

tion as a member of the Bengal Legislative Council has been legalised by the insertion of clause (2) in section 69 of the Act.

5. The words "habitually used" in sections 131, 142 and 147A, which have been found to be ambiguous, have been replaced by the words "used in ordinary course of business," a definition of which as applied to carriages, animals and carts, has been given in the two new sections 141B and 147B. Clauses have also been added to section 147A providing for the levy and apportionment of cart registration fees.

6. Two important additions have been made to section 279. The object of the first is to legalise the levy of differential water-rates, which may vary with the distance of houses and lands from the nearest stand-pipe or other source of water-supply, and may be higher in premises with water connections than in case of other premises. By the second addition holdings consisting only of tanks are exempted from water-rate.

7. The words inserted in section 321 render holdings which contain privies but no dwelling-house liable to pay the fees mentioned in the section. By section 322 as amended, a proportionate share of the proceeds of these fees is to be devoted to the cost of the staff employed in collecting them, in supervising the collections and in keeping and auditing the accounts.

8. Lastly, a clause has been added to section 350 empowering the Commissioners to frame bye-laws prohibiting the letting-off of fire-arms and fire-works, except with the permission of the Commissioners and after payment of fees.

IV

*No. 47 M.**Dated Calcutta, the 16th November 1896.*

FROM—H. H. RISLEY, Esq., C. I. E.,

Secretary to the Government of Bengal.

To—All Commissioners of Divisions.

On a reference made by the Chief Commissioner of the Central Provinces, the attention of the Lieutenant-Governor was drawn to the question of the interpretation put upon Article (a) of Schedule II of the Court-Fees Act by Municipalities of Bengal. It appears from the replies to a Circular * issued on the subject that the practice varies greatly in different Municipalities and that it is hardly anywhere in strict accordance with the law. I am directed to request therefore that all the Municipalities in your Division may be informed that in the opinion of the Legal Remembrancer only those applications presented to the Commissioners of a Municipality are chargeable with a 1 anna stamp, which relate solely to matters of "conservancy" or "improvement" such as those covered by Parts V, VI, IX and X of the Bengal Municipal Act III of 1884 as amended by Bengal Acts IV of 1894 and II of 1896. Municipal Commissioners should act on this view of the law until further orders.

* No. 1 T.-M., dated 22nd April 1896.

V

CIR. No. 98 M.

Dated Calcutta, the 5th August 1896.

FROM—H. H. RISLEY, Esq., C.I.E.,

Secretary to the Government of Bengal.

To—All Commissioners of Divisions (except Rajshai.)

It has been brought to the notice of the Lieutenant-Governor that inconvenience arises from the existing orders of Government requiring the submission of two alternative names for every appointment to be made on Municipal Committees or on District or Local Boards.

I am to request, therefore, that in future only one name may be sent up for each vacancy and that it may be stated, in every case, whether the person nominated is willing to serve.

VI

Dated Calcutta, the 24th March.

Endorsed—By the Government of India, Finance and Commerce Department.

Copy of the following forwarded to all Local Governments and Administrations for information.

No. 1409S. R.,

Dated Calcutta, the 24th March 1898.

FROM—J. F. FINLAY, Esq.,

*Secretary to the Govt. of India,**Finance and Commerce Department.*

To—The Secretary to the Government of the North-Western Provinces and Oudh, Municipal Department.

I am directed to acknowledge the receipt of your letter (No. 126XI—414A.) dated the 21st Sep. 1897, on the subject of stamping copies of municipal records.

2. His Honour the Lieutenant-Governor has no objection to take to the principle that certified copies of municipal records should, before being given in evidence in courts, be liable to stamp duty ; but he sees no reason why the public, when obtaining certified copies of municipal records for their private use, should be liable to charges for stamps from which they are exempt in the case of copies obtained from the courts for the same purpose.

3. I am to say that, in the opinion of the Government of India, when a copy of a document is taken for private use only and no stamp duty is charged, it is not necessary that it should be certified as a true copy. For some years past it has been the practice in Bengal, Bombay and Assam to issue uncertified copies of documents filed in court when they are required for private use and information only. The practice is desirable in order to prevent copies being given surreptitiously, and the Government of India are not disposed to think that it tends to encourage fraud ; a document might be forged if it were required for some other purpose than private use, but when it is required for such use it is unlikely that any man would forge a copy.

4. After careful consideration of the suggestion made by His Honour the Lieutenant-Governor, the Government of India are of opinion that when certified copies of municipal records are required, they should be stamped, but that there is nothing which need prevent the issue by the secretary of a municipality of uncertified and unstamped copies of such records when required for private use.

Circular No. 47M.

Copy forwarded to all Commissioners of Divisions for information and communication to District Boards and Municipalities in their respective Divisions, in continuation of Government Circular No. 16 L. S. G., dated the 1st May 1893.

VII

MUNICIPAL.

No. 3339 M.

Calcutta, the 20th December 1901.

FROM—H. M. KISCH, Esq.,

Offg. Secretary to the Government of Bengal.

To—The Commissioner of the Patna Division.

SIR,

I am directed to acknowledge the receipt of your letter No. 4030G, dated the 28th September 1901 recommending that the resignation tendered by * * Subdivisional Officer of Siwan, of his appointment as *Ex-Officio* Chairman of the Siwan Municipality may be accepted.

2. In reply, I am to point out that an officer appointed by official designation to be Chairman continues to occupy that post from the date of his appointment up to the date of the reconstitution of the body of Municipal Commissioners irrespective of intermediate changes in the personnel of the officer appointed *Ex-Officio*. The resignation of each individual officer on the occasion of a transfer is therefore unnecessary.

3. At the same time, I am to invite your attention to paragraph 2 of section 24 and paragraph 1 of section 26A of the Bengal Municipal Act, which restrict the term of office of the Chairman of a Municipality, whether appointed *Ex-Officio* or by name, to three years, and require that a Chairman, whether appointed by name or official designation shall resign his office at the first meeting of the Commissioners, after the triennial reconstitution of their body subject to the proviso that the resignation in the case of an *Ex-Officio* Chairman does not take effect until a new

Chairman is appointed. These provisions of the law appear to have been, in some cases, overlooked in the past, and I am to request that the necessity of strictly observing them in future may be impressed upon all Municipalities in your Division.

VIII

MUNICIPAL

CIRCULAR No. 14T.—M.

Darjeeling, the 2nd September, 1902.

FROM—E. W. COLLIN, Esq.,

Offg. Secretary to the Government of Bengal.

TO—All Commissioners of Divisions (except Burdwan).

SIR,

A question was recently submitted to Government for consideration whether, when a bill under section 120 of the Bengal Municipal Act, 1884, has been duly presented and a notice of demand in Form A, Schedule IV of the Act has been served on a rate-payer, the Municipal Commissioners are debarred from issuing a second notice of demand so as to extend the period of limitation of three months laid down in section 121, within which a warrant may issue. The Advocate-General has agreed with the Legal Remembrancer that, in the circumstances referred to, a second notice of demand can not be legally issued by the Commissioners.

2. I am directed to forward the enclosed copies of the Advocate-General's opinion and of a letter from the Legal Remembrancer on the subject, and to request that the attention of the Commissioners of the Municipalities in your Division may be drawn to the ruling.

OPINION.

I am of opinion and for the reasons given in letter No. 1291, to the Commissioner of the Patna Division by the Hon'ble Mr. B. L. Gupta, Legal Remembrancer, dated Calcutta, the 19th October 1901, that when a bill under section 120 of the Bengal Municipal Act [Act III (B. C.) of 1884 as amended by Act III (B. C.) of 1886 and by Act IV (B. C.) of 1894] has been duly presented and a notice of demand in Form A, Schedule IV, has been served, the Municipal Commissioners can not issue a second notice of demand.

30th August, 1902. }

J. T. WOODROFFE,

Advocate-General.

No. 1291.

Dated Calcutta, the 19th October 1901.

FROM—THE HON'BLE B. L. GUPTA,

Supdt. and Remembrancer of Legal Affairs.

TO—The Commissioner of the Patna Division.

I have considered the points raised in your No. 1625 G., dated the 20th September last, and in reply have the honour to state as follows.

2. The notice of demand under section 120 of the Bengal Municipal Act III (B. C.) of 1884, may be served as soon as the bill is presented and not paid. The presentation of the bill and service of notice (with copy of bill attached) may be effected on the same occasion or at the same time and interview, one immediately following the other.

3. Under section 121, the amount if not paid within 15 days may be levied by distress and sale of the moveable property of the defaulter at any time within three months after the date of service of the said notice or of the order made on an application for review. I think this must be construed to mean that the limitation of three months is an absolute bar to the recovery of the same arrears by distress and sale after the expiry of three months, and that a fresh period of three months can not be taken by including the same old arrears in any subsequent notice of demand. Were it otherwise the words three months after the date of the

order made on an application for review would be rendered nugatory. Besides, wherever the law allows summary mode of realization of money and prescribes a limitation of time, the limitation is absolute.

