	21
		Ranaghat	18
		Santipore	24
		Kooshtea	15
		Beernugger	12
Nuddea		12	
Meherpore		9	
Comercolly	15		
Jessore	Jessore	18	
	Moheshpore	15	
	Kotechandpore... ..	9	
Moorshedabad	Berhampore	25	
	Kandi	10	
	Lall Bagh or Moorshedabad	18	
	Jungypore	24	
Dinagepore	Dinagepore	15	
Rajshahye	Rampore Beauleah	21	
	Nattore	18	
Rungpore	Rungpore	18	
BOGRA	Bogra	18	
	Sherepore	12	
Pubna	Pubna	18	
	Seraigunge	18	
Darjeeling	Darjeeling	25	
	Kurseong	12	

DIVISION.	District.	Name of Municipality.	Number of Commissioners.	
DACCA	Dacca	Dacca	21	
		Naraingunge	12	
	Furreedpore	Furreedpore	18	
		Madaripore	21	
		Goalundo	15	
	Backergunge	Burrisal	15	
		Jhallocatti	9	
		Nulchitti	9	
	CHITTAGONG	Mymensingh	Nusserabad	18
			Sherepore	12
			Kishoregunge	15
			Bazitpore	9
Jamalpore			15	
Mooktagacha			9	
Chittagong	Chittagong	18		
	Cox's Bazar	12		
PATNA	Tipperah	Comillah	18	
		Brahmunberiah	12	
	Noakholly	(Sudaram) Noakholly	12	
	Patna	Patna City	30	
		Behar	12	
		Barh	9	
	Gya	Gya	24	
	Shahabad	Arrah	18	
		Buxar	12	
		Doomraon	9	
		Sasseram	21	
		Jugdishpore	9	
Bhubooah		9		
PATNA	Mozufferpore	Mozufferpore	18	
		Hajipore	12	
		Lalgunge	10	
		Seetamarhi	10	
	Durbhunga	Durbhunga	21	
		Rosera	14	
		Madhubani	15	
	Sarun	Chuprah	18	
		Sewan	9	
		Revilgunge	12	
	Chumparun	Bettiah	12	
		Motihari	12	

DIVISION.	District.	Name of Municipality.	Number of Commissioners.
BHAGUL- PORE ...	Bhagulpore ...	Bhagulpore	21
		Colgong... ..	11
	Monghyr ...	Monghyr	18
		Jamalpore	18
	Sonthal Pergun- nahs. ...	Deoghur	15
		Sahebgunge	9
	Purneah ...	Purneah	18
Maldah ...	English Bazar	English Bazar	18
		Old Maldah	12
ORISSA ...	Cuttack ...	Cuttack	18
		Jajpore	12
		Kendraparah	12
	Balasore ...	Balasore	18
	Pooree ...	Pooree	15
CHOTA NAG- PORE ...	Hazaribagh ...	Hazaribagh	15
		Chuttrah	15
	Lohardugga ...	Ranchi	12
	Singbhoom ...	Chyebassa	12
	Manbhoom ...	Purulia	18

COLMAN MACAULAY,

Secretary to the Govt. of Bengal.

RULES FOR THE ELECTION OF MUNICIPAL COMMISSIONERS.

NOTIFICATION.

The 30th June 1886.—It is hereby notified for general information that, in supersession of all previous rules on the subject, the Lieutenant - Governor is pleased to lay down the following rules for the conduct of all future elections, under sections 15 and 27 of Act III (B. C.) of 1884, of Commissioners of Municipalities (except Howrah and the Suburbs of Calcutta):—

*Rules for the conduct of elections under Act III (B. C.)
of 1884.*

1. In these rules—

- (a) The term "the Magistrate" has the meaning prescribed by section 6, clause (8) of the Act.
- (b) A "general election" means an election held under section 14 of the Act.
- (c) A "by-election" means an election held under section 27 of the Act.
- (d) A person shall be deemed to be resident within the limits of a Municipality if—
 - (1) he commonly lives and carries on his business, profession, or occupation within those limits; or if—
 - (2) he has his family dwelling-house within those limits and occasionally visits it; or if—
 - (3) he owns immoveable property within those limits in respect of which he pays municipal rates, and occasionally visits it.

A person may be resident within the limits of more than one Municipality at the same time.

Of the qualification of voters.

2. Persons otherwise qualified to vote must be males, who have been resident within the limits of the Municipality for twelve months immediately before the date of the election, and who have attained the age of 21 years.

3. Subject to the above rule, all persons who have, during the municipal year immediately preceding the election, (a) paid an aggregate amount of not less than Re. 1-8 in respect of any of the rates or taxes imposed by the Act and specified in the following rule, or (b) paid not less than Rs. 20 as rent in respect of the occupation by them of a holding which is assessed with the rate under section 85, clause (b), and who have been duly registered as hereinafter provided, shall be qualified to vote.

4. The following are the rates and taxes referred to by the preceding rule:—

- (1) The tax upon persons occupying holdings under section 85, clause (a).
- (2) The rate upon the annual value of holdings levied under section 85, clause (b).
- (3) The water-rate on the annual value of holdings levied under Part VII.
- (4) The lighting-rate on the annual value of holdings levied under Part VIII.

- (5) The fees for house-service levied under Part IX.
- (6) The tax upon carriages or horses, &c., levied under section 131.
- (7) The fees for the registration of carts under section 143.

5. Subject to the provisions of Rule 2, any person who, being a member of a joint undivided family, one of the members of which has, during the municipal year immediately preceding such election, paid, in respect of any of the rates or taxes referred to in the preceding rule, an aggregate amount of not less than Re. 1-8, is a graduate or licentiate of any University, or holds a certificate as a pleader or mooktear, or holds any office or employment carrying a salary of not less than Rs. 50 per mensem, and has been duly registered as hereinafter provided, shall be entitled to vote.

6. At elections held in newly-created Municipalities before municipal taxation has been imposed, every person qualified under Rule 2 who—

- * (1) prior to the creation of the Municipality was qualified under the rules framed under section 138 (a) of the Local Self-Government Act to vote at an election of members of a Local Board in respect of the area within the limits of the newly-created Municipality; or
- (2) has, during the year immediately preceding the election, paid an amount of not less than twelve annas on account of Chowkidari Tax; or
- (3) being a member of a joint undivided family, one of the members of which has, during the year preceding the election, paid an amount of not less than 12 annas on account of chowkidari tax, is a graduate or licentiate of any University, or holds a certificate as a pleader or mooktear;

and who has been duly registered as hereinafter provided, shall be entitled to vote.

7. Before the first general election held in any Municipality after these rules shall have come in force, the Magistrate shall cause to be prepared a register of persons qualified to vote. Such register shall be prepared from municipal or chowkidari assessment lists, from inquiries made by persons specially deputed for the purpose, and in such other manner as may appear expedient.

8. The register of voters in any Municipality in which elections have been already held may from time to time be corrected, and added to, as the Magistrate may direct; and shall be thoroughly revised by him before each subsequent general election.

* See note at end of rules.

9. Except as otherwise provided by Rules 11, 12 and 14, any person, whose name has not been registered, may at any time by written petition to the Magistrate claim to be registered as a voter.

10. The Magistrate shall give due notice at the Municipal Office and in the Ward concerned of the presentation of such claim. Objections may be preferred within ten days from the publication of such notice, at the Municipal Office or in the Ward, whichever is later; and if after due inquiry and after considering such objections (if any), the claim appears to be valid, the name of the petitioner shall be entered in the register of voters.

