

The following additional information should be furnished
in foot-notes:

Column 4—	Amount. Rs.
(a) Medical Officer
(b) Nurses
(c) Inferior dispensary establishment

Column 5—	
(a) As European medicines ... ..	...
(b) Grant in lieu of civil stores abolished ...	...
(c) Buildings or repairs ... ..	...
(d) Government Khas Mahal ... ..	...
(e) Registers and forms, &c. ... ..	...
(f) Any other special grants, towards the improvement of the Institution as detailed below:—	...

[The No. and date of the authority sanctioning the grants should be mentioned against each. If any grants were given by the Divisional Commissioner from funds at his disposal, the amount should also be mentioned.]

(g) Other miscellaneous
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Column 6—	
Name of the Fund—	
District Board
Serai
Lodging-house
Other funds, { if any.	...

Columns 9 and 10—

Subscriptions should include donations as detailed below:—

	Europeans.	Natives.	Total.
Subscriptions..
Donations
Total

The name and address of the donor of Rs. 500 and above, as well as the purpose for which the donation is given, should be noted below:—

Name and address of the donor Amount. Purpose for which given.
of Rs. 500 and above.

Column 11—

(a) Sale of securities (*vide* Government order
No. , dated to the) ... Re.
(b) Other miscellaneous receipts Rs.

Column 13—

	PAY OR ALLOWANCE BORNE BY.		
	Government.	Dispensary authorities.	Total.
(a) Assistant Surgeon
(b) Civil Hospital Assistant
(c) Lady Doctor
(d) Local Native Doctor

Column 18—

Average cost of daily diet per patient.

Column 23—

In case where the closing balance is large, please state whether it is due to non-payment of any expenditure of the year or to any other causes.

(b) No expenditure under any head in excess of the amount sanctioned by the Commissioner of the Division in the budget estimates shall be incurred by the Dispensary Committee. If it is found necessary to meet excess expenditure under any one head either from anticipated savings under another, or from increased receipts from subscriptions or other special sources or the accumulated balance, an application for re-appropriation or an additional budget grant, as the case may be, with a clear explanation of the necessity for additional expenditure shall be submitted to the Commissioner direct; but the expenditure proposed should not be incurred before receipt of the Commissioner's order.

(2) All subscriptions and donations shall be collected by the Managing Committee, and shall be paid into the treasury for credit to the Dispensary Fund.

Method of keeping accounts where separate banking account is opened in treasury.

The income from endowments and investments shall, however, be realised by the local authority, and shall be remitted by it to the treasury for credit to the Dispensary Fund, an advice being sent at the same time to the Managing Committee. If any cheques for remittance orders are received, they should be sent intact to the treasury for *per contra* credit to the Dispensary Fund.

(3) All claims should be discharged either by payments from the imprest placed by the Committee in the hands of the medical officers in charge, or by cheques drawn by the Secretary or the President upon the treasury in favour of the actual payees. The imprest in the hands of the medical officer shall not ordinarily exceed Rs. 50 in the case of sadar dispensaries, and Rs. 25 in the case of other dispensaries.

If it is necessary for the local authority to make a contribution to supplement the dispensary funds, such contribution should be paid in quarterly instalments on the first day of each quarter by cheques which should be made payable by transfer to the credit of the dispensary account in the treasury, failure to do which should be brought to the notice of the District Magistrate by the Managing Committee. These amounts will be credited in the cash-book of the Managing Committee as contribution from the local authority by *per contra* debit as remitted to the treasury.

(4) The Managing Committee shall keep a cash-book in Form No. XXX in which shall be entered all receipts and payments with necessary details as soon as the transactions occur. The cheque on which the imprest in the hands of the Medical Officer is drawn, should be charged off as an advance, and the imprest should be recouped from time to time by presentations of bills supported by the payees' receipts to the Secretary. The amount of each recoupment should always exceed Rs. 10. The cash-book should be closed every month, and a memorandum recorded reconciling the balance with that shown in the pass-book. A copy of the monthly account signed by the President of the Committee shall be forwarded to the office of the local authority before the 5th of the succeeding month for incorporation in their accounts. Care should be taken not to mix up final payments with advances which should be clearly shown as such. The

payment vouchers should be carefully preserved for production at the time of audit.

