

Pound-keepers may hold other offices. Any pound-keeper may hold simultaneously any other office under Government.

Pound-keepers to be public servants. Every pound-keeper shall be deemed a public servant within the meaning of the Indian Penal Code.

#### DUTIES OF POUND-KEEPERS.

7. Every pound-keeper shall keep such registers and furnish such returns as the Local Government from time to time directs.

To register seizures. 8. When cattle are brought to a pound, the pound-keeper shall enter in his register—

- (a) the number and description of the animals,
  - (b) the day and hour on and at which they were so brought,
  - (c) the name and residence of the seizer, and
  - (d) the name and residence of the owner, if known,
- and shall give the seizer or his agent a copy of the entry.

To take charge of and feed cattle. 9. The pound-keeper shall take charge of, feed and water the cattle until they are disposed of as hereinafter directed.

### CHAPTER III.

By Notification of the 16th March 1887, the Commissioners will exercise the powers of the Magistrate of the District under this Chapter.

#### IMPOUNDING CATTLE.

10. The cultivator or occupier of any land, or any person who had advanced cash for the cultivation of the crop or produce on any land, or the vendee or mortgagee of such crop or produce, or any part thereof, may seize or cause to be seized any cattle trespassing on such land, and doing damage thereto or to any crop or produce thereon, and take them or cause them to be taken without unnecessary delay to the pound established for the village in which the land is situate.

All officers of police shall, when required, aid in preventing (a) resistance to such seizures, and (b) rescues from persons making such seizures.

11. Persons in charge of public roads, pleasure-grounds, plantations, canals, drainage-works, embankments, and the like, and officers of police may seize, or cause to be seized, any cattle doing damage to such roads, grounds, plantations, canals, drainage-works, embankments and the like, or the sides or slopes of such roads, canals, drainage-works or embankments, or found straying thereon, and shall take them without unnecessary delay to the nearest pound.

12. For every head of cattle impounded as aforesaid, the pound-keeper shall levy a fine according to the following scale :

Elephant	. two rupees.
Camel or buffalo	. eight annas.
Horse, mare, gelding, pony, colt, filly, mule, bull, bullock, cow or heifer	. four "
Calf, ass, or pig	£ two "
Ram, ewe, sheep, lamb, goat or kid	. one anna.

All fines so levied shall be sent to the Magistrate of the District through such officer as the Local Government from time to time directs.

A list of the fines and of the rates of charge for feeding and watering cattle shall be stuck up in a conspicuous place on or near to every pound.

#### CHAPTER IV.

The powers of the Magistrate of the District under this Chapter will not be exercised by the Commissioners.

#### DELIVERY OR SALE OF CATTLE.

13. If the owner of impounded cattle or his agent appear and claim the cattle, the pound-keeper shall deliver them to him on payment of the fines and charges incurred in respect of such cattle.

Procedure when owner claims the cattle and pays fines and charges.

The owner or his agent, on taking back the cattle, shall sign a receipt for them in the register kept by the pound-keeper.

14. If the cattle be not claimed within seven days from the date of their being impounded, the pound-keeper shall report the fact to the officer in charge of the nearest police-station, or to such other officer as the Magistrate of the District appoints in this behalf.

Such officer shall thereupon stick up in a conspicuous part of his office a notice stating—

- (a) the number and description of the cattle,
- (b) the place where they were seized,
- (c) the place where they are impounded,

and shall cause proclamation of the same to be made by beat of drum in the village and at the market place nearest to the place of seizure.

If the cattle be not claimed within seven days from the date of the notice, they shall be sold by public auction by the said officer, or an officer of his establishment deputed for that purpose, at such place and time, and subject to such conditions as the Magistrate of the District by general or special order from time to time directs :

Provided that if any such cattle are, in the opinion of the Magistrate of the District, not likely to fetch a fair price if sold as aforesaid, they may be disposed of in such manner as he thinks fit.

