

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

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

Muster Roll.

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

119. When possible, an extract from the measurement book should be endorsed on the muster roll, and the quantity of work turned out should be compared with the cost of the labour employed, so as to afford satisfactory evidence that the outturn of work gives a sufficient return for the money spent. Any deficiency in this respect should be noticed by the paying officer.

Register of Works.

120. The Register of the works shall contain record of every original work or repair estimated to cost more than Rs. 200, showing the expenditure incurred in com-

parison with the estimate, and the arrears due on accounts for which part payments have been made. When the work is estimated to cost under Rs. 2,500, the record of outlay need not be kept by sub-heads, and Form XLVII will be used. But a record should be kept by sub-heads, and Form XLVII(A) used when the outlay is estimated to cost not less than Rs. 2,500; provided that sub-heads under Rs. 200 need not be separately detailed in the Register.

STOCK AND STORE ACCOUNTS.

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

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

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

123. A separate account should be kept of tools temporarily lent to contractors or in use by municipal subordinates. When no longer required they will be

received back by the Storekeeper and transferred to the account of articles in store.

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

RECORD OF SERVICE.

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

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

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

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

PENSIONS AND GRATUITIES.

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

MODEL RULES FOR THE MANAGEMENT OF A PROVIDENT FUND.

I.—In the following rules :—

(a) 'Salary' means monthly salary, and does not include travelling or personal allowances.

(b) 'Servant' includes every non-pensionable employee holding a substantive appointment under the Municipality, and whose salary is not less than Rs. 15. Provided that an officer officiating in an office which is vacant, or the permanent incumbent of which does not draw any part of the pay or count service, may, if he is confirmed without interruption in his service, be allowed to join the Provident Fund with retrospective effect from the date of his joining the officiating service. The monthly subscriptions to the Fund shall not in such a case be less than 10 per cent. on the salary of the officer till all arrear subscriptions are paid up.

(c) 'Depositor' means a servant on whose behalf a deposit is made under these rules.

(d) 'Interest' means the interest which is paid on a deposit at a Government Savings Bank under the rules in force for such institutions.

II.—Every servant shall be required to subscribe at the rate $6\frac{1}{4}$ per cent., or one anna in the rupee, on his salary to a Provident Fund, of which an account will be opened at the Post Office Savings Bank. This deduction shall be made by the Municipality upon every salary bill presented, and the net salary only shall be paid to the servant. In making this deduction fractions of a rupee of salary should be omitted.

III.—It shall be competent to the Municipality to make contribution to the deposit account of each servant equal to, but not exceeding one-half of the deduction made from his salary under the preceding rule, provided that if the total of the contributions shown in the bill on which a remittance is made to the Savings Bank contains a fraction of an anna, it shall be increased to the next highest anna by an addition to the bill of the difference between this fraction and unity. These provisional increases in the contribution will be shown in the abstract of balances until adjusted at the close of the year (see Rules VIII and IX below), but they will not appear in the depositor's ledger accounts.

IV.—The deductions under Rule II and the contributions under Rule III shall be paid to the Postmaster for credit to the account of the Provident Fund in the Savings Bank. The payment of the deduction shall be debited in the accounts to the same head as the salary and the contributions shall be charged to the service head "Miscellaneous," sub-head "Provident Fund Contributions." The remittances to the Savings Bank should, whenever pos-

sible, be made between the 1st and 4th of each month, in order that interest may accrue for the month of deposit.

V.—The deposits and contributions, with interest thereon, at the credit of any servant may be withdrawn—

- (i) on the decease of a depositor, when the amount shall be paid to his legal heirs;
- (ii) on his ceasing to be a servant of the Municipality, by resignation, retirement, reduction of establishment, or by transfer to service under some other Local Fund, or to Government service, when the amount shall be paid to the servant himself.

VI.—If a servant is dismissed, the Municipality may, with the sanction of the Commissioner of the Division, withhold all or any part of the contribution allotted to him with the interest accrued thereon, and pay to the servant only the balance at his credit without such contribution and the interest thereon. In the case of there being any outstanding against a servant who may have resigned or been dismissed, the Municipality may deduct the amount of such outstandings from his deposits, and pay him the balance only after such deduction.

VII.—Any contribution and interest thereon withheld from a dismissed servant shall be credited to the Municipal Fund.

VIII.—A Provident Fund Ledger in the following form, having a separate page for each depositor's account, will be maintained in the Municipal Office:—

Serial No.				Name			Appointment.		
DEPOSITS.					Balance after each transaction.	Initials of Vice-Chairman or Secretary.	COLUMN FOR CALCULATION OF INTEREST.		REMARKS AND NOTE OF WITHDRAWAL.
Voucher		Remittance to Savings Bank.		Amount.			Principal or lowest complete sum of 6 rupees between the close of the fourth day and the end of the month.	Amount of interest at 3 pies a month on every complete sum of Rs. 6 out of the principal shown in column 8.	
Number.	Date.	Cheque number.							
1	2	3	4	5	6	7	8	9	10

As soon as any sum remitted to the Savings Bank under Rule IV is credited by the Postmaster in the pass-book, the portion creditable to each depositor shall be entered in the ledger on the page set apart for his account. The totals of column 6 of this ledger will be proved with the total balance of the Pass-book monthly by means of an abstract of balance in the following form:—

[illegible]

The "add" and "deduct" entries will not appear in the column "March with interest".

IX.—Calculation of the interest due on each account shall be made yearly according to the Post Office Savings Bank rule, as follows :—

"Interest will be allowed for each calendar month on the lowest balance at credit of an account between the close of the fourth day and the end of the month: provided that interest shall only be calculated at the rate of three pies a month on every complete sum of six rupees."

The yearly interest thus calculated shall be added to the principal in column 6 of the Provident Fund ledgers.

These balances shall then be posted in the column "March with interest" of the abstract prescribed in Rule VIII, and as soon after the 15th of June as the interest is added by the Post Office to the principal of the fund, the balance of the Pass-book shall similarly be entered in this column of the abstract. Provided that when a servant dies or ceases to be a servant of the Municipality, the calculation of interest due on his account, and the necessary addition to the principal in column 6 of his ledger account will be made forthwith, on receipt of an application from him or his heirs, as the case may be, for the amount due. The difference between the total of the ledger balance (excluding the adjustments shown at the foot of the abstract) and the balance of the fund shown in the Pass-book shall be withdrawn from the Savings Bank and be credited as a miscellaneous receipt. If, however, the difference contains a fraction of an anna, or if the total difference is less than 4 annas, this fraction or sum shall be left in the Savings Bank for adjustment at the close of the following year. When the balances have been thus compared and adjusted, the ledger account for the next year shall be opened, and a copy of his ledger account for the past year, signed by the Vice-Chairman, shall be given to each depositor.

X—No voluntary deposits from servants will be credited to the Provident Fund.

XI.—Servants are not eligible to subscribe to the Provident Fund while absent on leave other than privilege leave.

XII.—On a depositor leaving the service, his account shall be closed, and unless the amount at his credit be withdrawn within a certain period, *viz.*—

for balance of Rs. 10 and under, one year,

for balances over Rs. 10, three years,

it shall be written off as a dead account, and repaid only under the orders of the Commissioner of the Division.

XIII.—When accounts become "dead" they must be removed from the Provident Fund ledger and be credited in the Cash-book as a miscellaneous receipt, the money being drawn out of the Savings Bank. On an amount being thus written off, it should be entered in a "dead account" register, in which subsequent repayments shall be noted in order to avoid a double payment.

[Municipal Form No. 1—Budget Estimate.]
*Budget Estimate of probable Receipts and Expenditure
of the*

HEADS OF RECEIPT.	Estimate for the year (191-191).	Actual receipts for the year last com- pleted (191-191)	Actual receipts for nine months of current year (191 -191).	Sanctioned esti- mate for current year (191-191).
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Probable balance at commencement of year				
(A).—Municipal rates and taxes—				
1.—Tax on houses and lands...	...			
Arrear collections for the previous year	...			
Collections for the current year	...			
Total	...			
2.—Tax on animals and vehicles—				
On animals			
„ vehicles			
Cart registration fees			
Total	...			
3.—Tax on professions and trades—				
4.—Tolls—				
On ferries			
„ bridges			
Total	...			
5.—Water-rate				
Arrear collection for the previous year	...			
Collections for the current year	...			
Total	...			
6.—Lighting-rate—				
Arrear collections for the previous year	...			
Collections for the current year	...			
Total	...			
7.—Latrine-fees—				
Arrear collections for the previous year	...			
Collections for the current year	...			
Total	...			

