

Municipal Commissioners should, in future, conduct their civil litigation themselves without reference to the Magistrate of the district. With reference to Rule 51, section 1 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 section three of Bengal Act VI of 1870 (*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 chaukidars 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 chaukidar 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 chaukidar's services 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 chaukidars. . . . 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.)

365. (376) All Police-officers shall give immediate information to the Commissioners of the Municipality of any offence committed against this Act "or any bye-law made in pursuance thereof." 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.

"Upon the recommendation of the Commissioners, any servant of the Commissioners in receipt of a salary of not less than ten rupees per mensem, when empowered in that behalf by a general or special order of the District Magistrate, may exercise the powers of a Police-officer under this section."

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 addition of the words "or any bye-law made in pursuance thereof," made by the amending Act is very necessary, as an offence against a bye-law made under the Act is not an offence against the Act. Compare notes to section 355.

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,

Penalty on officers, &c., taking unauthorized fees.

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.

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.—*Queen v. Nachimattu and others*, 1. L. R., 7 Mad., 18.

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

Saving clause.

- (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 original 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.—*Baroda Pershad Mustafi v. Gora Chand Mustafi*, 3 B. L. R., 295; 160 C. R., 12 W. R.; *Satku Valad Kudir v. Ibrahim Valad Mirza*, 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.*

---

### SECOND SCHEDULE.

(See sections 8 and 23.)

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

See Appendix, p. 227 to 231, in which the Lists of Municipalities are brought up to July 1898.

---

### 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 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 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 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

FOURTH SCHEDULE.—FORM B.—(*Concluded.*)

Sums distrained for.				Fee.	
				Rs.	A.
10 and under	15 Rupees	...	...	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

The above charge includes all expenses including the service of notice of demand, except when peons are kept in charge of property distrained, in which case three annas must be paid daily for each man. If the amount demanded be paid or the warrant discharged before the sale is held, so that no sale is necessary, one-fourth of the fees specified in the above table shall be remitted.

FORM C.—(*See section 122.*)

*Distress Warrant.*

BENGAL MUNICIPAL ACT, 1884.

*Section 122.*

To (*here insert the name of the officer charged with the execution of the warrant.*)

WHEREAS.....of.....has not paid or shown sufficient cause for the non-payment of the sum of rupees .....due for taxes (or rates) mentioned in the margin, although the said sum has been duly demanded in writing from the said....., and fifteen days have elapsed since the service of the notice of demand, this is to require you to distrain the moveable property of the said..... wherever it may be found within the Municipality, except ploughs, plough-cattle, tools, or implements of trade or agriculture, or any other moveable property subject to the same exceptions, which may be found within the holding specified in the margin to the amount of the said sum of.....

and the further sum of.....to defray the charges of taking, keeping, and selling such property; and if within ten days next after such distress the said sum of..... shall not be paid, to sell the said property, and having paid and deducted out of the proceeds of the sale the said sum of .....and the charges of taking, keeping, and selling such property, to return the surplus (if any) on demand to the person whom you shall have found in possession of the said property, and if no demand be made, to pay the same to the Commissioners. If distress cannot be made of sufficient property of the said....., you are to certify the same to u in returning this warrant.

A. B.,

*Chairman of.....*

---

FORM 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.

*Costs of Distraint—* (Signature of the officer executing  
Date— the warrant of distress.)

---

FORM 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.

## FOURTH SCHEDULE.—FORM E.—(Concluded.)

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

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
For every 4-wheeled carriage drawn by one pony under thirteen hands ...	2 8
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.

## ACT No. II OF 1896.

PASSED BY THE LIEUTENANT-GOVERNOR OF BENGAL IN  
COUNCIL.)(First published in the *Calcutta Gazette* of the 28th October, 1896.

(Received the assent of the Lieutenant-Governor on the 4th September, 1896, and of the Governor-General on the 21st October, 1896.)

*An Act to further amend the Bengal Municipal Act, 1884.*

WHEREAS it is expedient to further amend the Bengal Municipal Act, 1884 ; It is hereby enacted as follows :—

1. This Act shall come into force on the day on which it is first published in the *Calcutta Gazette* with the assent of the Governor-General thereto.

Commencement.

2. The word "section," as used in sections 3 to 18, both inclusive, of this Act, means a section of the said Bengal Municipal Act, 1884, as amended by Bengal Act IV of 1894.

Amendment of section 15, Bengal Act III of 1884.

3. (1) For clauses (1), (2) and (3) of the first proviso to section 15 the following shall be substituted, namely :—

"(i) has during the year immediately preceding such election, paid in respect of any rates an aggregate amount of not less than three rupees, or

(ii) has, during the year aforesaid, paid or been assessed to the tax imposed by Act II of 1886 (*An Act for imposing a tax on income derived from sources other than agriculture*), or

(iii) being a graduate or licentiate of any University, or having passed the First Arts Examination of the Calcutta University or the corresponding standard of any other University, or holding a license, granted by any Government Vernacular Medical School, to practise medicine, or holding a certificate authorising him to practise as a pleader or as a mukhtar or as a revenue agent—occupies a holding, or part of a holding, in respect of which there has been paid, during the year aforesaid, in respect of any rates, an aggregate amount of not less than three rupees."

(2) In the definition of "rates," in the said section, the word "means" shall be substituted for the words "shall be deemed to include."

(3) To the said section the following shall be added, namely :—

"*Explanation.*—Rules made under this section may reduce but not raise any of the sums mentioned in the first proviso thereto, and may declare that any persons who are not referred to in that proviso shall be entitled to vote."

Amendment of section 37L.

4. For section 37L the following shall be substituted, namely :—

"37L. The provisions of Part VII shall, notwithstanding anything in section 86, 220, 221, 222, 223, 279 or 287, apply to every Municipality in which a water-supply is provided under section 37K."

Application of Part VII.

Amendment of section 39.

5. To section 39 the following shall be added, namely :—

“ If the Chairman or the Vice-Chairman fails to call a special meeting within thirty days after any such requisition has been made, the meeting may be called by the persons who signed the requisition.”

Amendment of section 42.

6. (1) After the words “ or Vice-Chairman,” in the first paragraph of section 42, the words “ or under section 39

by persons signing a requisition” shall be inserted.

(2) For the words “ Chairman or Vice-Chairman,” in the last paragraph of section 42, the word “ President ” shall be substituted.

Amendment of section 69.