4. In the present instance the first limitation of six months under section 120 is clearly absolute and there are no reasons for thinking that the second limitation of three months under section 121 is not absolute. Although section 120 says that such notice of demand may be served at any subsequent time, it does not imply that it may be served more than once. The language of section 121 leads me to hold that the notice can be served only once.

IX

MUNICIPAL

CIRCULAR No. 18M.

Calcutta, the 7th November, 1902.

FROM—E. W. COLLIN, Esq.,

Offg. Secretary to the Government of Bengal.

TO—All Commissioners of Divisions, (except the Burdwan Dn.)

SIR,

The attention of Government has been drawn to the ruling of the High Court in the case of **Emperor versus Mathura Prosad**, published at page 491, Volume XXIX, part VII of the Indian Law Reports, Calcutta Series, which is likely to have a prejudicial effect on the working of the building regulations in mofussik municipalities. It will be seen that the reference of the Sessions Judge was for setting aside the order for demolition, which appears to have been irregularly passed under section 238 (1) of the Bengal Municipal Act by the Subdivisional Magistrate, whereas such an order can only be passed by the Commissioners. The High Court, however, set aside the conviction under sec. 273 (1) as well as the order for demolition. The

Legal Remembrancer, who has been consulted in the matter, is of opinion that the learned judges overlooked sec. 240 of the Act which gives a definition of the terms "erect" and "re-erect," and which, if referred to, would have altered the aspect of the case. I am to observe that the decision should not be permitted to influence the actions of municipalities in enforcing the building regulations and to request that, in the event of any application or reference being made to the High Court against a conviction under sec. 273 (1) of the Bengal Municipal Act, the Legal Remembrancer may be promptly informed by the District Magistrate, so that he may cause the Crown to be represented at the hearing of the case before the Court.

2. Meanwhile, a Magistrate convicting under sec. 273 (1) should in every judgment, expressly refer to all the sections concerned, including sec. 240. I am to request that you will be so good as to communicate these orders to all District and Subdivisional officers and Municipalities in your Division for information and guidance.

X

APPEALS IN WHICH MUNICIPALITIES ARE CONCERNED.

*In Land Acquisition Cases.**

The Bengal Government issued the following orders as to the means to be adopted for the recovery of the costs of litigation in appeals in the High Court in land acquisition cases undertaken by Government on behalf of, or at the instance of, Municipalities and other Local Bodies and Institutions :—

"I am directed to acknowledge the receipt of your letter No. 217, dated the 6th May 1901, and its enclosures,

* B. Govt., Munl. Dept., Nos. 1733-36T. M., dated 17th Octr. 1901, to Legal Rembr., Board, &c.

on the subject of the means to be adopted for the recovery of the costs of litigation in appeals in the High Court in land acquisition cases undertaken by Government on behalf of, or at the instance of, Municipalities and other Local Bodies and Institutions.

2. "With regard to the recovery of the sums which have already been advanced by your office and have not yet been recovered from the bodies or institutions concerned, I am directed to request that in each case you will be so good as to advise the Collector of the amount outstanding and to request him to take steps for its recovery. You should, at the same time, inform the Accountant-General, so that he may know what recoveries are to be made.

3. "As to the procedure to be followed in the future, you should, I am to say, advise the Collector, in each instance, of any sums advanced or required, and request him to deposit to the credit of the litigation fund equivalent amounts out of the funds placed at his disposal by the Local Body or Institution concerned, and to furnish you with a duplicate chalan for the amount deposited. If at the time the Collector has not sufficient fund in his hands, he will at once obtain the amount required from the party interested. The Accountant-General, Bengal, should also be advised by means of a copy of your advice to the Collector, or in such other way as he (the Accountant-General) may desire, so that he may be able to see that for each item in your accounts on behalf of any party other than Government there is a corresponding credit."

*To Privy Council.**

The Government of India issued the following Circular to Local Governments :—

"With reference to the correspondence ending with

* I. Govt., Home Dept., Nos. 1276-82, dated 9th Sept. 1889.

B. Govt., Judl. Dept., Cir. No. J. $\frac{4A}{12}$, dated 8th Novr. 1889, to all Offrs.

B. Govt., Munl. Dept., Cir. No. M. $\frac{3M}{5}$, dated 22nd Augt. 1890, to Commrs.

Home Department Endorsement No. ²²₁₄₃₁₋₃₅, dated 24th August 1887, I am directed to point out that when an appeal, to which a Municipality is a party, is preferred to the Privy Council, the duty of making arrangements for the conduct of the case must be undertaken by the Municipality concerned: and that the information and papers required by Home Department letter No. 1—121-26, dated 30th January 1878, should be forwarded to the India Office through the Government of India only in cases to which the Government or the Court of Wards is a party. In this connection I am to request that the instructions contained in the accompanying Extract* of a Despatch from the Secretary of State may be strictly observed in cases to which Government or the Court of Wards is a party.

* No. 21 (*Judicial*), dated the 4th July 1899, from the Secretary of State for India.

With reference to the letter of your Excellency in Council, No. 19, dated the 14th of May, transmitting a Special Narrative submitted by the Government of Bengal, and other papers relating to the case mentioned in the margin, which is now pending in appeal before the Privy Council, I have to request that I may be furnished with full and distinct particulars as to the object with which these documents have been transmitted, and the steps which you expect or wish me to take regarding them.

2. I observe that the Darbhanga Municipality are the respondents, the suit being (in accordance with the provisions of section 29 of the Bengal Council's Act III of 1884) brought against them as a body corporate, by the description of "the Chairman of the Municipal Commissioners of Darbhanga."

Maharaja Luchmeswar Singh Bahadur of Darbhanga, appellant, versus the Chairman of Darbhanga Municipality, respondent.

3. That being so, it is *primā facie* the business of the Municipality to conduct the litigation and to bear the costs attendant on it. From the terms of your Government's letter now under reply, it seems probable that your intention is that the matter shall be treated as if Government were the respondent. If such, however, be your intention, I desire that I may be fully informed, as soon as possible, of the reasons for adopting such a course, and also whether you think it necessary to forward an authority from the Municipal Boards to enter an appearance on its behalf.

4. I avail myself of this opportunity to request that, as regards *all* appeals to Her Majesty in Council, in which Government is interested, I may in each case be furnished with a distinct expression of the opinion of the Government transmitting the papers, as to the course which ought to be adopted by me. It not unfrequently happens (as it has happened in this case of the Maharaja of Darbhanga) that the papers reach this office unaccompanied by any clear indication of the steps which it is desired I should take, and it is necessary that I should always receive such an indication for my assistance in arriving at a decision in the matter.

XI

ELECTION RULES.

NOTIFICATION.

No. 4345 M.—21st November 1896.—It is hereby notified for general information that, in supersession of all previous rules on the subject, the Lieutenant-Governor is pleased to lay down the following rules under sections 15* and 69 of the Bengal Municipal Act III of 1884 as

* For case-law on the subject see notes to section 15.

amended by Bengal Acts IV of 1894 and II of 1896, for the conduct of all future elections of Commissioners of Municipalities ;—

1. In these rules—

(a) The term “the Magistrate” has the meaning defined by section 6, sub-section (8) of the Act.

(b) A “general election” means an election held under section 14 of the Act.

(c) A “bye-election” means an election held under section 27 of the Act.

(d) A person shall be deemed to be resident within the limits of a Municipality if he—

(1) ordinarily lives within those limits, or

(2) has his family dwelling-house within those limits, and occasionally visits it; or

(3) maintains within those limits a dwelling-house ready for occupation in the charge of servants and occasionally occupies it.

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

Of the qualification of voters.

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

(i) has, during the year immediately preceding such election paid an aggregate amount of not less than Rs. 1-8 (Rs. 3 in Howrah, and Cossipore-Chitpur) in respect of any one or more of the rates specified in section 15 of the Act, or in respect of the fees for the registration of carts under section 143 of the Act ; or

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

(iii) being a graduate or licentiate of any University, or having passed the First Arts Examination of the Calcutta University, or the corresponding standard of any other University or holding a license, granted by any Government Verna-

ular Medical School, to practise medicine, or holding a certificate authorising him to practise as a pleader or as a mukhtar or as a revenue agent—occupies a holding or part of a holding, in respect of which there has been paid, during the year aforesaid, in respect of any rates specified in section 15 of the Act, an aggregate amount of not less than Rs. 1-8 (Rs. 3 in Howrah and Cossipore-Chitpur); or (iv) has, during the same period, paid not less than Rs. 20 as rent in respect of the occupation by him of a holding or part of a holding which is assessed with the rate under section 85, clause (b) of the Act.