15. If the owner or his agent appear and refuse to pay the said fines and expenses, on the ground that the seizure was illegal and that the owner is about to make a complaint under section twenty, then, upon deposit of the fines and charges incurred in respect of the cattle, the cattle shall be delivered to him.

16. If the owner or his agent appear, and refuse or omit to pay or (in the case mentioned in section fifteen) to deposit the said fines and expenses, the cattle, or as many of them as may be necessary,

Procedure if cattle be not claimed within a week.

Procedure when owner refuses or omits to pay the fines and expenses.

shall be sold by public auction by such officer, at such place and time, and subject to such conditions as are referred to in section fourteen.

The fines leviable and the expenses of feeding and watering together with the expenses of Deduction of fines and expenses. sale, if any, shall be deducted from the proceeds of the sale.

The remaining cattle and the balance of the purchase-money, if any, shall be delivered to Delivery of unsold cattle and balance of proceeds. the owner or his agent, together with an account showing—

- (a) the number of cattle seized,
- (b) the time during which they have been impounded,
- (c) the amount of fines and charges incurred,
- (d) the number of cattle sold,
- (e) the proceeds of sale, and
- (f) the manner in which those proceeds have been disposed of.

The owner or his agent shall give a receipt for the cattle delivered to him and for the balance of the purchase-money (if any) Receipt. paid to him according to such account.

Disposal of fines, expenses and surplus proceeds of sale. 17. The officer by whom the sale was made shall send to the Magistrate of the District the fines so deducted.

The charges for feeding and watering deducted under section sixteen shall be paid over to the pound-keeper, who shall also retain and appropriate all sums received by him on account of such charges under section thirteen.

The surplus unclaimed proceeds of the sale of cattle shall be sent to the Magistrate of the District, who shall hold them in deposit for three months, and, if no claim thereto be preferred and established within that period, shall, at its expiry, dispose of them as hereinafter provided.

18. Out of the sums received on account of fines and Application of fines and unclaimed proceeds of sales. the unclaimed proceeds of the sale of cattle, shall be paid—

- (a) the salaries allowed to pound-keepers under the orders of the Local Government;

(b) the expenses incurred for the construction and maintenance of pounds, or for any other purpose connected with the execution of this Act;

and the surplus (if any) shall be applied, under orders of the Local Government, to the construction and repair of roads and bridges and to other purposes of public utility.

19. No officer of police, or other officer or pound-keeper appointed under the provisions herein contained shall, directly or indirectly, purchase any cattle at a sale under this Act.

Officers and pound-keepers not to purchase cattle at sales under Act.

No pound-keeper shall release or deliver any impounded cattle otherwise than in accordance with the former part of this chapter, unless such release or delivery is ordered by a Magistrate or Civil Court.

Pound-keepers when not to release impounded cattle.

A breach of the provisions of the first clause of this section is punishable under section 169 of the Penal Code.

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## CHAPTER V.

The powers of the Magistrate of the District under this Chapter will not be exercised by the Commissioners.

### COMPLAINTS OF ILLEGAL SEIZURES.

20. Any person whose cattle have been seized and detained under this Act may, at any time within ten days from the date of the seizure, make a complaint to the Magistrate of the District, or any Magistrate authorized to receive and try charges without reference by the Magistrate of the District.

21. The complaint shall be made by the complainant in person, or by an agent personally acquainted with the circumstances. It may be either in writing or verbal. If it be verbal, the substance of it shall be taken down in writing by the Magistrate.

If the Magistrate, on examining the complainant or his agent, sees reason to believe the complaint to be well founded, he shall summon the person complained against, and make an enquiry into the case.

22. If the seizure be adjudged illegal, the Magistrate shall award to the complainant, for the loss caused by the seizure and detention, reasonable compensation, not exceeding one hundred rupees, to be paid by the person who made the seizure, together with all fines paid and expenses incurred by the complainant in procuring the release of the cattle; and if the cattle have not been released, the Magistrate shall, besides awarding such compensation, order their release and direct that the fines and expenses leviable under this Act shall be paid by the person who made the seizure.

23. The compensation, fines and expenses mentioned in section twenty-two may be recovered as if they were fines imposed by the Magistrate.