7. For section 69 the following shall be substituted, namely :—

“ 69. (1) After the said sums have been set apart under section 68, the Commissioners at a meeting shall, as far as the Municipal Fund permits, from time to time cause roads, bridges, tanks, ghats, wells, channels, drains and privies, being the property of the Commissioners, to be maintained and repaired and the Municipality to be cleansed ;

and may, except as is otherwise provided in this Act, and subject to such rules and restrictions as the Local Government may from time to time prescribe, apply the Municipal Fund to any of the following purposes within the Municipality, that is to say,—

- (i) the construction, maintenance and improvement of roads, tramways, bridges, squares, gardens, tanks, ghats, wells, channels, drains and privies ;
- (ii) the supply of water, and the lighting and watering of roads ;
- (iii) the erection and maintenance of offices and other buildings required for municipal purposes ;
- (iv) the construction and repair of school-houses, either wholly or by means of grants-in-aid ;
- (v) the establishment and maintenance of schools, either wholly or by means of grants-in-aid ;
- (vi) the establishment and maintenance of hospitals and dispensaries ;

- (vii) the promotion of vaccination ;
- (viii) the acquiring and keeping of open spaces for the promotion of physical exercise and education ;
- (ix) the training and employment of female medical practitioners and of veterinary practitioners ;
- (x) the establishment and maintenance of veterinary dispensaries for the reception and treatment of horses, cattle and other animals ;
- (xi) the appointment and payment of qualified persons to prevent and treat diseases of horses, cattle and other animals ;
- (xii) the improvement of the breed of horses, cattle and asses, and the breeding of mules ;
- (xiii) the establishment and maintenance of free libraries ;
- (xiv) the maintenance of a fire-brigade ;
- (xv) other works of public utility calculated to promote the health, comfort or convenience of the inhabitants ;
- (xvi) the establishment and maintenance of Benches for the trial of offences under this Act or any laws made thereunder ; and
- (xvii) generally, to carrying out the purposes of this Act :

Provided that no portion of the Municipal Fund shall be applied to any of the purposes specified in clauses (viii) to (xiii), both inclusive, unless a majority of the Commissioners present at the meeting are satisfied that the other purposes specified or referred to in this sub-section, or such of them as the majority consider it necessary to carry out, have been sufficiently provided for.

“(2) The Municipal Fund shall also be applicable to the payment, at such rates as the Local Government may from time to time direct, of travelling expenses incurred by any of the Commissioners in attending meetings convened under the rules made by the Local Government in pursuance of sub-section (4) of section 1 of the Indian Councils Act, 1892, for the purpose of recommending a person to be nominated as a member of the Lieutenant-Governor's Council.

“(3) The Commissioners may do all things, not being inconsistent with this Act, which may be necessary to carry out the purposes of this section.

“69A. (1) The Commissioners shall cause to be kept, for each hospital and dispensary vested in them, accounts, in such form as may be prescribed by rules made by the Local Government, showing—

Receipts and expenditure on account of hospitals and dispensaries.

- (a) all endowments, funds and contributions received by them,
- (b) all sums directed by them to be applied to establishment or maintenance, and
- (c) all expenditure incurred by them.

(2) No money which has been received by the Commissioners on account of any hospital or dispensary, or directed by them to be applied to the establishment or maintenance of any hospital or dispensary, shall be expended on any other object.

“69B. The Local Government may from time to time make rules—

- (i) prescribing the qualifications of candidates for employment under clause (xi) of section 69; and
- (ii) generally, for the guidance of the Commissioners in all matters connected with the carrying out of the purposes of sections 69 and 69A.”

Amendment of section 70.

8. (1) For the words “the last preceding section,” in section 70, the words and figures “section 69, sub-section (1)” shall be substituted.

(2) To the said section 70 the following shall be added, namely :—

“Notwithstanding anything in this section, the Municipal Fund may be applied, by the vote of the majority referred to in the proviso to section 69, sub-section (1), and without the consent and sanction mentioned in this section, to meeting expenses incurred beyond the limits of the Municipality in the training of female medical practitioners or of veterinary practitioners.”

9. (1) For the words “or habitually used” and the words “and habitually used” in section 131 and section 142, the words “or is used in the ordinary course of business” and the words “and is used in the ordinary course of business” shall respectively be substituted.

Amendment of sections 131, 141A, 142 and 147A.

(2) For the words “habitually used” in section 147A the words “used in the ordinary course of business” shall be substituted.



(3) To section 147A the following shall be added, namely :—

“When carts not kept within any Municipality are so used in more than one Municipality, the Local Government, on the application of the Commissioners of any such Municipality, may, if it thinks fit, apportion between all such Municipalities the registration fees paid under this Act in respect of such carts.

“Where a cart is registered under this Act in more than one Municipality, the Commissioners of the Municipality within which the cart is kept shall have a right to levy the registration fee in preference to the Commissioners of any other Municipality.”

(4) The words “or cantonment” in sections 141A and 147A are hereby repealed.

New section 141B.

10. After section 141A the following shall be inserted, namely :—

“141B. A carriage, horse or other animal shall be deemed to be used in the ordinary course of business, within the meaning of section 131, if it is used on business on an average thrice a week.”

Meaning of “used in the ordinary course of business.”

New section 147B.

11. After the said section 147A the following shall be inserted, namely :—

“147B. A cart shall be deemed to be used in the ordinary course of business, within the meaning of sections 142 and 147A, if it is used on an average twice a week.”

Meaning of “used in the ordinary course of business.”

12. In section 238, sub-section (1), the words “or without waiting for the orders of the Commissioners for six weeks from the date of his giving notice in writing under section 237” shall be inserted after the words “as aforesaid.”

Amendment of section 238.

Amendment of section 279.

13. (1) After sub-section (1) of section 279, the following shall be inserted, namely :—

“(1a) With the sanction of the Local Government, the amount of the water-rate imposed under this section may vary with the distance of houses or lands from the nearest standpipe or other source of water-supply, and the amount may be higher in the case of premises to which communication-pipes are attached than in the case of other premises.”

(2) In sub-section (2) of the said section the words "or amounts" shall be inserted after the word "amount," in the first place in which that word occurs.

Further amendment of section 279.

14. After clause (b) of the first proviso to section 279, the following shall be inserted, namely :—

"or

(c) any holding consisting only of tanks."

Amendment of section 321.

15. In section 321, after the words "dwelling-houses" the words "or privies" shall be inserted.

Amendment of section 322.

16. For section 322, sub-section (3) the following shall be substituted, namely :—

"(3) The net proceeds of the said fees, after deducting a proportionate share, to be fixed by the Commissioners in meeting, of the cost of the staff employed in collecting and in supervising the collection of the fees and in keeping and auditing the accounts thereof, shall be applied to the maintenance of the establishment referred to in section 320, and generally to carrying out the provisions of this Part."

Amendment of section 350.

17. After clause (a) of section 350 the following shall be inserted, namely :—

"(aa) prohibiting the letting-off of firearms, fireworks, fire-balloons or bombs, except (i) with the permission of the Commissioners or a member of the Ward Committee or a Municipal Officer empowered by the Commissioners in this behalf, and (ii) on payment of fees at such rates as may be sanctioned by the Commissioners at a meeting."

Amendment of section 351A.

18. For clause (f) of section 351A the following shall be substituted, namely :—

"(f) the duties, appointment, leave, fining, suspension and removal of Municipal officers and servants."

19. The following portions of Bengal Act IV of 1894 (*an Act to amend the Bengal Municipal Act, 1884*), namely, section 7, sub-section (1), from "and after clause (2)" to ~~the end~~, and section 31, are hereby repealed.

Repeal of portions of Bengal Act IV of 1894.

