

The forms shall be bound in books containing 100 forms each, and they shall be numbered before the book is brought into use. [See Rule 91 below.]

Municipal Form XXXVI—

Mis. Receipt.

No. ....

RECEIVED from.....

on account of.....

.....

Rupees (*in words*).....

.....

(Figures)

RS. A. P.

.....

*Vice-Chairman.*

*Dated* .....

Municipal Form XXXVI—

Mis. Receipt.

.....MUNICIPALITY.

No. .... *Dated* .....

RECEIVED from.....

the sum of rupees .....

.....

on account of.....

.....

RS. A. P.

.....

*Vice-Chairman.*

A separate receipt book in the same form shall be used for any head of revenue, the receipts on account of which are numerous. [See also Rule 86.]

#### LICENSES AND RECEIPTS.

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

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

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

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

92. Separate registers in Form XXXVII (*see* page 383) shall be opened to show the details of each source from

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

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

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

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

He shall then lay the agreements, the register, the deposit ledger and the chalans (or the Cashier's cash-book) before the Vice-Chairman, who shall—

- (a) Compare the entries in columns 1 to 7 with the agreements.
- (b) See by reference to the chalans (or the Cashier's cash-book) that the deposits (column 11) have actually been paid.
- (c) Place his initial against the entries in the deposit ledger and in column 12 of the register.

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

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

95. The payments made in satisfaction of the demand shall be posted in the column for the month in which the

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

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

97. The security deposit which usually amounts to one-fourth of the annual rental will ordinarily be taken in satisfaction of the demand for the last three months of the year in which the lease expires, and shall be transferred by adjustment from "Deposits" to "Rent" and entered in the register in the column for March. Such credits in the register may be made in red ink to distinguish them from cash payments made during the same month.

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

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

100. For income for which there is no fixed demand, *e.g.*, daily market fees, &c., a daily collection register shall

be kept showing (1) date, (2) from whom received, (3) amount received, and (4) daily total, with any further particulars required, and when the circumstances admit of it, receipts in Form XXXVI with counterfoils should be given for each collection.

### MISCELLANEOUS SUBSCRIPTION REGISTER.

101. Whenever a Municipality undertakes the collection of voluntary subscriptions to be devoted to a specific purpose, such as the erection of a town hall or market, the subscription book or books to be sent round with the appeal for subscriptions shall be in Form XXXVIII. The books shall be numbered, and a list of them shall be kept which shall be initialled by the Vice-Chairman.

### Form XXXVIII.

#### *Miscellaneous Subscription Register.*

DONATION OR SUBSCRIPTION PROMISED.		OUTSTANDING.			Amount paid.	Date and initials of donor or subscriber.	Balance outstanding.	Initials of Vice-Chairman.	Amount carried to cash-book, and date.	REMARKS.
Name.	Amount.	At years.	Current.	Total.						
1	2	3	4	5	6	7	8	9	10	11

If separate receipts are given to subscribers for their contributions, separate books of Form XXXVI prescribed in these rules for the grant of miscellaneous receipts shall be brought into use.

102. At the end of each month or quarter the amounts (whether paid up or not) shown in the subscription books (Form XXXVIII) shall be totalled, and the total posted into an abstract in Form XXXIX. The abstract shall be checked and signed by the Vice-Chairman or Secretary. The officer who signs the abstract shall at the same time satisfy himself that steps are being taken to realise the promised subscriptions.





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

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

### Form XLA.

*Account of the Receipts and payments of the <sup>Hospital</sup>Dispensary.*

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

104A. For Hospitals and Dispensaries in class IIA, a separate banking account is allowed at the Treasury. All receipts of these institutions will be paid into the Treasury direct by the Managing Committee, and all payments on account of them will also be paid by the Committee direct without the intervention of the Municipal Office, either from the imprest in the hands of the Medical Officer or by cheques drawn by the Secretary or President upon the Treasury. The income from endowments and investments will, however, be realized by the Municipality and remitted to the Treasury for credit to the account of the Dispensary Fund, an intimation being at the same time sent to the Managing Committee.

Before the 5th of the following month, the Managing Committee will furnish the Municipal Office with an account showing all the receipts and charges of the Dispensary Fund, and a memorandum reconciling the closing balance of the account with that shown at credit of the Fund in the pass-book. On receipt of this account the transactions will be incorporated in the accounts of the Municipality under the proper heads.

The credits shown in the accounts of the Committee on account of contributions paid by the Municipality should be taken under the head "Advances" to which the corresponding payments in the Municipal accounts should also be debited.

#### MISCELLANEOUS BILL REGISTER (*suggested*).

105. When the number of miscellaneous bills for the record of which forms have not been prescribed or suggested in these rules, is large, it is recommended that Form XLI should be utilised. The Vice-Chairman or Secretary shall initial the register when he signs the bills previous to their being issued and again when the amounts are realised.

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**Form XLI.***Register of Miscellaneous Bills.*

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

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

**Miscellaneous Bill Form XLII.**

Name..... *Dr.*

To the Municipal Commissioners of.....

Date.	PARTICULARS.	Amount.
1	2	3
	Total ..	

Dated.....190...

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

**PUBLIC WORKS.***Estimates.*

107. Except in cases of emergency or to prevent damage or loss, no work shall be put in hand until a properly

detailed estimate has been prepared and sanctioned. All estimates for new works and repairs, the amount of which is Rs. 500 or more, shall be sanctioned by the Commissioners at a meeting and signed by the presiding officer.

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

- |   |   |
|---|---|
| <p>(a) All projects for new works, }<br/>             the estimated cost of which exceeds Rs. 5,000.</p> <p>(b) All projects for works which }<br/>             may affect or alter the course of any river which is navigable at any time of the year or on either bank of which there is any public embankment.</p> <p>(c) All projects for embanked }<br/>             roads passing through country subject to floods or irrigated from canals. }</p> | <p>Sanction of the Local Government in the Municipal Department to be obtained through the Commissioner of the Division "<i>and the Sanitary Board</i>" [omitted by Notification No. 2918-M, dated 28th August 1900.]</p> |
|---|---|

The sanction of the Commissioners to an estimate for an original work which forms part of a contemplated scheme, although such estimate may in itself be within the limit up to which the Commissioners can sanction, shall be subject to the confirmation and approval of the same authority as the estimate for the whole scheme would be, and no such estimate for a part of a scheme shall be sanctioned unless the nature and approximate cost of the entire scheme is fully set forth in the report of the estimate.

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

108. A revised estimate shall be prepared when an estimate is likely to be exceeded either from the rates being found insufficient or from any other cause, and it shall be

submitted for the approval of the authority whose sanction would be necessary if it were an original estimate.

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

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

#### *Agreements.*

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

#### *Contractors' Bills.*

112. Payments for works given out on contract for which running accounts are kept shall be made in Form XLIII (see page 385). On the completion or cessation of the work, the contractor shall be required to submit his bill for final adjustment of his claims, and when a final settlement is made with a contractor, he shall add in his own handwriting that the payment is in full settlement of all demands. As a further safeguard, final bills may be printed on yellow paper to distinguish them from bills for payments on account.

113. When contractors or suppliers are paid up at once on completion of the work or supplies, Form XLIV (see page 382) may be used for the bill. In this form the accounts of several works and, if necessary, of more than one payee, may be included.

#### *Completion Certificate.*

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



*Measurement Book.*

115. The measurement book Form XLV (*see* page 387) is the basis of all accounts of quantities, whether of work done by daily labour or by the piece or by contract or of materials received, which have to be counted or measured. From the measurement book all quantities should be clearly traceable into the documents on which payments are made, and a reference to the voucher on which the quantities are entered for payment as well as the date of entry should be given by endorsement on the original entries. The measurement book shall accompany the bills to the Municipal office, and no contract certificate or bill should be passed without crossing off the connected entry in the measurement book. The document on which payment is made should invariably bear a reference to the number and page of the book in which the detailed measurements are recorded.

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

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

*Muster Roll.*

118. When work is done by daily labour through departmental agency, the basis of the account will be the muster roll, and when payments are not made daily the muster roll must be a nominal one, *i.e.*, the names of the labourers must be entered in it. This shall be kept in Form XLVI (*see* page 388). The nominal muster roll is the initial record of the labour employed each day on a work, and must be written up daily by the subordinate deputed for the purpose each morning before the labourers begin work.

119. When possible, an extract from the measurement book should be endorsed on the muster roll, and the quantity of work turned out should be compared with the cost of the

labour employed, so as to afford satisfactory evidence that the outturn of work gives a sufficient return for the money spent. Any deficiency in this respect should be noticed by the paying officer.

#### REGISTER OF WORKS.

120. The register of works shall contain a record of every original work or repair estimated to cost more than Rs. 200, showing the expenditure incurred in comparison with the estimate, and the arrears due on accounts for which part-payments have been made. When the work is estimated to cost under Rs. 2,500 the record of outlay need not be kept by sub-heads, and Form XLVII will be used. But a record should be kept by sub-heads, and Form XLVII (A) used when the outlay is estimated to cost not less than Rs. 2,500 ; provided that sub-heads under Rs. 200 need not be separately detailed in the register.