Municipality for the year ending 31st March 191 .

HEADS OF EXPENDITURE.	Estimate for next year.	Actual expenditure for the year last completed.	Actual expenditure for nine months of current year.	Sanctioned estimate for current year.
1	2	3	4	5
(A).—General Administration and collection charges—	Rs.	Rs.	Rs.	Rs.
1.—General Administration (a)—				
Office establishment and contingencies ...				
Honorary Magistrate's establishment and contingencies ...				
Cost of audit ...				
Contribution towards establishment in offices of account and treasury ...				
Total ...				
2.—Collection of taxes (including establishment, purchases of account book and paper) —				
Establishment for collection of taxes				
Other charges on account of ditto.				
Total ...				
3.—Collection of tolls on roads and ferries ...				
4.—Survey of land ...				
5.—Refunds ...				
6.—Pensions and gratuities ...				
(B).—Public safety—				
1.—Fire (establishment, purchase of fire-engines, buckets, repairs, &c.) ...				
2.—Lighting (establishment, purchase of lamps and oil, repairs, &c.) ...				
3.—Police (purchase of clothing, lanterns, &c., repairs to outposts, &c.) ...				
4.—Rewards for destruction of wild animals and snakes ...				
(C).—Public Health and convenience—				
1.—Water-supply —				
Capital outlay ...				
Establishment, &c. ...				
Repairs ...				
Construction and repairs of wells and tanks ...				
Total ...				

HEADS OF RECEIPT.	Estimate for the year (191-191).	Actual receipts for the year last completed (191-191)	Actual receipts for nine months of current year (191-191)	Sanctioned estimate for current year (191-191).
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
(A)—Municipal rates and taxes —(contd.)				
8.—Tax on persons—				
Arrear collections for the previous year				
Collections for the current year ...				
Total ...				
9.—Warrant fees, &c.				
(B).—Realisation under special Acts—				
1.—Pounds				
2.—Hackney carriages				
3.—Vaccination fees				
4.—Jute warehouse fees				
5.—Petroleum fees				
6.—Fees on musical processions				
(C).—Revenue derived from Municipal property and powers apart from taxation—				
1.—Rent of lands, houses, serais, dakhungalows, &c.				
2.—Sale-proceeds of lands and produce of lands, &c.				
3.—Conservancy receipts, (other than taxes and rates)				
4.—Fees and revenue from educational institutions.				
5.—Fees and revenue from medical institutions.				
6.—Fees and revenue from markets and slaughter-houses.				
7.—Fees and revenue from tramways				
8.—Burning-ghats and burial-grounds				
9.—Other fees				
10.—Fines under Municipal and other Acts				
11.—Interest on investments—				
(a) For general purposes				
(b) For educational purposes				
(c) For medical purposes				
Total				

HEADS OF EXPENDITURE.	Estimate for next year.	Actual expenditure for the year last completed.	Actual expenditure for nine months of current year.	Sanctioned estimate for current year.
1	2	3	4	5
(C).—Public Health and convenience— <i>contd.</i>	Rs.	Rs.	Rs.	Rs.
2.—Drainage—				
Capital outlay			
Establishment, &c.			
Repairs			
Total			
3.—Conservancy—				
Public latrine			
Private privies and cess-pools			
Road watering			
Road cleaning			
Total			
4.—Hospitals and dispensaries*—				
Charges to be met from the General Fund and endowments			
Charges to be met from special receipts			
Total			
5.—Vaccination			
6.—Markets and slaughter-houses			
7.—Pounds			
8.—Dak-bungalows and serais			
9.—Arboriculture, public gardens and experimental cultivation			
10.—Public works (a) —				
Establishment (b)			
Buildings (c) (new works)			
Ditto (repairs)			
Roads (new works)			
Do. (repairs)			
Stores (tools and plant) (d)			
Total			
(D).—Public Instruction—				
1.—Schools and Colleges			
2.—Contributions			
3.—Libraries, museums, &c.			
(E).—Contribution for general purpose (d)...	...			

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

HEADS OF RECEIPT.	Estimate for the year (191-191).	Actual receipts for the year last completed (191-191).	Actual receipts for nine months of current year (191-191).	Sanctioned estimate for current year (191-191).
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
(D).—Grants and contributions for general and special purposes—				
1.—From Government—				
For general purposes ...	...		
„ educational purposes ...	...		
„ medical purposes ...	...		
Total ...	...		
2.—From Local Funds—				
For general purposes ...	...		
„ educational purposes ...	...		
„ medical purposes... ..	...		
Total ...	...		
3.—From other sources—				
For general purposes '... ..	...		
„ educational purposes ...	...		
„ medical purposes... ..	...		
Total ...	...		
(E).—Miscellaneous—				
1.—Recoveries on account of services rendered to private individuals ...	...		
2.—Other items ... ..	...		
(F).—Extraordinary and Debt—				
1.—Sale-proceeds of Government securities and withdrawals from Savings Bank ... ..	...		
2.—Loans— ... ..	...		
From Government ... ..	...		
Raised in the open market ... ..	...		
Total ... ..	...		
3.—Realisations of sinking fund for re-payment of loans ... ..	...		
4.—Advances ... ..	...		
5.—Deposits ... ..	...		
Total receipts ... ..	...		
GRAND TOTAL ... ..	...		

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

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

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

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

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

Municipal Form No. IV.

No. _____

ORIGINAL CHALAN.Chalan of money to the
Treasury, datedBank or
191 .

By whom brought.	On what account.	Amount.
	Total Rupees	

Notes as on back

Silver and Copper

Total Rupees

Treasurer.

Examined and entered
Accountant.— MUNICIPAL OFFICE, }
Dated 191 .

Cashier,

Municipal Form No. IV.

No. _____

DUPLICATE CHALAN.Chalan of money to the
Treasury, datedBank or
191 .

By whom brought.	On what account.	Amount.
	Total Rupees	

Notes as on back

Silver and Copper

Total Rupees

Treasurer.

Examined and entered
Accountant.— MUNICIPAL OFFICE, }
Dated 191 .

Cashier.

Municipal Form No. IV.

No. _____

TRIPPLICATE CHALAN.Chalan of money to the
Treasury, datedBank or
191 .

By whom brought.	On what account.	Amount.
	Total Rupees	

Notes as on back

Silver and Copper

Total Rupees

Treasurer.

Examined and entered
Accountant.— MUNICIPAL OFFICE, }
Dated 191 .

Cashier,

114a.

ACCOUNT

Municipal Form No. 4 (C.)

Numbers of Notes.	Amount.	Numbers of Notes.	Amount.	Numbers of Notes.	Amount.

Municipal Form No. X—Treasury Cheque.

116a.

No.

Municipality.

No.



Dated _____, the _____ 191 .

Date _____

To THE OFFICER IN CHARGE OF _____ TREASURY.

Pay to _____ or Bearer

Amount Rs. _____

the sum of Rupees

and debit the amount to the Municipal Fund,

Receipt Stamp

if

above Rs. 20

Chairman, Vice-Chairman or Secretary.

Chairman, Vice-Chairman or Secretary.

ACCOUNT

RULES.

117a.

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

Register of the Tax on Carriages, and on Horses, and other Animals
cipality of , levied under Act III of 1884, Sections 131

[illegible]

kept or used in the ordinary course of business within the Muni-
-141, during the half-year ending 19 ' .

[illegible]

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



LICENSE FOR CARRIAGES, HORSES AND OTHER ANIMALS.

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

For the half-year ending 191 -191 .

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

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

This license is to cease on the 191 .
MUNICIPAL OFFICE, }
The 191 . } Received payment,
Vice-Chairman.

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

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



LICENSE FOR CARRIAGES, HORSES AND OTHER ANIMALS.

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

For the half-year ending 191 -191 .

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

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

This license is to cease on the 191 .
MUNICIPAL OFFICE, }
The 191 . } Received Payment,
Vice-Chairman.

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

118d.

ACCOUNT

[Municipal Form No. XXV.—Application for Carriage and Animal License.]

DESCRIPTION IN WRITING referred to in Section 133 of Act III of 1884 (B.C.)

Tax on Carriages and Animals.