## Appendix.

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

#### 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 Commissioners.
BURDWAN	Burdwan	Burdwan ...	21
		Dainhat†	12
		Culna ...	15
		Cutwa ...	12
		Raneegunge ...	12
		Asansol†*	...
	Bankoora	Bankoora ...	12
		Bishenpore ...	12
		Sonamukhi*†	...
	Beerbhoom	Soory ...	16
	Midnapore	Midnapore ...	18
		Tumlook ...	12
		Ghatal ...	15
		Kheerpoy ...	9
		Chunderkona ...	12
		Ramjibunpore ...	9
		Kharat† ...	...
	Hooghly	Hooghly and Chinsurah ...	18
		Serampore ...	18
		Uterparah ...	12
		Bansberiah ...	9

\* Municipalities in which all the Commissioners shall be appointed by the Local Government. Of those not marked with an asterisk, two-thirds of the members shall be elected by the rate-payers.

† Municipalities in which the Chairman shall be appointed by the Local Government. In the rest the Chairman will be elected by the Commissioners.

DIVISION.	District.	Name of Municipality.	Number of Commissioners.
BURDWAN	Hooghly	Bydabatty	12
		Bhuddressur	12
		Kotrung	9
		Jahanabad*†	...
	Howrah	Howrah	30
		Bali	18
	24-Pergunnahs	Cossipore and Chitpur	30
		Maniktala	
		Garden Reach *†	
		Baranaggar	21
		South Suburban	21
		Rajpore	18
		Baruipore †	9
		Joynugger	12
		Baraset	21
		Busserhat	15
		Taki	9
		South Barrackpore including Barrackpore Cantonment	18
		North Barrackpore, Garulia *†	18
		Tittaghar *	...
		Baduria	12
		Nyehatty	21
		Goburdanga	9
PRESIDENCY	Khoolna	North Dum-Dum including Dum-Dum Cantonment	9
		South Dum-Dum	9
		Satkhira	12
		Khoolna *	12
		Debhatta *	12
	Nudia	Kishnaghur	21
		Nudia	...
		Ranaghat	18
		Santipore †	24
		Kooshtea	15
		Beernugger †	12
		Meherpore	9
		Comercolly	15
		Chakdaha *†	...
	Jessore*	Jessore	18
		Moheshpore †	15
		Kotechandpore	9

\*Municipalities in which all the Commissioners shall be appointed by the Local Government. Of those not marked with an asterisk, two-thirds of the members shall be elected by the rate-payers.

†Municipalities in which the Chairman shall be appointed by the Local Government. In the rest the Chairman will be elected by the Commissioners.

DIVISION.	District.	Name of Municipality.	Number of Commissioners.
PRESIDENCY ...	Moorshedabad	Berhampore including Cantonment ...	25
		Kandi † ...	10
		Moorshedabad, Azimganj	18
		Jungypore... ..	24
RAJSHAHYE ...	Dinagepore ...	Dinagepore ...	15
	Rajshahye ...	Rampore Beaulah ...	21
		Nattore ...	18
	Rungpore ...	Rungpore ...	18
	Bogra ...	Bogra ...	18
		Sherepore ...	12
	Pubna ...	Pubna ...	18
		Serajgunge ...	18
	Jalpaiguri ...	Jalpaiguri † *	...
	Darjeeling ...	Darjeeling * †	25
Kurseong ...		12	
DACCA ...	Dacca ...	Dacca ...	21
		Naraingunge ...	12
	Furreedpore ...	Furreedpore ...	18
		Madaripore ...	21
	Backergunge ...	Burrisal ...	15
		Jhallacatti * ...	9
		Nulchitti * ...	9
		Patuakhali † * ...	...
	Mymensingh ...	Pirojpur † * ...	...
		Nusserabad ...	18
Tangail † ...		...	
Sherepore ...		12	
Netrakona * † ...		...	
Kishoregunge ...		15	
Bazitpore ...		9	
CHITTAGONG ...	Chittagong ...	Jamalpore... ..	15
		Mooktagacha ...	9
CHITTAGONG ...	Chittagong ...	Chittagong * ...	18
		Cox's Bazar * † ...	12

\* Municipalities in which all the Commissioners shall be appointed by the Local Government. Of those not marked with an asterisk, two-thirds of the members shall be elected by the rate-payers.

† Municipalities in which the Chairman shall be appointed by the Local Government, in the rest the Chairman will be elected by the Commissioners.



DIVISION.	District.	Name of Municipality.	Number of Commissioners.
CHITTAGONG ...	Tipperah ...	Comillah ...	18
		Brahmunberiah ...	12
		Chandpur † *	...
	Noakholly ...	(Sudaram) Noakholly ...	12
	Patna ...	Patna City †	30
		Dinapur Nizamut †	...
		Behar ...	12
		Barh ...	9
PATNA ...	Gya ...	Gya †	24
		Tikari * †	...
		Daudnagar * †	...
	Shahabad ...	Arrah ...	18
		Buxar ...	12
		Doomraon ...	9
		Sasseram †	21
		Jugdishpore ...	9
		Bhubhoah †	9
	Mozufferpore ...	Mozufferpore ...	18
		Hajipore ...	12
		Lalgunge *	10
		Seetamarhi * †	10
	Durbhunga ...	Durbhunga †	21
		Rosera * ...	14
		Madhubani †	15
		Samastipur † *	...
	Sarun ...	Chuprah ...	1
		Sewan †	9
		Revilgunge ...	12
BHAGULPORE...	Chumparun ...	Bettiah * †	12
		Motihari ...	12
	Bhagulpore ...	Bhagulpore ...	21
		Colgong *	11
	Monghyr ...	Monghyr ...	18
		Jamalpore ...	18
	Sonthal Pergunahs.	Deoghur ...	15
		Sahebgunge ...	9

\* Municipalities in which all the Commissioners shall be appointed by the Local Government. Of those not marked with an asterisk, two-thirds of the members shall be elected by the rate-payers.

† Municipalities in which the Chairman shall be appointed by the Local Government. In the rest the Chairman will be elected by the Commissioners.

DIVISION.	District.	Name of Municipality.	Number of Commissioners.
BHAGULPORE...	Purneah	Purneah ...	18
		Kishanganj †	
	Maldah	English Bazar	18
		Old Maldah	12
ORISSA	Cuttack	Cuttack including Cantonment	18
		Jajpore * †	12
		Kendraparah † *	12
	Balasore	Balasore	18
	Pooree	Pooree	15
CHOTA NAG- PORE.	Hazaribagh	Hazaribagh † including Cantonment	15
		Chuttrah †	15
	Lohardugga	Ranchi †	12
		Lohardugga * †	
	Palamau	Daltonganj * †	
	Singbhoom	Chyebassa * †	12
	Manbhoom	Purulia †	18
		Jhalda * †	
		Raghunathpur * †	

\* Municipalities in which all the Commissioners shall be appointed by the Local Government. Of those not marked with an asterisk, two-thirds of the members shall be elected by the rate-payers.