#### STOCK AND STORE ACCOUNTS.

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

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

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

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

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

#### RECORD OF SERVICE.

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

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

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

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

#### PENSIONS AND GRATUITIES.

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

## [Municipal Form No. 1—Budget Estimate.]

*Budget Estimate of probable Receipts and Expenditure of the.....*

HEADS OF RECEIPT.	Estimate for the year (190...0..).	Actual receipts for the year last completed (190..0..).	Actual receipts for nine months of current year (190..0..).	Sanctioned estimate for current year (190..0..).
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Probable balance at commencement of year ..				
(4).—Municipal rates and taxes—				
1.—Tax on houses and lands ..				
Arrear collections for the previous year ..				
Collections for the current year ..				
Total ..				
2.—Tax on animals and vehicles ..				
On animals ..				
On vehicles ..				
Cart registration fees ..				
Total ..				
3.—Tax on professions and trades—				
4.—Tolls—				
On ferries ..				
On bridges ..				
Total ..				
5.—Water-rate—				
Arrear collections for the previous year ..				
Collections for the current year ..				
Total ..				
6.—Lighting-rate—				
Arrear collections for the previous year ..				
Collections for the current year ..				
Total ..				
7.—Latrine-fees—				
Arrear collections for the previous year ..				
Collections for the current year ..				
Total ..				
8.—Tax on persons—				
Arrear collections for the previous year ..				
Collections for the current year ..				
Total ..				
9.—Warrant fees, &c.				

HEADS OF RECEIPTS.	Estimate for the year (190..0..)	Actual receipts for the year last completed (190..0..)	Actual receipts for nine months of current year (190..0..)	Sanctioned estimate for current year (190..0..)
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>(B).—Realisation under special Acts—</b>				
1.—Pounds .. ..	..	..		
2.—Hackney carriages .. ..	..	..		
3.—Vaccination fees .. ..	..	..		
4.—Jute warehouse fees .. ..	..	..		
5.—Petroleum fees .. ..	..	..		
6.—Fees on musical processions .. ..	..	..		
<b>(C).—Revenue derived from municipal property and powers apart from taxation—</b>				
1.—Rent of lands, houses, serais, dāk bunga-low, &c.				
2.—Sale-proceeds of lands and produce of lands, &c.				
3.—Conservancy receipts (other than taxes and rates).				
4.—Fees and revenue from educational institutions.				
5.—Fees and revenue from medical institutions				
6.—Do. do. do. markets and slaughter houses.				
7.—Fees and revenue from tramways				
8.—Burning-ghat and burial-grounds				
9.—Other fees .. ..	..	..		
10.—Fines under Municipal and other Acts	..	..		
11.—Interest on investments—				
(a) For general purposes .. ..	..	..		
(b) For educational purposes .. ..	..	..		
(c) For medical purposes .. ..	..	..		
Total .. ..				
<b>(D).—Grants and contribution for general and special purposes—</b>				
1.—From Government—				
For general purposes .. ..	..	..		
„ educational purposes .. ..	..	..		
„ medical purposes .. ..	..	..		
Total .. ..				
2.—From Local Funds—				
For general purposes .. ..	..	..		
„ educational purposes .. ..	..	..		
„ medical purposes .. ..	..	..		
Total .. ..				
3.—From other sources—				
For general purposes .. ..	..	..		
„ educational purposes .. ..	..	..		
„ medical purposes .. ..	..	..		
Total .. ..				

HEADS OF RECEIPTS.	Estimate for the year (190..0..)	Actual receipts for the year last completed (190..0..)	Actual receipts for nine months of current year (190..0..)	Sanctioned estimate for current year (190..0..)
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
(B).—Miscellaneous—				
1.—Recoveries on account of services rendered to private individuals .. ..				
2.—Other items .. ..				
(F).—Extraordinary and Debt—				
1.—Sale-proceeds of Government securities and withdrawals from Savings Bank ..				
2.—Loans .. ..				
From Government—				
Raised in the open market .. ..				
Total .. ..				
3.—Realisations of sinking fund for repayment of loans .. ..				
4.—Advances .. ..				
5.—Deposits .. ..				
Total receipts .. ..				
Grand Total .. ..				

*Municipality for the year ending 31st March 190 .*

HEADS OF EXPENDITURE.	Estimate for next year.	Actual expenditure for the year last completed.	Actual expenditure for nine months of current year.	Sanctioned estimate for current year.
1	2	3	4	
	Rs.	Rs.	Rs.	Rs.
(A).—General Administration and collection charges—				
1.—General Administration—				
Office establishment and contingencies .. ..				
Honorary Magistrate's establishment and contingencies .. ..				
Cost of audit .. ..				
Contribution towards establishment in offices of account and treasury .. ..				
Total .. ..				



HEADS OF EXPENDITURE.	Estimate for next year.	Actual ex- penditure for the year last completed.	Actual ex- penditure for nine months of current year. •	Sanctioned estimate for current year.
1	2	3	4	5
	Rs.	Rs.	Rs.	hs.
(A)—General Administration and collection charge—				
2.—Collection of taxes (including establishment, purchases of account book and paper)—				
Establishment for collection of taxes .. ..				
Other charges on account of taxes .. ..				
Total ..				
3.—Collection of tolls on roads and ferries .. ..				
4.—Survey of land .. ..				
5.—Refunds .. ..				
6.—Pensions and gratuities ..				
(B)—Public safety—				
1.—Fire (establishment, purchase of fire engines, buckets, repairs, &c.)				
2.—Lighting (establishment, purchase of lamps and oil, repairs, &c.)				
3.—Police (purchase of clothing, lanterns, &c., repairs to outposts, &c.)				
4.—Rewards for destruction of wild animals and snakes ..				
(C)—Public health and convenience—				
1.—Water-supply—				
Capital outlay .. ..				
Establishment, &c. .. ..				
Repairs, .. ..				
Construction and repairs of wells and tanks .. ..				
Total ..				
2.—Drainage—				
Capital outlay .. ..				
Establishment, &c. .. ..				
Repairs .. ..				
Total ..				
3.—Conservancy—				
Public latrines .. ..				
Private privies and cesspools ..				
Road watering .. ..				
Road cleaning .. ..				
Total ..				

HEADS OF EXPENDITURE.	Estimate for next year.	Actual ex- penditure for the year last completed.	Actual ex- penditure for nine months of current year.	Sanctioned estimate for current year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
(C).—Public health and convenience—				
4.—Hospitals and dispensaries*—				
Charges to be met from the General fund ..				
Charges to be met from endow- ments and special receipts ..				
Total ..				
5.—Vaccination ..				
6.—Markets and slaughter-houses ..				
7.—Pounds ..				
8.—Dak bungalows and serais ..				
9.—Arboriculture, public gardens and experimental cultivation ..				
10.—Public Works (a)—				
Establishment (b) ..				
Buildings (c) (new works) ..				
Ditto (repairs) ..				
Roads (new works) ..				
Do. (repairs) ..				
Stores (tools and plant) (c) ..				
Total ..				
(D).—Public Instruction—				
1.—Schools and Colleges ..				
2.—Contributions ..				
3.—Libraries, museums, &c. ..				
(E).—Contributions for general pur- poses (d) ..				
(F).—Miscellaneous—				
1.—Interest on loans—				
Previous year ..				
Current year ..				
Total ..				

\* In forms XIII, XVIII and XIX the charges should be shown under the one head "Hospitals and Dispensaries."

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

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

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

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

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





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

Register of the Tax on Carriages and on Horses, and other Animals kept or used in the ordinary course of business within the Municipality of....., levied under Act III of 1884, Sections 131—141, during the half-year ending.....190 .

APPENDIX.]

ACCOUNT RULES.

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Name of license.	Number of license.	TO WHOM GRANTED.		PARTICULARS OF EACH LICENSE.											
		Name.	Residence.	CARRIAGES.											
				Four-wheeled drawn by two horses.			Four-wheeled, drawn by one horse or by a pair of ponies under 13 hands.			Two-wheeled.					
No.	Amount.			No.	Amount.			No.	Amount.						
1	2	3	4	5	6			7	8			9	10		
					Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.





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

No. ....



**LICENSE FOR CARRIAGES, HORSES, AND OTHER ANIMALS.**

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

For the half-year ending.....190..-0..

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

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

This license is to cease on the.....190 . .

MUNICIPAL OFFICE, {

Received payment,

The .....190...

Vice-Chairman.

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

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

No. ....



**LICENSE FOR CARRIAGES, HORSES, AND OTHER ANIMALS.**

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

For the half-year ending.....190..-0..

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

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

This license is to cease on.....190...

MUNICIPAL OFFICE, {

Received payment,

The .....190...

Vice-Chairman.

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

**Municipal Form No. XXV.**

[APPLICATION FOR CARRIAGE &amp; ANIMAL LICENSE.]

*DESCRIPTION IN WRITING referred to in section 133 of Act III of 1884 (B. C.)***Tax on Carriages and Animals.**

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

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

The..... 190... }  
 TO THE CHAIRMAN OF THE MUNICIPALITY.