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## CHAPTER VI.

### PENALTIES.

24. Whoever forcibly opposes the seizure of cattle liable to be seized under this Act, and whoever rescues the same after seizure, either from a pound, or from any person taking or about to take them to a pound, such person being near at hand and acting under the powers conferred by this Act, shall, on conviction before a Magistrate, be punished with imprisonment for a period not exceeding six months, or with fine not exceeding five hundred rupees, or with both.

By section II, clause (13) of the General Clauses Act, India Act I of 1868, "Magistrate" includes all persons exercising all or any of the powers of a Magistrate under the Criminal Procedure Code. By clause (18) of the same section "imprisonment" shall mean imprisonment of either description as defined in the Indian Penal Code.

25. Any fine imposed for the offence of mischief by causing cattle to trespass on any land may be recovered by sale of all or any of the cattle by which the trespass was committed, whether they were seized in the act of trespassing or not, and whether they are the property of the person convicted of the offence, or were only in his charge when the trespass was committed.

Recovery of penalty for mischief committed by causing cattle to trespass.

Mere neglect on the part of an owner of cattle to prevent them from straying upon land does not amount to mischief within the meaning of section 425 of the Penal Code. Before the owner can be convicted, it must be proved that he actually caused the cattle to enter, knowing that by so doing he was likely to cause damage.—*Forbes v. Girish Chundra Bhuttacharjee*, 6 B. L. R., Appendix, 3.

26. Any owner or keeper of pigs who, through neglect or otherwise, damages or causes or permits to be damaged any land, or any crop or produce of land, or any public road, by allowing such pigs to trespass thereon, shall, on conviction before a Magistrate, be punished with fine not exceeding ten rupees.

27. Any pound-keeper releasing or purchasing or delivering cattle contrary to the provisions of section nineteen, or omitting to provide any impounded cattle with sufficient food and water, or failing to perform any of the other duties imposed upon him by this Act, shall, over and above any other penalty to which he may be liable, be punished, on conviction before a Magistrate, with fine not exceeding fifty rupees.

Such fines may be recovered by deductions from the pound-keeper's salary.

28. All fines recovered under section twenty-five, section twenty-six or section twenty-seven may be appropriated in whole or in part as compensation for loss or damage proved to the satisfaction of the convicting Magistrate.

Application of fines recovered under section 25, 26, or 27.

## CHAPTER VII.

### SUITS FOR COMPENSATION.

29. Nothing herein contained prohibits any person whose crops or other produce of land have been damaged by trespass of cattle, from suing for compensation in any competent Court.

Saving of right to sue for compensation.

30. Any compensation paid to such person under this Set-off. Act by order of the convicting Magistrate, shall be set off and deducted from any sum claimed by or awarded to him as compensation in such suit.

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SCHEDULE.

(See Section 2.)

Number and year.	Title of Act.
III of 1857 . . .	An Act relating to trespasses by cattle.
V of 1860 . . .	An Act to amend Act III of 1857 (relating to trespasses by cattle).
XXII of 1861 . . .	An Act to amend Act III of 1857 (relating to trespasses by cattle).

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ACT No. XVIII OF 1883.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor-General on the 11th October 1883.)

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*An Act to amend the Cattle-Trespass Act, 1871.*

WHEREAS it is expedient to amend the Cattle-Trespass Act, 1871; It is hereby enacted as follows:—

1. The Local Government may from time to time, by order notified in the local official Gazette—

(a) transfer to any local authority, within any part of the territories under its administration in which the Cattle-Trespass Act, 1871, is in operation, all or any of the functions of the Local Government or the Magistrate of the District under that Act, within the local area subject to the jurisdiction of the local authority; or

Power for Local Government to transfer functions of District Magistrate or Local Government to local authority and direct that surplus receipts be credited to local fund.

(b) direct that the whole or any part of the surplus accruing in any district under section eighteen of that Act shall be placed to the credit of such local fund or funds as may be formed for any local area or local areas comprised in that district;

and may, from time to time, in like manner, cancel any order made under this section.