11. At least six weeks before the date fixed for any general election as hereinafter provided, a copy of the whole register, showing the persons qualified to vote, shall be published by the Magistrate at the Municipal Office, or, in the case of a newly-created Municipality, at such place within the Municipality as the Magistrate may direct. If the Municipality has been divided into Wards for the purpose of election, an extract from the register, showing the persons qualified to vote in each Ward, shall be published by the Magistrate at suitable places within the Ward.

12. The Magistrate shall sit at some place within the Municipality to hear and decide objections to, and claims for, registration of voters on some date of which at least three days' notice shall have been given, and which shall be at least ten days after the publication of the lists in question, and at least one week before the date fixed for the commencement of the elections; and such decision shall be final.

13. The register as amended by the Magistrate after the hearing and decision of claims and objections shall be considered as the final register of persons entitled to vote at the elections, and no person whose name does not appear in the register shall be permitted to vote.

By-elections.

14. It shall not be necessary to publish the register or extracts from the register on the occasion of by-elections, provided that the register shall at all times be open to inspection by rate-payers at the Municipal Office, and that all persons whose claims have been admitted under the preceding rules shall be entitled to vote at such elections. The Magistrate shall in the case of each by-election publish a notice stating the latest date upon which claims to be registered under Rule 9 will be received.

Of the qualification and nomination of candidates.

15. Any person qualified to vote under these rules shall be qualified for nomination as a candidate for any Ward or Wards in the Municipality.

16. Any rate-payer may, for the Ward in which he is qualified to vote, nominate any other qualified person as a candidate.

17. The Magistrates shall, at least six weeks before the date fixed for the commencement of the elections, issue notices calling for nominations of candidates. Such nominations shall be delivered at the Municipal Office, or, if there is no Municipal Office, at such place as the Magistrate may appoint, within fourteen days from the date of publication of the notices in question. No names of candidates shall be received after the expiration of such period.

18. The preliminary list of candidates, with the names of the persons nominating them, shall be published in each Ward and at the Municipal Office, or if there is no Municipal Office, at such place as the Magistrate may appoint, at least three weeks before the date fixed for the commencement of the elections. A notification shall at the same time be published, fixing a date for the hearing of objections to candidates. Such date shall be at least one week later than the publication of the notification in question.

19. The Magistrate shall hear and decide all objections to candidates, and his decision shall be final. Before publishing the final list, he shall ascertain that all the candidates are eligible and willing to stand for election.

20. The final list of candidates shall be published in each Ward and at the Municipal Office, or, if there is no Municipal Office, at such place as the Magistrate may appoint, at least one week before the date fixed for the commencement of the elections. No candidate whose name is not contained in such list shall be eligible for election.

Of the manner of holding elections.

21. The elections shall be held on such dates as may be fixed by the Commissioner, and notified in the *Calcutta Gazette*.

22. The Magistrate shall decide at what place the election for each Ward shall be held, and shall fix the hours at which the poll shall commence and close.

23. The date, time, and place fixed for the election in each Ward shall be duly notified by beat of drum, and by the publication of notices in such Ward at least one month beforehand.

Each voter shall be entitled to vote for the Ward in which he ordinarily resides, and for no other. He shall be entitled to vote for as many candidates as there are vacancies for the Ward:

Provided that where the Municipality has not been divided into Wards, each voter shall be entitled to vote for as many candidates as there are vacancies on the whole Municipal Board. Provided also that he may give all or any number of the votes which he is entitled to any one candidate.

All persons wishing to vote must be present at the elections. No votes by proxy or in writing shall be received.

26. The Magistrate, or such other officer as the Magistrate may depute for the purpose, shall preside at the election for each Ward, assisted by a Committee of not less than three and not more than five rate-payers of the Ward, nominated by the Magistrate. In case of the non-attendance of any of the members of such Committee, their places may be filled up by the presiding officer from the rate-payers present at the polling station.

27. The proceedings shall commence by the presiding officer explaining the nature and objects of the meeting to the assembled voters. He shall then read out the list of candidates, and state the number of vacancies.

28. Each candidate shall then be proposed by one qualified voter, and seconded by another. Subject to the control of the presiding officer on points of order, each candidate and his proposer and seconder shall be permitted to address the assembled voters on the subject of his candidature. The names of candidates not duly proposed and seconded shall be removed from the list.

29. In the case of the number of the candidates duly proposed and seconded not being greater than the number of vacancies, the presiding officer shall at once declare such candidates to be duly elected.

30. If the number of candidates duly proposed and seconded exceeds the number of vacancies, the presiding officer shall proceed to call for a show of hands in favour of each candidate. The presiding officer shall decide and state which of the candidates have received the largest number of votes by the said show of hands. Should no poll be demanded against any one candidate, he shall declare such candidate to be duly elected.

31. Any defeated candidate, or his proposer or seconder, may demand a poll on his behalf as against any or all of the candidates selected under the above rule.

32. When a poll is demanded, the names of the voters and the votes given by them, shall then and there be recorded by the presiding officer or by the members of the Election Committee

under his personal supervision. All objections to voters if possible, be summarily decided by the presiding officer, reference to the register. No objections shall be entered other than objections arising out of matters subsequent to the registration under Rule 10.

33. The presiding officer shall not declare the poll closed until a period of not less than two hours has elapsed from the time when the poll was demanded, unless every voter who has been duly registered under these rules shall have previously recorded his vote.

34. The presiding officer shall then and there declare such candidates as have a clear majority of votes to be duly elected. Provided that if the majority for any candidate consists only of votes to which objections have been raised, and if the presiding officer has been unable to decide such objections summarily as provided by Rule 32, he shall adjourn the proceedings and report the matter to the Magistrate. The Magistrate shall hold such inquiry regarding the disputed votes as shall be necessary, and his decision shall be final. On the termination of such inquiry, he shall declare such candidates as have a clear majority of votes to be duly elected.

35. In case of an equality of votes for the same vacancy, and when the number of vacancies does not admit of all the candidates who have obtained an equality of votes being elected, the presiding officer, or, in the case prescribed in the proviso to Rule 34, the Magistrate, shall give a casting vote or votes.

36. In the event of any candidate being elected for two or more Wards, such candidate shall be at liberty to choose the Ward which he will represent, and in every other Ward in which the said candidate has been returned, the result of the election shall be determined as if no votes had been recorded for him. Provided that if there is no other candidate for whom votes have been recorded to fill up the vacancy thus caused, a fresh election shall be held.

37. The list of duly returned candidates for the whole Municipality shall be forwarded to the Commissioner of the Division for publication in the *Calcutta Gazette*.

By Circular No. 20 T—M, of the 4th September 1886, the result of all municipal elections is ordered to be published in the *Calcutta Gazette* under the signature of the Commissioner, without previous reference to Government.

Miscellaneous.

38. No election shall be invalidated on a point of form, provided that these rules have been substantially obeyed.

39. No election shall be invalidated on account of any irregularity whatever, unless it shall appear that the irregularity was such as materially to affect the result of the election.

40. No person in the employment or pay of the Municipality shall, directly or indirectly, engage in canvassing for votes, or otherwise assist in the election of any candidate, otherwise than by giving his own vote. Any breach of this rule will render him liable to dismissal.

41. All costs incurred in the preparation of the register of voters, the publication of notices, the holding of elections, or taking any other necessary action under these rules, shall be payable, by the Commissioners out of the Municipal Fund. In the case of a newly-created Municipality, in which no Municipal Fund has been formed, the Magistrate of the district shall advance such sums as may be required; and such sums shall be recoverable from the Municipal Commissioners within six months.