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

- (a) Horses or ponies belonging to officers doing regimental duty at the rate of one animal for each officer.
- (b) Animals exempt from any municipal tax under section 25 of the Indian Volunteers Act, 1869.
- (c) Carriages or animals belonging to Government or to the Municipal Commissioners, or for keeping which, for the execution of their duty, and allowance is made by the Government, or by the Commissioners to any of their officers.
- (d) Animals used by, or exclusively for the purpose of, any regiment.
- (e) Horses or ponies used by police-officers at the rate of not more than one for each officer.
- (f) Carriages, the wheels of which do not exceed 24 inches in diameter.
- (g) Carriages or animals kept for sale by any *bonâ fide* dealer in such carriages or animals and not used for any other purposes.

## Municipal Form No. XXXVII.

*Register of Rents for which there is a fixed demand.*

PARTICULARS OF THE LEASE.							DEMAND.			SECURITY DEPOSIT.			Initials of the Vice-Chairman.
Serial number.	Name of pound, &c., and situa- tion.	Term of lease.	Period to run.	Name of lessee.	No. and date of agreement.	Instalments in which payable.	Arrear.	Rent for current year.	Total rent due.	No. of chalan.	Date.	Amount paid.	
1	2	3	4	5	6	7	8	9	10	11			12
							Rs. A. P.	Rs. A. P.	Rs. A. P.			Rs. A. P.	

## COLLECTIONS SHEWING AMOUNT AND NUMBER OF CHALAN.

April.		May.		June.		Total to end of June	July.		August.		Sept.		Total to end of September.
No. of chalan.	Amount.	No. of chalan.	Amount.	No. of chalan.	Amount.		No. of chalan.	Amount.	No. of chalan.	Amount.	No. of chalan.	Amount.	
13		14		15		16	17		18		19		20
Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.

## COLLECTIONS SHEWING AMOUNT AND NUMBER OF CHALAN.

October.		Nov.		Dec.		Total to end of December.	January.		February.		March.		Total to end of March.
No. of chalan.	Amount.	No. of chalan.	Amount.	No. of chalan.	Amount.		No. of chalan.	Amount.	No. of chalan.	Amount.	No. of chalan.	Amount.	
21		22		23		24	25		26		27		28
Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.

Remissions.			Total of collection and remissions.			Balance.			REMARKS.		
29			30			31			32		
Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.			

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

Number of this certificate.

Name of work.

Name of Contractor.

Authority for work.

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

.....  
*Contractor.*

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

.....  
 DATED THE.....

*Overseer or officer in charge of the work.*

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

.....  
*Vice-Chairman, Secretary or Ward Commissioner.*



MEMORANDUM OF PAYMENTS MADE.		Rs. A. P.	Rs. A. P.
Total value of work done ...			
Amount of previous payments from last certificate No.....of ...			
		Rs. A. P.	
Payments now made	{ By cash ...		
	{ „ cheque No....		
	{ „ value of stock supplied ...		
	{		
		Balance due ...	

Received Rs. ( )... ..only, as per details above, on account of this work.

Stamp.

Dated the.....189...

Contractor.

Witnesses {

.....  
.....  
.....

**Municipal Form No. XLIV.****PETTY CONTRACT BILL.**

*Bill for work done or Stock supplied when payment is made in full on the completion of the job.*

*N.B.*—This form must not be used for payments on account, or for settlement of running accounts.

Name of petty contractor or supplier.	Name of work or supplies.	Reference to recorded measurements or name of officer receiving the supplies	Quantity.	Rate.	Amount.	Acknowledgment.
1	2	3	4	5	6	7
					Rs A. P.	
			Total ..			

*Dated the.....*

*(Signature.)*

*Designation of officer preparing the bill.*

**Municipal Form No. XLV.****Measurement Book.**

Municipality.

Measurement Book No.

Particulars.	No.	L.	B.	H.	Contents or area.
		Length.	Breadth.	Height.	
1	2	3	4	5	6

Name of officer ..

Designation ..

Date of first entry ..

Date of last entry ..

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

**Municipal Form No. XLVI.***Name of work.....Nominal Muster Roll.*

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

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

Signature.....

*Designation of paying officer.*

**Municipal Form No. XLVII.****REGISTER OF WORKS.**

*For accounts not to be kept by sub-heads.*

*Work commenced on.....*

Name of authority.	work ..	and ..	
Estimate	..	..	Rs.
Appropriation	..	..	Rs.

  

Voucher number.	DATE.	Total value of work done.	Deduct un-paid amounts.	Total charges.	Initials of Vice-Chairman or Accountant.
1	2	3	4	5	6
Expenditure of previous year brought forward (if any) ..					

Work completed, completion report received on.....

*Vice-Chairman.*

# Municipal Form No. XLVII (A.)

REGISTER OF WORKS.

FOR ACCOUNTS TO BE KEPT BY SUB-HEADS.

Name of Work.....authority.....appropriation for the year Rs.....

Work commenced on.....

APPENDIX.]

ACCOUNT RULES.

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

Work completed, completion report received on.....

Vice-Chairman.

**Municipal Form No. XLVIII.***Stock and Store Register of the.....Municipality.**Name of article.....*

Balance.	RECEIVED.			Total.	ISSUED.			Balance.	Signature of verifying officer.
	Date.	Number and date of voucher for purchase.	Number of articles.		Date.	Purpose for which issued.	Number of articles.		
1	2	3	4	5	6	7	8	9	10

**Municipal Form No. XLIX.**

## SERVICE BOOK.

[Opening page.]

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

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

*Second Page.*

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

*Third Page.*

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

## FORM OF SECURITY BOND (RULE 7).

KNOW ALL MEN by these presents that.....  
 and held and firmly bound unto the Chairman of the Municipal Commissioners of.....hereinafter referred to as "The Chairman" in the sum of Rs.....  
 .....to be paid to the.....his successors or assigns or his or their certain attorney, or attorneys for which payment well and truly to be made, I bind myself

my heirs executors administrators and representatives firmly by these presents sealed with my seal dated this ..... day of .....190.....and I do hereby for myself heirs executors administrators and representatives covenant with the Chairman his successors and assigns that if any suit shall be brought touching the subject-matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at Fort William in Bengal other than the said High Court in its Ordinary Original Civil Jurisdiction the same may at the instance of the Chairman be removed into tried and determined by the said High Court in its Extraordinary Original Civil Jurisdiction.

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

AND WHEREAS the said ..... is further bound to keep true and faithful accounts of his dealings with all property and moneys which may come to his hands or possession or under his control such accounts to be in the form and manner that may from time to time be prescribed by duly constituted authority and also to prepare and submit such returns and such accounts and other documents as he may from time to time be called upon to do AND WHEREAS the said.....has been called upon by the Chairman in consideration of his said appointment to deliver to and deposit with and endorse over to the Chairman Government securities to the extent of\* Rs.....and as he is not in a position to do this at once it has been arranged that he should monthly and every month pay to the Chairman (by deductions from his pay if the Chairman shall so think fit) the sum of Rs.....until he shall have paid the full sum of Rs.....and Government securities for Rs.....shall have been purchased delivered to deposited with and endorsed over to the Chairman his successors or assigns for the purpose of in part securing and indemnifying the Chairman his successors and assigns against all loss injury or damage which

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\* [This will be modified if the Government securities are deposited.]



he or they might or may in any way suffer by reason of the misconduct neglect default oversight or otherwise of the said.....

.....or any person or persons acting under him or for whom he may be held responsible AND WHEREAS the said .....has entered into the above bond in the penal sum of Rs. .... conditioned for the due performance by him of the duties of the said office and of any other office to which he may be appointed at any time and of the duties appertaining thereto respectively or which may be required of him and for the indemnity of the Chairman against loss injury or damage as aforesaid. Now THE CONDITION of the above written bond is such that if the said ..... has whilst he has held the said office of ..... as aforesaid always duly performed and fulfilled the duties of the said office and if he shall whilst he shall hold the said office or any other office to which he may be appointed or in which he may act always duly perform and fulfil all and every the duties thereof and further shall and will monthly and every month pay to the Chairman his successors and assigns by deductions from his pay or otherwise the sum of Rs..... until he shall have paid the full sum of Rs..... and Government securities for Rs..... shall have been purchased delivered or disposed with or endorsed over to the Chairman his successors and assigns in manner aforesaid and shall also indemnify and save harmless the Chairman his successors and assigns and all and every the Corporation or person or persons concerned of and from all and every loss injury and damage which has been or shall or may at any times or time hereafter during the service or employment of the said ..... in such office as aforesaid or in any other office be sustained or suffered by the Chairman his successors or assigns or any Corporation or person or persons concerned by or by reason of the act neglect failure misconduct default disobedience omission or insolvency of the said.....