3. At elections held in newly-created Municipalities before municipal taxation has been imposed, every male person shall be eligible to vote, who has attained the age of 21 years, has been resident within the limits of the Municipality for not less than 12 months immediately preceding the election, has been duly registered as provided in rules 4 to 11 inclusive, and who—

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

Of the registration of voters.

4. In every Municipality a register in Form A of all persons qualified to vote shall be prepared by or under the orders of the Chairman as soon as may be after these rules shall have come into force, and

shall from time to time be corrected and added to as the Chairman may direct, and shall be thoroughly revised by him at least three months before the date fixed for any general election as hereinafter provided. Such register shall be open to inspection at the Municipal Office by any resident of the Municipality at any time between 11 A. M. and 5 P. M., Sundays and holidays excepted.

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

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

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

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

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

10. Any person whose application under rules 6 or 7 has been refused may, within eight days after such refusal, apply to the Magistrate for an order to have his name inserted in, or a name omitted from,

the register of voters, and such Magistrate shall, after enquiry, make such order as to the insertion or omission of the name as appears to him to be just; and the Chairman shall, upon receipt of a copy of such order give effect to the same, and such order shall be final.

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

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

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

Of the qualification and the nomination of candidates.

13. Any person qualified to vote under these rules, and not disqualified under section 57 of the Act,* shall be qualified to be elected a Commissioner.

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

Of the manner of holding elections.

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

* Notification No. 44 T.—M., the 30th May 1898.

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

If the number of candidates exceeds the number of vacancies, a poll shall be held.

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

18. Each voter shall be entitled to vote for the ward in which he ordinarily resides, and for no other, and to give as many votes as there are vacancies for such ward. Provided that where the Municipality has not been divided into wards, each voter shall be entitled to vote for as many candidates as there are vacancies in the entire number of Commissioners. Provided also that he may give all or any number of the votes to which he is entitled to any one candidate.

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

20. The Chairman or other fit and proper person, not being himself a candidate for election, deputed by the Chairman for the purpose, shall preside at the election for each ward assisted by a Committee of not less than three and not more than five rate-payers of the ward, nominated by the Chairman. If any of the members of such Committee fail to attend, their places may be filled by the presiding officer from the rate-payers present at the polling station.

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

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

[In *B. G. M. Cir. No. 2M.*, January 14, 1896. (Govt. Cir. Vol. III. p. 1025) it has been ruled by the Lieutenant-Governor with the advice of the Advocate-General that it is irregular for Government servants to vote twice in elections, once in respect of their private residences and again on behalf of Government as owner of the public buildings in the town. The Advocate-General has said in this connection that no person

can vote at a municipal election for holdings of which Government is the registered proprietor, and on account of which Government pays rents and taxes. He has added that it is clear from the terms of section 15 of the Bengal Municipal Act that the qualifications required to entitle any person to vote are personal qualifications, and can not be exercised by any person in respect of Government buildings.]

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

Provided that, if the majority for any candidate consists only of votes to which objections have been raised, and if the presiding officer has been unable to decide such objections summarily as provided by Rule 22, he shall adjourn the proceedings and report the matter to the Magistrate. The Magistrate shall hold such enquiry regarding the disputed votes as shall be necessary, and his decision shall be final. On the termination of such enquiry, he shall declare such candidate as have the largest number of votes to be duly elected.

24. If there be an equality of votes for the same vacancy, and if the number of vacancies does not admit of all the candidates who have obtained an equality of votes being elected, the presiding officer, or, in the case prescribed in the proviso to Rule 23, the Magistrate, shall give a casting vote or votes.

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

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

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

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

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

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

General.

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

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

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

FORM A.

<i>Register of persons qualified to vote in</i>					<i>Ward of</i>	<i>Municipality.</i>		
Serial number	Number in assessment list.	Name of voter.	Father's name.	Age.	Period of residence.	Address.	Particulars of qualification.	REMARKS.
1	2	3	4	5	6	7	8	9
1	19	Hari Das ...	Lachmi Das ...	34	2 years ...	Muchipara ...	Pays Rs. 2 house-tax.	

FORM B.

RULES.

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

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

FORM C.

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

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

H. H. RISLEY,
Secy. to the Govt. of Bengal.

XII

ACCOUNT RULES FOR MUNICIPALITIES.

NOTIFICATION.

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

PRELIMINARY.

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

- (i) the term 'treasury' means a Government treasury with which a Municipality banks, and includes a bank or a branch bank with which a Municipality banks, with the sanction of the Local Government.
- (ii) 'treasury officer' includes the officer in charge of a bank.

GENERAL.

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

2. The cash and account branches of each Municipal Office shall be kept distinct from each other, and under distinct officers, who, for the purposes of those rules, will be termed, respectively, Tax-Daroga or Cashier and Accountant.

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

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

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

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

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

SECURITY.

7. The Secretary, Accountant, Tax-Daroga, Cashier, and tax-collecting sarkars in the employ of a Municipality

shall furnish such security as the Commissioners may think proper.

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

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

EMBEZZLEMENTS.

Loss of money by embezzlement, theft, or otherwise.

8. Whenever any loss of money by embezzlement, theft, or otherwise, is discovered, the fact shall be promptly reported by the Chairman of the Municipality to the Examiner of Local Accounts. When the matter has been fully inquired into, he shall submit to that officer a further and complete report showing the total sum of money lost, the manner in which it was lost, and the steps taken to recover the amount and punish offenders.

No money lost by defalcation, theft, or in other similar manner, shall be written off from the accounts, except with the sanction of Government.

CLASSIFICATION OF TRANSACTIONS.

9. No change shall be made in the prescribed list of major and minor account headings without the consent of

*The additional form of security bond for Municipal employes who are allowed to give security in landed property prescribed under Notification No. 1313 M., dated the 1st March 1899, is also appended to these rules.

A amended by Notification No. 348T.—M., dated 14th May 1900.

Government, and the same headings shall, except as provided in Rules 61 and 75, be used in all accounts prepared or issued by a Municipality.

BUDGET ESTIMATE.

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

10. The estimate shall be prepared in English in appended Form No 1 by the Accountant of the Municipality. The receipts shall be estimated in detail, but the totals only of the estimated expenditure shall be entered in the body of the Budget Estimate against the several headings.

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

		Rs.	A.	P.
Opening balance of loan funds		
Appropriation of loan funds		

Closing balance of loan funds		

Opening balance of revenue funds		
Appropriation from revenue		

Closing balance of revenue funds			

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

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

FORM NO. I(A).

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

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

13. In the form of Budget Estimate and the quarterly and annual accounts to be prepared for publication, all sums received by the Municipal Commissioners are treated as forming one General Municipal Fund, but in appropriating the funds at their disposal, the Commissioners must conform to the special provisions of the Bengal Municipal Act, which direct that after the payment in each case of the proportionate share to be fixed by the Commissioners in meeting of the cost of collection and supervision and of the keeping and audit of accounts, the net receipts on account of the water and lighting rates, as also of fees for the cleansing of private privies and cess-pools, shall be spent only on the purposes of Parts VII, VIII and IX of the Act, respectively; and to give effect to these provisions of the law, a separate account showing the receipt, charges and balance on account of each of these rates, &c., shall be prepared in Form II, as given below :—

FORM II.

Subsidiary Account of special rates (Rate.)

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

The credit balance of each of these accounts must be carried forward and not appropriated for general purposes, but if there is a continuous debit balance, it may be cleared by adding the deficit to the receipts as a contribution from the general fund. The direct receipts and charges will be transcribed from the monthly accounts, but proportionate shares of cost of collection and supervision and of the keeping and audit of accounts will be estimated and entered in this account without disturbing the classification in the consolidated accounts of the Municipal Fund. For example, if a proportionate share of the cost of collection is to be charged against the water-rate, it will be entered in column 7 of the statement, but the full cost of collection must continue to be shown in Forms XIII and XVIII under the head "A2—Collection taxes," and not proportionately

under the head and "C 1—Water-supply." The same rule applies to the proportionate distribution of the receipts to the credit of the subsidiary funds.

CASHIER'S CASH-BOOK.

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

FORM III.

Date.	Number of miscellaneous bill, if any.	From whom received.	On what account.	CLASSIFICATION OF RECEIPTS IN AS MANY COLUMNS AS ARE NECESSARY.								Total of each item.	Total remitted to treasury as per chalan.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
				Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	

15. The entries shall be in full detail of names and particulars, except in regard to collections, for which separate registers are prescribed, but as regards tax collections made by sarkars, only the daily "Total arrears" and "Total current" need be shown. The detailed headings for classification of the receipts should be according to the sources of income and the requirements of the Municipality.

pality. If the number of receipts is too varied to admit of a separate column being provided for each head, one column may be allotted to miscellaneous receipts, and these entries, with a description of the same, will be transferred to the Accountant's Cash-book, and be classified in the Abstract Register of Receipts.