Number of each description kept for any period during half-year ending	Description of articles.	Rate per half-year.			Total for each description per half-year.	REMARKS	
		Rs. A. P.					
1	2	3	4	5	6		
	4-wheeled carriage drawn by two horses.	Rs.	A.	P.	Rs.	A.	P.
	4-wheeled carriage drawn by one horse or a pair of ponies under 13 hands.						
	2-wheeled carriages ...	...				
	Horse ...	...				
	Pony under 13 hands, mule or donkey.						
	Elephant ...	...				
	Camel ...	...				
	Total	...					

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

The 191 }
 }
 To THE CHAIRMAN OF THE MUNICIPALITY.

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

[Here quote clauses (a) to (g) of section 131 of Act III of 1884 (B.C.)

Municipal Form No. XXXVII.

Register of rents for which

PARTICULARS OF THE LEASE.							DEMAND.			SECURITY DEPOSIT.	
Serial number.	Name of pound, etc., and situation.	Term of lease.	Period to run.	Name of lessee.	Number & date of agreement.	Instalments in which payable.	Arrear.	Rent for current year.	Total rent due.	Number of chalan.	Amount paid.
1	2	3	4	5	6	7	8	9	10	11	

COLLECTIONS SHOWING AMOUNT											
Initials of the Vice-Chairman.	April.		May.		June.		Total to end of June.	July.		August.	
	No. of chalan.	Amount.	No. of chalan.	Amount.	No. of chalan.	Amount.		No. of chalan.	Amount.	No. of chalan.	Amount.
	12	13	14	15	16	17		18			

AND NUMBER OF CHALAN.

September.		Total to end of September.	October.		November.		December.		Total to end of December.	January.	
No. of chalan.	Amount.		No. of chalan.	Amount.	No. of chalan.	Amount.	No. of chalan.	Amount.		No. of chalan.	Amount.
19		20	21		22		23		24	25	

there is a fixed demand.

February.		March.		Total to end of March.	Remissions.	Total of collection and remissions.	Balance	REMARKS.
No. of chalan.	Amount.	No. of chalan.	Amount.					
26		27		28	29	30	31	32

RULES.

121a.

Municipal Form No. XLIII.

CONTRACT CERTIFICATE.

Number of this certificate.

Name of work.

Name of Contractor.

Authority for work.

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

Contractor.

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

DATED THE _____

Overseer or officer in charge of the work.

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

Vice-Chairman, Secretary or Ward Commissioner.

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

Received Rs [] ——— only, as per details above, on account of this work.

Stamp.

DATED THE

191 .

Contractor.

Witnesses { _____

Municipal Form No. XLIV.

PETTY CONTRACT BILL.

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

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

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

Dated the

(Signature.)

Designation of officer preparing the Bill.

RULES.

123α.

Municipal Form No. XLV.

Measurement Book.

Municipality.	Particulars.	No.	L.	B.	H.	Contents or area.
			Length.	Breadth.	Height.	
			1	2	3		4	5	6
Measurement Book No.						
Name of officer ...						
Designation ...						
Date of first entry ...						
Date of last entry ...						

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

Municipal Form No. XLVI.

Name of work

Nominal Muster Roll.

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

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

Signature_____

Designation of paying Officer.

Municipal Form No. XLVII.

REGISTER OF WORKS.

For account not to be kept by sub-heads.

Work commenced on—

Name of work and authority ...					
Estimate		Rs.			
Appropriation ...		Rs.			
Voucher number.	Date.	Total value of work done.	Deduct unpaid amounts.	Total charges.	Initials of Vice-Chairman or Accountant.
1	2	3	4	5	6
Expenditure of previous year brought forward (if any) ...					

Work completed, completion report received on—

Vice-Chairman.

Municipal Form No. XLVII (A).

REGISTER OF WORKS.

FOR ACCOUNTS TO BE KEPT BY SUB-HEADS.

Name of work _____ authority _____ appropriation for the year Rs. _____ Works commenced on _____

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

Work completed, completion report received on _____,

Vice-Chairman.

RULES.

125a.

126a.

ACCOUNT

Municipal Form No XLVIII.

Stock and Store Register of the _____ Municipality.
 Name of article _____

Balance	RECEIVED,				Total.	ISSUED,			Balance.	Signature of verifying officer,
	Date.	Number and date of voucher for purchase.	No. of articles.			Date,	Purpose for which issued.	No. of articles.		
1	2	3	4	5	6	7	8	9	10	

MUNICIPAL FORM NO. XLIX.

SERVICE BOOK.

[Opening page.]

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

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

Second page.

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

Third page.

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

FORM OF SECURITY BOND (RULE 7).

KNOW ALL MEN by these presents that (1) am held and firmly bound unto the Chairman of the Municipal Commissioners of (2) hereinafter referred to as "The Chairman" in the sum of Rs. to be paid to the his successors or assigns or his or their certain attorney or attorneys for which payment well and truly to be made, I bind myself my heirs executors administrators and representatives firmly by these presents sealed with my seal dated this day of 191 and I do hereby for myself heirs executors administrators and representatives covenant with the Chairman his successors and assigns that if any suit shall be brought touching the subject-matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at Fort William in Bengal other than the said High Court in its Ordinary Original Civil Jurisdiction the same may at the instance of the Chairman be removed into tried and determined by the said High Court in its extraordinary Original Civil Jurisdiction.

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

AND WHEREAS the said is further bound to keep true and faithful accounts of his dealings with all property and moneys which may come to his hands or possession or under his control such accounts to be in the form and manner that may from time to time be

(1) [Name, address and father's name of obligor.]

(2) [See Act III of 1884, section 29.]

prescribed by duly constituted authority and also to prepare and submit such returns and such accounts and other documents as he may from time to time be called upon to do AND WHEREAS the said

has been called upon by the Chairman in consideration of his said appointment to deliver to and deposit with and endorse over to the Chairman Government securities to the extent of Rs. (1)

and as he is not in a position to do this at once it has been arranged that he should monthly and every month pay to the Chairman (by deductions from his pay if the Chairman shall so think fit) the sum of Rs. until he shall have paid the full sum of Rs.

and Government securities for Rs.

shall have been purchased delivered to deposited with and endorsed over to the Chairman his successors or assigns for the purpose of in part securing and indemnifying the Chairman his successors and assigns against all loss injury or damage which he or they might or may in any way suffer by reason of the misconduct neglect default oversight or otherwise of the said or any person or persons

acting under him or for whom he may be held responsible AND WHEREAS the said has entered into the above bond in the penal sum of Rs. conditioned for the due performance by him of the duties of the said office and of any other office to which he may be appointed at any time and of the duties appertaining thereto respectively or which may be required of him and for the indemnity of the Chairman against loss injury or damage as aforesaid. Now

THE CONDITION of the above written bond is such that if the said has whilst he has held the said office of as aforesaid always duly performed and fulfilled the duties of the said office and if he shall whilst he shall hold the said office or any other office to which he may be appointed or in which he may act always duly perform and fulfil all and every the duties thereof and further shall and will monthly and every month pay to the Chairman his successors and assigns by deductions from his pay or otherwise the sum of Rs. until he shall have paid the full sum of

Rs. and Government securities for Rs.

shall have been purchased delivered or deposited with or endorsed over to the Chairman his successors or assigns in manner aforesaid and shall also indemnify and save harmless the Chairman his successors and assigns and all and every the Corporation or person or persons concerned of and

(1) [This will be modified if the Government securities are deposited.]

from all and every loss injury and damage which has been or shall or may at any times or time hereafter during the service or employment of the said in such office as aforesaid or in any other office be sustained or suffered by the Chairman his successors or assigns or any Corporation or person or persons concerned by or by reason of the act neglect failure misconduct default disobedience omission or insolvency of the said or of any person or persons acting under him or for whom he may be held responsible then this obligation shall be void and of no effect otherwise the same shall be and remain in full force and virtue *provided always* and it is hereby declared and agreed that the said sum of Rs.

to be so gradually deposited as aforesaid or the Government promissory notes for Rs. to be so purchased and retained or delivered as aforesaid respectively or such other Government security or securities to the same amount as the Chairman may consent from time to time to accept and receive in lieu of or in exchange for the same and the interest thereof respectively shall be and remain with the Chairman as such security to the Chairman as aforesaid with full power to the Chairman his successors or assigns as occasion shall require to appropriate the said money or to sell and dispose of the said Government securities or a sufficient portion thereof with the interest thereof and to apply the proceeds thereof in and towards the indemnity as aforesaid of the Chairman or otherwise as aforesaid but nevertheless the interest of the said Government securities may in the meantime be paid over as the same shall be realised if the Chairman shall think fit to the said . And it is hereby lastly agreed

that on the final termination of the service of the said the said sum of Rs. or the said Government promissory notes for Rs. as the case may be or any notes that may be substituted therefor and this Bond shall remain with the Chairman for calendar months as security against any loss that may have been incurred owing to the act neglect or default of the said or any other person or persons as aforesaid and which may not have been discovered until after the termination of his service and his liability hereunder shall continue until the expiry of the said term of calendar months.