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

Rs.....to be so gradually deposited as aforesaid or the Government Promissory notes for Rs.....to be so purchased and retained or delivered as aforesaid respectively or such other Government security or securities to the same amount as the Chairman may consent from time to time to accept and receive in lieu or in exchange for the same and the interest thereof respectively shall be and remain with the Chairman as such security to the Chairman as aforesaid with full power to the Chairman his successors or assigns as occasion shall require to appropriate the said money or to sell and dispose of the said Government securities or a sufficient portion thereof with the interest thereof and to apply the proceeds thereof in and towards the indemnity as aforesaid of the Chairman or otherwise as aforesaid but nevertheless the interest of the said Government securities may in the meantime be paid over as the same shall be realized if the Chairman shall think fit to the said.....And it is hereby lastly agreed that on the final termination of the service of the said.....the said sum of Rs.....or the said Government Promissory notes for Rs.....as the case may be or any notes that may be substituted therefor and this Bond shall remain with the Chairman for.....calendar months as security against any loss that may have been incurred owing to the act neglect or default of the said.....or any other person or persons as aforesaid and which may not have been discovered until after the termination of his service and his liability hereunder shall continue until the expiry of the said term of.....calendar months.

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### NOTIFICATION.

*No. 1313M.—The 1st March 1899.*—It is hereby notified for general information that, in exercise of the power conferred on him by section 82 of the Bengal Municipal Act, III of 1884, as amended up to November 1896, the Lieutenant-Governor is pleased, in continuation of Rule 7 of the Municipal Account Rules, promulgated with Government Notification No. 5472M., dated the 13th December 1897, which appeared at pages 297 to 358, Part IB of the *Calcutta*

*Gazette* of the 15th idem, to prescribe the following additional form of security bond for municipal employes who are allowed to give security in landed property.

E. N. BAKER,

*Offg. Secy. to the Govt. of Bengal.*

## FORM OF SECURITY BOND.

(Rule 7.)

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

WHEREAS the above bounden  
has been appointed to and now holds and exercises the  
office of

at

and his duties at present are as follows  
and WHEREAS the said

is further bound to keep true and faithful accounts of his  
dealings with all property and moneys which may come to

his hands or possession or under his control such account to be in the form and manner that may from time to time be prescribed by duly constituted authority and also to prepare and submit such returns and such accounts and other documents as he may from time to time be called upon to do and whereas it was one of the conditions of the employment of the said

as such

as aforesaid that he the said

should for the purpose of in part securing and indemnifying the CHAIRMAN his successors and assigns against all loss injury and damage which he or they might or may in any way suffer by reason of the misconduct neglect default oversight or otherwise of the said or any person or persons acting under him or for whom he may be held responsible execute a formal mortgage of the hereditaments and premises in the schedule hereto shortly described to secure the payment by him to the CHAIRMAN of the sum of Rs.

And whereas he the said

has accordingly

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

AND WHEREAS the said

has entered into the above bond in the penal sum of

Rs.

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

has whilst he has held the said office of

as aforesaid

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

which has been or shall or may at any time hereafter during the service or employment of the said in such office as aforesaid or in any other office be sustained or suffered by the CHAIRMAN his successors or assigns or any Corporation or person or persons concerned by or by reason of the act neglect failure misconduct default disobedience omission or insolvency of the said or of any person or persons acting under him or for whom he may be held responsible then this obligation shall be void and of no effect otherwise the same shall be and remain in full force and virtue.

Signed, &c.

The Schedule above referred to.

THIS INDENTURE made the \_\_\_\_\_ day of \_\_\_\_\_ 190\_\_\_\_  
*between*  
 of \_\_\_\_\_  
 son of \_\_\_\_\_  
 of \_\_\_\_\_

of the one part and the Chairman of the Municipal Commissioners of                      in the district of                      hereinafter called the mortgagee of the other part.

WHEREAS the said  
on the                  day of                  190 entered into a bond  
with the mortgagee in the sum of Rs.                  to secure  
the due performance by the said

at \_\_\_\_\_ of his duties as \_\_\_\_\_  
and of the duties of \_\_\_\_\_  
any other office to which he may be appointed at any time.

AND WHEREAS it was one of the conditions of the employment of the said \_\_\_\_\_ as such \_\_\_\_\_ as aforesaid that he the said \_\_\_\_\_

should execute a formal mortgage of the hereditaments and premises in the schedule hereto described to secure the payment to the mortgagee of the sum of Rs.

Now THIS INDENTURE witnesseth that in pursuance of and for effectuating the said condition and in consideration of the premises he the said

doth hereby grant convey and assign unto the mortgagee all that and those the lands hereditaments and premises in the said schedule hereto described together with their respective appurtenances and all the estate right title and interest whatsoever of the said<sup>o</sup>

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

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

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

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

or his representatives reconvey the said mortgaged premises unto the said

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

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



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

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

Provided also and it is hereby agreed and declared that the mortgagee shall not be answerable or accountable for any involuntary losses, which may happen in or about the exercise of the aforesaid power and trusts in any of them Provided also and it is hereby agreed and declared all the rights and powers by the Indian Contract Act 1872 and by the Transfer of Property Act 1882 respectively conferred upon a mortgagee or pledgee which are in any way applicable to a security of the nature of these presents and which do



not in any way conflict with or restrict any of the powers herein expressly set forth shall be deemed as incorporated herein and as hereby empowering the mortgagee his successors in office or assigns to exercise the said rights and powers or any of them and the said doth hereby for himself his heirs executors administrators and representatives covenant with the mortgagee his successors in office and assigns as mentioned in section 65 of the said Act IV of 1882 and that the covenants mentioned in that section shall be considered as embodied in and as forming part of these presents. IN WITNESS whereof the same parties to these presents have hereunto affixed their hands and seals the day and year before written.

Signed sealed and delivered by the abovenamed

in

Seal.

the presence of \*

The Schedule above referred to.

#### APPENDIX A.

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

#### GENERAL.

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

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

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

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

#### DIVISION OF THE MUNICIPAL AREA INTO CIRCLES.

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

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

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

6. When the tax on persons and the rate on holdings are both in force in the same municipality, duplication of the forms may be avoided by making the divisions of the collecting circles coincident with the wards in which each rate is imposed. By this means there will be a complete division of the two rates throughout the accounts, but it may be found preferable to keep a separate progress statement, Form L, for each rate.

7. The following is a list of the forms and registers which shall be kept:—

A or B.—Demand Registers, by circles.

C.—Petition Register. (This may, if convenient, be kept by circles.)

D.—Mutation Register, by circles.

E.—Remission Register, by circles. This may be dispensed with in certain cases. (See Rule 27.)

F.—Bill forms.

G.—Stock-books.

H.—Bill Register, by circles. (This may be combined with the Demand Register, Form B—see Rule 13.)

I.—Sarkars' Collection Registers, by circles.

J.—Transit Register, by circles.

K.—Sarkars' Ledger, by circles.

L.—Progress Statement for entire demand.

M.—Register of Warrants issued. (This may, if convenient, be kept by circles.)

### THE DEMAND REGISTERS.

8. The Demand Register shall be in Form A.

#### Form A.

CIRCLE NO. .

*Demand Register of the* for 190 190 .

Number on assessment or rating and valuation list.	Description of holding.	Name of assessee.	As per first demand.		SUBSEQUENT REVISIONS.			Reference to entry in mutation register.	Initials of the Vice-Chairman.	REMARKS.
			Annual value.	Quarterly instalment.	Date of revising order.	Future rate.				
						Annual value.	Quarterly instalment.			
1	2	3	4	5	6	7	8	9	10	11

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

9. Before the preparation of the bills is commenced, the Demand Register shall be totalled. This should be done,

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

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

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

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

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

and so on, from quarter to quarter, until the assessment is revised. These entries may be made in continuation of the









## CHANGES IN THE DEMAND.

18. All permanent alterations in the demand, whether as increases by new assessments, or the enhancement of the existing assessments, or as decreases by the cancellation or reduction of existing assessments, shall be recorded in the Register of Mutations in Form D.

**Form D.**

## MUTATION REGISTER.

*Register of changes in the permanent demand made during the quarter ending.*

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

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

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

21. As an alternative system the details of the order may be entered in Form D either in the column "Remarks" or in an additional column to be opened between columns 5

and 6. The corrections in the Demand Register shall then be made with reference to the entries in the Mutation Register, each of which shall be initialled by the officer making the correction ; and the certificate in the form prescribed in Rule 20 above shall be given at the foot of the Mutation Register after it has been totalled.

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

#### REMISSION OF BILLS.

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

*First.*—If the demand has been entirely remitted, the order of remission, together with the receipts and counterfoils, shall be placed before the Vice-Chairman or the officer in charge of the Assessment Department, who shall see that both the receipts and counterfoils are stamped “Cancelled” in large type, and shall initial the former in token of having compared them with the orders. The receipts (with the bills attached, if they have not been served) shall then be removed from the counterfoils and be given to the Accountant, together with the remission orders. The Accountant shall compare the receipts with the orders, and after giving a certificate of agreement on the order, shall retain the bills in safe custody for scrutiny and destruction by the Local Auditor.