† Municipalities in which the Chairman shall be appointed by the Local Government. In the rest the Chairman will be elected by the Commissioners

## RULES FOR THE ELECTION OF MUNICIPAL COMMISSIONERS.

### NOTIFICATION No. 4345M.

*The 21st November 1896.*—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 under sections 15\* and 69 of the Bengal Municipal Act III of 1884 as amended by Bengal Acts IV of 1894 and II of 1896, for the conduct of all future elections of Commissioners of Municipalities:—

1. In these rules—

- (a) The term “the Magistrate” has the meaning defined by section 6, sub-section (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 he—
  - (1) ordinarily lives within those limits; or
  - (2) has his family dwelling-house within those limits, and occasionally visits it; or
  - (3) maintains within those limits a dwelling-house ready for occupation in the charge of servants, and occasionally occupies it.

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

\* No. 2M., dated Calcutta, the 14th January 1897.

From—H. H. RISLEY, ESQ., C.I.E., Secy. to the Govt. of Bengal, Municipal Dept.,

To—All Commissioners of Divisions.

DURING the general election of Commissioners of Municipalities held in December 1893, a case came under the notice of the Lieutenant-Governor, in which certain Government servants voted twice in the elections, once in respect of their private residences and again on behalf of Government, as owner of the public buildings in the town. The matter was referred to the Advocate-General, who expressed the opinion that no person can vote at a municipal election for holdings of which Government is the registered proprietor, and on account of which Government pays rents and taxes. It was clear, he added, from the terms of section 15 of the Bengal Municipal Act, III of 1884, that the qualifications required to entitle any person to vote were personal qualifications, and could not be exercised by any person in respect of Government buildings. With a view to prevent similar irregularities taking place during the next general election, I am to request that this opinion may be circulated for the information and guidance of all Chairmen of Municipalities and Government officers residing in the municipalities of your division.

*Of the qualification of voters.*

2. Every male person shall be eligible to vote who has attained the age of 21 years, has been resident within the limits of the Municipality for not less than 12 months, immediately preceding the election, has been duly registered as provided in rules 4 to 12 inclusive, and who—

- (i) has, during the year immediately preceding such election, paid an aggregate amount of not less than Re. 1-8 (Rs. 3 in Howrah, and Cossipore-Chitpur) in respect of any one or more of the rates specified in section 15 of the Act, or in respect of the fees for the registration of carts under section 143 of the Act; or
- (ii) has, during the year aforesaid, paid or been assessed to the tax imposed by Act II of 1886 (*an Act for imposing a tax on income derived from sources other than agriculture*); or
- (iii) being a graduate or licentiate of any University, or having passed the First Arts Examination of the Calcutta University or the corresponding standard of any other University, or holding a license, granted by any Government Vernacular Medical School, to practise medicine, or holding a certificate authorising him to practise as a pleader or as a mukhtar or as a revenue agent—occupies a holding, or part of a holding, in respect of which there has been paid, during the year aforesaid, in respect of any rates specified in section 15 of the Act, an aggregate amount of not less than Re. 1-8 (Rs. 3 in Howrah, and Cossipore-Chitpur); or
- (iv) has, during the same period, paid not less than Rs. 20 as rent in respect of the occupation by him of a holding or part of a holding which is assessed with the rate under section 85, clause (b) of the Act.

3. At elections held in newly-created Municipalities before municipal taxation has been imposed, every male person shall be eligible to vote, who has attained the age of 21 years, has been resident within the limits of the Municipality for not less 12 months immediately preceding the election, has

been duly registered as provided in rules 4 to 11 inclusive, and who—

- (1) prior to the creation of the Municipality was qualified under the rules framed under section 138(a) of the Bengal Local Self-Government Act, 1885, 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 12 annas on account of chaulkidari tax ; or
- (3) being a graduate or licentiate of any University, or having passed the First Arts Examination of the Calcutta University or the corresponding standard of any other University, or holding a license, granted by any Government Vernacular Medical School, to practise medicine, or holding a certificate authorising him to practise as a pleader or as a mukhtar or as a revenue agent—occupies a holding, or part of a holding in respect of which there has been paid during the year aforesaid an amount of not less than 12 annas on account of chaulkidari tax.

*Of the registration of voters.*

4. In every Municipality a register in Form A of all persons qualified to vote shall be prepared by or under the orders of the Chairman as soon as may be after these rules shall have come into force, and shall from time to time be corrected and added to as the Chairman may direct, and shall be thoroughly revised by him at least three months before the date fixed for any general election as hereinafter provided. Such register shall be open to inspection at the Municipal Office by any resident of the Municipality at any time between 11 A.M. and 5 P.M., Sundays and holidays excepted.

5. Not less than 60 days before the date fixed for any general election, the Chairman shall publish the register as revised by him under the last preceding rule at the Municipal Office and at such other places as he may think fit or as the Commissioners in meeting may direct.

6. Any person whose name does not appear in the register, and who claims the right of voting, may, within fifteen days of the publication thereof, apply to the Chairman in writing to have his name added to the register or substituted for any name in the register.

7. Any person who considers that any name in the register of voters prepared under rule 4 ought to be omitted, may, within fifteen days after the publication of the register, apply to the Chairman in writing to have such name omitted.

8. The Chairman shall, not less than 30 days before the date of election, send a letter to every incorporated Company entitled to vote, requesting it to fill in a form, which shall accompany such letter, with the name of the person authorised to vote on behalf of such Corporation, and to return the same within seven days. Upon receipt of the form the Chairman shall cause the name stated therein to be entered in the register revised under rule 9, and the person whose name is thus entered shall be deemed to be duly authorised to vote on behalf of the said Corporation.

9. Every application for the revision of the register under rules 6 and 7 shall be considered and decided by the Chairman with all reasonable despatch on some date of which three days' notice shall have been given by publication in the Municipal Office ; and not less than fifteen days before the date of the election, the Chairman shall publish a revised register in the same manner as the original register containing all the alterations or amendments made in such original register by his order or by order of the Magistrate under the next succeeding rule.

10. Any person whose application under rules 6 or 7 has been refused may, within eight days after such refusal, apply to the Magistrate for an order to have his name inserted in, or a name omitted from, the register of voters, and such Magistrate shall, after enquiry, make such order as to the insertion or omission of the name as appears to him to be just ; and the Chairman shall, upon receipt of a copy of such order, give effect to the same, and such order shall be final.

11. The register thus prepared and amended shall be deemed to be the final register of persons entitled to vote whether at a general election or at any bye-election.



Provided that at any time any person whose name is not in the register may apply to the Chairman to enter his name therein, and rules 9 and 10 shall be held applicable to such claim. If such application is made not less than fifteen days before a bye-election, it shall be decided in time for such bye-election, but not otherwise.

12. It shall not be necessary to publish the register or extracts from the register on the occasion of bye-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 Chairman shall in the case of each bye-election publish a notice stating the latest date upon which claims to be registered will be received.