NOTIFICATION.

No. 1313M.—*The 1st March 1899.*—It is hereby notified for general information that, in exercise of the power conferred on him by

section 82 of the Bengal Municipal Act III of 1884, as amended up to November 1896, the Lieutenant-Governor is pleased, in continuation of Rule 7 of the Municipal Account Rules, promulgated with Government Notification No. 5472M., dated the 13th December 1897, which appeared at pages 297 to 358, Part IB of the *Calcutta Gazette* of the 15th idem, to prescribe the following additional form of security bond for municipal employes who are allowed to give security in landed property.

E. N. BAKER,

Offg. Secy. to the Govt. of Bengal.

FORM OF SECURITY BOND.

(Rule 7.)

KNOW ALL MEN by these presents that *
of
son of
is held and firmly bound unto the CHAIRMAN OF THE MUNICIPAL Commissioners of (1)

in the district of
hereinafter referred to as the CHAIRMAN in the sum of Rs.
to be paid to the CHAIRMAN his successors or assigns or his or their certain attorney or attorneys for which payment well and truly to be made I bind myself my heirs executors administrators and representatives firmly by these presents sealed with my seal dated this
day of

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

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

* (Name address and father's name of obligor.)

(1) (See Act III of 1884, section 29.)

and whereas the said is further bound to keep true and faithful accounts of his dealings with all property and moneys which may come to his hands or possession or under his control such account to be in the form and manner that may from time to time be prescribed by duly constituted authority and also to prepare and submit such returns and such accounts and other documents as he may from time to time be called upon to do and whereas it was one of the conditions of the employment of the said

as such

as aforesaid that he the said

should for the purpose of in part securing and indemnifying the CHAIRMAN his successors and assigns against all loss injury and damage which he or they might or may in any way suffer by reason of the misconduct neglect default oversight or otherwise of the said

or any person or persons acting under him or for whom he may be held responsible execute a formal mortgage of the hereditaments and premises in the schedule hereto shortly described to secure payment by him to the CHAIRMAN of the sum of Rs.

And whereas he the said

has accordingly

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

. AND WHEREAS the said

has entered into the above bond in the penal sum of Rs.

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

has whilst he has held the said office of

as aforesaid

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

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

Signed, &c,

The Schedule above referred to,

THIS INDENTURE made the day of 191 between of son of of of the one part and the Chairman of the Municipal Commissioners of in the district of hereinafter called the mortgagee of the other part.

WHEREAS the said on the day of 191 entered into a bond with the mortgagee in the sum of Rs. to secure the due performance by the said

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

AND WHEREAS it was one of the conditions of the employment of the said as such as aforesaid that he the said should execute a formal mortgage of the hereditaments and premises in the schedule hereto described to secure the payment to the mortgagee of the sum of Rs.

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

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

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

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

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

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

or his representatives reconvey the said mortgaged premises unto the said

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

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

* A mortgage without possession of the title deeds is practically worthless, hence in every case the officer taking the security should be careful to obtain from the principal executing the mortgage all his title deeds.

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

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

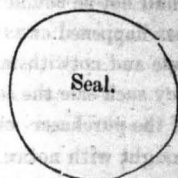
Provided also and it is hereby agreed and declared that the mortgagee shall not be answerable or accountable for any involuntary losses, which may happen in or about the exercise of the aforesaid power and trust in any of them. Provided also and it is hereby agreed and declared all the rights and powers by the Indian Contract Act 1872 and by the Transfer of Property Act 1882 respectively conferred upon a mortgagee or pledgee which are in any way applicable to a security of the nature of these presents and which do not in any way conflict with or restrict any of the powers herein expressly set forth shall be deemed as incorporated herein and as hereby empowering the mortgagee his successors in office or assigns to exercise the said rights and powers or any of them and the said doth hereby for himself his heirs

executors administrators and representatives covenant with the mortgagee his successors in office and assigns as mentioned in section 65 of the said Act IV of 1882 and that the covenants mentioned in that section shall be considered as embodied in and as forming part of these presents. IN WITNESS whereof the same parties to these presents have hereunto affixed their hands and seals the day and year before written.

Signed sealed and delivered by the abovenamed

in

the presence of*



The Schedule above referred to.

APPENDIX A.

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

GENERAL.

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

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

* A mortgage requires to be witnessed by two witnesses and to be registered. The witnesses must give their addresses and professions.

The schedule must contain a description of the property sufficient to identify it.

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

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

DIVISION OF THE MUNICIPAL AREA INTO CIRCLES.

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

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

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

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

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

- A or B.—Demand Registers, by circles.
- C.—Petition Register. (This may, if convenient, be kept by circles.)
- D.—Mutation Register, by circles.
- E.—Remission Register, by circles. This may be dispensed with in certain cases. (See rule 27).
- F.—Bill forms.
- G.—Stock-books.
- H.—Bill Register, by circles. (This may be combined with the Demand Register, Form B, see rule 13)
- I.—Sarkar's Collection Registers, by circles.
- J.—Transit Register, by circles.
- K.—Sarkar's Ledger, by circles.
- L.—Progress statement for entire demand.
- M.—Register of Warrants issued. (This may, if convenient, be kept by circles).

THE DEMAND REGISTERS.

8. The Demand Register shall be in Form A.

FORM A.

Circle No.

Demand Register of the

for 191 - 191 .

[illegible]

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

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

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

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

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

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

and so on, from quarter to quarter, until the assessment is revised. These entries may be made in continuation of the original total struck in the Demand Register, or they may be noted in an abstract on the opening page. The total of all the circles may also, if desired, be brought into one view in a separate abstract.*

13. The Demand Register is the principal record of the Assessment Department, and the officer in charge of that department shall be responsible for seeing that it is cor-

*NOTE.—If the percentage on the valuation at which the rate is levied is changed under section 102 of the Act during the currency of the assessment, it will be necessary to correct the Demand Register in accordance with section 98A. This may be done by correcting the figures in columns 4 and 5 or 7 and 8, Form A; or, if the alteration is foreseen, by providing an additional column or columns between 5 and 6; or by re-writing the Demand Register.

RULES.

141a.

rectly prepared, and that all alterations therein are attested by the proper authority. When, however, the same officer controls the Collection and Assessment Departments, the Demand Register may be kept in Form B, which also serves the purposes of the Bill Register.

FORM B.

CIRCLE No.

Demand and Bill Register of the *for 191 - 191*

DEMAND REGISTER.					BILL REGISTER.					
No. on valuation or assessment list.	Situation of holding.	Name of assessee.	Annual assessment.	Quarterly tax.	First quarter.					
					Printed serial No. of bill.	Amount.	Paid or remitted		Remarks.	A set of columns similar to numbers 6 to 10 for 2nd, 3rd and 4th quarters respectively.
							Amount.	Date.		
1	2	3	4	5	6	7	8	9	10	11 to 25

NOTE.—Any necessary particulars regarding remissions can be entered in columns 10, 15, 20 and 25. "Remarks," or columns 8 and 9 may be subdivided, so as to show remissions separately from payments (see rule 38 below). The "Remarks" columns may also be used to record the receipt of notice of vacancy.

14. The demand portion of this Register (columns 1 to 5) shall be prepared in accordance with the direction given in rules 8 to 12 above, except that all corrections will be made by altering the figures shown in columns 4 and 5. If, however, this is found to be inconvenient, show the revisions.

15. The Register will require to be re-written annually during the last quarter of each year. Careful comparison must then be made of the entries relating to the assessment, columns 1 to 5, in the old and new registers, and the total of the first quarter brought out by addition shall be proved with the figures arrived at by adding to,

and deducting from the demand of the last quarter of the previous year the increases and decreases in the Mutation Register. The Vice-Chairman shall sign the Register in token that the agreement has been made. The portion relating to the settlement of the demand will be written up in the same manner as the Bill Register, Form H, as provided in rules 38 and 39 below.