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

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

25. For remissions granted for one quarter or one holding it is unnecessary to have a standard form of remission order, but the period for which the remission is granted shall always be clearly stated. If many remissions are granted by one order, either as a legal reduction on account of vacancy, &c., or to clear the accounts of irrecoverable demands, the amounts to be remitted should be entered in the lists in columns according to the quarter to which they belong, the headings being as shown below :—

[illegible]

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

## CIRCLE No.....

Register of remission orders for.....granted during  
the month of.....

[illegible]

This form gives all the essential information, but the Commissioners may, if they so desire, insert additional columns to show the names of the rate-payers, the number and locality of the holding, and the amount of the original assessment, so that a complete record of the remissions may remain in the Remission Register in case the remission orders are lost. At the close of each month the register shall be totalled and the total of each of the quarterly columns 3 to 11 shall be entered in the sarkar's ledger (Form K) [see Rule 49].

\* 27. As an alternative system, a detailed record of the remission orders may be kept in the sarkar's ledger (see Rule 49), and the Remission Registers may be dispensed with.

## BILLS AND BILL FORMS.

28. Bills for municipal rates shall ordinarily be in three parts in Form F, the receipt portion being printed in red

ink. The sample form given below is for the rate on holdings :—

### Form F.

No... MUNICIPALITY OF .....  COUNTERFOIL FORM No. ....  <i>Rate on Holdings Bill.</i> Collecting Circle ..... Subdivision ..... Number of holding on Valuation Register... Name of owner ..... Bill for the..... quarter of 19... <div style="text-align: right;">Rs. A. P.</div> Amount ... Date of bill ..... Date of service of bill .. Date of service of notice of demand ..... Date of service of war- rant ..... Date of payment.....  <div style="text-align: right;">Sarkar.</div>	No... MUNICIPALITY OF .....  <i>Receipt for rate on holdings paid to be given to the rate-payer under section 119, Act III (B. C.) of 1884.</i> (Name.) ..... Owner of holding shown in the Municipal Regis- ters as No. .... in col- lecting Circle .... and in the ..... ..... Subdivision. .... <div style="text-align: right;">DR.</div> To quarterly instalment of rate on holdings payable in advance on the first day of the quarter on account of the above-mentioned holding for the quarter ending ..... 19... <div style="text-align: right;">Rs. A. P.</div> Amount ... Received payment.  <div style="border: 1px solid black; border-radius: 50%; width: 60px; height: 60px; margin: 10px auto; text-align: center; line-height: 60px;">             Municipal Seal.         </div> <div style="text-align: right;">Sarkar.</div> <div style="text-align: right;">Vice-Chairman.</div> DATED AT.....   The..... 19...   N.B.—This receipt will not be valid unless signed by the Tax Collector or Cashier.	No... MUNICIPALITY OF .....  <i>Bill due for rate on hold- ings under section 120 of Act III (B. C.) of 1884.</i> (Name.) ..... Owner of holding shown in the Municipal Regis- ters as No. .... in col- lecting Circle ..... and in the ..... ..... Subdivision. .... <div style="text-align: right;">DR.</div> To quarterly instalment of rate of holdings pay- able in advance on the first day of the quarter on account of the above- mentioned holding for the quarter ending..... ..... 19... <div style="text-align: right;">Rs. A. P.</div> Amount ... Date of service of this bill .....  <div style="text-align: right;">Vice-Chairman.</div> N.B.—This bill should not be accepted as a re- ceipt. On payment of the tax, the separate receipt printed in red ink should be demanded, and it should be seen that it bears the same printed numbers as the bill deliv- ered previously, and that a separate receipt is given for each quarter's tax.
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[N.B.—If the rate is recovered from the occupier under the provisions of section 105, the name of the occupier must also be stated.]

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

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

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

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

### Form G.

*Stock Register of bill forms for the.....rate.*

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

33. All issues, whether to the bill-writers or for the purpose of destruction of the surplus forms (Rule 31), shall be recorded in this register. Bills returned by the bill-writers to the Tax-Daroga or Assessor will not be shewn in this register, but if any entire books of forms are unused, they should be returned into stock as a receipt. If the balance becomes broken into two or more series, it will be

necessary to bracket the figures in columns 4 and 5, showing each series separately.

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

Number of bills issued as per Stock Register	...
Add unused bills issued in previous quarter (if any)	_____
Total A	_____
Number of holdings or persons assessed in circle	...
Number of spoilt forms (if any)	...
Number of bills, if any, see Rule 33, returned to stock	_____
Total B	_____
Balance A minus B consisting of bills No . . . . . to	_____
<i>Assessor or Tax-Daroga.</i>	<i>Vice-Chairman.</i>

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

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

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



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

### BILL REGISTER.

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

### Form H.

CIRCLE NO.....

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

SUBDIVISION.		No. of holding on the Demand Register.	Name of owner.	1ST QUARTER.						A set of columns, similar to Nos 4 to 9 for 2nd, 3rd, and 4th quarters respectively.	REMARKS.
				Printed serial number of bill.	Amount of bill.	How satisfied.					
						Paid.		Remitted.			
						Amount.	Date.	Amount.	Date.		
1	2	3	4	5	6	7	8	9	10 to 27.	28	

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

40. The satisfaction of the bills by payment or remission shall be posted daily in the Bill Registers, and the Vice-

Chairman shall be personally responsible for seeing that the work does not fall into arrears. The collecting sarkars shall not be allowed to have access to these registers.

### SERVICE OF BILLS.

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

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

### Form I.

CIRCLE NO.....

*Sarkar's Daily Register of Collections on account of.....*

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

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



When arrears are due, the sarkar must take with him the books for those quarters as well as for the current quarter, but all bill books taken away by the sarkars shall be entered in Form J, the sarkars giving an acknowledgment of their receipt and the Tax-daroga of their return to him.

46. If the sarkar takes the Daily Register with him on his rounds, he shall be provided with two copies, which he shall use alternately, and he shall leave one copy in the office to enable the Tax-daroga to post his books. If, however, owing to the size of the Register or to there being more than one kind of tax, the Register is inconveniently large to carry, he may take with him a note-book in the following form:—

Name.	No. of bill.	Whether for last or current year.	For what quarter.	House.	Latrine.	Water.						
1	2	3	4	5	6	7						
				Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.

The entries in this book shall be transcribed into the Daily Collection Register, and when filled up, it shall be returned to the office for record.

NOTE.—If the taxes are collected during the quarter in which they are due, and there are no arrears, this form may be used in place of Form I.

47. The entries in the Sarkar's Daily Register shall be posted into the Bill Register (see rule 40), and the Tax-garoga shall post the total received from each sarkar into his Cash-book, as provided in Part I of the Account Rules.

48. The Tax-daroga or Head Clerk shall then post the Sarkar's Ledgers, Form K, one of which shall be kept for each circle of collection.

**Form K.**  
*Sarkar's Ledger.*  
 Circle No....

DATE.	PREVIOUS YEAR..					CURRENT YEAR.				
	Old arrears.	First quarter.	Second quarter.	Third quarter.	Fourth quarter.	First quarter.	Second quarter.	Third quarter.	Fourth quarter.	TOTAL.
1	2	3	4	5	6	7	8	9	10	11
Demand or balance from last month—										
Collections—										
1st .. ..										
2nd .. ..										
3rd .. ..										
4th .. ..										
&c. .. ..										
Total collections during the month .. ..										
Remissions—										
1st .. ..										
2nd .. ..										
3rd .. ..										
4th .. ..										
&c. .. ..										
Total remissions during the month .. ..										
Total of collections and remissions ..										
Balance ..										

NOTE.—By inserting a column “number of bills” between columns 1 and 2, and similar columns in the Collection and Remissions Registers, the actual number of bills outstanding, as well as their value, can be ascertained.

49. The entries under the heading Collections shall be filled up from the daily totals in the daily collection register under the various quarterly columns. The remissions may either be taken from the file of remission orders (see Rule 24) or, if a Remission Register is kept (see Rule 26), from that register. The sample form given above provides for entry of the total of each day's remissions according to the former method, but if the latter method is adopted, the form may be simplified by recording only the total of the Remission Register for the month concerned, in one entry



51. The entry under the heading "Demand" will be the aggregate of the circle demands of the same quarters in the demand and bill registers and the sarkars' ledgers. The figures to be posted as "collections up to the end of the previous month," and "remissions up to the end of the previous month" will be those shown as "Grand total of collections" and "Grand total of remissions" in the progress statement of the previous month. The collections of the month shall be verified by the Accountant with the Abstract Register of Receipts, Form XII, and the Cashier's cash-book, Form III, and the remissions with the remission register or file of remission orders. If any discrepancies are noticed, the accounts of the month must be re-checked until the errors are detected and rectified. As soon as the correctness of the progress statement has been proved by the Accountant, he shall sign it and lay it before the Vice-Chairman, and when it has been passed and signed by the Vice-Chairman, it shall be placed with the sarkars' ledgers before the next ordinary meeting of the Municipal Commissioners.

52. The progress statement represents the state of the collection accounts as a whole and sarkars' ledgers of each circle separately, and they should be carefully scrutinized with a view to the adoption of measures for the collection or remission of arrears.