16. When a remittance is to be made to the treasury, a line shall be drawn across the Register, and the various money columns shall be totalled. The addition of the entries in the column "Total of each item" will give the total of the remittance, and the subsidiary cash columns will show the totals of the various heads of revenue. If any money is received after the remittance for the day has been made to the treasury, it shall be entered below the total thus struck, but the date in column I shall be the actual date of receipt and not of remittance.

17. As an alternative procedure the Cashier's Cash-book may be kept in Form III(A), and the details of the classification to be shown in the payment side worked out in a separate abstract.

FORM III(A).

RECEIPTS.						PAYMENTS.				
Date.	Number of miscellaneous bill, if any.	From whom received.	On what account.	Amount.	Total.	Date.	Number of chalan.	Details of chalan.	Amount of each head.	Total.
1	2	3	4	5	6	7	8	9	10	11

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

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

TRANSACTIONS WITH TREASURY.

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

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

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

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

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

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

24. With the remittances shall be sent the Pass-book of Municipality. Upon receipt of the money by the treasury, both sides of the Pass-book shall be written up to date by the Treasury Accountant, the entries shall be

initialled by the treasury officer, and the book returned at once to the Municipal office. [See Rule 58.]

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

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

PAYMENT ORDERS AND PAYMENT OF CLAIMS.

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

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

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

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

30. Every bill or other claim for payment shall be presented in the first instance to the Accountant, who shall check and examine it, and, if it be found correct and in order, initial it in token of correctness and submit it for

orders to the Chairman or Vice-Chairman. If payment of the bill so presented is to be made, a payment order shall be endorsed on the document, that is to say, on the bill presented by the person who prefers the claim. The payment order shall, except as otherwise provided in rule 73, run as follow:—"Pay (Rs) Rs. only," the amount being written in words as well as in figures, and the order shall be signed by the Chairman or Vice-Chairman, if the amount to be paid does not exceed Rs. 500. If both the Chairman and Vice-Chairman be absent, or be unable to sign, no order for payment shall be made on the bill. Orders for the payment of a sum of money in excess of Rs. 500 shall be signed both by the Chairman and Vice-Chairman, or by the Chairman or Vice-Chairman and another Commissioner.

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

32. Every payment made either in cash or by cheque shall be covered by a receipt, stamped, if necessary, signed by the person to whom the money is due, and to whom it has actually been paid. A receipt signed by another person or by a Municipal employe is invalid.

33. All claims which are preferred and accepted should be paid at the earliest possible date. If a bill is presented and payment is not made within a month of its present-

ation, or if the claim is contested, it shall be entered in a register in Form V as given below :—

FORM V.

Serial number.	Date.	Particulars.	Amount of bill.	Reason for withholding payment.	PAYMENTS.		Balance outstanding on 31st March.	REMARKS.
					Date.	Amount.		
1	2	3	4	5	6	7	8	9
			Rs. A. P.			Rs. A. P.	Rs. A. P.	

This register and the Register of Works (Rule 120) are required for ascertaining the unpaid demands for which provision has to be made in the next year's budget (see Rule 12), and at the close of the year the unpaid amounts shall be shown in the column "Balance" and be carried forward to the Register of the next year. To ensure a complete record of the liabilities in cases where bills may not have been presented, all orders for supplies or works other than those for which formal agreements have been taken, and particulars of which are entered in the Register of Works (see Rules 111 & 120), shall be entered in an order book in Form VI.

FORM VI.

Order Book.

No. _____
 Municipality of _____
 To _____
 (Particulars of orders for supplies or execution of works.)
 Dated the _____
 Vice-Chairman.
 Order completed on _____
 Bill received on _____
 Rs. A. P. _____
 Amount of bill
 Payment made on voucher No. _____ dated _____
 Balance carried to Register of unpaid bills, _____

No. _____
 Municipality of _____
 To _____
 (Particulars of orders for supplies or execution of works.)
 Dated the _____
 Vice-Chairman.

34. The salary bill of the Municipal Establishment shall be drawn in Form No. VII.

FORM NO. VII.

MUNICIPALITY.

Department Salary Bill for the month of
The Municipal Commissioners of _____ *Dr.*

Names.	Post.	Pay.			Fines.			Income-tax.			Other deductions, if any.			Net amount payable.			Signature of payee.
1	2	3			4			5			6			7			8
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
	Total	•															

"Certified that all salaries drawn on former bills, with the exception of those detailed below (whereof the total has been refunded by deduction from this bill), have been disbursed to the proper persons, and that their receipts have been taken and filed in the office, with receipt stamps duly defaced, for every payment in excess of Rs. 20."

"Certified that all service books have been fully written up to date.

Dated

Vice-Chairman.

(N.B.—Employees unable to write should make their mark and should be paid in the presence of the Vice-Chairman or by some responsible officer.)

35. If a Provident Fund has been opened, the headings of the establishment bill may conveniently be in the following or some similar form ; but the certificates prescribed in the preceding rule shall not be changed :—

Name of appointment	Rate of pay.	Fines.	Salary due on which Provident Fund deductions to be made.	Provident Fund deductions.	Amount on which income-tax is calculated.	Income-tax.	Net amount payable.	Receipt of payee.	PROVIDENT FUND.			REMARKS.
									Deductions.	Contributions.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13

NOTE.—The total of the bill will be the joint total of columns 4 and 11. The amount of column 8 (net amount payable) will be disbursed in the Municipal office. The total of the Provident Fund shown in column 12 will be remitted to the Savings Bank by a cheque drawn in favour of the Postmaster, and the income-tax shown in column 7 will be paid by cheque to the Collector of the district.

36. Every Municipal employee shall give a receipt in the appropriate column of the form for the sum paid to him, and shall, in the case of sums exceeding Rs. 20, affix a receipt stamp before signing. The cost of such receipt stamp must be borne by the person who receives the money, and not by the Municipality.

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

38. All bills and vouchers that have been paid shall be numbered consecutively for the year in order of payment

shall be stamped "paid" or "cancelled," and shall be pasted in a guard-book.

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

IMPREST ACCOUNT.

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

On first receiving or taking charge of the permanent advance, the holders shall sign and file an acknowledgment in these terms :—" I acknowledge to have in my possession a permanent advance of Rupees (Rs.

), which sum is due from me to the Municipality, and I am personally accountable for the amount."

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

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

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

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

office expense, a written detailed statement of the sums spent.

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

FORM VIII.

Permanent Advance Account.

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

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

The procedure of recoupment is as follows :—

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

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

FORM NO. IX.

Voucher of Recoupment of Chairman's Permanent Advance Account.

No. of voucher

Dated

Number of sub-vouchers covered by this recoupment

Being expenditure incurred from to

Amount of this recoupment voucher

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

Chairman.

Classification of the charges covered by this voucher.

HEADS OF ACCOUNT.	Amount.
1	2
Total	

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

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

CHEQUES.

45. Cheques drawn on a treasury shall be in Form No. X annexed. Cheque-books, containing 100 cheques each, will be provided by the officer in charge of the treasury. Each book should bear a number which should be repeated upon each cheque contained in it, together with the consecutive number of the cheque form, and the drawing officer should notify to the treasury upon which he draws the number of the cheque-book which he from time to time brings into use. Outside the book there should be instructions to keep it under lock and key in the personal custody of the drawing officer, who, when relieved should take a receipt for the correct number of cheques made over to the relieving officer, a specimen of whose signature should at the same time be forwarded to the treasury concerned.

46. On receipt of a cheque-book from the treasury, the officer to whom the duty of signing cheques is allotted, shall count the cheques, and shall record on the back of the cheque-book that "This cheque-book contains

forms." The cheque-book shall remain in the custody of the officer who usually *signs* the cheques.

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

48. No cheques shall ordinarily be signed unless required for immediate delivery to the person to whom the money is to be paid. The practice of retaining signed cheques in the office should not be permitted, except under very exceptional circumstances, which should be recorded.

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

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

51. All cheques drawn for a sum, whether exceeding Rs. 20 or not, shall bear a stamp of the value of one anna, and this receipt stamp shall be affixed before the cheque is signed. The cost of the stamp is payable by the municipality which issues the cheque and not by the person in whose favour the cheque is drawn.

Vide Notification No. 101T. M., dated 20th June 1900.

52. Cheques shall be signed either by the Chairman or Vice-Chairman. They may also be signed by the Secretary if the Municipal Commissioners so direct; but in that case a copy of the resolution empowering the Secretary to sign cheques shall be sent to the Accountant-General, Bengal, and also to the treasury where the account is kept.