(Sd.) R. H. WILSON,

Offg. Secy. to the Govt. of Benjal.

Note.—With reference to clause (1) of Rule 6, the qualifications of voters at an election of members of a Local Board are prescribed by the following Rule:—

“Of the Qualification of Electors.

21. Every male person of the full age of twenty-one years, resident within the area under the authority of a Local Board, who is qualified in one of the manners following, that is to say—

- (1) Is a member of a Union Committee within such area;
- (2) Has during the year immediately preceding such election—
 - (a) paid a sum of not less than one rupee on account of Road-cess in respect of land situated either wholly or in part within such area;
 - (b) paid licence tax in respect of a trade, dealing, or industry carried on within such area; or
 - (c) been possessed of a clear annual income from any source of not less than two hundred and forty rupees;
- (3) Being a member of a joint undivided family, one of the members of which is qualified to be an elector as in this rule hereinbefore provided, is a graduate or licentiate of any University, or holds a certificate as a pleader or mookhtear,

shall be entitled to vote at an election of members of such Local Board.”

MUNICIPAL ADMINISTRATION REPORT.

(SEE SECTION 81.)

CIR. NO. 1 T—M., DATED CALCUTTA, THE 27TH APRIL, 1886.

TO ALL COMMISSIONERS OF DIVISIONS.

SIR,

THE instructions for the preparation of the annual reports on the working of municipalities are at present contained in the two Government circulars noted in the margin. It is now considered expedient to have them recast and incorporated into one circular, and to modify some of the headings under which information is required. The Lieutenant-Governor is accordingly pleased to direct the issue of the following revised instructions for the guidance of Commissioners in the preparation of their annual reports on the working of municipalities in their respective divisions; and I am to request that these instructions may be strictly followed by Chairmen of Municipalities in preparing their reports for submission to the District Magistrate.

2. The statistical returns of income and expenditure which are at present forwarded with the municipal reports under the orders of the Government of India will continue to be submitted.

3. I am desired to request that every endeavour may be made to submit your report on municipalities punctually on or before the 31st July—the date fixed for the submission of the report to Government in General Department Circular No. 54 of the 30th December 1878—and to express a hope that District Magistrates and Chairmen of Municipalities will recognise the importance of submitting their reports punctually on the dates fixed in this circular.

Skeleton of a Municipal Administration Report.

- I. State the date of establishment of the Municipality.
- II. State the population within municipal limits, and give the actual number of rate-payers as ascertained from the assessment register of the Municipality.
- III. State the constitution of the Municipality, the officers and scale of establishment, the names of the Commissioners, the number of meetings held by them during the year, and the attendance of the Commissioners at each meeting. If the elective system is in force, give the number of persons registered in the books of the Municipality as qualified to vote, and the number who actually did vote in any election held during the year. State

whether interest was displayed by the people in the election of their representatives on the Municipal Board.

IV. Describe the working of Ward Committees if such Committees have been appointed under the provisions of the Municipal Act III (B.C.) of 1884. State what powers have been delegated to them under section 53, and in what manner they have exercised those powers.

V. State the work done by Municipal Benches, if such benches of Magistrates have been constituted in the Municipality. Give a statement of the number of cases tried by them, the number of persons convicted, acquitted and remained under trial at the close of the year, and the amount of fines inflicted and realised.

VI. Describe the mode of assessment in force in the Municipality and the rate at which the taxes are levied. If any revision of the existing assessment has been made during the year, state the result of such revision as affecting the income of the Municipality. Give a statement of the municipal demand for the year, the remissions granted and the amount realised.

VII. State the gross income and expenditure of the Municipality from all sources in the year of report as compared with that of the previous year, giving explanations of the cause of increase or decrease of each item.

VIII. (a) State whether the provisions of the Municipal Act, regarding the taxing of carriages and of horses and other animals, and the registration of carts, are in force in the Municipality. Give the number of vehicles and animals taxed and carts registered and the amount of income realised from these sources.

(b) If the Hackney Carriage Act (Act V, B.C. of 1866) is in force in the town, state how it has worked.

IX (a) If the Municipality has raised any loans, state the total amount outstanding and the interest yearly payable. If any loans were contracted during the year, give a brief history of them.

(b) If any grants from provincial or local funds have been made to the Municipality during the year, state the purposes for which the grants were given, and the conditions under which they were made.

X. If any private person has made any gift of money or land, or has prosecuted any work of public utility within the Municipality for the benefit of the inhabitants generally, give a brief account of such gift or work of public utility.

XI. If the Municipality possesses real property, enumerate the same and state the income annually derivable therefrom.

XII (a) Give a brief description of the town, and note its present condition.

(b) State if any alteration of municipal boundaries has been made during the year under report, noting the circumstances which necessitated such alteration.

XIII. Describe the water-supply of the town, the source from which the supply is drawn, its sufficiency and quality. If any water-works have been constructed, give full details of such works, the cost that was incurred in their construction and how it was met. State if any water-rate is levied, and at what rate. Note whether Part VII of Act III (B.C.) of 1884 is in force in the Municipality.

XIV. Sanitary—

- (a) Describe the general features of the drainage of the town, in what direction it flows, where it does discharge, and what special establishment, if any, is maintained for keeping it in a state of efficiency;
- (b) Describe the mode of conservancy, removal of garbage and street sweepings, and mode and place of disposal. Give strength and cost of scavenging establishment in men, cattle, and plant. State if Part VI of Act III (B.C.) of 1884 is in force.
- (c) Disposal of night-soil. State if there are public latrines, their number, how managed and maintained, strength of sweepers, and mode and place of disposal of night-soil. State if Part IX of the Municipal Act is in force in the Municipality.
- (d) Describe mode of registering births and deaths, and cost thereof. Note if Part XI of Act III (B.C.) of 1884 is in force, and what agency is employed in collecting the vital statistics.
- (e) Note the state of health of the town, and give a statement of the number of births and deaths registered during the year.
- (f) State if any, and what, vaccination establishment is entertained. Whether the Compulsory Vaccination Act is in force, and how it has worked.
- (g) State the number of dispensaries maintained by the Municipality, their cost, and the number of sick people to whom relief was given in these institutions. If the dispensaries possess endowments, give a brief account of them.
- (h) Describe markets, public and private. State whether Part X of the Municipal Act is in force.

XV. Works, General—

- (a) Roads. State length of, and cost of maintaining them.
- (b) Number and kind of lights thereon, and annual cost.

(c) Give a list of Municipal buildings, and state annual cost of repairs.

(d) State if roads are watered, and at what cost.

XVI. Education—

Give the number of schools of all kinds and attendance, and state the contributions, if any, by the Municipality.

XVII. Municipal wants—

Give a brief summary of and describe the most pressing Municipal wants of the town in the order of their importance; and state what steps, if any, have been taken to supply them, and mention approximately the estimated cost in each case.

XVIII. Future funds—

State the average balance now available after payment of all fixed and recurring charges.

XIX. State how any loss in the income can best be supplemented, or what fresh direct taxation may be possible.

XX. State any matter of general interest in regard to the Municipality not noticed under any of the above headings. Give an account of any extraordinary occurrence which took place within the Municipality during the year.

ACCOUNT RULES FOR MUNICIPALITIES ISSUED UNDER SECTION 82 OF THE ACT.

GENERAL.

THE following account rules are issued under section 82 of Act III of 1884, the Bengal Municipal Act.