53. The progress statements and sarkars' ledgers show only the aggregate of the demands under each quarter. To obtain details of the unrealized bills reference must be made to the bill registers, and to ensure that these important registers are kept posted up to date as well as to prove the correctness of the accounts, and act as a deterrent to the commission of fraud, a comparison shall be made once "every six months," or oftener if the Commissioners desire it, of the entire balance of bills in hand and the blank spaces in the bill register. If any differences are found, they must be reconciled immediately either by tracing the cause of the error or recovering from the tax-daroga or sarkars any deficiencies for which they are unable to account. If the scrutiny leads to the detection of any embezzlement, the facts shall be immediately reported to the Examiner of Local (Accounts, in accordance with Rule 8, Part I of these rules as amended by notification No. 1550T.M., dated 12th September 1906.)



54. Every year, in the month of April, the Commissioners shall submit a copy of the Progress Statement, Form L, for the month of March preceding, through the Magistrate to the Commissioner of the Division, and if there are outstandings extending further back than the first quarter of the previous year, full explanation shall be given as to why these taxes have neither been collected nor remitted, and the Commissioner of the Division shall forward these explanations to Government with his remarks with his annual report on the working of municipalities in the Division.

55. The form of remission register, daily collection register, sarkars' ledgers and progress statements classify the outstandings for each quarter separately of the current and previous years only. Except under very special circumstances, taxation should never be allowed to fall into arrears extending over more than one complete year. If, however, arrears of earlier date than the previous year still remain on the books, they shall be consolidated into one account and be shown in the column "Old Arrears" in the forms referred to above. At the same time a list shall be made from the Bill Register of all such bills, the letter A being placed against the blank spaces, and future realizations and remissions shall then be noted in these lists, and not in the original bill registers, which will have been finally cleared.

56. The form of list may be similar to that prescribed for the Bill Register (Form H). The same care must be taken to have the payments and remissions posted in these lists, as in the bill registers (see Rule 40). The consolidation of two or more quarters' outstandings into one account may also be made at any time when more than 75 per cent. of the demand has been satisfied, but the separate lists of uncollected demands must always be prepared before this is done.

#### SERVICE OF NOTICES OF DEMAND AND DISTRESS WARRANTS.

57. If the amount mentioned in the bill be not paid on presentation thereof under Rule 42, the notice of demand with a copy of the bill annexed may be served at once, and at the latest it shall be served on the first day of the second month of the quarter when the sarkar shall again take round the undelivered receipts, together with the notices of demand which shall in the interval have been attached to the receipt

by the tax-daroga. If the demand is then not paid, the notice of demand shall be left with the assessee, and the undelivered receipt shall be returned to the tax-daroga for the preparation of distress warrants, with a note of the date on which the notices of demand were served. When fifteen days shall have elapsed after the delivery of a notice of demand, the sarkar shall proceed with a warrant of distress, and if the demand as well as the fee prescribed by law for the warrant expenses be not then satisfied, he shall make an attachment of the defaulter's property, preparing an inventory of all goods and chattels so attached, and proclaiming a notice of sale by beat of drum.

#### WARRANT DEPARTMENT.

58. The procedure prescribed in the preceding rule presupposes the service of the warrants by the sarkars. If there is a separate Warrant Department, the bills transferred to that department should be deducted from the balance of the sarkars' ledgers and be treated as a separate circle or circles of collection. Each warrant sarkar or bailiff shall keep a collection register in Form I, and the progress of his work shall be recorded in a ledger in Form K, the monthly totals of which shall be embodied in the progress statement Form L. The remissions and collections shall either continue, to be shown in the original bill registers, or separate registers may be opened for the Warrant Department, the letter W being entered in the original bill register against all bills transferred. The latter course need be adopted only when there is a complete division between the Collection and Warrant Department.

59. As warrants are issued they shall be recorded in a register in Form M—

## REGISTER OF WARRANTS ISSUED.

## Form M.

Serial number of warrant.	Mahalla.	Number of holding.	Name of tax-payer.	Quarter for which tax is due.	AMOUNT OF TAX DUE FOR EACH QUARTER.					Amount of penalty due.	Date of Vice-Chairman's order for issue of warrant.	Date of issue of warrant to tahsildar.	Date of realization of amount.	Actual penalty realized.	Number in register of distraint (if sale of property is effected).	Initials of tax-daroga.	Orders and Initials of Vice-Chairman (if penalty is remitted).	REMARKS.
					House.	Latrine.	Water.	Lighting.	Total.									
1	2	3	4	5	6					7	8	9	10	11	12	13	14	15

And the fees realized otherwise than by the seizure and sale of property, for which a form of account is prescribed in Form E (4th Schedule of the Municipal Act), shall be recorded therein.

## BILLS PAID AT OFFICE.

60. In the event of unpaid bills, of which the counterfoil and red receipt are in the custody of the tax-daroga, being brought to the Municipal Office and there satisfied, the tax-daroga should deal with the transaction precisely as the collecting sarkar does in ordinary course. All collections thus made shall be entered immediately in a form of collection account; and, on the return of the sarkars, the entries shall be transferred to the respective collection registers of the circles to which they belong.

61. If payment of taxes is made at the office when the prescribed form of receipt has been taken by the sarkar on his rounds, a provisional receipt for the money shall be given by the tax-daroga in a form of printed receipt bound in a book with counterfoils and serially numbered in print (Form XXXVI will serve if such receipts are rare), and on return of the sarkar, the tax-daroga shall be responsible for removing the formal receipt from the bill book and noting the payment of the claim in the counterfoil. The receipts shall then either be sent to the rate-payer or be cancelled and attached to the

counterfoil of the provisional receipt. The risk and trouble attendant on this procedure may, however, be avoided if the Commissioners give notice under section 117 of the Act of the hours on which the office will be open for the receipt of money. The sarkars should then be required to attend the office during those hours, either before or after their daily rounds, and the Commissioners would be under no obligation to accept payments except when the sarkars were in attendance.

#### COLLECTION OF TAXES AT THE MUNICIPAL OFFICE.

62. An alternative procedure is suggested, the distinctive feature of which consists in the refusal to permit the sarkars to collect any money. Their duty will be strictly limited to serving the bills and notices of demand upon the assessee in the manner prescribed in the preceding rules. But each bill will contain a caution against the payment of any money to the server of the bill, and a direction to the rate-payer to proceed to the municipal office and pay the amount of the bill there.

63. At the end of each week the serving peon will bring back the bill-books and receipts to the municipal office with a certificate that every bill missing from the book has been properly served upon the assessee.

64. The tax-daroga, assisted by a sufficient number of clerks, should remain in the municipal office at a counter during certain fixed hours of each day, and upon presentation of a bill by a tax-payer, he should receive the amount and hand to the tax-payer the corresponding red receipt.

65. The amount so received should be entered in a Daily Collection Register, Form I, one such register being used for each kind of rate or tax. A separate register or set of registers, should, of course, be supplied to each receiving clerk.

66. If this method of collection is adopted, it will not be necessary to subdivide the accounts into circles of collection. The daily totals of the various collection registers can be brought together in an abstract and the grand totals transcribed into Form K as one collection account. The accounts of the warrant sarkars or bailiffs may, however, be kept as separate circles of collection in accordance with Rule 58, but ordinarily of each warrant sarkar.

*Form for Petition of Objection against Assessment or Valuation under section 113 of the Bengal Municipal Act, to be presented within one month from the date of publication of the Assessment or Valuation List.*

[The petitioner is required to fill up only columns, Nos. 1 to 7, the rest are to be filled up by the Officer noted therein.]

Date of petition.	Petitioner's name, his father's name.	Number or name of the mahallas in which each house exists.	Number of house on the Register over-assessed in each mahalla.	TAX.		Grounds of remission to be stated in brief by the applicant.	Office certificate as to the correctness of columns 1 to 8 (in brief).	Opinion of Ward Commissioner or of the Officer enquiring.	SUB-COMMITTEE'S ORDERS WITH REGARD TO EACH HOUSE.		Initials of the disposing officer.	Remarks of the disposing officer as to any arrears due from the petitioner, and the date from which the order is to take effect.
				Paid last year.	Assessed the year.				Amount remitted.	Amount finally assessed.		
1	2	3	4	5	6	7	8	9	10	11	12	13

H. H. RISLEY,

*Secy. to the Govt. of Bengal.*

No. 36T.M., dated Darjeeling, the 28th May 1898

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

To—The Accountant-General, Bengal.

WITH reference to the correspondence ending with your letter No. 35LA., dated the 27th April 1898, I am directed to say that the Lieutenant-Governor approves the draft instructions for the audit of District Fund and municipal accounts, submitted with your letter No. 377L.A., dated the 22nd November 1897, subject to the modification suggested in the last paragraph of your letter of the 27th April. A copy of the instructions as approved is forwarded for your information.

## MUNICIPAL ACCOUNTS.

*Process of Audit.*

1. Go carefully through the last report, and give particulars of all defects and omissions which have not been remedied.

2. Check cheque-book with Accountant's cash-book, and at the same time see that these rules in regard to the custody of the cheque-book and the issue of cheques are observed. (Tick off the counterfoils of the cheques and the corresponding entries in the cash-book).