FORM No. XXX.

Cash-book of Class IIIA—Dispensary Fund.

DATE.	Nature of receipt.		TREASURY.	REMARKS.	Date.	Nature of payments.	TREASURY.		REMARKS.
							Cheque number	Amount.	
1	2		3	4	5	6	7	8	9
	Rs.	A. P.						Rs. A. P.	

The transactions of the Dispensary Fund with the treasury will be shown in a pass-book, which will be supplied gratis by the treasury. The pass-book shall be closed and balanced at the end of every month. It should be examined by the Secretary of the Committee every time that it is received back from the treasury, to see that all the transactions have been duly entered therein. At the close of every month the treasury officer will prepare a memorandum showing the opening balances, monthly receipts and payments and the closing balances of the several dispensary funds banking with the treasury, and enter this memorandum in the pass-books of the local authority to which the dispensaries belong to enable it to verify the balances.

(5) Dispensary establishments paid from funds vested in the local authority should be sanctioned in the same way as other establishments under that authority, but temporary appointments or other special charges if paid out of subscriptions and donations may be created by the Managing

Committee without such sanction, provided there is provision in the budget.

(6) The dispensary accounts will be annually audited by Examiner of Local Accounts.

(b) CLASS IIIB—DISPENSARIES.

(1) 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 Form XXV, and submit it to the local authority on a date fixed by that authority for the sanction of the Commissioner of the Division. No expenditure shall be incurred in excess of the amounts sanctioned by the Commissioner, unless his previous sanction has been obtained to either a re-appropriation of grants or an additional grant obtained through the local authority.

(2) As regards these dispensaries, the interest on the investments will be accounted for by the local authority direct. But all donations and subscriptions will be collected by the Managing Committee and paid into the office of the local authority, and there accounted for in the usual way.

(3) All claims in respect of these institutions shall be either paid from the imprest in the hands of the medical officer in charge or discharged by the local authority concerned on bill duly passed by the Managing Committee by issue of cheques upon the treasury. The Medical Officer shall from time to time present bills in recoupment of his imprest supported by payees' receipts.

(4) The Managing Committee shall keep a monthly account in Form XXIX, showing all transactions of the dispensary, including the contributions payable by the local authority, and forward a copy of this account to the local authority at the end of every month for comparison with the accounts kept at the office of the local authority concerned.

DISPENSARY RULES.

Account of

101

1850.

XXIX

RULE 29.—The Civil Surgeon shall be the Superintendent of every hospital and dispensary in his district which is classified under these rules, and shall exercise complete professional control over the medical officer in immediate charge.

Civil Surgeon to be Superintendent.

RULE 30.—The Superintendent shall scrutinize the expenditure and accounts of every hospital and dispensary in his district, and shall call the attention of the managing body to any irregularity or other circumstance which, in his opinion, deserves notice. The managing body shall be bound to consider any communication from the Superintendent, to afford him full information as to the conduct of the medical officer in charge, and all other matters affecting the welfare of the sick and the management of the institution. In all professional matters the decision of the Superintendent will be final; but if any difference of opinion arises between him and the managing body regarding any non-professional matter affecting the management of the institution, a reference must be made to the Inspector-General of Civil Hospitals or to Government for a decision.

Scrutiny of accounts and control by Superintendent.

RULE 33.—The Managing Committee of every hospital or dispensary shall cause to be kept at the institution—

Record of work and of accounts to be kept by Managing Committee.

- (a) a record of the work done, showing day by day the number of patients treated, the affections for which they were treated, and, in important cases, some account of the symptoms, the treatment, progress, and the result.

(b) a record of the accounts of the institution.

These shall be written up daily by the medical officer in charge, and shall be open at all times to the inspection of inspecting officers.

The medical officer shall write up all other books and records prescribed under these rules, and, in any case in which this is not done, the reasons should be stated in the inspection report of the Superintendent.

RULE 34.—An extract from the proceedings of each meeting of the Managing Committee and of the local authority, so far as they relate to hospitals and dispensaries, shall be promptly forwarded to the Superintendent, who may, if he thinks fit, and shall, if the Managing Committee so desire, submit it with his remarks to the Inspector-General of Civil Hospitals.