2. The rules are divided into two parts. Part I contains the rules and forms to be observed and adopted in every Municipality, however small. Part II contains the rules and forms to be observed and adopted wherever the circumstances of a Municipality may render them necessary, and, in addition, certain other account rules and forms which it is desirable should be adopted in the larger Municipalities, but which it is not considered advisable to prescribe authoritatively.

3. It may be found hereafter that the account rules and forms herein prescribed do not conveniently meet the special requirements of a Municipality. In this case they may be modified with the consent of the Accountant-General, Bengal.

4. The Cash and Account branches of each Municipal Office shall be kept distinct from each other, and under distinct

officers, who, for the purposes of these rules, will be termed, respectively, Tax Darogah or Cashier, and Accountant.

In many of the smaller Municipalities the Tax Darogah and Cashier will be one and the same man. Part I of these rules has been especially framed to meet this contingency. In no case, however, shall the same person compile the Municipal accounts and superintend the collection of the rates and other Municipal income.

5. All accounts and registers shall, as far as possible, be maintained in English. All books of account and registers shall be substantially bound and paged before being brought into use, and no accounts shall be prepared on loose sheets or in loosely bound volumes.

6. The set of registers and forms prescribed or suggested in these rules provides for all classes of transactions usually occurring in Municipalities of ordinary size. In some of the larger Municipalities additional books of account may probably be found necessary. In this case the Examiner of Local Accounts in Bengal will advise the Municipality concerned as to the most suitable forms to meet the special circumstances of the Municipality.

7. As, under these rules, the Magistrate or other officer in charge of a Government Treasury, and the Vice-Chairman of a Municipality occupy the respective positions of banker and constituent, it is of the greatest importance that no person connected with a Magistrate's or Sub-Divisional Officer's establishment shall assist in any way in collecting Municipal revenue or in posting the Municipal books.

SECURITY.

8. The Secretary, Accountant, Tax Darogah, Cashier, and tax collecting sircars in the employ of a Municipality shall furnish such security as the Commissioners may think proper.

Nothing in this rule, however, shall be understood to prohibit such security as the Commissioners may think advisable being taken from any other officer or servant in the employ of a Municipality.

CORRECTIONS IN ACCOUNTS.

9. All corrections and alterations in accounts shall be neatly made in red ink, and attested by the initials of the Chairman, Vice-Chairman, or Secretary. Similarly, all alterations and corrections in a voucher shall be attested by the payee. Erasures shall on no account be permitted in registers, statements, vouchers, or accounts of any description.

PART I.

BUDGET ESTIMATE.

10. The Regulations regarding the preparation and sanction of the Budget Estimate are contained in sections 72 to 76 of the Bengal Municipal Act. The estimate shall be prepared in English in 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. A schedule shall be attached to the estimate in the form annexed, setting forth the full details of the estimated expenditure for the ensuing year.

11. No change shall be made in the major and minor account headings prescribed in Form No. I without proper authority, and the same account headings shall be used in all accounts and returns prepared or issued by a Municipality. In Form No. I, the major account headings are shown in *italics*, and the minor account headings have numbers allotted to them. The remaining heads of account given in the form are termed "Detailed heads" and are not *prescribed*, but are merely exemplar, and may be altered, or added to, as the Commissioners may think desirable.

RECEIPT OF MONEY BY CASHIER OR TAX DAROGAH.

12. The Cashier or Tax Darogah shall keep a Cash Book in Form No. II, in which he shall enter on the Receipt side all sums received by him on account of the Municipality.

The entries shall be in full detail of names and particulars, except in regard to collections made by the sircars (*see* paragraphs 20 and 23 of Appendix A), for which a single entry exhibiting the name of the sircar and the total amount received will be sufficient. (The details of the sircar's daily collections will be given in the sircar's daily collection account (Form No. XLVII).)

13. The Vice-Chairman or Secretary shall, at such frequent intervals as may seem desirable, examine the Cashier's or Tax Darogah's Cash Book, so as to satisfy himself that all money received has really been remitted to the Treasury or Bank without delay, and that the Cashier or Tax Darogah does not retain in hand sums of money in excess of the security which he may have given.

TRANSACTIONS WITH BANK OR TREASURY.

14. Unless the Local Government shall otherwise direct, all sums received on account of the Municipal Fund shall be paid

into a Government Treasury or into any Bank or Branch Bank used as a Government Treasury in or near to the Municipality.

Moneys received by the Cashier or Tax Darogah on account of the Municipality shall be remitted to the Bank or Treasury as often as can be conveniently managed.

15. Whenever a remittance to the Bank or Treasury is made, the Cashier or Tax Darogah shall enter the details of the remittance on the payment side of his Cash Book (Form No. II). In the column "Details of challan" he will enter the different heads of revenue,—corresponding with the heads in the Cash Abstract Register of Receipts (Form No. VII),—and in the column "Amount of each head" he will enter the amounts to be credited to each of those heads.

He will then fill in Form No. III, the challan to accompany the remittance. In the foil of the form will be entered merely the name of the Municipality on account of which the money is sent, and details of the notes and coin of which the remittance is composed. On the counterfoil will be shown the details of the remittance according to the heads of account to which the amounts are to be credited, *i.e.*, a copy of the entries on the payment side of the Cashier's or Tax Darogah's Cash Book.

It is especially to be noticed that for statistical purposes the collections for the current year on account of the rate upon the annual value of holdings, or of the tax upon occupiers of holdings, and of the Water, Lighting and Latrine rates, are to be shown distinctly from the collections on account of the demand for previous years.

16. With the remittances shall be sent the pass-book of the 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 entry for the remittance just made shall be initialed by the Treasury officer, and the book returned at once to the Municipal Office.

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 Government Treasury Department, by whom the original account is kept.

No entries or marks may, 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 OF CLAIMS.

17. Claims against a Municipality shall ordinarily be discharged by cheques drawn upon the Municipal banker, that is, in the majority of cases, on the Treasury.

18. The Commissioners, however, may, if they think it desirable, authorize the advance to the Vice-Chairman, Accountant, or Cashier of the Municipality of a sum of money as an imprest to meet petty expenditure.

The amount of the imprest shall be fixed by the Commissioners.

The rules relating to the recoupment of the imprest, the form in which the transactions are to be recorded, and the periodical exhibition of the charges in the Cash Book of the Municipality will be found in Part II of these rules.

19. No claims shall, under any circumstances, be liquidated out of the cash realisations of the Municipality. All moneys received shall be forwarded intact to the Municipal banker, in the manner prescribed in section 15 of these rules.

VOUCHERS FOR PAYMENTS.

20. Every bill or other claim for payment shall be presented in the first instance to the Accountant, who will check and examine the figures, and if they be found correct and in order, will submit the bill for orders to the Chairman or Vice-Chairman. If payment of the bill so presented is to be made, an order for payment shall be endorsed on the document, that is to say, on the bill presented by the person who prefers the claim. The order for payment shall 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 Vice-Chairman or Chairman, if the amount to be paid do not exceed Rs. 500. An order 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 and another Commissioner. No officer of Government or Municipal Commissioner shall sign a payment order for and on behalf of the Chairman or Vice-Chairman. If the Chairman be absent, or from any cause be unable to sign, the Vice-Chairman shall sign; and if the Vice-Chairman be absent, or be unable to sign, the Chairman shall sign. If both Chairman and Vice-Chairman be absent, or be unable to sign, no order for payment shall be made on the bill.

21. If the bill is to be liquidated out of the imprest, the Vice-Chairman shall, before signing the payment order, see the bill stamped with the orders “ 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 liquidated by issue of a 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. VI).