*Of the qualification and the nomination of candidates.*

13. "Any person qualified to vote under these rules, and not disqualified under section 57 of the Act, shall be qualified to be elected a Commissioner."—*Notification No. 44T—M, the 30th May 1898.*

14. Every person who is a candidate for election shall send his name to the Chairman in writing in Form B, with the necessary particulars filled up in columns 2, 3, 4 and 5, not less than 21 days before the day fixed for the election, supported by the signatures in columns 5, 6 and 7 respectively of two electors in each ward in which he proposes to stand, who propose and second his nomination, and of eight electors in each such ward who approve his nomination. The Chairman shall publish a list of all candidates in the same form at the Municipal Office not less than fifteen days before the day fixed for election.

*Of the manner of holding elections.*

15. The elections and bye-elections shall be held on such dates as may be fixed by the Commissioner of the Division, and notified by him in the *Calcutta Gazette*.

16. In the event of the number of candidates for election in a Municipality or in any ward of a Municipality not being greater than the number of vacancies, such candidates shall be deemed to be elected. If the number of candidates exceeds the number of vacancies, a poll shall be held.

17. The poll shall be held at such time and place as the Commissioners in meeting or the Chairman may determine, and the time and place fixed shall be notified, by beat of drum and by the publication of notices, at the same time as the list of candidates is published under rule 14.

18. Each voter shall be entitled to vote for the ward in which he ordinarily resides, and for no other, and to give as many votes as there are vacancies for such 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 in the entire number of Commissioners. Provided also that he may give all or any number of the votes to which he is entitled to any one candidate.

19. All votes must be given in person, and no votes will be received by proxy or in writing.

20. The Chairman or other fit and proper person, not being himself a candidate for election, deputed by the Chairman 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 Chairman. If any of the members of such Committee fail to attend, their places may be filled by the presiding officer from the rate-payers present at the polling station.

21. The presiding officer shall read out the list of candidates and state the number of vacancies, and the names of the voters and the votes given by them shall then be recorded by him, or by the members of the Election Committee under his personal supervision, in Form C.

22. No objection to a voter shall be entertained except on the ground that he is not the person under whose name as entered in Register A he claims to vote. Such objections shall be summarily decided by the presiding officer.

23. The presiding officer shall then and there declare such candidates as have the largest number of votes to be duly elected and shall report accordingly to the Chairman, if he is not himself the Chairman.

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 22, he shall adjourn the

proceedings and report the matter to the Magistrate. The Magistrate shall hold such enquiry regarding the disputed votes as shall be necessary, and his decision shall be final. On the termination of such enquiry, he shall declare such candidates as have the largest number of votes to be duly elected.

24. If there be an equality of votes for the same vacancy, and if 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 23, the Magistrate, shall give a casting vote or votes.

25. 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 the vacancy thus caused, a fresh election shall be held.

26. The list of duly returned candidates for the whole Municipality shall be forwarded to the Chairman through the District Magistrate to the Commissioner of the Division for publication by him in the *Calcutta Gazette*.

“26A. When a Municipal Commissioner is after election found to be disqualified under section 57 of the Act, a bye-election shall be held to fill his place.”—*Notification No. 44T—M, the 30th May 1898.*

27. In Municipalities where the Magistrate is the Chairman, the duties assigned to the Chairman in the foregoing rules shall be discharged by the Vice-Chairman.

28. If in any case such a course appears to the Local Government to be necessary, it may direct that the Magistrate shall perform all or any of the duties assigned by the foregoing rules to the Chairman or the Commissioners in meeting.

Provided that the Magistrate shall always perform such duties for the purposes of the first general elections in newly created Municipalities.

#### *General.*

29. All disputes arising under these rules shall be decided by the Magistrate, and his decision shall be final.

30. 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.

31. 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.

### Form A.

*Register of persons qualified to vote in*

*Ward of*

*Municipality.*

Serial number.	Number in assessment list.	Name of voter.	Father's name.	Age.	Period of residence.	Address.	Particulars of qualification.	REMARKS.
1	2	3	4	5	6	7	8	9
1	19	Hari Das.	Lachmi Dass.	34	2 years.	Muchipara.	Pays Rs. 2 house-tax.	

### Form B.

Serial number.	Name of candidate.	Address.	Particulars of qualification as a voter.	Ward or Wards in which election is sought.	Signature of elector proposing.	Signature of elector seconding.	Signatures of electors supporting.	Serial number of candidate as a voter in the register of voters (Form A).	REMARKS.
1	2	3	4	5	6	7	8	9	10

*N.B.*—Columns 1 and 9 to be filled up in the Municipal Office.

**Form C.**

*Register of votes given at the poll in Ward                      of*  
*Municipality on the*

Serial number as in Form A.	Names of voters.	NAMES OF CANDIDATES.				REMARKS.
		N. K. Das.	Abdul Kadir.	N. N. Chatterjee.	S. N. Banerji.	
1	2	3	4	5	6	7
1	Hari Das.. Fakir Ali..	.... ....	.... 2	1 ....	1 ....	Two vacancies.

H. H. RISLEY,

*Secy. to the Govt. of Bengal.*

**MODEL RULES FOR MUNICIPALITIES.**

Circular No. 5T—M, dated Darjeeling, the 8th Sept. 1894.

From—C. W. BOLTON, Esq., Offg. Secretary to the  
 Government of Bengal, Municipal Department,

To—All Commissioners of Divisions.

WITH reference to paragraph 39 of Government Circular No. 34M., dated 27th August 1894, I am directed to forward herewith copies of model rules of business framed under section 351A of the Bengal Municipal Act, III of 1884, as amended by Act IV of 1894, for circulation to the Municipalities of your Division. These rules will be found useful as a guide. The Commissioners will not be bound to adopt any of them which they may deem unsuited to their Municipality; but whenever the rules adopted differ materially from these on any point, the reasons for the variation should be explained when they are submitted for the sanction of the Local Government under section 351A (2) of the Act.

MODEL RULES FOR MUNICIPALITIES UNDER  
SECTION 351A, ACT III (B.C.) OF 1884.

- (a) *The time and place of their meetings, the business to be transacted at meetings, and the manner in which notice of meetings shall be given.*

RULE 1.—An ordinary meeting of the Commissioners shall be held on the day\*  
\* e. g., “first Mon- day,” “last Satur- of every month. Provided that if the day of any month falls on a gazetted holiday, or if for any other reason it is deemed inconvenient, the Chairman may fix another day for the ordinary meeting.

RULE 2.—Meeting shall be held at the office of the Commissioners, or at such place as the Chairman may from time to time determine.

RULE 3.—Notices of motions, accompanied by *verbatim* drafts, must be sent to the Chairman, or, in the case of there being a Secretary, to the Secretary, in time to be included in the list of business for the next meeting. Notices received too late shall be inserted in the list of business of the next succeeding meeting.

RULE 4.—A notice book shall be kept by the of the Commissioners, in which all notices of motions shall be entered. All such notices shall be dated and numbered as received.

RULE 5.—At least one week's notice of all meetings shall be given to every Commissioner.

RULE 6.—The notices shall set forth clearly and fully the business to be transacted at the meeting, and no business other than that so stated shall be transacted, except with the consent of all the Commissioners present.