PETITIONS.

16. Petitions against the assessment should, if possible, be presented in forms of a uniform pattern. The use of the form annexed to these rules is suggested for this purpose.

17. Petitions shall be registered in Form C by means of which the progress made in dealing with petitions shall be watched.

FORM C.

PETITION REGISTER.

Register of Petitions for exemption from or reduction of

Serial No.	Name of petitioner.	HOLDINGS TO WHICH THE PETITION RELATES.			Date of receipt of petition	Date when passed on by Vice-Chairman to revising authorities	Date of orders passed on petition	Remarks and note of whether entry has been made in the Remission Registers.
		Circle.	Sub-division	No. on list published under section 112 or on register of new and improved holdings.				
1	2	3	4	5	6	7	8	9

CHANGES IN THE DEMAND

18. All permanent alterations in the demand, whether as increases by new assessments or the enhancement of the existing assessments, or as decreases by the cancel-

lation or reduction of existing assessments, shall be recorded in the Register of Mutations in Form D.

MUTATION REGISTER, FORM D.

Register of charges in the permanent demand made during the quarter ending :—

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

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

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

21. As an alternative system the details of the order may be entered in Form D either in the column "Remarks" or in an additional column to be opened between columns 5 and 6. The corrections in the Demand Register shall then be made with reference to the entries in the Mutation

Register, each of which shall be initialled by the officer making the correction; and the certificate in the form prescribed in rule 20 above shall be given at the foot of the Mutation Register after it has been totalled.

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

REMISSION OF BILLS.

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

First If the demand has been entirely remitted, the order of remission, together with the receipts and counterfoil, shall be placed before Vice-chairman or the officer in charge of the Assessment Department, who shall see that both the receipts and counterfoils are stamped "Cancelled" in large type, and shall initial the former in token of having compared them with the orders. The receipts (with the bills attached if they have not been served) shall then be removed from the counterfoils and be given to the Accountant, together with the remission orders. The Accountant shall

compare the receipts with the orders, and after giving a certificate of agreement on the order, shall retain the bills in safe custody for scrutiny and destruction by the Local Auditor.

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

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

25. For remissions granted for one quarter or one holding it is necessary to have a standard form of remission order, but the period for which the remission is granted shall always be clearly stated. If many remissions are granted by one order, either as a legal reduction on account of vacancy, &c., or to clear the accounts of irrecoverable demands, the amounts to be remitted should be

entered in the lists in columns according to the quarter to which they belong, the headings being as shown below:—

Old arrears.	PREVIOUS YEAR.				CURRENT YEAR				REMARKS
	1st quarter	2nd quarter.	3rd quarter	4th quarter	1st quarter.	2nd quarter.	3rd quarter.	4th quarter.	
1	2	3	4	5	6	7	8	9	10

The total of these lists should be given both in words and figures when they are passed by the revising authority.

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

FORM E.

Circle No.

*Register of Remission orders for granted
during the month of*

Serial number.	Date of order.	Old arrears.	PREVIOUS YEAR.				CURRENT YEAR*				Initials of Vice-Chairman.
			1st quarter	2nd quarter	3rd quarter	4th quarter	1st quarter	2nd quarter	3rd quarter	4th quarter	
1	2	3	4	5	6	7	8	9	10	11	12

This form gives all the essential information, but the Commissioners may, if they so desire, insert additional columns to show the names of the rate-payers, the number and locality of the holding, and the amount of the original assessment, so that a complete record of the remissions may remain in the Remission Register in case the remis-

sion orders are lost. At the close of each month the Register shall be totalled and the total of each of the quarterly columns 3 to 11 shall be entered in the Sarkar's Ledger (Form K) [see rule 49.]

27. As an alternative system a detailed record of the remission orders may be kept in the Sarkar's Ledger (see rule 49), and the Remission Registers may be dispensed with.

BILLS AND BILL FORM.

28. Bills for municipal rates shall ordinarily be in two parts in Form F, the receipt portion being printed in red ink or with some distinguishing marks, *e.g.*, lion and unicorn and words "bill" and the "receipt" being prominently printed in bold types at the head of the two parts. The sample form given below is for the rate on holdings:—

Serial No.	Name of the holder	Area of the holding in acres	Rate per acre	Total amount payable
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
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97				
98				
99				
100				

This form is to be filled up by the holder of the holding and submitted to the Commissioner of the Municipal Council for his signature and the receipt portion of the bill is to be sent to the holder of the holding. The amount of the bill is to be paid to the Municipal Council and the receipt portion of the bill is to be sent to the holder of the holding. The amount of the bill is to be paid to the Municipal Council and the receipt portion of the bill is to be sent to the holder of the holding.

FORM F.

MUNICIPALITY OF

No.

COUNTERFOIL FORM No.

Rate on Holding Bill.

Collecting Circle

Subdivision

Number of holding on Valuation Register

Name of owner

Bill for the quarter of 19 .

Rs. A. P.

Amount ...

Date of bill

Date of service of bill

Date of service of notice of demand

Date of service of warrant

Date of payment

Sarkar.

[N.B.—If the rate is recovered from the occupier under the provisions of section 105, the name of occupier must also be stated.]

MUNICIPALITY OF

No.

Receipt for the rate on holdings paid to be given to the rate-payer under section 119, Act III (B.C.) of 1884.

(Name)

Owner of holding shown in the Municipal Registers as No. in Collecting Circle and in the Subdivision

DR.

To quarterly instalment of rate on holdings payable in advance on the first day of the quarter on account of the above-mentioned holding for the quarter ending 19 .

Rs. A. P.
Amount ...
Received payment.



Sarkar.

DATED AT

The

19 .

N.B.—This receipt will not be valid unless signed by the Tax Collector or Cashier.

Vice-Chairman.

MUNICIPALITY OF

No.

Bill due for rate on holdings under section 120 of Act III (B. C.) of 1884.

(Name)

Owner of holding shown in the Municipal Registers as No. in Collecting Circle and in the Subdivision

DE.

To quarterly instalment of rate on holdings payable in advance on the first day of the quarter on account of the above-mentioned holding for the quarter ending 19 .

Rs. A. P.

Amount ...

Date of service of this bill.

Vice-Chairman.

N.B.—This bill should not be accepted as a receipt. On payment of the tax, the separate receipt printed in red ink should be demanded, and it should be seen that it bears the same printed numbers as the bill delivered previously, and that a separate receipt is given for each quarter's tax.

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

30. An estimate shall be made of the number of forms likely to be required for a year's consumption, and the complete year's supply shall be consecutively numbered and stitched in books, each containing 100 forms. Each bill book should have stitched to it at the commencement a memorandum in Form F (a) reproduced below. Arrangements may be made with the Superintendent of Government Printing at Calcutta to supply the bill forms printed in English or in the vernacular, or in both languages; in large municipalities each quarter's supply may be separately numbered.

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

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

FORM G.

Stock Register of Bill Forms for the rate.

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

33. All issues whether to the bill writers or for the purpose of destruction of the surplus forms (rule 31) shall be recorded in this Register. Bills returned by the bill writers to the Tax-daroga or Assessor will not be shown in this Register, but if any entire books of forms are unused, they should be returned into stock as a receipt. If the balance becomes broken into two or more series, it will be necessary to bracket the figures in columns 4 and 5, showing each series separately.

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

Number of bills issued as per Stock Register ...
Add unused bills issued in previous quarter (if any) ...

Total A ...

Number of holdings or persons assessed in circle...
Ditto spoilt forms (if any) ...
Ditto bills, if any, see rule 33, returned to stock ...

Total B. ...

Balance A minus B consisting of bills No. ...

Assessor or Tax daroga. Vice-Chairman.

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

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

This certificate may be printed on the memorandum at the commencement of the bill books.

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

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

BILL REGISTER.

38. The Bill Register, Form H, shall be prepared

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

FORM H.

CIRCLE NO.

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

Sub-division	No. of holding on the Demand Register.	Name of owner.	1ST QUARTER								REMARKS.
			Printed serial number of bill.	Amount of bill.	How satisfied.						
					Paid.		Remitted.				
					Amount.	Date.	Amount.	Date.			
1	2	3	4	5	6	7	8	9	10 to 27	28	

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

40. The satisfaction of the bills by payment or remission shall be posted daily in the Bill Registers, and the Vice-Chairman shall be personally responsible for seeing that the work does not fall into arrears. The collecting sarkars shall not be allowed to have access to these Registers.