22. 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 employé is invalid.

23. The pay of the Municipal establishment shall be drawn in Bill Form No. IV, and every Municipal employé shall give a receipt in the appropriate column of the form for the sum paid to him. Each Municipal employé who receives a sum exceeding Rs. 20 shall affix a receipt stamp before signing. The cost of such receipt stamp must, of course, be borne by the person who receives the money, and not by the Municipality.

24. One bill, whether for establishment or other charges, shall ordinarily only contain details of charges to be taken against one of the budget heads in the Cash Abstract Register of Expenditure (Form No. VIII). If, however, it be convenient that a bill be presented which contains charges against more than one such 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 "Head in Cash Abstract" column of the Cash Book (Form No. VI).

25. All bills and vouchers that have been paid shall be numbered consecutively for the year in order of payment, and shall be pasted in a guard book.

Sub-vouchers for payments made out of the imprest, however, shall be filed separately, and shall be attached to the periodical account submitted when the imprest is recouped (*see* rule 71).

CHEQUES.

26. Cheques drawn on a Government Treasury or Sub-treasury shall be in Form No. V. Cheque books will be supplied to the Chairmen of Municipalities by the officers in charge of Government Treasuries and Sub-treasuries.

27. On receipt of a cheque book from the Treasury or Bank, the officer whose duty it is to sign cheques shall count the cheques, and the cheque books shall remain in his custody.

28. The cheque book in use may be made over to the Accountant or Cashier whenever required to fill in the amounts

passed and shall be returned for signature along with the orders themselves to the officer whose duty it is to sign the cheques. The latter should then satisfy himself that all unused cheques are in the book, and that none have been surreptitiously extracted.

29. No cheque 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 shall not be permitted, except under very exceptional circumstances.

30. Every cheque shall be drawn in English in favour of the person to whom it is designed that the money shall actually 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—(a) in the case of a cheque issued for a sum of money distributable as pay or wages among a number of Municipal employes, or in recoupment of the imprest; and (b) in the case of a cheque issued 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 to the payee.

31. The amount of every cheque drawn shall be written in words as well as in figures, both on the cheque itself and on the counterfoil, and the counterfoil shall be initialed by the person who signs the cheque.

32. Every cheque drawn for a sum in excess of Rs. 20 shall bear a receipt 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.

CANCELLATION OF CHEQUES.

33. When a signed cheque is cancelled it shall be stamped "Cancelled" and initialed by the Chairman, Vice-Chairman, or Secretary. The cancelled cheque 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 amount of the cancelled cheque shall be entered as a receipt on the debtor side of the Cash Book (Form No. VI), and shall be treated as a refund. (See Rule 46.)

CASH BOOK.

34. The Cash Book of the Municipality shall be kept in English in Form No. VI 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.

35. The receipt or debtor side of the Cash Book shall be posted from the counterfoil of the challan (Form No. III) of moneys paid into the Treasury or Bank by the Cashier or Tax Darogah.

36. It may sometimes happen that a sum of money will be found credited in the Municipal Pass-book which has not been paid in through the Cashier or Tax Darogah of the Municipality. In this case the Vice-Chairman or Secretary shall ascertain the details of the credit, and the same shall be posted into the Cash Book of the Municipality.

In some cases also moneys may be paid direct into the Treasury, for credit to the Municipality, by Court Sub-Inspectors or other officers on account of Municipal fines and Pound revenue. In these cases the Cash Book shall be posted from the copy of the challan with which the money has been remitted to the Treasury or Bank. This copy will be furnished to the Municipality by the officer by whom the money was paid in.

37. The payment side of the Cash Book shall be posted from the details of the vouchers and of the cheques drawn. The amount of each cheque shall be entered as soon as the cheque is signed. (See Rules 29 and 33.)

38. 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 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.	...			
Total as per Pass-book		

CASH ABSTRACT REGISTERS OF RECEIPTS AND EXPENDITURE.

39. All the entries on the receipt side of the Cash Book (Form No. VI) shall be posted by the Accountant, one by one, direct from the Cash Book into the Cash Abstract Register of Receipts (Form No. VII); and all the entries on the payment side of the Cash Book shall be posted, one by one into the Cash Abstract Register of Expenditure (Form No. VIII).

The Cash 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.

40. Each item of receipt or payment appearing in the Cash Book shall be posted separately into the Cash Abstract Registers. Thus, if there be two or three payments in one day on account of the same head of expenditure, there will similarly be two or three entries under the same head in the Cash Abstract Register, *i.e.*, the *separate items* appearing in the Cash Book (Form No. VI), and not *the totals* of the daily receipts or expenditure for each head, shall be posted into the Cash Abstract Registers.

41. The columns of the Cash Abstract Registers shall be totalled every month, and the 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. VI).

42. The numerous detailed heads given in the Cash Abstract Registers (Forms Nos. VII and VIII) are not *prescribed* heads, but may be abridged, or added to, as the Commissioners may think desirable. The detailed heads must, of course, always correspond with the detailed heads shown in the Budget Estimate (Form No. I). (See Rule 11.)

ADJUSTMENTS.

43. At the foot of each month's account in the Cash Abstract Registers of Receipts and Expenditure (Forms Nos. VII and VIII), two lines are left blank for the purpose of entering therein and bringing upon the books of the Municipality the adjustments made during the month.

44. Adjustments are transactions which have to be recorded in the Monthly and Annual Accounts of the Municipality, but which are not actual cash transactions, and which, therefore, do not in all cases appear in the Municipal Cash Book.

45. Adjustments are of four kinds—

- (1) The transfer from one head to another of items of receipt or expenditure wrongly classified in the first instance in the Cash Abstract Registers.
- (2) The transfer of a sum of money from the head "Advances" to a head of expenditure for work done by a contractor or other person, the said contractor having originally been granted an advance to enable him to carry out the work.
- (3) Refunds of revenue received or of expenditure incurred, during the current year of account.
- (4) The debit to a head of expenditure by credit to "Deposits Received" of a sum of money due on a contractor's bill, but not paid, being retained as a security-deposit for the due execution of future works.

46. In case (1) the adjustment shall be made by entering the amount in the line for "Adjustments by Addition" in the column for the head to which the amount is to be added, and again in red ink in the line for "Adjustments by Deduction" in the column for the head from which the amount is to be deducted. Both entries will be made on the Cash Abstract Register of Receipts if the amount is to be transferred from one head of revenue to another, and both will be made in the Cash Abstract Register of Expenditure if the amount is to be transferred from one head of expenditure to another.

In case (2) the adjustment shall be made by entering the amount in the line for "Adjustments by Addition" in the column of the Cash Abstract Register of Expenditure for the head to which charges on account of the particular work executed are to be taken, and in the Cash Abstract Register of Receipts in the line for "Adjustments by Addition" 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. XVII—see Rule 63) of the person by whom the work was executed, and to whom the amount adjusted was originally advanced.

In case (3) the adjustment shall be made by entering the amount in the line "Adjustments by Deduction" in the column of the Cash Abstract Register of Receipts or Expenditure for the head to which the amount refunded was originally credited or debited and in the Cash Abstract Register of Expenditure or Receipts in the line for "Adjustments by Deduction" in the column for "Refunds."

This procedure, however, shall not be followed when the refund made during the month is on account of revenue received during

a previous year of account. In this case the amount refunded will remain at the debit of the head "Refunds," and no adjustment shall be made.