RULE 7.—The notice shall be sent by post or by such other method as may be convenient. Provided that if a local newspaper be published in the Municipality, the Commissioners, by a resolution duly passed, may decide that the publication of a general notice in the newspaper in question shall be sufficient.



- (b) *The conduct of proceedings at meetings, the due record of all dissents and discussions, and the adjournment of meetings.*

#### ORDERS OF BUSINESS.

RULE 8.—At ordinary meetings the business shall be conducted in the following order :—

- (a) The minutes of the last ordinary meeting, and of any special meeting held since, shall be read, and if approved as correctly entered, shall be signed by the Chairman of such meeting.
- (b) Business postponed from the last ordinary meeting shall be considered.
- (c) A progress report of works shall be laid before the Commissioners.
- (d) Letters and reports of Committees shall be read, and accounts and statements shall be considered and passed.
- (e) Motions of which due notice has been given to be discussed.

RULE 9.—At a special meeting, only the business for which the meeting was called shall be considered. Provided that, with the consent of all the Commissioners present, any other business may be considered.

RULE 10.—In the event of any objection being raised to the manner in which any resolution has been recorded, the Chairman shall decide the question after reference to the original draft of the resolution, and if he finds the minute to be inaccurate, shall make the necessary correction in the minute book.

RULE 11.—Unless by permission of the majority of the meeting, all subjects shall be discussed in the order in which they appear in the notice paper.

#### OF MOTIONS AND AMENDMENTS.

RULE 12.—Every motion and amendment duly moved must be seconded, and until seconded, no debate thereon can take place.

RULE 13.—Every motion or amendment duly made and seconded, and pressed to a division, shall be reduced to writing and signed by the proposer and seconder before

being put to the vote. Every such resolution or amendment shall be recorded in full in the proceedings, together with the number and names of voters for and against it.

RULE 14.—Every amendment shall be so worded as to be capable of making an intelligible sentence either alone or in its proper place in an original motion, as the case may be; provided that no amendment can merely negative the original motion.

RULE 15.—The President of the meeting may for reasons to be recorded in writing and entered in the minutes of the proceedings—

- (a) rule that a motion or amendment is illegal or out of order, and
- (b) make such alterations in a motion or amendment as shall in his opinion render it legal and in order;

and may in case (a) refuse to put the motion or amendment to the meeting, and in case (b) refuse to put the motion or amendment to the meeting unless and until the proposer and seconder accept and sign the alterations made.

And the decision of the President shall be final.

RULE 16.—After a motion has been moved and seconded, an amendment may be moved at any stage of the debate thereon.

RULE 17.—On the discussion being concluded, in the event of several amendments having been proposed, the President shall put the last amendment to the vote first; if it is negatived, he shall put the last preceding amendment; and lastly, the first amendment; and if all the amendments are lost, the original proposition shall be put to the vote.

RULE 18.—When a motion or an amendment has been put from the chair, and been declared by the President to be duly carried, no further proposals for amending the motion or amendment can be entertained.

#### OF THE RIGHT TO SPEAK.

RULE 19.—The President may require members to stand when they address the meeting.

RULE 20.—The member who first rises to address the meeting shall be entitled to be heard first, and should more

than one member rise to address the meeting at the same time, the order of precedence shall be determined by the President.

RULE 21.—Any member shall be at liberty to call the attention of the President to a point of order, even when a member is speaking. On a point of order being raised, the member addressing the meeting shall resume his seat until the question has been decided by the President. After the decision of the President, the same point of order cannot be raised again. Except as provided by this rule, no member shall interrupt a speaker in possession of the meeting.

RULE 22.—Except as provided in the last preceding rule, no member shall speak except to move or second a motion or amendment, or to support or oppose a motion or amendment which has been duly moved and seconded.

RULE 23.—A speaker who has exhausted his right to speak on an original motion may speak on any amendment being moved, as that raises a new question.

RULE 24.—The mover of a motion or amendment shall in all cases have a right of reply, but otherwise no member shall speak more than once on the same motion or amendment, unless in explanation of some part of his original speech.

#### OF PROTESTS OR DISSENTS.

RULE 25.—Protests must be limited to a concise and definite statement of the motives which prompted the votes of members who voted in the minority on a given question.

RULE 26.—Protests must be handed to the Chairman before the conclusion of the meeting at which the resolution protested against was passed.

RULE 27.—Protests duly made shall be appended to and published with the minutes.

#### OF ADJOURNMENTS.

RULE 28.—It shall be competent to any member to move the adjournment of the debate or of the meeting in a speech not exceeding five minutes in duration.

RULE 29.—When a motion for the adjournment of the meeting or of a debate is made, it shall be seconded without

a speech, and put by the Chairman to the vote without debate or amendment.

RULE 30.—No motion for the adjournment of the meeting or of a debate shall be admissible which proposes an adjournment beyond the next ordinary meeting.

#### ADJOURNED MEETINGS.

RULE 31.—An adjourned meeting is not competent to transact any business save that which the original meeting left unfinished.

RULE 32.—An adjourned meeting being merely a continuation of the original meeting, does not require any fresh notice.

#### MISCELLANEOUS.

RULE 33.—Unless not less than two-thirds of the Commissioners consent by signing a requisition, no subject once finally disposed of can be reconsidered within six months.

RULE 34.—When any business, of which notice has not been given, is considered at a meeting, the decision recorded or resolution adopted at such meeting shall be of no effect unless and until it is confirmed at the next succeeding ordinary meeting, or at a special meeting called expressly for the purpose.

RULE 35.—For the purpose of taking into consideration business involving many details, the meeting may resolve itself into a Committee of the whole body. When this has been determined on, the rule prohibiting any person from speaking more than once on the same question shall be deemed suspended until the meeting resumes.

RULE 36.—When a motion or amendment is put to the vote, the President or Secretary shall record against it, *first*, the names of members voting for it, and then the names of those voting against it.

RULE 37.—Voting by proxy is prohibited; and no member may vote upon any motion or amendment unless he be present in person at the time when it is put to the vote.

RULE 38.—The minutes shall contain a brief abstract of the discussion preceding each resolution.

RULE 39.—A copy of the minutes of the proceedings of any meeting of the Commissioners shall be supplied to every Commissioner who may apply for it. An abstract of the minutes shall be affixed in some conspicuous spot accessible to the public at the place of meeting of the Commissioners.

#### ELECTION OF CHAIRMAN AND VICE-CHAIRMAN.

RULE 40.—At a meeting called to elect a Chairman, the Commissioners shall first proceed to elect a President of the meeting. Such President shall not be a candidate for the office of Chairman.

RULE 41.—If the number of votes for two Commissioners proposed as President of the meeting is equal, the selection of one of them shall be decided by lot.

RULE 42.—The Chairman and Vice-Chairman shall be elected, after such discussion as may be necessary, by each Commissioner handing to the President a signed voting-paper containing the name of the person for whom he votes ; the President also voting similarly.

RULE 43.—The President, as soon as all the voting papers have been delivered to him, shall openly produce and read them, and count the votes.

RULE 44.—The candidate for whom there is the largest number of votes shall be declared by the President to be, and thereupon shall be elected. In case of equality of votes the President shall give the casting vote.