*The 16th March 1887.*—It is hereby notified, for general information, that, in the exercise of the power vested in the Local Government by section 1 of Act XVIII of 1883 (an Act to amend the Cattle-Trespass Act, 1871), the Lieutenant-Governor is pleased to direct that all powers vested in the Magistrate of the District under Chapters I, II, and III of the Cattle-Trespass Act, I of 1871, shall be conferred upon the Commissioners of Municipalities in respect of all pounds situated within municipal limits.

2. Under clause (b), section 1 of Act XVIII of 1883, the Lieutenant-Governor is also pleased to direct that the whole of the surplus proceeds of pounds situated within municipal limits shall be made over to the Municipal Commissioners.

Definitions.

2. In this Act—

‘local authority’ means any body of persons for the time being invested by law with the control and administration of any matters within a specified local area; and

‘local fund’ means any fund under the control or management of a local authority.

### ACT No. XI OF 1879.

[As amended by Act No. XV of 1885.]

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor-General on the  
21st July 1879.)

### *The Local Authorities Loan Act, 1879.*

WHEREAS it is expedient to re-enact the Local Public Works Loan Act, 1871, with the amendments hereinafter appearing;

It is hereby enacted as follows:—

Short title.

1. This Act may be called ‘The Local Authorities Loan Act, 1879.’

Local extent. Commencement.

It extends to the whole of British India, and shall come into force upon the passing thereof.

2. The Local Public Works Loan Act, 1871, is hereby repealed. But all applications, declarations, authorizations, attachments, loans and rules made under the said Act shall be deemed to have been made under this Act.

Repeal of Act XXIV  
of 1871.

3. In this Act, 'local authority' means any body corporate, municipal committee, or other persons legally entitled to the control or management of any local or municipal fund, or legally entitled to impose any cess, rate, duty or tax upon any persons within any local area; and

'Local authority.'

'funds' used with reference to any local authority, includes any local or municipal fund to the control or management of which such authority is legally entitled, and any cess, rate, duty or tax which such authority is legally entitled to impose, and any property vested in such authority.

'Funds.'

4. Any local authority desiring to obtain a loan, on the security of its funds or any portion thereof, for the carrying out of any works which it is legally authorized to carry out may, in manner provided by the rules made by the Governor-General in Council under the power hereinafter conferred, apply to the Local Government for such loan.

Loans for works may  
be granted on security  
of funds.

Power to Governor-  
General in Council to  
make rules.

5. The Governor-General in Council may from time to time make rules consistent with this Act as to—

(1) the nature of the funds on the security of which loans may be made;

(2) the works for which loans may be made;

(3) the manner of making applications for loans;

(4) the enquiries to be made in relation to such loans, and the manner of conducting such enquiries;

(5) the cases and the forms in which particulars of applications and proceedings, and orders thereon, shall be published;

(6) the cases in which the Local Government may make loans without the previous sanction of the Governor-General in Council, and the cases in which such previous sanction must be obtained;

(7) the manner of recording and enforcing the conditions on which such loans are to be made ;

(8) the manner and time of making loans ;

(9) the inspection of any works carried out by means of loans ;

(10) the instalments by which loans shall be repaid, the interest to be charged on loans, and the manner and time of repaying loans and of paying the interest thereon ;

(11) the sum to be charged against the funds which are to form the security for the loan, as costs in effecting the loan ;

(12) the attachment of such securities, and the manner of disposing of or collecting them ;

(13) the accounts to be kept in respect of loans, and as to all other matters incidental to carrying this Act into effect.

All such rules shall be published in the *Gazette of India*.

The rules prescribed under this section are appended to the Act.