In case (4) the adjustment shall be made by entering the amount in the Cash Abstract Register of Expenditure in the line for "Adjustments by Addition" 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 in the Cash Abstract Register of Receipts in the line for "Adjustments by Addition" under "Deposits Received."

In every case of refund of revenue a note of the refund shall be made against the original entry of Receipt in the Cash Book or other Register, so as to guard against a second refund of the same amount being accidentally made.

47. Adjustments made by deduction in the Cash Abstract Registers shall always be exhibited in red ink.

QUARTERLY AND ANNUAL ACCOUNT.

48. At the close of every month the grand totals under the various heads of account recorded in the Cash Abstract Registers (Forms Nos. VII and VIII) shall be entered in English by the Accountant in the separate registers (Forms Nos. IX and X) against the corresponding heads, under the appropriate month.

49. These two registers form the Quarterly Statement required under section 71 of the Act to be prepared immediately after the close of each quarter. Columns are provided to show the progressive totals for the half-year, the three quarters, and for the whole year, and, in addition, the figures of the sanctioned budget estimate under each head.

50. 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. IX and X) shall be posted in English by the Accountant into the Annual Account (Form No. XI). The details of the expenditure shall be given in a separate schedule, similar in form to that attached to the Budget Estimate (Form No. I), exhibiting the actual and estimated figures in parallel columns. This statement (Form No. XI) will form the Annual Account required to be prepared by the last paragraph of section 71 of Act III (B.C.) of 1884, and by the Government of India in Financial Resolution No. 283, dated 31st August 1883. 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.

51. To enable the Magistrate and the Commissioner of the Division 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. XI, and also in the schedule of expenditure to be annexed to the statement.

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

52. It is not desirable to prescribe hard-and-fast rules as to the procedure to be adopted in the levy of the above rates, as the circumstances of the Municipalities to which these rules will apply vary so greatly. At the same time, it is necessary to record a general system which shall be more or less applicable to all Municipalities. Appendix A of these rules contains the details of two systems of procedure, both of which are already being successfully worked in Bengal. One or other of these systems should be adopted in every Municipality, with such modifications as may be found locally necessary.

53. The forms attached to the Appendix are *prescribed forms*, *i.e.*, they may not be modified, except with the approval previously obtained of the Accountant-General, Bengal. All the forms, however, need not be adopted. It is expressly stated in Appendix A which of the forms shall be adopted in every Municipality and which are optional.

TAX ON CARRIAGES, HORSES AND OTHER ANIMALS.

54. The register prescribed in section 139 of the Act for the exhibition of the amount of taxes realized on account of carriages, horses, and other animals shall be maintained in Form No. XII.

55. *As soon as a license fee or tax has been paid, and not before*, the license shall be prepared in Form No. XIII and when the necessary particulars have been posted in the register (Form No. XII), both register and license shall be placed before the duly authorised Licensing Officer. The Licensing Officer shall sign the license and initial the register in the proper column.

LICENSES.

56. License-forms shall be bound in counterfoil books. No new book shall be brought into use until *all* the license-forms

and counterfoils have been consecutively numbered. The numbers shall, if possible, be printed.

57. Only one book shall be given out at a time, and until the book thus issued has been used up, no new book shall be given out.

On no account shall loose unnumbered licenses be kept in the office.

FEES ON THE REGISTRATION OF CARTS.

58. In lieu of licenses, tin tickets may be issued to owners of carts which have been registered. These tin tickets may 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.

59. As soon as the registration-fee has been paid by the owner of the cart, the necessary particulars shall be entered in a Register in Form No. XIV.

60. A stock book of the tin tickets received from the makers shall be kept in Form No. XV. 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 unissued tickets actually in stock.

MISCELLANEOUS RECEIPTS.

61. 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 No. XLV). 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, a receipt shall be granted in Form No. XVI. The total amount received shall be written in words, both on the receipt itself and on the counterfoil: the latter need only be initialed by the officer who signs the receipt.

The forms shall be bound in books, and they shall be numbered before the book is brought into use.

62. For money received on account of fees for the Registration of Carts a separate receipt book in the same form shall be used, and so also separate books shall be used for any other head of revenue, the receipts on account of which are numerous.

ADVANCE.

63. 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. XVII). 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.

64. 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 audited detailed bills and proper vouchers for the expenditure incurred out of the advance. These adjustments shall be carried through the Cash Abstract Registers. (See Rule 45.) Before the order for adjustment is made, the bills and vouchers put forward in support of the expenditure shall be passed in the same manner as other bills are passed. The passing order shall run thus:—
 "Passed for Rs. . . . Adjust by credit to advance account of . . . , and debit to . . ."

65. The different accounts in the Advance Ledger shall be balanced quarterly and signed by the officer responsible. 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.

DEPOSITS.

66. 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 Cash Abstract Register of Receipts (Form No. VII), and shall be entered on the credit or receipt side of the Deposit Ledger (Form No. XVIII). 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 proper officer.

67. It sometimes happens that deductions (usually ten per cent. of the total amount of the bills) are made from the bills of

contractors as security for the due performance of work in the future.

In such cases the bills shall be passed for the full amount due on the bill, but only the net amount paid shall be entered in the Cash Book (Form No. VI). The amount deducted as security shall be brought upon the Municipal accounts and into the Ledger of Deposits (Form No. XVIII) through the medium of the Cash Abstract Register in the manner described in Rule 46. The payment order shall run thus:—

Passed for Rs. Pay Rs. by cheque and adjust
Rs. by debit to , and credit to Deposits Account
of .

EMBEZZLEMENTS.

68. Every embezzlement or misappropriation of Municipal moneys shall be reported at once by the Chairman of the Municipality concerned to the Accountant - General, Bengal.

The report shall contain full details as to the total sum' of money misappropriated, the method in which the embezzlement was effected, the absence of any rules by which the fraud was facilitated, and the steps taken to punish the offender.

PART II.

GENERAL.

69. The rules and forms in this part are of two classes, *viz.* those that are *prescribed* and those that are merely *suggested*. The former shall be adopted wherever the circumstances of a Municipality render them necessary, *eg.*, the form for the exhibition of the fees for Hackney Carriage Licenses shall be adopted wherever the provisions of Act V of 1866 (Hackney Carriage Act) are in force, and the form of Imprest Account shall be adopted wherever the Vice-Chairman or other Municipal officer has been granted an imprest for the liquidation of petty expenses.

The *suggested* forms are those which it is recommended shall be adopted wherever the circumstances of a Municipality permit. Many of the forms are already in use in various Municipalities in Bengal, and have been found to work well.