#### (c) *The custody of the common seal.*

RULE 45.—The common seal shall remain in the custody of the Chairman. Provided that if a Secretary has been appointed, the Chairman may by a written order delegate the custody of the seal to the Secretary.

#### (d) *The division of duties among the Commissioners, and the powers to be exercised by Sub-Committees or members to whom particular duties are assigned.*

#### DIVISION OF DUTIES AMONG THE COMMISSIONERS.

RULE 46.—The Commissioners may, from time to time, appoint out of their number such and so many Committees, either of a general or special nature, and consisting of such

number of persons as they think fit, for any purposes which in their opinion can be conveniently regulated and managed by means of such Committees; but the acts of every such Committee shall be submitted to the Commissioners for their approval.

RULE 47.—The members of the General Committees shall hold office for one year only, but shall be eligible for re-appointment.

RULE 48.—Save in the case of illness, a member of a General Committee who, without the previous permission of the Commissioners, shall fail to attend six consecutive meetings of such Committee, shall thereby cease to be a member, and the Committee shall apply to the Commissioners to appoint another member in his place.

RULE 49.—The Commissioners may, from time to time, delegate to one or more of its members the duty of inspecting any work which is being carried out under their orders or any institution under their control and management.

#### PROCEEDINGS OF COMMITTEES.

RULE 50.—A Committee may meet and adjourn as it thinks proper.

RULE 51.—The quorum of a Committee shall be three members.

RULE 52.—A Committee may elect a Chairman of its meetings.

RULE 53.—If no Chairman is elected, or if the Chairman elected is not present at the time for holding any meeting, the members present shall choose one of their number to be Chairman.

RULE 54.—Every question at a meeting shall be determined by a majority of the votes of the members present and voting on that question.

RULE 55.—In case of an equal division of votes, the Chairman shall have a second or casting vote.

(e) *The persons by whom receipts shall be granted for money received under this Act.*

(This matter may be left to the Account Rules.)



Circular No. 10M., dated Calcutta, the 5th February 1895.

From—J. A. BOURDILLON, ESQ., Offg. Secretary  
to the Govt. of Bengal, Municipal Department,

To—All Commissioners of Divisions.

It has recently been brought to the notice of Government that the Commissioners of a Municipality granted to an employé in their service leave allowances which were much in excess of the amount admissible to an officer of Government of the same standing under the rules contained in the Civil Service Regulations. Action of this kind is opposed to the policy of the Government of India, and the Lieutenant-Governor has no doubt that, if the matter is properly represented to them, all Commissioners of Municipalities will admit the inexpediency of spending municipal money by granting to their employés allowances which they would not have received had they been in the service of the State. A new model rule has therefore been framed in continuation of the model rules circulated with Mr. Bolton's letter No. 5T.M., dated 8th September 1894, and I am to forward for your information, and circulation to all the Municipalities in your Division, reprint of the rules (Rule 56 *et seq.*) regarding the grant of leave to municipal employés.

2. I am to request that you will be so good as to invite the Commissioners of all Municipalities in your Division to consider these rules and to signify their adoption of them for the sanction of Government.

(f) *The duties, appointment, leave, suspension, and removal of the officers and servants of the Board.*

RULE 56.—The Chairman may suspend any officer or servant of the Commissioners for misconduct or incompetence. Provided that, in every case in which the officer's salary exceeds twenty rupees per mensem, the matter shall be laid before the Commissioners at their next ordinary meeting.

RULE 57.—Casual leave for a period not exceeding seven days at any one time, or 15 days in 12 months, and leave on medical certificate for any period not exceeding a month, may be granted by the Chairman with or without

pay, and with or without the appointment of a substitute, to any officer or servant of the Commissioners.

RULE 58.—All other leave must be granted by the Commissioners at a meeting, provided that the leave and leave allowances granted to any employé of the Municipality shall in no case exceed that or those to which he would be entitled if he were a Government servant.

NOTE.—The appointment and removal of officers and servants are provided for in the Act, and rules may be dispensed with. As to the duties of municipal servants, they vary so much in different municipalities that it is not desirable to deal with them in a set of model rules. Each Municipality can make its own rules, if they are needed.

---

## 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.

No. 26, dated 26th November 1881; and No. 10, dated the 4th April 1882.

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 effecting 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 waterworks 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.

*The 13th December 1897, No. 5472M.*—It is hereby notified for general information that, in supersession of all previous rules issued under section 82 of Bengal Act III of 1884, as amended up to the 1st November 1896, the Lieutenant-Governor is pleased to make the following rules under the aforesaid section of the Act for keeping the accounts of Municipalities and also for the audit of such accounts. These rules will come into force on the 1st April 1898 :—

## PRELIMINARY.

In these rules, unless there be something repugnant in the context—

(i) the term 'treasury' means a Government treasury with which a Municipality banks and includes a bank or a branch bank with which a municipality banks with the sanction of the Local Government ;

(ii) 'treasury officer' includes the officer in charge of a bank



## GENERAL.

1. The registers and forms prescribed in these rules provide for all classes of transactions usually occurring in Municipalities of ordinary size. But if it is found that the account rules and forms herein prescribed do not conveniently meet the special requirements of a Municipality, they may be added to or modified by the Municipal Commissioners with the sanction of the Examiner of Local Accounts in Bengal.

2. 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-Daroga or Cashier and Accountant.

In no case shall the same person compile the Municipal accounts and superintend the collection of the rates and other Municipal income.

3. As the officer in charge of a Treasury and the Vice-Chairman of a Municipality occupy the respective positions of banker and constituent (Rule 20), no person connected with the treasury shall assist in any way in collecting Municipal revenue or in posting the Municipal books.

4. The Chairman, Vice-Chairman or Secretary shall at the time of audit cause to be produced all accounts, registers, documents and subsidiary papers which may be called for by the Local Auditor to assist him in his investigation.

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. 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 duly authenticated by the payee. *Erasures shall on no account be permitted in registers, statements, vouchers, or accounts of any description.*

## SECURITY.

7. The Secretary, Accountant, Tax-Daroga, Cashier, and tax-collecting sarkars in the employ of a Municipality shall furnish such security as the Commissioners may think proper.

Nothing in this rule 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.

The prescribed form of security bond for Municipal employés is appended to these rules.

#### EMBEZZLEMENTS.

8. Whenever an embezzlement of Municipal moneys is discovered, the fact shall be immediately reported by the Chairman of the Municipality to the Examiner of Local Accounts, and when the matter has been fully enquired into a further and complete report shall be submitted of the total sum of money misappropriated, the method in which the embezzlement was effected, and the steps taken to recover the money and punish the offenders.

#### CLASSIFICATION OF TRANSACTIONS.

9. No change shall be made in the prescribed list of major and minor account headings without the consent of Government, and the same headings shall, except as provided in Rules 61 and 75, be used in all accounts prepared or issued by a Municipality.

#### BUDGET ESTIMATE.

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

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

No. 200T—M., dated Darjeeling, the 16th May 1896.

RESOLUTION—By the Government of Bengal, Municipal Department.