3. Check the payments appearing in the pass-book with the cash-book. (Tick entries in the pass-book and cross-tick the entries in the cash-book in the column "Amount of cheque," or if the cheque was drawn in a previous month, tick the entry in the memorandum of outstanding cheques of the preceding month).

4. Check receipt side of pass-book with cash-book.

5. See that the pass-book is written up only by the Treasury or Bank, and that it is punctually posted and balanced.

6. Check the opening balances of the cash-book with the closing balances of the previous months.

7. Check all totals, subsidiary totals, amounts brought forward, and balances in the cash-book.

8. Prove the cash-book and pass-book balances for the last month of audit by adding to the former the value of the outstanding cheques shown in the memorandum at the foot thereof, and deducting the value of any challans which have been credited in the cash-book, but do not appear in the pass-book. See that the outstanding cheques are brought forward from month to month until they are cashed and ticked off from the list of the previous month in the manner prescribed in check 3 above. Evidence of a cheque drawn during the month being outstanding will appear from the entry in the cash-book having no cross-tick mark. Mention any cheques which have been outstanding for more than three months, and, if possible, ascertain the reasons for their non-encashment.

9. Check the payment side of the cash-book with the vouchers, and, as you go along, check advances and repay-



ments of deposits into their respective ledgers. Check purchases of stores and dead and live-stock into the stock and store register, or feeding and lighting accounts, purchases of Government securities into the security register; purchases for cart registration tickets and hackney carriage plates into the register for the same; charges for postage and receipt stamps into the respective accounts; charges for works into the register of works, and payments of instalments and interest of loans into the Loan Register or Sinking Fund Account. See that all classifications are correct, and that the vouchers are properly passed; are for legitimate objects; are duly receipted by the payees; and are stamped, cancelled and otherwise in order. Prove the correctness of the income-tax and Provident Fund deductions. Check the arithmetical accuracy of a percentage of the vouchers, to see that the totals and calculations are correctly made. Mention all erroneous or irregular payments and give a list of all missing payees' receipts or vouchers.

10. Check establishment bills with acquittance-rolls.

11. Check establishment bills with sanctioned scale and with order of the Commissioner of the Division or Government.

12. Check imprest account with the sub-vouchers and recoupment vouchers, proving the totals and classification. A cursory inspection may be made of sub-vouchers for sums below Rs. 10, but it should be seen that all have been cancelled.

13. Check both sides of the cash-book, item by item with the cash abstract register, for one month in three.

14. Check the totals of the cash abstract registers for the months for which you have checked the details, and compare the grand totals with the monthly totals of the cash-book.

15. Check the adjustment register with adjustment vouchers and transactions relating to advances and deposits into the ledgers.

16. Total the adjustment register and trace the totals into the cash abstract registers and work out the net totals in the latter.

17. Trace the net totals of the cash abstract register into the monthly accounts, and total the latter.



18. Check monthly accounts with the budget and the progressive quarterly totals.

19. Trace the yearly receipts and payments from the monthly accounts into the annual account. Compare the latter with the budget, original or revised, and note excesses of expenditure or marked deficiencies in receipts.

20. Check totals, balances, amounts brought forward, etc., in the cashier's cash book.

21. Check classification of remittances to the Treasury, as per payment side, of receipts other than taxes.

Note.—When Form III is used, the totalling of the inner money columns will show the classification.

22. Check amounts shown as remitted to the Treasury with corresponding entries in the receipt side of the Accountant's cash-book.

23. Check counterfoils of licenses issued for carriages and animals with the corresponding entries in the carriage and animal tax register, and the daily or periodical totals in the latter. Compare also with the file of application for licenses.

24. Check the totals of the above into the cashier's cash-book.

25. Check the counterfoil receipts (if given) for cart registration fees with entries in cart registration register, also the daily or periodical totals of the latter. Trace the totals into the cashier's cash-book.

26. Check the totals and balance in the stock-book of cart registration tickets with the cart registration register, and verify the balances with the tickets actually in hand. See that the tickets are of a kind that cannot be easily counterfeited; that a different size and colour is used for each period of registration, and that the unused tickets are destroyed to prevent their fraudulent use.

27. For hackney carriage fees, hackney carriage-drivers' fees, palanquin license fees, and palanquin-bearers' license fees, adopt checks 23, 24, and 26.

28. See that the register of Government securities is properly kept up, and check receipts with the Accountant-General's formal receipt and with the published list. For

sale of securities, trace credit in the cash-book. See that the interest due on the investments is regularly realized and credited to the proper account.

29. See that the Loan Register is properly kept up, that all loans received are entered in it (trace the corresponding credits in the cash-book), and that repayments of principal and interest are being made, or a sinking fund formed in accordance with the terms of the loans.

30. If the sinking fund is vested in Trustees (Account Rule 81), see that the interest on the invested funds is added to the trust account, and that an annual acknowledgment of the correctness of the trust account is given by the Chairman.

31. Report the amount of the loans still outstanding. See that the appropriation register of loan funds is properly kept up, and that no loan money is improperly applied to a purpose other than that for which the loan was raised.

32. Check forward-balances, totals, etc., in the dispensary subscription register, and check the receipts with the cashier's cash-book.

33. Report amount of dispensary subscriptions remaining unrealized.

34. Audit the trust account of each hospital and dispensary vested in the Commissioners (Form XLA), and if the account shows a credit balance, see that the general fund of the municipality is able to meet this liability, and that the funds belonging to the hospital or dispensary are not being misapplied.

35. Check realizations as per miscellaneous subscription register with the cashier's cash-book.

36. Check abstract register of miscellaneous subscriptions, and report amount outstanding.

37. Check counterfoils of miscellaneous receipt forms and trade licenses with entries in the cashier's cash-book. Report the balance of license fees unrealized with reference to any record kept of the demand.

38. See that a stock-book is kept of all license and receipt forms, and check the entries of receipts and issue.

39. Check all credits in the cash-book on account of deposits and recovery of advances with the corresponding entries in the ledgers.

40. Check totals and balances in advance and deposit ledger accounts, and see that no debits or credits appear in either, except such as have been ticked off as checked with the cash-book or vouchers.

41. Report balances outstanding under advances and deposits, and prove the figures by adding to, or deducting from, the aggregate opening balances, the debits and credits on account of advances and deposits shown in the classified accounts for the period audited.

42. Check the realizations shown in the miscellaneous bill register with the cashier's cash-book.

43. See that no bill is marked as paid in the above register without a tick mark from you in token of the check of the entry with the cashier's cash-book.

44. Report the amount of miscellaneous bills outstanding.

45. Check fines realized as shown in the statement to be called for from the Magistrate with the corresponding credits in the cash-book.

46. If fines are not realized by the Magistrate, check cash-book with fine register and fine register with cashier's cash-book.

47. Check the counterfoils of receipts given for vaccination fees with the vaccinator's collection registers, and the totals of the latter into the cashier's cash-book.

48. See that the pound register for pounds farmed out is maintained in proper form. Compare the opening balances with the closing balances of the previous year's account, the particulars of the demand with the kabuliyats and sale-lists, and the deposits with the Deposit Ledger. Report whether kabuliyats have been executed for all the leases, and whether they have been registered.

49. Check 10 per cent. of the realizations shown in the register with the entries in the cashier's cash-book, and the totals of the monthly columns with the cash abstract register.

50. See that no credits are afforded in the pound register other than those ticked off by you as checked.

51. State the outstanding balance of pound rents.

\* NOTE.—When pounds are under direct management, the counterfoil receipts given by the pound-keeper for fines and feeding charges paid must be compared with his register collection, and the latter with the cashier's cash-book. This check may be restricted to the comparison of 100 counterfoils and the agreement of the collection accounts to which they relate with the cash-book.

52. Make the above checks, Nos. 48 to 51, in regard to ferries, rent of buildings or any other municipal revenue, the demand of which is fixed beforehand.

NOTE.—When bills are issued and the demands recorded in the manner specified in Rule 99 of the Account Rules, the check will be as for rate collections, for which see *post*.

53. See that a collection register is kept for which there is no fixed demand (*vide* Rule 100 of the account Rules). Check the counterfoils of the receipts with the collection register and the totals of the latter with the cashier's cash-books.

54. Check in any way that may be feasible and efficient any other receipts, such as school fees appearing in the cash-book (except rate collections, for which see *post*), having regard to the general procedure of check of municipal revenue described above. If any credits are found for the sale of old stores, they should be checked with the store register and account sales.

55. See that the tax cashier never retains any money in hand when he makes a remittance to the Treasury.

56. Note what securities are furnished by the municipal employés, and see that they are entered in the "Register of Security Deposits other than cash." Inspect the security bonds and see that they are in order.

57. See that service-books are properly maintained.

58. Check the postings of the Provident Fund ledgers for two months, and compare the total of the abstract of balances with the balance of the Savings Bank pass-book.