Submission of extract of proceedings to Superintendent.

RULE 35.—A visitors' book shall be kept in every hospital and dispensary, in which will be recorded the remarks of visitors. A copy of these remarks shall be forwarded, within twenty four hours to the Superintendent, who will, if necessary, transmit it with his remarks to the Inspector-General of Civil Hospitals within three days of its receipt in his office.

Visitors' book.

General.

RULE 37.—The Managing Committee shall prescribe the hours of attendance (which shall not be less than four hours in the morning and two hours in the afternoon) within which the medical officer must be present at the dispensary. He must also give attention to urgent cases at other hours.

Hours of attendance.

The hours of attendance shall be clearly stated in a notice posted in some conspicuous part of the dispensary.

RULE 38.—(i) The diet charges in medico-legal cases sent by the police should be recovered from the Magistrate and met from the contingent grants.

Diet charges in medicolegal cases.

RULE 39.—No medicines shall be issued from the dispensary stock to any one who does not receive treatment at the dispensary either as an indoor or outdoor patient.

Issue of medicines.

Exception (i).—At dispensaries which receive a contribution from Government for the supply of medicines and medical stores to Government servants, these stores shall be supplied from the dispensary stock free of charge to such Government servants as are entitled to receive them.

Issue of medicines to Government servants.

Exception (ii).—At dispensaries which receive a contribution from Government for the supply of medicines and medical stores for the treatment of sick prisoners in Subsidiary Jails, these stores should be supplied from the Dispensary stock free of charge. Medical appliances from such dispensaries shall also be given on loan when required temporarily for the use of sick prisoners.

Supply of medicines and medical appliances to Subsidiary Jails.

RULE 40.—Where special accommodation has been provided for paying patients, fees may be levied according to a scale previously sanctioned in that behalf by the Managing Committee.

Scale of fees for accommodation of paying patients.

RULE 41.—The medical officer in charge of a dispensary has the privilege of engaging in private practice, provided it does not interfere with his attendance at the dispensary during the hours prescribed in rule 37, or in any other way with his dispensary work.

Private Practice.

RULE 42.—No medical officer in charge of a hospital or dispensary or any compounder, dresser, or other servant of such institution, shall have any interest in a private dispensary or druggist's shop. In places where there is no approved druggist's shop or private dispensary, a medical officer may, with the consent of the Civil Surgeon and the Managing Committee, keep a private supply of medicine for the use of his private patients.

Prohibition of interest in private dispensary or druggist's shop.

RULE 43.—Civil Hospital Assistants in charge of charitable hospitals and dispensaries are entitled to free quarters or to house-rent in lieu thereof. and quarters should, as a rule, be provided for them near the hospital or dispensary. Where quarters are provided, the Civil Hospital Assistant must live in them, but, where this is not the case, he will be granted house-rent which will ordinarily be at the rate of Rs. 5 per mensem and shall not exceed Rs. 10 per mensem. The obligation to provide quarters or to pay house-rent will be met in each case by the authority responsible for the maintenance and management of the institution, that is to say, in the case of institutions, in Classes I and II by Government; in the case of institutions, in Class III from local funds, and in the case of those in Classes IV or V by the owners or Managing Committees. Before granting an allowance in lieu of quarters, the authority concerned must satisfy itself that the quarters

Provision of quarters for Civil Hospital Assistants.

occupied by the Civil Hospital Assistant are within a convenient distance of the dispensary. If quarters are not available near the dispensary, it will be the duty of the authority to build suitable quarters without avoidable delay.

RULE 47.—(i) No building for the accommodation of a dispensary or hospital in Classes I, II, III, IV and V shall be constructed, and no extension of such building involving an alteration of the structural design shall be made, until the plan of such building or extension has been approved by the Inspector-General of Civil Hospitals, Bengal. An extension or alteration involving no change of design shall be approved by the Civil Surgeon.

Sanctions necessary for construction, extension or alteration of a hospital or dispensary.

(ii) In the construction of new dispensaries the standard plan should ordinarily be followed. If it is desired in exceptional cases to deviate therefrom the alternative proposals which are submitted should be fully justified. If in-patients are to be accommodated, provision should be made for at least 90 superficial and 1,200 cubic feet of space for each patient, and the beds should be so placed that the patients will not be obliged to sleep in a draught of air. In isolation wards for infectious cases, 120 feet of superficial space should be allowed to each patient. The beds of all in-door hospitals should be placed so as to have a window or door on each side.