READ—

Government Order No. 3607M., dated 14th October 1896, to the Accountant-General, Bengal.

Accountant-General's No. 361L.A., dated 5th November 1895.

Government Circular No. 31M., dated 25th November 1895, to all Commissioners of Divisions.

READ also—

The replies from Commissioners of Divisions to the above circular.

In order to secure that Municipalities should have in hand a reasonable working balance at the close of the year, the Accountant-General recommended—

- (1) that the probable collections, and not the demands, should be taken as the basis of the estimate of receipts in drawing up the budget, and
- (2) that the estimated collections of the general rate for one quarter should be regarded as a convenient standard for a reasonable working balance at the close of the year.

The opinion of all Commissioners of Divisions was invited on these suggestions, and they were asked to state the present practice in respect of both the points mentioned. From the replies received, it appears so far as point (1) is concerned, that most of the Municipalities already base their estimates on the probable collections and not on the demand. This is correct, but the demand should also be shown. In regard to point (2) it appears that in each case the Municipal Commissioners are left to fix their closing balance, subject to revision by the Divisional Commissioner. In a matter of this kind no inflexible rule can be laid down and the Lieutenant-Governor therefore desires that the Commissioner of the Division should fix the working and closing balance for each Municipality with reference to local circumstances and conditions, and in doing so should see that ordinarily not less than  $\frac{1}{4}$ th of the aggregate expenditure on account of establishment and fixed monthly charges for the whole year, or the total average charges for two months, is kept in hand as the closing balance of a Municipality.

ORDER—Ordered that a copy of the Resolution be forwarded to the Accountant-General, Bengal, and to all Commissioners of Divisions, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

*Secretary to the Government of Bengal.*

#### DEFINITION OF ORDINARY INCOME OF A MUNICIPALITY.

*Extract paragraph 3, of Government Order No. 179T—M., dated the 26th May 1893 (File M  $\frac{3-E}{3}$ , Proceedings for June 1893, Nos. 93-94B), regarding the question of the amount of provision to be made by the Commissioners of the Kushtia Municipality for primary education.*

“The ordinary income of a Municipality is ascertained by deducting from the total income in column 56 of Form II of the annual account forms of Municipalities, the total of figures in columns 9, 10, 11, 15, 32, 33, 45, 48 and 55, and what the \* \* \* Municipality have to provide for primary education \* \* \* is 3·2 per cent. on the amount calculated in the above manner from their estimate of income for the \* \* \* year.”

Column 56.—“Total income of year, excluding opening balance.”

” 9.—“Water rate.”

” 10.—“Lighting rate.”

” 11.—“Conservancy.”

” 15.—“From hackney carriages.”

” 32.—“Interest of investment—educational purposes.”

” 33.—“Ditto —medical purposes.”

” 45.—Total of grants and contributions for general and special purposes.

” 48.—Total of Miscellaneous.

” 55.—Total of Extraordinary and Debt.

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

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

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

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

### Form No. I(A).

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

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

13. In the form of Budget Estimate and the quarterly and annual accounts to be prepared for publication, all sums received by the Municipal Commissioners are treated as forming one General Municipal Fund; but in appropriating the funds at their disposal, the Commissioners must conform to the special provisions of the Bengal Municipal Act, which direct that after the payment in each case of the proportionate share to be fixed by the Commissioners in meeting of the cost of collection and supervision and of the

keeping and audit of accounts, the net receipts on account of the water and lighting rates, as also of fees for the cleansing of private privies and cesspools, shall be spent only on the purposes of Parts VII, VIII and IX of the Act, respectively; and to give effect to these provisions of the law, a separate account showing the receipt, charges and balance on account of each of these rates, &c., shall be prepared in Form II, as given below :—

### Form II.

#### *Subsidiary Account of special rates (.....Rate.)*

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

The credit balance of each of these accounts must be carried forward and not appropriated for general purposes, but if there is a continuous debit balance, it may be cleared by adding the deficit to the receipts as a contribution from the general fund. The direct receipts and charges will be transcribed from the monthly accounts, but the proportionate shares of cost of collection and supervision and of the keeping and audit of accounts will be estimated and entered in this account without disturbing the classification in the consolidated accounts of the Municipal Fund. For example, if a proportionate share of the cost of collection is to be charged against the water-rate, it will be entered in column 7 of the statement, but the full cost of collection must continue to be shown in Forms XIII and XVIII under the head "A 2—Collection of taxes," and not proportionately under that head and "C 1—Water-supply." The same rule applies to the proportionate distribution of the receipts to the credit of the subsidiary funds.

#### CASHIER'S CASH-BOOK.

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

## Form III.

[illegible]

APPENDIX.]

### Account Rules.





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

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

#### TRANSACTIONS WITH TREASURY.

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

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

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

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

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

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

24. With the remittances shall be sent the pass-book of 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 entries shall be initialled by the Treasury officer, and the book returned at once to the Municipal office. [See Rule 58.]

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

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

#### PAYMENT ORDERS AND PAYMENT OF CLAIMS.

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

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

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

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

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

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









be borne by the person who receives the money, and not by the Municipality.

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

38. All bills and vouchers that have been paid shall be numbered consecutively for the year in order of payment, shall be stamped "paid" or "cancelled," and shall be pasted in a guard-book.

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

#### IMPREST ACCOUNT.

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

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

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

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

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

40. The Chairman or other holder shall make payments from his permanent advance from time to time as may be required, and for each payment he shall obtain and hold a bill receipted by the payee, or, in the case of petty office expense, a written detailed statement of the sums spent.

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

### Form VIII.

#### *Permanent Advance Account.*

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

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

The procedure of recoupment is as follows :—

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

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

### Form No. IX.

#### *Voucher of Recoupment of Chairman's Permanent Advance Account.*

No. of voucher.....

Dated.....

Number of sub-vouchers covered by this recoupment.....

Being expenditure incurred from.....to.....

Amount of this recoupment voucher.....

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

.....  
Chairman.

#### *Classification of the Charges covered by this voucher.*

HEADS OF ACCOUNTS.	Amount.
1	2
Total ...	

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

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

### CHEQUES.

45. Cheques drawn on a Treasury shall be in Form No. X annexed. Cheque-books, containing 100 cheques each, will be provided by the officer in charge of the Treasury.

Each book should bear a number which should be repeated upon each cheque contained in it, together with the consecutive number of the cheque form, and the drawing officer should notify to the Treasury upon which he draws the number of the cheque-book which he from time to time brings into use. Outside the book there should be instructions to keep it under lock and key in the personal custody of the drawing officer, who, when relieved, should take a receipt for the correct number of cheques made over to the relieving officer, a specimen of whose signature should at the same time be forwarded to the Treasury concerned.

46. On receipt of a cheque-book from the Treasury, the officer to whom the duty of signing cheques is allotted shall count the cheques, and shall record on the back of the cheque-book that "This cheque-book contains..... forms." The cheque-book shall remain in the custody of the officer who usually *signs* the cheques.

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

48. No 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 should not be permitted, except under very exceptional circumstances, which should be recorded.

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