70. The following is a list of the forms prescribed and suggested under these rules.

No. of Form.	DESCRIPTION OF FORM.	No. of Rule.	Whether prescribed or suggested.
I	Budget Estimate ...	10	} Prescribed in Part I.
II	Tax Darogah's Cash-book ...	12	
III	Challan for remittances to Bank or Treasury ...	15	
IV	Establishment Bill Form ...	23	
V	Cheque Form ...	26	
VI	Municipal Cash Book ...	34	
VII	Cash Abstract Register of Receipts ...	39	
VIII	Do. do. of Expenditure...	40	
IX	Quarterly Account of Receipts	48	
X	Do. do. of Expenditure...	49	
XI	Annual Account ...	50	} Prescribed in Part II.
XII	Carriage and Animal Tax Register ...	54	
XIII	License for Carriages and Animals ...	55	
XIV	Cart Registration Register...	58	
XV	Stock Book of Cart Registration Tickets ...	60	
XVI	Miscellaneous Receipt Form	61	
XVII	Advance Ledger ...	63	
XVIII	Deposit Ledger ...	66	
XIX	Imprest Account ...	71	
XX	Hackney Carriage License Register. ...	73	
XXI	Do. Drivers' do. ...	74	} Prescribed in Part II.
XXII	Palanquin License Register...	75	
XXIII	Do. Bearers' License Register	76	
XXIV	Hackney Carriage License ...	77	
XXV	Ditto Drivers' License ...	78	
XXVI	Palanquin License ...	79	
XXVII	Do. Bearers' License ...	80	
XXVIII	Govt. Security Register ...	81	
XXIX	Loan Register ...	82	
XXX	Dispensary Subscription Register ...	83	
XXXI	Miscellaneous Subscription Register ...	84	} Suggested in Part II.
XXXII	Abstract Register of Miscellaneous Subscription ...	85	
XXXIII	Register of Security Deposit, other than Cash ...	86	
XXXIV	Miscellaneous Bill Form ...	87	
XXXV	Sanction Register ...	88	
XXXVI	Adjustment Register of Advances ...	89	
XXXVII	Do. of Deposits ...	90	
XXXVIII	Notice to Owners of Carriages, Horses, &c. ...	91	
XXXIX	Miscellaneous Bill Register...	92	
	Service Book ...	93	

No. of Form.	DESCRIPTION OF FORM.	No. of Rule.	Whether prescribed or suggested.
		Appendix.	
XI,	Valuation Register ..	8	Prescribed in Appendix A.
XLI	Assessment Register ...	„	
XLII	Petition against Assessment	11	Suggested in Appendix A.
XLIII	Register of new and improved Holdings ...	12	
XLIV	Remission Register ...	15	Prescribed in Appendix A.
XLV	Bill for Rates ...	17	
XLVI	Rates Bill Register ...	„	
XLVII	Sircar's Daily Receipt Register ...	19	
XLVIII	Tax Darogah's Register of Collections and Remissions on account of the Demand for each quarter ...	23	
XLIX	Progress Return ...	„	

NOTE.—Copies of these forms were circulated with the rules. It would take up too much space, and would be of little use, to reproduce them here.

IMPREST ACCOUNT—(*Prescribed*).

71. 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 account of the expenditure incurred out of the imprest shall be kept in Form No. XIX. Whenever it becomes necessary to recoup the imprest, the Accountant shall copy out the detail of the charges on the counterfoil of the form, make an abstract in red ink of the different heads of account to which the charges are to be taken, and submit the account itself, supported by the sub-vouchers, for the signature of the Vice-Chairman or Secretary.

The sub-vouchers shall in all cases be passed by the Vice-Chairman, previous to payment, in the same manner as are other vouchers (*see* Rule 20).

72. The cheque in recoupment of the imprest shall be drawn in favour of the Vice-Chairman or Secretary, and the abstract of the charges alluded to above shall be copied into the head in "Cash Abstract" column of the Cash Book (Form No. VI).

HACKNEY CARRIAGE LICENSE REGISTER—(*Prescribed*).

HACKNEY CARRIAGE DRIVERS' REGISTER—(*Ditto*).

PALANQUIN LICENSE REGISTER—(*Ditto*).

PALANQUIN BEARERS' LICENSE REGISTER—(*Ditto*).

73. Fees on account of the above shall be recorded in Registers Nos. XX, XXI, XXII, and XXIII, respectively. The rules regarding the custody, issue, and record of cart registration tickets shall apply, *mutatis mutandis*, to the plates issued under the Acts to owners of hackney carriages, to drivers, and to palanquin bearers.

74. The licenses granted to owners of hackney carriages, to hackney carriage-drivers, to owners of palanquins, and to palanquin bearers shall be in Forms Nos. XXIV, XXV, XXVI, and XXVII, respectively.

GOVERNMENT SECURITY REGISTER—(*Prescribed*).

75. All Government securities which shall become by purchase or otherwise, the sole property of a Municipality, shall be accounted for in Form No. XXVIII. 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.

LOAN REGISTER—(*Prescribed*).

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

DISPENSARY SUBSCRIPTION REGISTER—(*Prescribed*).

77. The register for the record of donations and subscriptions for a Charitable Dispensary shall be kept in Form No. XXX. The column "Date of Remittance to Municipal Office" shall be filled in by the officer who makes the remittance.

MISCELLANEOUS SUBSCRIPTION REGISTER—(*Prescribed*).

78. It sometimes happens that 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. Subscriptions are frequently promised but are not paid up at once, and unless a systematic plan exists for the record and collection of promised subscriptions, the Municipality is likely to incur serious loss.

The following system is therefore prescribed. The subscription book or books to be sent round with the appeal for subscriptions shall be in Form No. XXXI. If receipts are given to subscribers for their contributions, the Form No. XVI prescribed in these rules for the grant of miscellaneous receipts shall be brought into use. The contributions shall be credited to a distinct head in the Cash Abstract Register of Receipts.

At the end of each month or quarter the amounts (whether paid up or not) shown in the subscription books (Form No. XXXI) shall be totalled, and the total posted into an abstract in Form No. XXXII. 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 realize the promised subscriptions.

RECEIPTS ON ACCOUNT OF MUNICIPAL POUNDS.

RENT OF MUNICIPAL BUILDINGS, LANDS, &c.

Separate registers 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.

The registers shall have columns to show—(1) serial number; (2) name or number of pound, building, plot of land, &c.; (3) term of lease; (4) name of lessee; (5) amount of monthly, quarterly, half-yearly, or annual rent; (6) number of bill; (7) initials of Vice-Chairman; (8) date of payment; (9) remarks, together with columns for any other particulars, which the special circumstances of the case may render necessary.

80. Whenever the number of buildings, land, &c., is large, it will be necessary to prepare a periodical abstract similar in form to Form No. XLIX (Progress Statement of Demands, Collection, &c., on Account of the Tax upon the Occupiers of Holdings), so that the Vice-Chairman or Secretary may be enabled to exercise an efficient check over the outstanding dues.

REGISTER OF SECURITY DEPOSITS OTHER THAN CASH—(Prescribed)

81. Security deposited in *cash* shall be credited at once in the Cash Book of the Municipality to the head "Deposits Received," and paid into the Bank or Treasury like revenue. All other Forms of Security, such as Government Paper, Savings Bank Balances deposited under the rules in paragraph 17 of Chapter 19 of the Civil Account Code, bonds for landed property, and the like, shall be recorded in a Register in Form No. XXXIII.

When the security is surrendered, the depositor shall give a receipt in the column provided for the purpose.

BILL FORM—(*Suggested*).

82. It is suggested that miscellaneous bills for work done for, and for supplies made to, Municipalities should, as far as possible, be of a uniform pattern. Form No. XXXIV is suggested for this purpose. The bill may, of course, be prepared either in English or in the Vernacular, and creditors of a Municipality might be invited to make out their bills in these forms, which would, of course, be supplied by the Municipality free of charge.

SANCTION REGISTER—(*Suggested*).

83. Under section 78 of Act III of 1884, the Municipal Act, the Commissioners are required to sanction at a meeting by a general, or special resolution, the expenditure of any or every sum provided in the estimate for the year.

84. In most Municipalities it is the practice to sanction in one resolution the expenditure of the whole of the sum provided in the estimate. In this case no separate Sanction Register will be necessary, but in Municipalities where portions of the expenditure provided in the estimate are sanctioned from time to time, it will be advisable to open a register to record these sanctions. Form No. XXXVI is recommended as suitable for the purpose.