59. For Public Works expenditure, see that proper estimates are prepared and compare them with the sanctioned Schedule of Rates (*vide* Account Rule 109); report whether stamped agreements executed in accordance with section 37 of the Act are taken from contractors for work or supplies, whether the contractors' bills are drawn in the prescribed forms, whether the quantities charged for are compared with the measurement-book by the Accountant, whether final bills are supported by completion certificates, and whether the charges for labour are supported by muster-rolls. Check the register of works with the budget, the sanctioned estimates and the vouchers, and report

whether payments to contractors are unduly delayed. The arithmetical accuracy of the calculations in the measurement-book should also be tested by re-checking the product of the certified measurements pertaining to at least a dozen bills.

60. Audit the stock and store accounts by checking the opening balances with the closing balances of the previous year, the receipts with the payment vouchers or order-book, the issues with the acknowledgments and the stores sold with the credits in the cash-book. See that the stock in hand is verified half-yearly, and that a stock list, signed by the Vice-Chairman or Secretary, is produced for check.

61. Check the register of unpaid bills and the order-book (Forms V and VI), reporting any claims, the settlement of which is being unduly delayed.

62. Check the subsidiary account (Form No. II) for each of the special rates with the receipts and charges shown in the classified monthly accounts. Report the debit or credit balance of the accounts, and, if there is a credit balance, see that it appears as a liability of the general fund in which it is merged and that the money is not being misapplied.

63. Append to your report a statement, in the following form, of the liabilities existing at the close of the audit.

### LIABILITIES.

				Rs.
Deposits	...	...	...	...
Unpaid claims—				
(a) For which bills have been presented				...
(b) For which no bills have been presented				...
Balance of loans	...	...	...	...
Balance of dispensary accounts—				
(a) Cash	...	...	...	...
(b) Securities	...	...	...	...
Credit balances of subsidiary accounts of special rates	...	...	...	...
		Total		...

			Rs.
<i>Deduct—</i>			
Cash balance—			
(a) Revenue Funds	...	...	
(b) Loan Funds	...	...	
Government and other securities	...	...	
Sinking Fund—			
(a) Investments	...	...	
(b) Cash	...	...	
Advances recoverable in cash		...	
	Total	...	
	Net liabilities	...	

64. See that the demand registers for taxes have been totalled and signed by the Chairman or Vice-Chairman, and that there are no unattested corrections or erasures. When a new assessment comes into force, a comparison of the assessment list and demand register should be made for one ward in each circle.

65. Check all additions to, or reductions in, the demand, as shown in the mutation register or files of orders with the demand register and see that the necessary corrections in the latter have been made.

66. Check the totals of the mutation register with the additions and deductions in the abstract of the demand.

67. Check the totals of the abstract of the demand with the bill register totals and the opening demand for each quarter in the Sarkar's ledgers.

68. Check 10 per cent. of the counterfoils of the bills, up to a limit of 500, with the entries in the demand register.

69. Inspect the petition register to see whether it appears to be correctly kept, and report if there is any undue delay in disposing of petitions.

70. Check the file of orders of lists of remissions, after totalling them, with the remission register.



71. Check 10 per cent., up to a limit of 500, of the partial remissions with the counterfoils of the bills.

72. Check the wholly remitted cancelled bills in full.

73. Total the remission register, and trace the monthly totals into the sarkar's ledgers.

74. Check 10 per cent. of all the remissions, up to a limit of 50, into the bill register.

75. Check 10 per cent., up to a limit of 500, of the counterfoils of paid bills with the bill registers and collection registers.

76. Obtain complete lists of the outstanding bills signed by the Vice-Chairman. Total them and compare the entries with the undelivered receipts, noting any discrepancies. If possible, a few entries in the list should be compared at random with the blank spaces in the bill register.

NOTE.—The verification will be made with reference to the demand up to the close of the last completed quarter, but the receipts and remissions in respect of this demand must be audited up to the date on which the verification is made. It may be further necessary to check some of the counterfoils of bills and collection registers for the current quarter to guard against deficiencies in the accounts for the period audited being made good from the current quarter's collections.

77. Check the totalling of the bill registers for one ward in each circle for one quarter.

78. Check the totals of the collection registers for one week in each quarter, and compare the totals of all the collection registers for one month in three with the entries in the cashier's cash-book.

79. Check the totalling and balances of the sarkar's ledger. Compare the balances with the lists of undelivered receipts, noting any excesses or deficiencies.

80. Check the progress statements with the returns for previous months, the sarkar's ledgers, the abstract register of receipts, and the cash-book. Prove the totals and balances.

81. Compare the balance of the progress statement for the last month of the audit with that shown in the audit certificate by deducting the total collections and remissions from the sum of the quarterly demands.

82. Check 25 per cent. of the fees shown as realized in the warrant register with the collection registers. Report



whether warrants are regularly issued and promptly disposed of.

83. Check the register of distrains with the collection registers.

84. Report whether the system of outdoor or indoor collection is adopted, and whether arrangements made are sufficient, in your opinion, to prevent fraud.

85. Check the receipts, issue, and balances of rate bills with the stock-book, Form G, and the memorandum referred to in Rule 34, Appendix A, of the Account Rules.

86. Report whether the transit register, Form J, is kept up in the manner prescribed.

J. A. ROBERTSON,

*Examiner of Local Accounts.*

CALCUTTA,

*The 20th November 1897.*

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### MODEL QUESTIONS FOR INSPECTING THE ACCOUNTS OF A MUNICIPALITY.

1. Has the last Audit Report been laid before a meeting of the Commissioners, and what action has been taken on it?

2. Has the report to the Magistrate required by Rule 55, Appendix A, been made?

3. Has the Vice-Chairman drawn up the instructions prescribed by Rule 31, Appendix A?

4. How many quarters' taxes are outstanding?

5. Is the Progress Statement Form L of Taxation rules written up to date?

6. Taking the Progress Register for one circle, can the demand for any quarter be traced into the Abstract Form B?

7. Can the demand in that abstract be shown to be the previous demand plus new and improved holdings, minus remissions, as explained in that Abstract Form?

8. Have the bills composing that demand been posted in the Bill Register, Form H, and column 5 of that Register?

totalled and found to agree with the demand entered in the Abstract ?

9. Taking the collections in respect of the demand so proved, can those collections made during any quarter as shown in the Progress Statement be traced back into Forms K and J ?

10. Taking the collections made by one sarkar, as shown in Form J, can the collections for a few days at random be traced into the sarkar's daily Account Form I ?

11. Can the collections of the sarkars for a few days be traced into the tax-daroga's cash-book, *see* Account Rule 13 ?

12. How far does the tax-daroga check the sarkar's accounts as prescribed by Rule 44, Appendix A ? and has he more work to do than he can reasonably be expected to perform ?

13. Is the checking of the tax-daroga's cash-book, as prescribed in Rule 14 of the Account Rules, carried out ?

14. Taking the figures traced into the tax-daroga's cash-book (question 11 above), can the amounts be shown to have been remitted to the Treasury, and to have been brought on to the municipal account's cash-book ?

15. Have securities been taken from the municipal employés ? If so, of what kind in each case ? When and by whom was each last tested, and what was the result of that testing ?

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### **Municipal Circular No. 11 T.—M.**

*Darjeeling, the 30th May 1903.*

From—L. P. SHIRRES, Esq.,

*Offg. Secretary to the Government of Bengal,*

To—ALL COMMISSIONERS OF DIVISIONS.

SIR,

IN continuation of Government Circular No. 17T.—M., dated the 16th September 1902, in which your opinion was

invited on the subject of a proposal to stimulate municipal collections by the grant of bonuses to the tax-darogas and accountants of municipalities, I am directed to say that, after considering the various opinions expressed in response to that Circular, the Lieutenant-Governor approves of the procedure in force in the Presidency Division, by which rewards and punishments are regulated by the percentage of collections attained in each Municipality.

2. The system in question was first tried in the Municipalities in the Presidency Division in 1898 at the instance of the Hon'ble Mr. C. E. Buckland, then Commissioner of the Division. An account of it is given in paragraph 5 of his Circular No. 21M., of the 8th July 1898, of which a copy is appended to this letter. It will be seen that no grant or bonus is allowed to the accountant of a municipality, as the responsibility for the actual work of collection does not rest with him.

3. I am directed to recommend that these rules may be adopted experimentally, and subject in each case to your sanction, by the municipalities in your Division. Until the scheme passes beyond the stage of experiment, I am to suggest that its working may be noted in your Annual Report on Municipal Administration.

*Circular No. 21M., dated Calcutta, the 8th July 1898.*

From—C. E. BUCKLAND, Esq., Commissioner of the Presidency Division.

To—All Magistrates.

It will be within your recollection that in my Circular No. 46M., dated the 3rd March 1898, certain instructions were issued with a view to the improvement of the collections of the municipalities in the Division. I regret to find from correspondence and from enquiries made on tour that the circular seems to have been differently understood in different offices: it also appears to require amendment in some respects. I think that it will be a simpler and clearer course if, instead of recapitulating and correcting the orders previously issued, I now lay down the procedure to be adopted in future.