Instructions for the construction of dispensaries.

(iii) Every project for the construction of a new hospital or dispensary shall be accompanied by a site plan, showing the situation of the proposed building

Details of plans to be prepared.

with reference to adjacent buildings, the various features of the surroundings of the proposed site, the prevailing direction of the wind, and all other matters capable of graphic delineation which may have influenced the selection. If the site is on land liable to be flooded, the highest flood level should be shown with reference to the general level of the site.

All proposals, either for the construction of new hospital buildings or for the alteration of existing buildings, shall further be accompanied by line plans, drawn to scale, showing the dimensions of each room, the purpose for which it is designed and (if an in-door hospital) the position of each bed. The points of the compass should be clearly indicated upon such plans.

(iv) When it is desired to initiate any project for the construction of a new, or the alteration of an existing, hospital or dispensary, the selection of a site and the details of the plans shall first be considered by a Committee to be constituted in the following manner. Any subsequent proposals to modify the original plans and specifications shall be referred to the same Committee:—

Committee for the consideration of sites and plans.

(b) Institutions in Class III—Constitution of Committee.

The District Officer	...	... President.
„ Civil Surgeon	...	... }
„ District or Municipal Engineer	...	Members.
A representative of the Local Fund concerned		

After decision as to the location of the proposed hospital or dispensary, and as to the funds which can be made available for the project, the Local Body concerned should move the District Officer to convene

the Committee. The Engineer concerned should frame the necessary plans and estimates in accordance with the decision of the Committee, and the proceedings of the Committee, after consideration by the local body, should be forwarded to the Civil Surgeon for transmission to the Inspector-General.

(c) *Institutions in Class IV or V—Constitution of Committee.*

The District Officer...	...	... President.
" Civil Surgeon ...	...	...
" Engineer who will be entrusted with the construction of the building.	...	} Members.
" proprietor or his representative	...	

The private person or association, desirous of executing the project, should inform the District Officer of its proposed location and of the funds available, and should move him to convene the Committee. The Engineer concerned should frame the necessary plans and estimates in accordance with the decision of the Committee, and the proceedings of the Committee, after consideration by the private person or association concerned, should be forwarded to the Civil Surgeon for transmission to the Inspector-General.

RULE 48.—In the case of institutions in Class III, IV or V, repairs to the dispensary buildings shall be executed by, and be chargeable to, the local authority or Managing Committee, as the case may be.

RULE 49.—Menial servants will be appointed and discharged by the Medical Officer in charge subject to the approval of the Managing Committee of the institution. Compounders and Dressers will be appointed and be liable to removal by the Managing Committee, subject to the approval of the Superintendent.

Execution of repairs to local fund or private institutions.

Appointment and discharge of Compounders, Dressers and menial servants.

RULE 50.—All compounders appointed to dispensaries in Classes I, II and III after the 1st April 1897 must hold certificates to compounders *under section 252 of Bengal Municipal Act, III of 1884, * * *

Conditions of appointment and remuneration of compounders.

* * * and will draw pay at the rate of Rs. 15 rising by biennial increments of Re. 1 to Rs. 20. Compounders already employed in such dispensaries will be entitled to draw pay at the above rate on obtaining such certificates.

(i) In selected cases the pay may, with the approval of the Inspector-General of Civil Hospitals, Bengal, be fixed at any other rate subject to a maximum of Rs. 25: provided that if it be incremental it shall ordinarily rise by biennial increments of Re. 1 and attain the maximum in ten years.

(ii) The Inspector-General of Civil Hospitals is empowered to cancel the certificate of any compounder proved to have made a serious mistake in the dispensing of a medicine either through ignorance or carelessness.

(iii) Compounders should not, except in very exceptional cases, be placed in charge of dispensaries and even then only for a very short period. Whenever a compounder is placed in charge of a dispensary the fact should immediately be reported to the Inspector-General of Civil Hospitals.

(iv) Compounders attached to indoor dispensaries will be entitled to free quarters which must be provided for them by the dispensary authorities.