SERVICE OF BILLS.

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

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

FORM I.

CIRCLE NO.

Sarkar's Daily Register of Collections on account of

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

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

43. If the tax be not paid on presentation of the bill, the sarkar shall (if duplicate bills be used) separate the bill from the receipt and serve the bill in manner prescribed in section 356 of the Act. He shall at the same time, whenever possible, mention the date when he will again demand payment. The date of service shall be noted in the memorandum at the commencement of the bill book. The receipt shall not be detached from the book, except on payment or remission in full of the demand, and it shall be the duty of the Tax-Daroga to bring to the notice of the Vice-Chairman any instance in which he may detect an infringement of the rule.

44. The sarkar shall return to the Municipal office either every day or, if so permitted by the Vice-Chairman, every alternate day, and shall deliver to the Tax-daroga all the money he has collected, together with the Daily Register, Form I, and the bill books in his possession.

The Tax-daroga or his assistant shall check the account by comparing the credits with the amounts in the memorandum and initial and date each entry in the latter. He will then work out in the memorandum the number of unrealised bills and verify it by actually counting the number still remaining in the Bill Book and initial the entries concerned in the bill book.

He shall then total the Register and see that it corresponds with the money given to him by the sarkar, and if all is in order, he shall initial the account in token of having received the money. If the service of the bills in the book or books in the possession of the sarkar has been completed, he shall return them to the Tax-Daroga, and take away a fresh batch for service.

45. As soon as a bill book has been completely written up and compared, its particulars should be entered in the

first three columns of the transit register and then submitted with it to the officer authorised to stamp his facsimile signature upon the bills. After this has been done, he will initial the entry in column 4 to ensure that all bill books stamped by him have been entered in the transit register and to guard against duplicate sets of bill books being stamped with his signature. The initials of the sarkars should always be obtained in the register against the entry for the book concerned at the time it is issued to him. Similarly, when a book is returned and it is not issued again the same day, the number of uncollected bills in it should be counted and entered in the register, the entry being initialled by the tax-daroga in the presence of the sarkar returning the bill.

FORM F (a).

BOOK NO. BILL NOS. TO FOR QUARTER 191
-191 . CIRCLE

MAHALLA
STREET.

Memo showing Progress of Collections of Bills in the book.

Service of bills { Date.....
Nos. to | Nos. to | Nos. to | Nos. to

ABSTRACT ACCOUNT OF UN-COLLECTED BILLS.					DETAILS OF BILLS AND COLLECTIONS.							
Date.	Number collected.	Number outstanding.	Initials of Tax-clerk.	Initials of Vice-Chairman when reviewing.	Number of		Amount.	Date of				Initials of Tax-clerk.
					Bill.	Holding.		Service of Demand Notice.	Collection.	Credit.	Warrant number and date.	
					1 2 to 100							

* The numbers in the column should be in print consecutively up to 100, and will represent the terminal figures of the bill numbers. No entries need be made in manuscript here, as the complete numbers are given at the top.

FORM K.

Circle No.

Sarkar's Ledger.

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

Note.—By inserting a column "Number of bills" between columns 1 and 2, and similar columns in the Collection and Remission Registers, the actual number of bills outstanding, as well as their value, can be ascertained.

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

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

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

53. The Progress Statements and sarkars' ledgers show only the aggregate of the demands under each quarter. To obtain details of the unrealized bills reference must be made to the Bill Registers, and to ensure that these important registers are kept posted up to date, as well as to prove the correctness of the accounts, and act as a deterrent to the commission of fraud, a compari-

son shall be made once every six months, or oftener if the Commissioners desire it, of the entire balance of bills in hand and the blank spaces in the Bill Register. If any differences are found, they must be reconciled immediately either by tracing the cause of the error or recovering from the Tax-daroga or sarkars any deficiencies for which they are unable to account. If the scrutiny leads to the detection of any embezzlement, the facts shall be immediately reported to the Examiner of Local Accounts, in accordance with rule 8, Part I of these rules.

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

55. The form of Remission Register, Daily Collection Register, Sarkars' Ledgers and Progress Statements classify the outstandings for each quarter separately of the current and previous years only. Except under very special circumstances, taxation should never be allowed to fall into arrears extending over more than one complete year. If, however, arrears of earlier date than the previous year still remain on the books, they shall be consolidated into one account and be shown in the column "Old arrears" in the forms referred to above. At the sametime a list shall be made from the Bill Register of all such bills, the letter A being placed against the blank

spaces, and future realizations and remissions shall then be noted in these lists, and not in the original Bill Registers, which will have been finally cleared.

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

SERVICE OF NOTICES OF DEMAND AND DISTRESS WARRANTS.

57. If the amount mentioned in the bill be not paid on presentation thereof under rule 42, the notice of demand with a copy of the bill annexed may be served at once and at the latest it shall be served on the first day of the second month of the quarter when the sarkar shall again take round the undelivered receipts, together with the notices of demand which shall in the interval have been attached to the receipts by the Tax-daroga. If the demand is then not paid, the notice of demand shall be left with the assessee, and the undelivered receipt shall be returned to the Tax-daroga for the preparation of distress warrants with a note of the date on which the notices of demand were served. When fifteen days shall have elapsed after the delivery of a notice of demand, the sarkar shall proceed with a warrant of distress, and if the demand as well as the fee prescribed by law for the warrant expenses be not then satisfied, he shall make an attachment of the defaulter's property, preparing an

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

BILLS PAID AT OFFICE.

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

61. If payment of taxes is made at the office when the prescribed form of receipt has been taken by the sarkar on his rounds, a provisional receipt for the money shall be given by the Tax-daroga in a form of printed receipt bound in a book with counterfoils and serially numbered in print (Form XXXVI will serve if such receipts are rare), and on return of the sarkar, the Tax-daroga shall be responsible for removing the formal receipt from the bill book and noting the payment of the claim in the counterfoil. The receipts shall then either be sent to the rate-payer or be cancelled and attached to the counterfoil of the provisional receipt. The risk and trouble attendant on this procedure may, however, be avoided if the Commissioners give notice under section 117 of the Act of the hours on which the office will be open for the receipt of money. The sarkars should then be required to attend the office during those hours, either before or after their daily rounds, and the Commissioners would be under no obliga-

tion to accept payment except when the sarkars were in attendance.

COLLECTION OF TAXES AT THE MUNICIPAL OFFICE.

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

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

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

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

66. If this method of collection is adopted, it will not be necessary to subdivide the accounts into circles of collection. The daily totals of the various collection registers can be brought together in an abstract and the grand totals transcribed into Form K as one collection account. The

accounts of the warrant sarkars, or bailiffs may, however, be kept as separate circles of collection in accordance with rule 58, but ordinarily the Transit Register, Form J should suffice to show the liability of each warrant sarkar.

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

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

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

H. H. RISLEY,

Secy. to the Govt. of Bengal.

XIII

RULES FOR THE MANAGEMENT OF HOSPITALS
AND DISPENSARIES.*

*(Published under the Bengal Government Notification
No. 2497 Medl., dated the 31st December 1908.)*

PRELIMINARY.

IN these rules—

(a) "Local authority" means any body of persons for the time being invested by law with the control and administration of any matters within a specified local area. It includes a Joint-Committee under section 30 and a Local Board under section 101 of Bengal Act III of 1885.

"Local authority", "Local Fund" defined.

(b) "Local fund" means any fund under the control or management of a local authority.

CLASSIFICATION.

RULE 1.—Hospitals and dispensaries under Government supervision are divided into the following classes:—

Classification of Hospitals and Dispensaries.

Class I.—State—Public hospitals and dispensaries.

Class II.—State—Special hospitals and dispensaries.

(i)—Police.

(ii)—Forest and Surveys.

(iii)—Canals.

(iv)—Others.

Class III.—Local Fund Hospitals and Dispensaries—includes all institutions which are vested in local authorities, or guaranteed or maintained by local funds. The fact that

* Portions having no reference to municipalities, have been omitted.

such an institution is aided by private subscriptions or receives assistance from Government in the shape of part of the salary of the medical officer, grants of medicine or otherwise, should not be regarded as a reason for not classing it as a Local Fund Dispensary so long as its existence is ultimately dependent upon local funds.