ADJUSTMENT REGISTERS—(*Suggested*).

85. When the adjustments of advances by bills for work executed (*see* Rule 64) and the credit to deposits by deduction from the total amounts of bills presented by contractors (*see* Rule 67) are numerous, it will be advisable to open two Adjustment Registers for the daily record of these transactions as they occur, so that none may be omitted when the Cash Abstract Registers are posted at the end of the month.

86. It is suggested that the registers to show adjustments of advances by bills for work done should be in Form No. XXXVI, and that the register to show the credits to deposits by debit to the different heads of expenditure should be in Form No. XXXVII.

Both registers should, of course, be totalled monthly.

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

87. Under section 133 of Act III of 1884, the Bengal Municipal Act, owners of carriages, horses, and other animals liable to

the tax are required to forward to the Commissioners statements in writing containing descriptions of the carriages, horses, and other animals for which they are bound to take out licenses. To facilitate this procedure, it is recommended that a supply of printed statements in Form No. XXXVIII should 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.

MISCELLANEOUS BILL REGISTER—(*Suggested*).

88. 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. XXXIX should be utilized. The Vice-Chairman or Secretary should initial the register when he signs the bills, previous to their being issued, and again when the amounts are realized.

SERVICE BOOKS—(*Suggested*).

89. As, under section 47 of Act III of 1884, the Bengal Municipal Act, it is within the competence of the Commissioners, subject to the approval of Government, to make rules regulating the grant of pensions and gratuities out of the Municipal Fund, it is advisable, whenever such rules shall have been made and approved, that Municipal employes be required to keep up Service Books.

90. The opening page of the Service Book should be divided for entries in the following forms :—

- (1) Name.
- (2) Race.
- (3) Residence.
- (4) Father's name and residence.
- (5) Date of birth by Christian era, as nearly as can be ascertained.
- (6) Exact height by measurement.
- (7) Personal marks of identification.
- (8) Signature of officer.
- (9) Signature of Vice-Chairman.

The entries in this page should be renewed or re-attested at least every five years.

The remaining pages should be divided for entries in the following form :—

- (1) Name of appointment.
- (2) Whether substantive or acting.

- (3) If acting, state the substantive appointment.
- (4) Pay.
- (5) Acting allowance.
- (6) Date of appointment.
- (7) Signature of officer.
- (8) Reference to any recorded punishment or censure or reward or praise of the officer.
- (9) Signature of Vice-Chairman.
- (10) Date of termination of appointment.
- (11) Reason of termination (such as promotion, dismissal, &c.)
- (12) Signature of Vice-Chairman.

All the headings in the Service Book should be printed both in English and in the Vernacular.

91. Service Books should be maintained by every Municipal officer or servant in permanent employ. Every appointment, leave of every description (except casual), every period of suspension from employment, and every other breach of service should be noted in them, the date of the beginning and end of every employment or absence being certified at the time by the signature of the Vice-Chairman or Secretary. The Service Book should be a contemporary record in minute detail of a person's official career."

The Service Books should be kept in the custody of the Vice-Chairman or Secretary.

APPENDIX A.

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Procedure to be adopted by Municipalities in Bengal for the collection of taxes upon occupiers of holdings, rates upon the annual value of holdings, latrine-rates, lighting-rates, and water-rates.

GENERAL.

1. The object of the rules detailed in this Appendix is to ensure the punctual and systematic delivery and service of all bills *once* in the course of the first month of the quarter for which the bills are due, and the collection and adjustment of the whole demand within the quarter for which the bills are issued.

2. Laxity in the supervision of the collections of the above rates, and the consequent accumulation of a heavy sum total of arrears, are the causes of nine-tenths of the embezzlements of Municipal funds, which are brought to light. If the collection

of the rates is once allowed to fall into arrears, it becomes almost impossible even for the official auditors appointed by Government to detect misappropriations by the tax-collecting staff.

It is imperatively necessary, therefore, that Municipal Commissioners should inquire promptly into applications for revision or exemption from assessment under section 113, into the lists of irrecoverable taxes prepared from time to time by the Tax Darogah under section 130, and further that they should avail themselves to the fullest extent of the machinery provided in sections 120 to 129 of the Act for the realization of taxes from defaulters.

3. Taxes must either be collected or remitted, and if the Commissioners decide that a tax due by a defaulting owner or occupier of a holding is not to be remitted, they must take prompt steps for its immediate realization.

4. It is to be observed that applications for review of, or exemption from, assessment under section 113 can only be received, either before the expiration of one month from the date of publication of the notice required by section 112, relating to the list containing the assessment valuation or rating in respect of which the application is made, or before the expiration of fifteen days from the date of service of the first notice of demand for payment, at the rate in respect of which the application is made, whichever period shall last expire.

It follows, therefore, that the only time at which applications for revision of, or exemption from, assessment are likely to be numerous is within a month or six weeks of the publication of the list containing the assessments.

It is, therefore, recommended that, whenever a new assessment is made in a Municipality, a Commission, of not less than three Commissioners, be appointed under section 114 to inquire promptly into and decide applications.

DIVISION OF MUNICIPAL AREA INTO CIRCLES.

5. Each 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, and to each circle shall be appointed a sircar. Endeavours should be made to render the collecting circles as compact as possible, and, as a rule, no collecting circle shall contain more houses than can be visited by one sircar during the working days of a month.

6. Under the general control of the Tax Darogah, each sircar shall have entire charge of, and be responsible for, the collection and disposal of the amounts of bills connected with the particular collecting circle assigned to him.

ASSESSMENT.

7. Assessments of the rate upon the annual value of holdings, or of the tax upon occupiers of holdings, are customarily framed for a period of three years, and, as it is unnecessary labour to copy year after year so bulky a volume, it will be more convenient if a Permanent Assessment Register of the tax upon occupiers, or a Permanent Valuation Register of the rate upon the value of holdings, be prepared for the period for which the assessment has to run.

8. Forms for these registers are prescribed (Form Nos. XL and XLI) and are attached to these rules. One or other of these registers shall be maintained in every Municipality. The registers are self-explanatory, and provide for the various stages of the procedure laid down in the Act for the preparation of the assessment. The registers shall be kept in detail of collecting circles—one volume for each collecting circle—subdivided into roads, villages, or streets as may be found most convenient. The amount assessed for each road, village, or street shall be separately totalled, and an abstract prepared at the commencement of the volume, bringing together these separate totals into one view. As the tax upon the annual value of holdings is leviable from the owners of holdings, while the water-rates, latrines-rates and lighting-rates are leviable from the occupiers of holdings, a separate set of all the registers and forms prescribed or suggested in this appendix must be used for the record of the collection on account of the latter descriptions of tax, *i. e.*, one for owners and one for occupiers.

9. The Assessment Register shall be carefully compared by the Vice-Chairman, Secretary, or a Commissioner appointed for the purpose, with the assessment list or the valuation and rating list published under the Act, and each register shall be signed by the person by whom the comparison has been made. The original assessment list or valuation and rating list will have included the names of *all* occupiers of holdings or details of *every* holding in the Municipality, whether the occupiers or owners are required to pay the tax or not. The Assessment Registers, however, will only contain the names of those occupiers or owners of holdings who, it has been decided by the Commissioners, shall pay the tax.

10. The Assessment Registers are the original records of the demand of the most important of the Municipal taxes, and it is essential, therefore, that they be neatly kept, that erasures in them be absolutely prohibited, that all alterations be initialed by the Vice-Chairman or Secretary, and that the officer who