52A. The Commissioner of the Division may, in the case of any Municipality where, owing to his orders on a budget having on a previous occasion been disregarded, he considers it necessary, issue an order directing that such Municipality shall not present to the treasury any cheque for payment (of establishment or any other specified charges) without previously obtaining the countersignature thereon of the Magistrate or the Subdivisional Officer (according as the cheque is presented to a district or to a subdivisional treasury); and in such a case the treasury officer shall not make payment unless the cheque is so countersigned. A copy of any such order passed by the Commissioner shall be sent by him to the Accountant-General, Bengal, and through the Magistrate to the treasury officer.

Vide Notification No. 834M, dated 8th February 1899.

53. If a Municipality, situated in a subdivision and banking at a sub-treasury, requires money to be paid at the district treasury, a cheque may be drawn for the amount upon the sub-treasury, with a request that an order may be

issued for the payment of the amount from the district treasury, or *vice versa*.

CANCELLATION OF CHEQUES.

54. When a signed cheque is cancelled, it shall be enfaced or stamped "cancelled" by the Chairman, and shall be destroyed by the Government auditor as soon as the accounts for the month in which the cheque was drawn have been audited.

The fact of cancellation shall be noted in red ink under the initials of the drawer of the cheque upon the counter-foil, and also across the passing order which has been enfaced upon the voucher.

CORRECTION OF THE CASH-BOOK AND ABSTRACT

REGISTER WHEN CHEQUES ARE CANCELLED.

55. If the cheque is cancelled before the cash transactions of the month in which it was issued have been totalled, the entry in the cash-book and also in the Abstract Register shall be struck out in red ink under the initials of the Chairman or Vice-Chairman.

If, however, the Abstract Register has been totalled, the amount of the cheque shall be credited in the cash-book as a miscellaneous receipt, and if the correction is made in the year in which the cheque was issued, "deduct entries" shall also be made in the Adjustment Register under that head and the head of expenditure to which it was originally charged.

56. Cheques are current for three months only. After the expiration of that period, payment will be refused at the treasury, and the person in whose favour the cheque was drawn will therefore have to bring it back to be re-dated. No fresh cheque should be issued: the lapsed cheque shall simply be re-dated and the alteration initialled

side of his Cash-book (Form No. XI) from the chalans and the Cashier's Cash-book.

In writing up his Cash-book the Accountant shall transcribe the totals only under the various account headings in the Cashier's Cash-book into his Cash-book, but at the same time he shall prove the compilation of the account and test the accuracy of the amount and the classification of the items forming the totals by referring to all the forms and registers in which receipts are given or collections recorded. All miscellaneous receipt and license-book counterfoils shall thus be checked daily by the Accountant, but the collections of municipal taxes should be compared only with the sarkar's collection registers, after they have been duly receipted by the tax-daroga and without scrutinising the counterfoils of the bills.

59. The payment side of the Cash-book shall be posted from the details of the vouchers and the cheques drawn. The amount of each cheque shall be entered as soon as the cheque is signed (see Rule 48).

60. The Cash-book shall be balanced at the close of every month, and signed by the Chairman, Vice-Chairman, or Secretary in token of the correctness of every entry made therein. The balance brought out shall be stated both in words and figures, and shall be agreed with the balance shown in the Pass-book of the Municipality, thus:—

		Rs. A. P.	
Balance as per Cash-book		...	...
Add cheques drawn, but not yet cashed—			
		Rs.	A. P.
No.	...	...	...
No.	...	...	...
Balance as per Pass-book		...	...

NOTE.—When a cheque has been cancelled (see Rule 55), it will not be entered in the list of cheques drawn out, but not cashed.

ABSTRACT REGISTER OF RECEIPTS AND EXPENDITURE.

61. All the entries on the receipt side of the Cash-book (Form No. XI) shall be posted by the Accountant, *one by one*, direct from the Cash-book into the Abstract Register of Receipts (Form No. XII), and all the entries on the payment side of the Cash-book shall be similarly posted into the Abstract Register of Expenditure (Form No. XIII).

When transactions under any head are very numerous it will be best to open two or more columns with the same heading, and headings under which there can no transactions may be omitted. This will save space in the Register.

FORM XII.

		HEADS OF RECEIPT AS IN BUDGET FORM.					
Cash transactions						(Cross total carried over to next page.)
Total cash transaction ..	..					
Adjustment {	Add ..	..				
	Deduct ..	..				
Net total ..	..					

FORM XIII.

		HEADS OF EXPENDITURE AS IN BUDGET FORM.					
Cash transactions						(Cross total carried over to next page.)
Total cash transactions ..	..					
Adjustment {	Add ..	..				
	Deduct ..	..				
Net total ..	..					

62. The Abstract Registers shall be kept in English, and shall be posted as often as may be convenient, but in no case later than ten days after the close of the month to which the account relates.

63. The cash transactions in the Abstract Registers shall be totalled every month, and the grand totals of the different heads of receipts and expenditure must necessarily be equal to, and shall be compared by the Vice-Chairman or Secretary, with the totals of receipts and payments in the Cash-book (Form No. XI). He shall initial the Abstract Registers in token of having made this comparison.

The adjustments represent the totals appearing in the Register of Adjustments described below.

ADJUSTMENTS.

64. For the record of transactions other than cash, a register of adjustments shall be opened in Form No. XIV.

FORM XIV.

Number of voucher.	Date.	PARTICULARS.	RECEIPT HEADS.				Total	PAYMENT HEADS.				Total.	REMARKS.
		"Add" entries											
		Total ..											
		"Deduct" entries ..											
		Total ..											
		Net total receipt heads ..						Net total payment heads					

NOTE.—As an adjustment cannot affect the balance of the account, the net totals of the receipt heads and the payment heads must always agree.

65. The chief adjustments are—

- (1) Rectification of errors in classification.
- (2) The adjustment of a bill against an advance.
- (3) The charge to a head of expenditure by credit to deposits of a sum due on a contractor's bill which sum is retained as a security deposit.
- (4) Adjustments due to refunds income or recoveries of expenditure.

These transactions shall be entered, item by item, in the Register of Adjustments, whence the totals pass into the Abstract Registers of Receipts and Expenditure; but before the postings are made in the Abstract Registers, the net total of the receipt heads shall be agreed with the net total of the payment heads.

66. The methods of entry in the Register of Adjustments are as follows:—

In case (1) the adjustment shall be made by entering the amount in the space for "Add entries" the column for the head to which the amount is to be added, and, again, in red ink in the space for "Deduct entries" in the column for the head from which the amount is to be deducted. Both entries will be made on the receipt side if the amount is to be transferred from one head of receipt to another, and both will be made on the expenditure side if the amount is to be transferred from one head of expenditure to another.

In case (2) the adjustment shall be made by entering the amount in the space for "Add entries" in the column of the expenditure side for the head to which charges on account of the particular expenditure incurred are to be taken, and on the receipt side in the space for "Add entries" under the head "Advances recovered." A corresponding entry must of course be made on the

receipt or credit side of the Advance Ledger, Form No. XV, of the person by whom the expenditure was incurred, and to whom the amount adjusted was originally advanced.

In case (3) the adjustment shall be made by entering the amount on the expenditure side in the space for "Add entries" in the column for the head to which the balance of the charges of the bill from which the deduction has been made has been taken, and on the receipt side in the spaces for "Add entries" under "Deposits received."

In case (4) an adjustment shall be made only when the income was originally received or the expenditure incurred in the same year in which the refund or recovery is made. When income is refunded, the refund shall be charged to the major head of expenditure corresponding to the major head of receipt to which it was originally credited, or, if there be no such head, to "Miscellaneous." The amount shall then be deducted in the Adjustment Register from both the head of receipt to which it was originally credited and the head of expenditure to which the refund is charged. When expenditure is recovered, the amount shall be credited to the major head of receipt corresponding to the major head of expenditure to which it was originally charged, or, if there be no such head, to "Miscellaneous." The amount shall then be deducted in the Adjustment Register from both the head of expenditure to which it was originally charged and the head of receipt to which the recovery is credited.

67. Adjustments made by deduction in the Abstract Registers shall always be written in red ink.

ADVANCES.

68. All moneys advanced to contractors or to the Chairman, Vice-Chairman, Municipal Commissioners, or

other individuals under whose personal superintendence a work is being executed, all sums paid without proper vouchers, the amount of the imprest, and any other advance that may be made shall, in the first instance, be charged to the head "Advances" and entered in the Advance Ledger (Form No. XV). A separate account shall be opened in this ledger for each person to whom an advance has been given, and this account shall be credited with the amount of any repayments that may be made.

FORM XV.

Advance Ledger.

DR.

Name.

CR.