Class IV.—Private aided Hospitals and Dispensaries—comprises institutions supported by private subscriptions or guarantee, but receiving aid from Government or local funds.

Class V.—Private non-aided Hospitals and Dispensaries.

Class VI.—Railway Hospitals and Dispensaries.

Opening and Closing of Dispensaries and conditions under which Government aid and Supervision will be given.

RULE 2.—A dispensary may be opened by a local authority with the sanction, general or special of the Commissioner, and on provision of the necessary funds in the annual budget, and it may be closed by the same authority, with the same sanction. When thus opened or closed by a local authority, the fact shall be reported by the Civil Surgeon to the Inspector-General of Civil Hospitals, in order that the dispensary may be added to or struck off from the list in Class III. No dispensary in Class III, in which a Government medical subordinate is employed shall, however, be closed without the sanction of Government, and, in the case of a dispensary in Class IV or V, three months' notice shall be given to the District Magistrate and the Civil Surgeon before the dispensary is closed. All dispensaries maintained by local authorities

Opening and closing of Dispensaries.

with public funds entrusted to them by Government are subject to all the rules hereby laid down for the management of such institutions. * * * *

(i) Institutions in Class IV, which are in receipt of aid from Government or local funds, shall be subject to the rules laid down in this manual. * * * *

(iii) No dispensary should be removed from one place to another until the matter has been fully discussed and the Inspector-General of Civil Hospitals informed in sufficient time to enable him to express an opinion and to sanction or reject the proposal.

RULE 3.—Applications for grants from Government in respect of any dispensary shall be submitted to Government through the Magistrate and the Commissioner.

Grants-in-aid by Government
and Local authorities.

(i) The Lieutenant-Governor reserves the right to withdraw Government supervision or aid in any case, or at any time, when it may seem desirable to do so.

(ii) No grant may be made by a local authority in aid of any hospital or dispensary which has not received the recognition of Government and been classified under these rules. Grants-in-aid shall be made only in accordance with these rules.

RULE 5.—The Managing Committee or person or persons vested with the management of every hospital or dispensary under these rules, whether in Class I, Class II, Class III, Class IV or Class V, shall submit to the Medical Department, through the Civil Surgeon of the district, such reports, returns and accounts as may be prescribed by the Inspector-General of Civil Hospitals from time to time. Such reports, returns, and accounts shall be in such

Submission of reports,
returns and accounts.

forms, and be submitted on such dates, as may be prescribed. All books, registers, and forms which may be necessary for the preparation and submission of such reports, returns, and accounts will be supplied by Government free of cost.

RULE 6.—Every institution which is recognized by Government and brought under these rules is subject to inspection and supervision by the Commissioner of the Division, by the Civil authorities of the district, by the Civil Surgeon, by the administrative officers of the Medical Department, and by any other person who may be generally or specially appointed by the Commissioner of the Division in that behalf. No charge will be made for such inspection or supervision.

RULE 7.—Government aid to a hospital or dispensary will be conditional on the observance of due economy in the management of the dispensary funds. The Inspector-General of Civil Hospitals will bring to the notice of Government any instance in which he considers that such economy is not observed, and that the Government aid should be continued or withdrawn.

RULE 8.—Every dispensary under Government supervision which has accommodation for in-patients shall admit all cases brought by the Police for examination and treatment.

Admission of Police cases, and post mortems
Appointment, Pay, Leave and Pension of Medical Officers.

RULE 10.—The local authority or Managing Committee vested with the control and administration of an institution in Class III, and the Managing Com-

Appointment of medical officer in other cases,

mittee or person or persons vested with the management of an institution in Class IV or V shall be entitled to appoint their own medical officer subject to the following conditions, viz.,—

(a) that he be a duly qualified medical man, licensed or certified by a recognised medical college or school, his license or diploma being subject to examination and approval by the Inspector-General of Civil Hospitals;

(b) that he be not a dismissed servant of Government, or disqualified for his duties by age, infirmity or character; and

(c) that in the event of misconduct, insolvency, or professional incompetence by reason of age or otherwise, being proved against him to the satisfaction of the Medical Department he be removed from his charge on the requisition of the Inspector-General of Civil Hospitals:

(i) Provided that, on the application of the local authority or Managing Committee of any such institution, the services of a Government medical officer may be lent to such institution, subject to the rules laid down in this manual. In such cases the pay *plus* contribution towards pension and allowance for leave including privilege leave of an Assistant Surgeon will be assumed to be Rs. 213 per mensem, and the pay including contribution for privilege leave allowance of a Civil Hospital Assistant, Rs. 47, and local authorities will be required to pay these sums into the treasury half-yearly in June and December, irrespective of the actual pay of the officer appointed.

(ii) Provided, also, that in the case of dispensaries situated at the head-quarters of districts or of subdivisions, the medical officer shall be a member of the Government

service, and shall, in all cases, possess such qualifications as may be declared to be necessary for such an appointment. The salary of a medical officer in charge of a dispensary at the head-quarters of a subdivision shall be as laid down in Rule 11.

RULE 11.—In the case of a hospital or dispensary situated at the head-quarters of a subdivision, the Government medical officer in charge of the subdivision will usually be in charge of the hospital or dispensary in addition to his other duties, and will receive from the managers of the dispensary an additional allowance of Rs. 10 a month if he is a Civil Hospital Assistant, or Rs. 20 a month if he is an Assistant Surgeon.

(i) In case the officer sanctioned by Government for the medical charge of the subdivision is of the Civil Hospital Assistant class, it will be open to the managers to obtain the services of a Civil Assistant Surgeon on payment of the difference between the assumed pay of an Assistant Surgeon (Rs. 213) and the assumed pay of a Civil Hospital Assistant (Rs. 47) in addition to the dispensary Allowance.

RULE 12.—The Inspector-General of Civil Hospitals may, at any time, for departmental or other reasons, remove or transfer any Government medical subordinate whose services have been lent to an institution in Class III, IV or V, and may appoint another medical subordinate to succeed him. In every such case, except as hereinafter provided, the transit pay and travelling allowances both of the officer transferred and of his successor shall be entirely paid by Government :

(i) Provided, that, if any officer is removed or transferred at the request of the local authority or Managing Com-

mittee, the transit pay and travelling allowances both of the officer transferred and of his successor shall be entirely paid by the local authority or Managing Committee concerned. In such cases the local authority or Managing Committee of institutions in Classes III, IV and V shall be required to give three months' previous notice of their intention.

RULE 13.—The pay to which a Government medical subordinate in medical charge of any dispensary is entitled is only the pay of his grade, and no allowance in addition to his authorized pay can be granted by a local authority without the consent of Government.

Pay of Government Medical subordinate lent to be grade pay.

RULE 14.—A Government medical subordinate appointed to the charge of a hospital or dispensary under these rules will retain his right to pension and leave allowances under the rules of the Civil Service Regulations.

Pension and leave allowances of Government medical subordinates.

RULE 15.—All applications for leave from Government medical subordinates must be submitted through the Managing Committee and the Civil Surgeon, to the Inspector-General of Civil Hospitals, Bengal, who alone is authorized to grant the leave and to appoint a substitute, whose transit pay and travelling allowance will be paid by Government. The leave pay of Government medical officers in charge of hospitals or dispensaries in Classes III, IV and V proceeding on leave including privilege leave will be borne by Government.

Application for leave and payment of allowances.

RULE 16.—Medical officers in charge of hospitals and dispensaries in Class III, IV or V, who are not in Government service, shall be entitled to such leave as the local authority or Managing Committee may grant: provided that the leave or allowances during leave shall not exceed what would be admissible under the rules which apply to an officer paid from general revenues, and that in the case of an institution in Class III, if rules for the grant of leave have been framed by the local authority concerned, leave shall only be granted in accordance with such rules. The local authority or Managing Committee shall appoint a *locum tenens* duly qualified under Rule 10, and shall provide for any expenditure that may be incurred on account of the pay of the medical officer while on leave, and the pay and travelling allowances, if any, of his *locum tenens*. In no case shall leave be granted to a medical officer (who is not in Government service) in charge of a dispensary without the cognizance of the Civil Surgeon of the district.

Medical Stores.

RULE 17.—The indents for medical stores for hospitals and dispensaries in Classes III, IV and V must be drawn up by the medical officer of the institution and be checked and passed by the Civil Surgeon before the stores are purchased. Such institutions shall make their own arrangements for the supply of medicines and medical stores.