6. If any loan made under such rules, or any interest or costs due in respect thereof, is or are not repaid according to the conditions of the loan, the Local Government may attach the funds on the security of which the loan was made. After such attachment, no person except an officer appointed in this behalf by the Local Government shall in any way deal with the attached funds ; but such officer may do all acts in respect thereof which the borrowers might have done if such attachment had not taken place, and may apply the proceeds in satisfaction of the loan and of all interest and costs due in respect thereof, and of all expenses caused by the attachment and subsequent proceedings :

Provided that no such attachment shall defeat or prejudice any debt for which the funds attached were previously pledged in accordance with law ; but all such prior charges shall be paid out of the proceeds of the funds before any part of the proceeds is applied to the satisfaction of a liability incurred under this Act.

Remedy by attachment if loan not repaid.

Attachment not to defeat prior charges legally made.

7. The Local Government, with the previous sanction of the Governor-General in Council, may authorize any local authority which might, under the provisions hereinbefore contained, have borrowed money for any work upon the security of its funds, to borrow money from any other person for such work upon such security; and if any such loan or the interest thereon is not duly paid, the Local Government shall, upon the application of the lender, attach such funds for his benefit in manner provided by section six.

The Governor-General in Council may, in respect of loans to be taken under this section, make rules in regard to such loans. The Local Government may exercise the power conferred by section five, so far as the same may be applicable to the case of such loans.

The rules prescribed under this section are appended to the Act.

8. Except as provided by this Act and the rules made hereunder, no local authority shall for any purpose borrow money upon or otherwise charge its funds; and any contract otherwise made for that purpose after the passing of this Act shall be void:

Provided that nothing herein contained shall be deemed—  
 (a) to preclude the Municipality of Calcutta, Madras or Bombay, or the Trustees of the Port of Bombay, or the Commissioners for Making Improvements in the Port of Calcutta, or any like body hereafter created for the Port of Madras, from exercising the borrowing powers conferred on them by any special enactment now or hereafter in force; or

(b) to preclude any other local authority from exercising the borrowing power (if any) conferred on it by any such enactment with a view to raising money for any purpose other than the carrying out of works; or

(c) to affect the power conferred on any local authority by any such enactment to charge its funds by guaranteeing the payment of interest on money to be applied to any purpose to which the funds of the local authority can legally be applied.

Clause (c) has been added by the amending Act, Act No. XV of 1885.

9. The Secretary of State in Council shall be entitled to the remedy mentioned in section six for the recovery of any money lent by him to any local authority before the fifth day of September 1871, and the interest due on such money; and the Governor-General in Council or the Local Government may declare that any person who, before the said fifth day of September 1871, has lent money to any local authority shall be entitled to the said remedy for the recovery of such money or of the interest due thereon.

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### NOTIFICATION.

*Simla, the 17th August 1883.*

No. 2748.—In exercise of the powers conferred by sections 5 and 7 of the Local Authorities Loan Act, 1879, the Governor-General in Council has made the following rules for the raising of loans by Local Authorities in the open market:—

1. These rules shall come into force on the 1st day of September 1883. On and from that date the rules published with Notification No. 3745, dated 8th November 1879, in so far as they relate to the authorization of loans, shall be rescinded except as regards loans authorized before these rules come into force.

2. In these rules (1) "The Act" means "The Local Authorities Loan Act, 1879;" (2) "Local Authority" and (3) "Funds" have the meanings assigned to them respectively in the Act; (4) "The Local Authority" means "The Local Authority applying for permission to raise, or, as the case may be, raising or having raised the loan;" and (5) "Loan" means "A Loan under the Act."

3. A loan must be defined in rupees and not by the sterling or any other foreign standard.

4. No loan shall be raised except for the construction or repair of works of public utility within the local limits of the jurisdiction of the Local Authority, or for the benefit of the inhabitants within those limits.

5. Whenever it is desired to obtain the authorization of the Government to the raising of a loan under section 7 of the Act, a statement shall be submitted to the Local Government, showing—

*1st*, the work or works for the construction or repair of which the loan is required, and an estimate of the cost thereof :

*2nd*, the amount which it is proposed to borrow :

*3rd*, the fund or funds on the security of which it is proposed to borrow :

*4th*, the law or laws under which the said fund or funds is or are levied, received or held :

*5th*, the period for which the loan is required, the number and amount of the instalments, if any, in which it is proposed that the loan shall be taken, the dates proposed for receiving such instalments, and the instalments, if any, in which it is proposed to repay the loan :

*6th*, the yearly proceeds of each of the funds received or held by the Local Authority :

*7th*, all expenditure incurred by the Local Authority in each of the three last preceding years :

*8th*, all existing prior charges upon the funds of the Local Authority.