ADVANCES MADE.					ADVANCES RECOVERED OR ADJUSTED.					Debit balance after each transaction.
Date.	Purpose.	No. of voucher	Amount.	Total.	Date.	Whether in cash or by work bills.	Number of item in Pass-book if recovered in cash, or number of voucher if adjusted by work bills.	Amount.	Total.	
1	2	3	4	5	6	7	8	9	10	11

69. Advances for works to be carried out departmentally should not be for the full sanctioned cost of the work, but should be restricted to the amount actually necessary to meet immediate payments; and, as this is exhausted, it can be recouped by submitting detailed bills for the expenditure incurred.

70. In the case of advances made to contractors or others for the execution of works, the account shall be credited with the actual value of the work done upon receipt of detailed bills and proper vouchers for the expenditure

incurred out of the advance. These adjustments shall be carried through the Adjustment Register in the manner prescribed in Rules 64 to 66. Before the order for adjustment is made, the bills and vouchers put forward in support of the expenditure shall be passed by the Chairman or Vice-Chairman, or both, in the same manner as other bills are passed. The passing order shall run thus :—"Passed for Rupees Adjust by credit to advance account of, and debit to"

71. The different accounts in the Advance Ledger shall be balanced quarterly and signed by the Vice-Chairman or Secretary. The officer who signs the accounts shall at the same time satisfy himself that steps are being taken to recover or adjust advances which have been outstanding for more than three months. At the close of every quarter a list in Form XV (A) shall be prepared of outstanding advances.

FORM XV (A).

Page of Advance Ledger.	Dates of transaction. *	Name.	Amount.	Remarks upon old out- standing orders of Chairman and note of any action taken.
1	2	3	4	5

* or where the amount shown forms the balance of more than one transaction, the date of the oldest item included in the unadjusted balance.

* Inserted by Cir. No. ^{L. A.}508, 19 Nov. 1906 (A. G.)

DEPOSITS.

72. All sums of money received by way of security deposit from contractors or others and all sums received which are not the property of the Municipality, and have

been placed with the Municipal authorities for a temporary purpose only, shall be credited to the head "Deposits received" in the Abstract Register of Receipts (Form No. XII), and shall be entered on the credit side of the Deposit Ledger (Form No. XVI). As in the Advance Ledger, a separate account shall be opened for each depositor, and the accounts shall be balanced quarterly and signed by the Vice-Chairman or Secretary.

FORM XVI.

Deposit Ledger.

DR.

Name.

CR.

DEPOSITS REFUNDED TO THE DEPOSITOR.					DEPOSITS RECEIVED FROM THE DEPOSITOR.					
Date.	Particulars.	Number of voucher.	Amount.	Total.	Date.	Particulars.	Number of item in Pass-book if received in cash, or number of voucher if by deduction from bills.	Amount.	Total.	Amount remaining at depositor's credit after each transaction.
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.				Rs.	Rs.	Rs.

73. It sometimes happens that deductions (usually 10 per cent. of the total amount of the bills) are made from the bills of contractors as security for the due performance of work in the future. In such cases the bills shall be passed by the Chairman or Vice-Chairman, or both, for the full amount due on the bill, but only the net amount paid shall be entered in the Cash-book (Form No. XI). The amount deducted as security shall be brought upon the Municipal accounts and into the Ledger of Deposits (Form No. XVI) through the medium of the Adjustment

RULES.

71a.

Register in the manner described in Rules 65 and 66. The payment order shall run thus:—

Passed for Rupees . Pay Rupees
by cheque and adjust Rupees by debit to ,
and credit to deposit account of .

74. At the close of every quarter a list of outstanding deposits shall be prepared in Form XVI (A).

FORM XVI (A)

Page of Deposit Ledger.	Dates of transaction. *	Name of depositor.	Amount.	Remarks upon old outstanding orders of Chairman, and note of any action taken.
1	2	3	4	5
			Rs.	

* Same as in Form No. XV (A).

QUARTERLY AND ANNUAL ACCOUNT.

75. At the close of every month the totals under the various heads of account recorded in the Abstract Registers (Forms Nos. XII and XIII) shall be entered in English by the Accountant in the separate registers (Forms Nos. XVII and XVIII) against the corresponding heads under the appropriate month.

If it is desired to show the expenditure in greater detail than according to the prescribed budget heads, additional detailed heads may be inserted in the Register of Expenditure, and the particulars of the charges to be posted under these heads can be obtained from the Cash-book or vouchers.

These two registers form the quarterly statement required under section 71 of the Act, to be prepared immediately after the close of each quarter.

FORM XVII.

HEADS OF RECEIPT.	Budget estimate as sanctioned.																			
	April.				May.				June.				Total 1st quarter.				July.			
	August.				September.				Total 2nd quarter.				Total half-year.				October.			
	November.				December.				Total 3rd quarter.				Total of three quarters.				January.			
	February.				March.				Total 4th quarter.				Total for year.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Total receipts ...																				
Opening balance ..																				*
GRAND TOTAL ...																				*

* Inserted by Cir. No. $\frac{L. A.}{508}$, 19 Nov. 1903 (A. G.)

FORM XVIII.

HEADS OF EXPENDITURE.	Budget estimate as sanctioned.																			
	April.				May.				June.				Total 1st quarter.				July.			
	August.				September.				Total 2nd quarter.				Total half-year.				October.			
	November.				December.				Total 3rd quarter.				Total of three quarters.				January.			
	February.				March.				Total 4th quarter.				Total for year.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Total expenditure..																				
Closing balance ..																				*
GRAND TOTAL ..																				*

* Inserted by Cir. No. $\frac{L. A.}{508}$, 19 Nov. 1906 (A. G.)

76. As soon as possible after the close of the year, and not later than the 15th April following, the totals of the receipts and expenditure of the year, as worked out in the last columns of the Registers (Forms Nos. XVII and XVIII) shall be posted in English by the Accountant into the annual account (Form No. XIX).

MUNICIPAL FORM XIX.

*Annual account of the
year ending*

Municipality for the

RECEIPTS.					DISBURSEMENTS.				
1					2				
Balance in hand at the close of last year					Rs. A. P. [Heds as in prescribed list.]				
Revenue.					Estimate Actuals. Rs. A. P. Rs. A. P. Actuals plus or minus.				
[Heds as in prescribed list.]					Rs. A. P. Rs. A. P. Actuals plus or minus.				
Estimate Actuals.					Rs. A. P. Rs. A. P. Actuals plus or minus.				
Rs. A. P. Rs. A. P.					Rs. A. P. Rs. A. P. Actuals plus or minus.				
Actuals plus or minus.					Closing balance...				
GRAND TOTAL ...					GRAND TOTAL...				

N. B.—The opening and closing balances of this account must agree with the opening and closing balances of the Cash-book (Form XI) for the months of April and March.

Memorandum of liabilities and claims.

Liabilities—

Balance of loans.

Less amount made over to sinking funds.

Net balance of loans.

Deposits.

74a.

ACCOUNT

Claims—

Advances recoverable.

Net amount of debt.

Memorandum of investments.

Description of securities.	Nominal amounts.	Purposes for which held.
1	2	3

77. A copy of this account shall be sent not later than the 30th April following to the Magistrate of the district in which the Municipality is situated.

78. To enable the Magistrate to make the prescribed comparison between the estimates and the actual receipts and expenditure of the Municipality, the amounts by which the actual figures fall short of or exceed the estimated figures shall be shown in two separate columns provided for the purpose within the body of Form No. XIX.

AUDIT.

78A. The accounts of the Municipality shall be examined and audited by the Examiner of Local Accounts in Bengal as far as possible, not less often than once in twelve months.

78B. In auditing the accounts, the Examiner shall see that they have been kept and are presented in proper form; that the particular items of receipt and expenditure are stated in sufficient detail; and that the payments are supported by adequate vouchers and authority. He shall examine whether all sums received, or which ought to have been received, are brought into account, and also whether

the expenditure is in all cases such as might lawfully be made. He shall also reduce such payments and charges as are exorbitant ; and shall surcharge moneys not duly accounted for, or lost by negligence, upon the person who ought to account for the same, or whose negligence or improper conduct has caused the loss ; and shall disallow and strike out such payments as are not authorised by law or competent authority. He shall also ascertain the total unpaid liabilities of the Municipality, and also whether these can be met out of the Municipal fund when falling due.

78C. The reports of such examination shall be forwarded by the Accountant-General, Bengal, to the Chairman of the Municipality and copies to the Commissioner of the Division, and the Magistrate of the District. The Chairman shall be bound to remedy any defect or irregularities that may be pointed out by the Accountant-General or the Examiner, [and within three months of the date of the receipt of the report he shall submit a statement, giving particulars of the action taken thereon, to the Magistrate of the District, who shall forward the same with his remarks to the Accountant-General through the Commissioner of the Division.]

As amended by Notification No. 253M., dated 17th January 1902.

REGISTER OF SECURITY DEPOSITS OTHER THAN CASH.