RULE 51.—The employment of apprentices is prohibited, except in hospitals and dispensaries the Superintendents of which are authorized by the Inspector-General of Civil Hospitals, Bengal, to receive and

Prohibition of employment of apprentices in certain cases.

* See Appendix B, Bengal Dispensary Manual.

train candidates for the compounder class. The number of such apprentices in an institution should be limited to two.

RULE 52.—Dispensary servants must not be employed in the private service* of the medical officer, or of the members of the Managing Committee.

Prohibition of private
employment of dispensary
servants.

Books and Forms.

RULE 54.—The following books and forms are required to be kept up by the medical officer at hospitals and dispensaries brought under these rules* :—

Books and forms to be kept
up by the Medical Officer.

- (1) Diary and register of indoor patients (Form I.)
- (2) Register of operations (Form II.)
- (3) Bed-head ticket (Form III). This should be written up daily and be filed, so as to preserve a concise history of the case and treatment.
- (4) A case-book for recording all special or important cases (Blank Book.)
- (5) A clinical chart of temperature, pulse, and respiration in Form IV. This should be posted into the case-book against the patient's case.
- (6) Register of out-patients (Form V).
- (7) Ticket for outdoor patients (Form VI).
- (8) A book of copies of certificates given in police and medicolegal cases (Form VII).
- (9) A blank book for record of *post-mortem* examinations, medico-legal or otherwise and for keeping detailed records of wounds or other police cases.

* See Appendix B, Bengal Dispensary Manual.

Instead of the book being kept up, a copy of Form VIII, which is to be used when despatching viscera to the Chemical Examiner, may be filed as a record of medico-legal *post-mortem* examinations.

(10) Monthly returns of in-and out-patients (Forms IX and X). These should be kept up to date for the more easy and accurate preparation of the annual return; a copy should be submitted to the Civil Surgeon soon after the close of the month.

(11) Monthly bill in detail of establishment, diet, and contingencies (Form XI). These are to be prepared by the medical officer in charge, and sent for examination, countersignature, and payment to the Secretary or Manager. In all cases in which there is expenditure for establishment, diet, or any other charges to be paid by Government, the bills of such expenditure are to be kept separate from the private accounts of the charity.

(12) A bill book for copies of all the dispensary bills (Blank Book.)

(13) A daily account or cash-book showing actual receipts and expenditure in detail (Blank Book.) This is to be kept by the medical officer, and the account totalled up at the end of each month.

(14) A diet-book in Form XII. This is required only in dispensaries in which there are in-patients.

(15) A stock ledger of surgical instruments and appliances (Form XIII).

(16) A stock ledger of medicines (Form XIV).

(17) Annual indent for European medicines and instruments (Form XV). This is to be submitted to the Civil Surgeon in printed form and in triplicate.

(18) Emergent indent for European medicines and instruments (Form XVI). This to be submitted to the Civil Surgeon in printed form and in triplicate.

(19) Form XVII shows a list of medicines that may ordinarily be indented for from the Government Medical Store.

(20) Form XVIII shows a list of the principal articles of the Materia Medica which are procurable in bazars.

(21) Annual indent forms (Form XIX).

(22) Annual returns (Forms XX, XXI, XXII, XXIII, XXIV, XXV and XXVI). These should be sent in the printed form and in duplicate, in the first week of January, to the Civil Surgeon for check, and for the transmission of one of the copies to the Inspector-General of Civil Hospitals not later than the 10th January.

(23) A season monthly register of vaccination for use in dispensaries to which vaccinators are attached (Form XXVII). This form can be obtained from the Superintendent, to whom a copy duly filled up should be submitted every month for incorporation in his monthly return to be submitted to the Sanitary Commissioner.

(24) A visitors' book. For this a simple blank book will suffice.

(25) A blank book for copies of all letters and circulars received, of which the originals cannot be retained.

(26) A blank book for copying all letters despatched.

(27) A book-cover for filing all circulars and other letters,

RULE 55.—The following books and forms are required

Books and forms to be kept up by the Secretary or Managers. to be kept up by the Secretary or Managers :—

(1) Account of the Receipts and Payment of Municipal Dispensary prescribed in Rule 104 of the Municipal Account Rules (Form No. XXVIII.)