6. The Local Government shall cause such enquiry as it thinks necessary or expedient to be made into the statements contained in the application and into the use and value of the proposed work.

7. If it appears to the Local Government that the loan ought not to be raised, it shall reject the application.

8. If it appears to the Local Government probable that the loan ought to be raised, it shall cause to be published in the local official Gazette, and otherwise, as it deems fit, within the local limits of the jurisdiction of the Local Authority, a copy of the application and such particulars in regard to any enquiry made under Rule 6 as it may think necessary.

9. After the expiry of one month from such publication and after calling for any further information which it may

require, and considering any objections which may be preferred, the Local Government may either reject the application, or refer it for the orders of the Governor-General in Council.

10. The Local Government shall make such provision as may seem to be necessary for the proper inspection of all works which are being carried out by means of a loan, and for ascertaining and securing that the loan is duly applied to the purposes for which it is raised. Every such work, and the accounts connected therewith, shall be open at all times to the inspection of the Superintending or Executive Engineer in whose division the work is situate, and of any person who may be authorized to inspect the accounts of the Local Authority, and of any other person specially authorized by the Local Government in this behalf.

11. The cost of any enquiry made under Rule 6 of advertisements published under Rule 8, of inspections made under Rule 10, and of any other proceedings by order of the Local Government or the Governor-General in Council under these rules, shall be determined by the Local Government, and shall be paid by the Local Authority.

12. The Local Authority shall give to the Accountant-General and the Local Government any information which they may require regarding the expenditure of the loan, and regarding its funds.

13. An attachment of any funds under section 6 of the Act shall be made by a notice to the Local Authority prohibiting the collection or management of such funds by the Local Authority, and vesting the administration thereof in such officer as the Local Government may appoint. Such notice shall be published in the local official Gazette, and otherwise, as may be directed by the Local Government, within the local limits of the Local Authority. The moneys collected or received under such attachment shall be paid to the lender, and the accounts of moneys so collected, and of the cost of collection, shall be prepared in such form as the Local Government may from time to time direct. A copy of the accounts shall be delivered to the Local Authority, and published in the local official Gazette.

No. 2749.—In exercise of the power conferred by section 5 of the Local Authorities Loan Act, 1879, the Governor-General in Council has made the following rules for the grant of loans to Local Authorities by the Government:—

1. These rules shall come into force on the 1st day of September 1883. On and from that date the rules published with Notification No. 3745, dated 8th November 1879, in so far as they relate to the granting of loans, shall be rescinded except as regards loans granted before these rules come into force.

2. In these rules (1) "The Act" means "The Local Authorities Loan Act, 1879;" (2) "Local Authority" and (3) "Funds" have the meanings assigned to them respectively in the Act; (4) "The Local Authority" means "The Local Authority applying for or, as the case may be, receiving or having received the loan;" and (5) "Loan" means "A Loan under the Act."

3. A loan must be defined in rupees and not by the sterling or any other foreign standard.

4. No loan shall be granted except for the construction or repair of works of public utility within the local limits of the jurisdiction of the Local Authority, or for the benefit of the inhabitants within those limits.

5. Without the consent of the Government of India, no loan shall be granted to any District Committee for the construction of any public works, unless it be estimated that a direct net revenue will be derived therefrom equal to at least four per centum per annum on its capital cost. Provided, however, that the Local Government may make a loan, not exceeding Rs. 5,000, to a District Committee for a work designed especially to employ labour for the purpose of relieving distress.

NOTE.—A District Committee does not include a municipal body.