79. Security deposited in *cash* shall be entered at once in the Cash-book of the Municipality and the Deposit Ledger, and paid into the treasury like revenue. All other forms of security, such as Government paper, bonds for landed property, and the like, shall be recorded in a register in Form No. XX. When the security is surrendered, the depositor shall give a receipt in the column provided for the purpose :—

FORM No. XX.

Register of Security Deposits other than Cash.

RECEIPTS.						DISPOSALS.							REMARKS.
Date.	Name of depositor.	Designation.	Nature of deposit.	Nominal value.	Initials of Vice-Chairman.	Date.	Name of depositor.	To whom returned.	Nature of deposit.	Nominal value.	Signature of depositor.	Initials of Vice-Chairman.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
				Rs.						Rs.			

GOVERNMENT SECURITY REGISTER.

80. All Government securities which shall become, by purchase or otherwise, the sole property of a Municipality shall be accounted for in Form No. XXI. They shall not be written off this form unless disposed of absolutely by sale or otherwise; *e.g.*, Government securities merely made over to the Accountant-General for safe custody under the rules contained in Chapter II of the Civil Account Code shall not be written off this account.

FORM No. XXI.

Register of Government Securities.

RECEIPTS.						ISSUES.					
Date.	On what account received.	Details of notes.	Nominal value.	Initials of Vice-Chairman.	REMARKS.	Date.	Details of notes.	How disposed of	Nominal value.	Initials of Vice-Chairman.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12
			Rs.						Rs.		

LOAN REGISTER.

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

FORM No. XXII.—LOAN REGISTER.

Account of loan of Rs. , received from , as
per .

CONDITIONS OF LOAN.

To bear interest at per cent., to be paid half-yearly on , and to be repaid (by half-yearly instalments of Rs. in addition to accruing interest) or (within years) or (in equal instalments) or (by half-yearly payments of Rs. into a Sinking Fund).

Receipt.		PAYMENT.								Payments into the Sinking Fund.		REMARKS.
		Of principal.				Of interest.						
Date.	Amount.	Amount.	Voucher number and date.	Balance.	Period.	Amount on which due.	Amount paid.	Voucher number and date.	Amount paid.	Voucher number and date.		
1	2	3	4	5	6	7	8	9	10	11	12	
	Rs.	Rs.		Rs.		Rs.	.		Rs.			

When a loan is raised in the open market under the condition that a sinking fund is to be formed for its repayment, the payments to the sinking fund, as they fall due, shall be made to the Commissioner of the Division and the Collector of the District, who shall hold the funds in trust for the redemption of the principal of the loan. On receipt of the money the trustees shall lodge it in the treasury for credit to a personal ledger account to be opened in their names, and as soon as a sufficient balance is available, they shall invest the same in Government securities for retention in the custody of the Comptroller-

General under the rules in Chapter 11 of the Civil Account Code. When any loans or debentures fall due, the trustees shall realise the whole or a sufficient portion of the securities held in their names, and apply the sale-proceeds thereof, so far as they will extend, to satisfy such loans or debentures. The interest accruing on the investments shall be added to the balance of the trust account, until the sinking fund is complete.

The transactions of the trust account shall be recorded in a cash-book in Form No. 1 of the "Account Rules for the guidance of Administrators of Trust Funds," issued with Finance Circular No. 2, dated 23rd February 1886, which shall be kept by the trustees. As soon as possible, after the 31st March in each year, the trustees shall forward to the Chairman of the Municipality an abstract of the account in Form No. III of the Trust Fund Rules, and obtain from him a written acknowledgment of the correctness of the account. The trustees shall bring to the notice of Government any default in payment to the sinking fund, which is not immediately remedied.

81A. To watch the appropriation of funds raised by loan to the purposes for which the loan has been taken, an Appropriation Register shall be kept in Form No. XXIIA.

Form XXIIA—Appropriation Register of loan funds.

Sanctioned amount of loan

Purposes to which the loan is to be applied ...

1	2	3	4	5	6
Receipts as shown in the Loan Register. Form XXII.		Expenditure as shown in the Register of Works, see rule 120.		Balance	REMARKS.
Date.	Amount.	Date.	Amount.	Rs. A. P.	

The expenditure shall be posted monthly from the Register of Works, and without the sanction of Government previously obtained, the balance shall not be appropriated even temporarily to any object other than that for which the loan was raised.

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

82. The procedure in connection with the above rates will be found in Appendix A of these rules, which provides for collection either from door to door, or at the Municipal office.

One or other of these systems shall be adopted with such modifications as may be found necessary, and as are approved by the Examiner of Local Accounts.

**TAX ON CARRIAGES, AND ON HORSES AND
OTHER ANIMALS.**

83. The register prescribed in section 139 of the Act for the exhibition of the amount of taxes realised on account of carriages and horses and other animals shall be maintained in Form No. XXIII annexed.

84. *As soon as* a license fee or tax has been paid, *and not before*, the license shall be prepared in Form No. XXIV annexed; and when the necessary particulars have been posted in the Register (Form No. XXIII annexed), both Register and license shall be placed before the Chairman, Vice-Chairman, Secretary or other licensing officer, who shall sign the license and initial the Register in the proper column.

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

85. Under section 133 of the Act, owners of carriages and horses, and other animals liable to the tax are required

to forward to the Commissioners statements, in writing, containing descriptions of the carriages and horses, and other animals for which they are bound to take out licenses. To facilitate this procedure, a supply of printed statements in Form No. XXV annexed may be obtained and distributed to the owners of vehicles which are taxable. These forms might with advantage be circulated by post to the owners of the different carriages, horses, &c., for which taxes were paid during the preceding half-year.

FEEES ON THE REGISTRATION OF CARTS.

86. Tin tickets shall be issued to owners of carts which have been registered. These tin tickets shall be of a different colour for each period of issue. They shall be of a size sufficiently large to be easily distinguishable, and they shall bear consecutive numbers. Licenses or receipts for the registration fee in (Form XXXVI) may be given in addition to the tin tickets, if this is found to be desirable.

As soon as the registration fee and the price of the tin ticket have been paid by the owner of the cart, the necessary particulars shall be entered in a register in Form No. XXVI, and the ticket shall be affixed to the cart by a Municipal servant.

FORM XXVI.

Date of registration.	Number of registration.	OWNER OF CARTS.		Number of carts registered.	Serial number of tin tickets.	Rate per cart.	Cost of ticket.	Transfer fees.	Cost of seizure of carts under section 147 of the Act.	Total.	CARRIED TO CASHIER'S CASH-BOOK.		Remarks and note of proportionate fees under section 144 of the Act.
		Name.	Residence.								Amount.	Date.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
						Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	

87. A stock-book of the tin tickets received from the makers and issued under sections 142-147 of the Act shall be kept in Form No. XXVII. The Vice-Chairman or Secretary shall, at such intervals as shall seem advisable, compare the balance of the tin tickets as brought out in the stock-book with the balance of unissued tickets actually in the office, and shall initial the Register in token of comparison.

A similar form should be used for carriage and palanquin tickets.

FORM XXVII.

Stock Account of Cart Registry Tickets.

RECEIPTS.						ISSUE.			
Date.	Number in hand.	Number received.	No. and date of voucher.	Initials of Vice-Chairman or Secretary.	Total.	Month of issue.	Number issued during the month as per register.	Balance remaining.	REMARKS
1	2	3	4	5	6	7	8	9	10

HACKNEY CARRIAGE LICENSE REGISTER.

HACKNEY CARRIAGE DRIVER'S REGISTER.

PALANQUIN LICENSE REGISTER.

PALANQUIN BEARER'S LICENSE REGISTER.

88. Fees on account of the above shall be recorded in Registers Nos. XXVIII, XXIX, XXX and XXXI, respectively. The rules regarding the custody, issue, and record of cart registration tickets shall apply, *mutatis mutandis*, to the plates issued under the Hackney-Carriage Act to owners of hackney carriages, to drivers and to palanquin bearers.

FORM XXVIII.

Hackney Carriage License Register.

Number of license.	Date of license.	OWNER'S		Description of carriage.	Number of persons licensed to carry.	Number of horses.	AMOUNT OF FEES PAID.		Cost of fare table.	Initials of Vice-Chairman or Secretary.	Amount posted in Cashier's Cash book and date.
		Name.	Residence.				Arrears.	Current			
1	2	3	4	5	6	7	8	9	10	11	12

FORM XXIX.

Hackney Carriage Driver's License Register.

Number of license.	Date.	DRIVER'S		Age.	HEIGHT		Birth-place.	Father's name.	AMOUNT OF FEES PAID.		Initials of Vice-Chairman or Secretary.	Amount posted in Cashier's Cash-book & date.
		Name.	Residence.		Feet.	Inches.			Arrears.	Current		
1	2	3	4	5	6	7	8	9	10	11	12	13

FORM XXX.