N. R.—It is advantageous to obtain medical stores excluding opium and quinine from Messrs. Burgeyne, Burbidges & Co., of London, tinctures and other alcoholic preparations from Messrs. Smith, Stanistreet & Co., of Calcutta, mineral acids from Messrs. D. Waldie & Co., of Calcutta, cinchona febrifuge and quinine from Government Quinologist, and castor-oil from the Rampur Boalia Central Jail, and opium from the local treasury.

Management and Supervision.

RULE 20.—The management of hospitals and dispensaries under these rules shall be Management in whom vested. vested as follows:—

If the institution is in—

(b) Class III—in the local authority with which the ultimate responsibility for its maintenance rests, or in a Managing Committee appointed by that authority subject to the veto of the Commissioner of the Division. Such Managing Committee may include persons who are not members of the local authority. The District Magistrate and the Civil Surgeon at head-quarters and the Subdivisional Magistrate and the medical officer of the subdivision shall be *ex-officio* members. The members shall be notified by the Commissioner in the *Calcutta Gazette*, and the Committee shall exercise in respect of the hospital or dispensary for which it is appointed such powers as may be delegated to it by the local authority.

(c) Classes IV and V—in a Manager or Managing Committee to be nominated by the supporters and approved by the Commissioner of the Division: provided that no Committee shall be appointed for any institution which receives no aid from Government or local funds, unless the proprietors or chief supporters apply for such appointment.

(i) No employe of the dispensary shall be eligible for appointment as a member of the Dispensary Committee. This prohibition does not, however, refer to Civil Surgeons or Subdivisional Medical Officers who are not employes of the dispensary.

Note.—See orders in Government Resolution No. 523T.—M, dated the 2nd November 1899, regarding the constitution of committees for the management of local fund dispensaries and the allotment of funds to those Committees, and also the rules prescribed in Accountant-General's Circular, No. 263L.A., dated 18th August 1900, for the guidance of Managing Committees and local authorities in matters of accounts.

RULE 21.—Every member of the Managing Committee appointed under Rule 20, clauses (a) and (c) shall vacate his office at the end of three years from the date of his appointment as such member; and

Term of office of members of Managing Committee.

every member of a Managing Committee appointed under Rule 20, clause (b), shall vacate his office when the term of office of the members of the local body by which the Committee is appointed expires :

Provided that the term of office of the members of the Committee shall be held to include any period which may elapse between its expiration and the date of the first meeting of a new committee appointed to take its place.

(i) Members of Managing Committees appointed under Rule 20 shall be eligible for reappointment after their term of three years expires.

RULE 22.—(2) A member of a committee appointed under Rule 20, clause (b), may at any time be removed (i) by resolution of the local body by which the committee was appointed, passed by a majority of votes of the members of such body present at a meeting specially convened for the purpose, or (ii), for any of the reasons for which a member of the local body might be removed from office by the authority empowered by law to remove such member.

Removal of members.

(3) A member of a committee appointed under Rule 20, clause (c), may at any time be removed from office by the Commissioner of the Division, at the request of the supporters or any of them, or by the Commissioner of his own motion for any of the reasons for which he might remove from office a Municipal Commissioner.

RULE 23.—If any member of the committee shall be unable to complete his full term of office, or shall avail himself of leave granted by the committee, the vacancy caused by his resignation or removal, or death or absence on leave, may be filled up by the appointment of another person, and the person so appointed shall fill such vacancy for the unexpired remainder of the term for which such member would otherwise have continued in office, or during his absence on leave, as the case may be.

RULE 24 —In cases falling under (b) and (c) of Rule 20, the local authority or the Managing Committee shall elect two of their number to be Chairman and Vice-Chairman respectively, and may also elect another of their number as Secretary.

RULE 25.—The Managing Committee shall meet at least once a month, and shall scrutinize the accounts and enquire into all matters affecting the welfare of the institution. They shall examine and pass the monthly accounts, and shall keep a minute-book in which their proceedings shall be recorded.

RULE 26.—The Managing Committee or the person or persons vested with the management of a dispensary in class IV or V shall be responsible for the management of the institution. It shall be their duty to see that the guaranteed and promised subscriptions are regularly collected. After defraying the current expenses of the institution, the balance at the end of month, if any, of the donations, subscriptions, and interest realized by the committee shall be deposited by them in the Post Office Savings Bank. When the amount at

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credit of the dispensary exceeds Rs. 200, the Comptroller-General shall ordinarily be asked to invest the whole or a part of it in Government securities. No other mode of investment will be allowed without previous sanction of Government. * * * *

RULE 27.—In the case of institutions in Class III, the endowments and subsequent investments, which must be made in Government securities, shall be held in the custody of the Accountant-General apart from the assets of the local fund. Small sums available for investment should be placed in the Government Savings Bank. The securities must not be sold, and these invested funds must not be appropriated or used in anyway without the sanction of Government.

Note.—See orders in Government Resolution No. 523T—M., dated the 2nd November 1898, regarding the constitution of Committees for the management of Local Fund dispensaries and the allotment of fund to those Committees, and also the rules prescribed in Accountant-General's Circular No. 263L.A., dated 18th August 1900, for the guidance of Managing Committees and local authorities in matters of account.

RULE 28.—Dispensaries in Class III are subdivided for purposes of account into two classes : Class IIIA—Dispensaries for which separate banking accounts are allowed to be opened in the treasury with the sanction of Government ; and Class IIIB—Dispensaries for which separate accounts are not allowed at the treasury, but the funds of which are kept under the direct control of the local authority.

Subdivision for purposes of accounts of Local Fund Dispensaries.

(a) CLASS IIIA—DISPENSARIES.

(1) (a) The Managing Committee shall annually prepare a budget estimate of the probable income and expenditure of the dispensary for the ensuing financial year arranged according to the headings given in Statement H of the Annual Return Form No. XXV, and submit it to the Commissioner of the Division through the local authority on a date fixed by that authority. The local authority will check the figures against the heads 'Local Fund Contribution' or Municipal Fund Contributions, as the case may be, and 'Interest on Investments' and, if the figures are correct, forward the estimate to the Commissioner. On receipt of the Commissioner's orders approving the estimates, the local authority will incorporate the figures in its own budget estimate under appropriate headings. In the case of Municipalities the fixed annual contribution should be shown against the head 'Charges to be met from the General Fund and Endowments,' and the total estimated expenditure less that amount under the head 'Charges to be met from Special Receipts.'

FORM No. XXV. STATEMENT H.

Showing the Income and Expenditure of ^{State-Public}
^{Local Fund} Dispensary at _____ in the year 191 .
_{Private aided}

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INCOME.											EXPENDITURE											
District.	NAME OF DISPENSARY.	Opening cash balance.	GOVERNMENT CONTRIBUTION.		Local Fund contributions.	Municipal Fund contributions.	Interest on investments.	SUBSCRIPTIONS.		Miscellaneous receipts (to include sale of securities).	Total receipts.	SALARIES.			MEDICINES		Debit	Miscellaneous charges.	Buildings or repairs.	Investments.	Total expenditure.	Closing balance.
			As salary.	Otherwise.				European.	Native.			Medical Officers.	Nurses.	Inferior servants.	European.	Bazar.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

INSTRUCTIONS.

- Purely dispensary accounts should be shown in the Statement, accounts in connection with the subdivision or any other matters should not be shown here at all. *Medical Officers should be very careful in this respect.*
- Annas and pies should be omitted throughout.
- In column 13 should be shown (1) the pay of Surgeons, Assistant Surgeons, Apothecaries, Hospital Assistants and Native Doctors attached to the dispensary including special dispensary allowance (if any), and (2) the special dispensary allowance given to Surgeons Assistant Surgeons, Apothecaries, Hospital Assistants, and Native Doctors for holding charge of the dispensary in addition to their ordinary civil work. The pay of Civil Surgeons or other Medical Officers holding charge of the dispensary in addition to other duties should not be shown at all in this statement.
- In column 15 should be shown the salaries of (1) compounders, dressers, etc., (2) menial servants, e.g., cooks, sweepers, chankidars, etc.
- Income from any landed property belonging to the dispensary should also be shown under column 8.
- Savings Bank deposits or balances of the current accounts should be shown as cash balance in column 23. They should never be shown in column 21 (*vide* I. G. C. H. Cir. No. 43, dated 7th April 1902).