6. An application for a loan shall state—

1st, the work or works for the construction or repair of which the loan is required, and an estimate of the cost thereof;

2nd, the amount which it is proposed to borrow;

3rd, the funds on the security of which it is proposed to borrow ;

4th, the law or laws under the said fund or funds is or are levied, received or held ;

5th, the period for which the loan is required, the number and amount of the instalments, if any, in which it is proposed that the loan shall be taken, the dates proposed for receiving such instalments, and the instalments, if any, in which it is proposed to repay the loan ;

6th, the yearly proceeds of each of the funds received or held by the Local Authority ;

7th, all expenditure incurred by the Local Authority in each of the three last preceding years ;

8th, all existing prior charges upon the funds of the Local Authority.

7. The Local Government shall cause such enquiry as it thinks necessary or expedient to be made into the statements contained in the application and into the use and value of the proposed work.

8. If it appears to the Local Government that the loan ought not to be granted, it shall reject the application.

9. If it appears to the Local Government probable that the loan ought to be granted, it shall cause to be published in the local official Gazette, and otherwise, as it deems fit, within the local limits of the jurisdiction of the Local Authority, a copy of the application and such particulars in regard to any enquiry made under Rule 7 as it may think necessary.

10. After the expiry of one month from such publication and after calling for any further information which it may require, and considering any objections which may be preferred, the Local Government may either reject the application, or, subject to the provisions of Rule 11, grant the loan, or refer the application for the orders of the Governor-General in Council.

11. (a) Save as provided in clause (b) of this rule, the Local Government may make a loan from any sums which the Governor-General in Council allots for the purpose.

(b) If the loan exceeds Rs. 5,000, the previous sanction of the Governor-General in Council is necessary.

12. The Local Government shall make such provision as may seem to be necessary for the proper inspection of all works which are being carried out by means of a loan, and for ascertaining and securing that the loan is duly applied to the purposes for which it is made. Every such work, and the accounts connected therewith, shall be open at all times to the inspection of the Superintending or Executive Engineer in whose division the work is situate, and of any person who may be authorised to inspect the accounts of the Local Authority, and of any other person specially authorised by the Local Government in this behalf.

13. If the Local Government considers that the conditions on which a loan was granted have not been fulfilled, or that the Local Authority has failed to comply with any of the requirements of these rules, it may, at any time, order that no further payments shall be made on account of such loan, and recover the amount advanced, with interest thereon, in the manner prescribed by section 6 of the Act.

14. Interest shall be charged half-yearly on each loan at the rate agreed upon, and shall be reckoned and paid on each instalment from the date on which it is received.

15. The Local Authority may, at any time, with the previous consent of the Local Government, repay the whole or any part of a loan made from the public treasury in advance of the periods fixed by the conditions of the loan.

16. The cost of any enquiry made under Rule 7 of advertisements published under Rule 9, of inspections made under Rule 12, and any other proceedings by order of the Local Government or the Governor-General in Council under these rules, shall be determined by the Local Government, and shall be paid by the Local Authority.

17. (a) The accounts of every loan shall be kept by the Accountant-General of the province in which it is made.

(b) The Local Authority shall give to the Accountant-General and the Local Government any information which they may require regarding the expenditure of the loan and regarding its funds.

18. An annual statement of all loans granted under the Act, repayments due and made during the year, and balances outstanding at the beginning and end of the year in each province, or under each Local Government, shall be prepared by the Accountant-General and submitted to the Government of India through the Local Government, which shall add a report of the progress of the works. Such statement shall be published in the local official Gazette.

19. An attachment of any funds under section 6 of the Act shall be made by a notice to the Local Authority prohibiting the collection or management of such funds by the Local Authority, and vesting the administration thereof in such officer as the Local Government may appoint. Such notice shall be published in the local official Gazette, and otherwise, as may be directed by the Local Government, within the local limits of the Local Authority. The moneys collected or received under such attachment shall be paid into the Government treasury; and the accounts of moneys so collected, and of the cost of the collection, shall be prepared in such form as the Local Government may from time to time direct. A copy of the accounts shall be delivered to the Local Authority, and published in the local official Gazette.



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