Palanquin License Register.

Number of license.	Date of license.	Owner's name.	Owner's residence.	AMOUNT OF FEES PAID.		Cost of fare table.	Initials of Vice-Chairman	Amount posted in Cashier's Cash-book and date.
				Arrears	Current			
1	2	3	4	5	6	7	8	9

FORM NO. XXXI.

Palanquin Bearer's License Register.

Number of license.	Date of license.	Bearer's name.	Bearer's residence.	AMOUNT OF FEES PAID.		Initials of Vice-Chairman or Secretary	Amount posted in Cashier's Cash-book and date.
				Arrears	Current		
1	2	3	4	5	6	7	8

89. The licenses granted to owners of hackney carriages, to hackney carriage drivers, to owners of palanquins and palanquin bearers, shall be in Forms Nos. XXXII, XXXIII, XXXIV and XXXV, respectively.

FORM NO. XXXII.

Municipal Form No. XXXII.—Hackney Carriage License.

No.

190 -0 .

2ND CLASS CARRIAGE.

3RD ditto ditto.

Name of Owner _____

Residence _____

Rs. A.

Fee

Fare Table

Total

Dated 190 .

MUNICIPALITY:

No.



190 -0 .

2ND CLASS CARRIAGE.

3RD ditto ditto.

Hackney Carriage License under Section 8 of Act II (B.C.) of 1891.

Name of Owner _____

Stand, Stable or Locality _____

Residence of Owner _____

Number of Horses _____

Number of persons to carry _____

This license to be in force till the 30th September 190 unless sooner revoked.

MUNICIPALITY, }

Dated 190 } Vice-Chairman.

84a.

ACCOUNT

FORM No. XXXIII.

Municipal Form No. XXXIII.—Hackney Carriage Driver's License.

No.

190 -0

Driver _____

Rupees _____

Dated _____

190

MUNICIPALITY

No.



190 -0

This license is hereby granted, under section 21 of Act II (B.C.) of 1891, to Hackney Carriage Driver _____

Age _____ of _____

This license to be in force till the 30th of September 190 unless sooner revoked.

MUNICIPALITY, }

Dated 190 } Vice-Chairman.

FORM No. XXXIV.

Municipal Form No. XXXIV.—Palanquin License.

No.

190 -0

PALANQUIN.

Name of Owner _____

As.

Fec.

Fare table]

Total As.

Dated _____

190

MUNICIPALITY.

No.



190 -0

PALANQUIN LICENSE.

Under Section 42 of Act II (B.C.) of 1891.

Name of Owner _____

Stand or Locality _____

Residence of Owner _____

This license to be in force till the 30th September 190 unless sooner revoked.

MUNICIPALITY, }

Dated 190 } Vice-Chairman

FORM NO. XXXV.

Municipal Form No. XXXV.—
Palanquin Bearer's License.

No.

190 -0 .

Bearer _____

Annas

Dated

190 .

MUNICIPALITY.

No.



190 -0 .

*This license is hereby granted, under
section 51 of Act II (B.C.) of
1891, to Palanquin.*

Bearer _____

Age _____ of _____

This license to be in force till the 30th
September 190 unless sooner revoked.

MUNICIPALITY, }

Dated 190 } Vice-Chairman.

MISCELLANEOUS RECEIPTS.

go. For money received by a Municipality on account of the tax upon occupiers of holdings, or rate upon the annual value of holdings, latrine rate, lighting rate and water rate, a form of receipt has been prescribed in Appendix A (Form F). For money received on account of tax on carriages, horses and other animals, the license issued will be a sufficient receipt.

For all other money received by the Municipality under the rules in this part, the Vice-Chairman or Secretary shall give a receipt in Form No. XXXVI. The total amount received shall be written in words, both on the receipt itself and on the counterfoil: the latter need only be initialled by the officer who signs the receipt. In the case of cart registration, if no license or receipt is given the tin ticket will suffice.

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 No. XXXVI.—Mis.
Receipt.

No. _____

RECEIVED from _____
on account of _____

Rupees (*in words*) _____

(Figures)

Rs. A. P.

Vice-Chairman.

Dated _____

Municipal Form No. 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.

REGISTER OF LANDS.

91A. A proper record of all lands including roads, lands on road sides, sites of buildings, tanks, etc., in the possession of the Municipality should be kept in the following form:—

Serial No.	Area in acres.	Description and situation.	For what purpose held.	HOW HELD, WHETHER.			Date when formally acquired or when taken on rent or free of rent.	If rented amount of annual rent.	If not formally acquired terms on which held.	Reference to title deeds, maps, etc.	REMARKS, and initials of Chairman.
				Formerly acquired under the law.	Rented.	Free of rent.					
1	2	3	4	5	6	7	8	9	10	11	12

91B. If any plot of land shewn in the Register is sold or otherwise transferred, from the possession of the Municipality the entry for it should be struck off and the facts in connection with the transfer stated in the column for remarks under the initials of the Chairman or the Vice-Chairman.

91C. This register should be annually examined by the Chairman and attested with his signature and date.

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

92. Separate registers in Form XXXVII 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 initials 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 31st 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

COINTE

0101

.....

FORM NO. XXXVIII.

Miscellaneous Subscription Register.

[illegible]

100

by the

FORM No. XXXIX.

Abstract of Subscriptions promised and received for the purpose of up to 191 .

DETAILS.	Amount.	Names of subscribers.	Amount of promised subscription.
1	2	3	4
Total subscriptions promised up to	Rs.	Total brought forward ...	
Deduct realisations as per abstract registers			
Total unrealised balance...			
Details of unrealised balance...			
Names of subscribers			
Total carried over ...		Total unrealised balance...	

DISPENSARY SUBSCRIPTION REGISTER.

103. The register for the record of donations and subscriptions for a charitable dispensary shall be kept by the Managing Committee in Form No. XL. The columns 10 or 11, as the case may be, of this Register shall be filled in by the Medical Officer, in charge, or the Secretary of the Managing Committee when the money is sent to the Municipal office or remitted to the treasury. Separate receipts need not be granted to the donors or subscribers, unless they specially ask for them.

FORM No. XL.

Dispensary Subscription Register.

Name of donor.	Amount promised	OUTSTANDING.			Amount paid.	Date and initials of donor.	Balance outstanding.	Initials of officer in charge.	Date when sent to office.	Date when remitted to Treasury or Savings Bank.	REMARKS.
		Arrears.	Current	Total.							
1	2	3	4	5	6	7	8	9	10	11	12
	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.		Rs. A.P.				

104. All subscriptions and donations and other miscellaneous receipts collected by Managing Committees of Municipal Hospitals and Dispensaries in class III-B shall be deposited intact in the Postal Savings Bank in the name of the Secretary of the Managing Committee, who is authorised to withdraw therefrom such amounts as may be required for expenditure within budget limits. The Managing Committee shall send monthly *pro formâ* account in Form XXIX of the Dispensary Manual showing separately the charges paid from the Municipal office and those paid in cash by the Secretary. The latter amount will be brought to account in the Municipal office through the Adjustment Ledger, Form XIV, by debit to the head "4—Hospitals and Dispensaries—Charges to be met from Special Receipts" by credit to "D—Grants, etc., 3—From other sources—For medical purposes." Care should be taken to make this adjustment for the month of March before the accounts of the year are closed. 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 XXV 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 Hospital 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 vouchers.	Number of cheques.	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.					Rs.	Rs. A.P.
		Total ..				Balance				
						Total ...				

104A. For hospitals and dispensaries in Class III-A, 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 made 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 the endowments and investments will, however, be realised 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 15th 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. In incorporating the dispensary figures, the Accountant should charge off monthly the full proportionate amount of the Municipal contribution, including income from endowments, under the head 'Charges to be met from General Fund and Endowments,' and the balance only under the head 'Charges to be met from Special Receipts.' If in any month the dispensary expenditure falls short of the above monthly proportion, the whole of the expenditure should be debited as above, the difference being charged off when the expenditure is in excess in a subsequent month.

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 No. 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.

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, the estimated cost of which exceeds Rs. 5,000, but does not exceed Rs. 20,000.</p> | } | Approval of the Commissioner of the Division. |
| <p>(b) All projects for new works the estimated cost of which exceeds Rs. 20,000.</p> | } | |
| <p>(c) All projects for works which 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> | } | Sanction of the Local Government in the Municipal Department to be obtained through the Commissioner of the Division[and* the Sanitary Board]. |
| <p>(d) All projects for embanked roads passing through country subject to floods or irrigated from canals ...</p> | } | |

* These words omitted by Notification No. 2918M., dated the 28th August 1903.

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.

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.

Contractor's Bills.

112. Payments for work given out on contract for which running accounts are kept shall be made in Form XLIII. 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 the 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 No. XLIV 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.

113. 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) 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 the 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.