(2) A monthly statement of accounts (in Form XXV) to be submitted by the Secretary or Managers monthly to the Superintendent. A copy of the same should also be laid before the managing body at their monthly meetings and another copy should be sent to the Magistrate.

(3) A monthly *Pro forma* account of Class III Dispensary prescribed in the Accountant-General, Bengal's Circular No. 263L. A., dated 18th August 1900. Form XXIX.

(4) An annual return of accounts in the same form and an annual account of invested capital in Form XXVI should be submitted to the Superintendent for his information in the first week of January.

(5) A cash book of class IIIA Dispensary Fund (Form XXX) to be kept by the Managing Committee in accordance with the instructions contained in rule 28.

- (6) A subscription and donation book (Form XXXI).
- (7) A dispensary property book (Blank Book.)
- (8) A committee book for recording the proceedings of each meeting of the managing body (Blank Book.)

RULE 56.—The following reports and returns are required to be submitted by the Superintendent :—

Reports and returns.

- (1) Annual return of Government Assistant Surgeons and Civil Hospital Assistants (Form XXXII).
- (2) Annual confidential report of Government Assistant Surgeons and Civil Hospitals Assistants (Form XXXIII).
- (3) Inspection report of a dispensary (Form XXXIV).
- (4) Annual report on the working of a dispensary (Form XXXV).

**CONSTITUTION OF COMMITTEES FOR THE
MANAGEMENT OF LOCAL FUND DISPENSARIES
AND THE ALLOTMENT OF FUNDS TO
THOSE COMMITTEES.**

No. 523T.—M., dated Darjeeling, the 2nd November 1899.

RESOLUTION—By the Government of Bengal, Municipal Department.

READ—

Circular No. 29 Medl., dated the 22nd April 1899, addressed to all Commissioners of Divisions and their replies on the subject of subscriptions to Charitable Dispensaries.

It has for some time past been the subject of remark, and the special attention of Government has been recently drawn to the fact, that while there has been of late years a large increase in the total amount of subscriptions to charitable dispensaries, the increase has not extended to all classes of dispensaries alike, and that in the case of dispensaries in class II (new class. III) there has been on the contrary a serious falling off. This class comprises all institutions which are maintained primarily by local authorities, such as District Boards or Municipalities, but which also receive aid from private subscriptions. In these institutions there has been an undeniable tendency for subscriptions to decline; and the decline is specially marked in cases where the dispensary has been up to a certain point maintained exclusively by private subscriptions and has then been transferred to the management of a local authority. In such cases the transfer from private to public management seems to have given rise to an idea on the part of subscribers [that the maintenance of the dispensary is thenceforth a matter for public rather than for private charity, and that any subscriptions which may be given will be devoted, not to the special purposes for which they are intended, but merely to relieving the finances of the local authority in question. It has been noticed that in consequence of this falling off in subscriptions it has in many cases been impossible to provide patients with those comforts which make a hospital what it should be, and to which charitable persons would especially wish to see their subscriptions devoted. It is regrettable that the flowing tide of private charity, which has on the whole made a substantial advance in recent years, should in this particular instance have been checked, and it is most desirable that a means of removing this check should be found.

2. With this object proposals have recently been made that Civil Surgeons should be empowered to collect special subscriptions, apart from those at present collected by the local authority, and to utilise the money so raised exclusively on the provision of additional comforts for the patients, as distinguished from the necessary general expenditure of the institution. This proposal, however, is open to the objection that its effect would be to create a second subscription list which would probably prove to be not a supplement but rival to the existing one, and would be filled mainly at the expense of the latter. It is doubtful whether the result would be an increase in the total amount of donations, and it is certain that the transfer of subscriptions from the regular to the special list would mean the imposition of a serious additional burden on those local bodies which, while themselves contributing liberally to the support of the dispensaries under their control, are to a considerable extent dependent on private subscriptions for assistance in maintaining them.

3. The importance, however, of making as clear a distinction as possible between expenditure on charitable objects and expenditure on ordinary municipal administration is, for the reasons already given, sufficiently obvious; and the following method of effecting this object is the one which has commended itself to Government :—

- (1) The appointment of a Managing Committee for class II (new class III) dispensaries should be made a general rule; and such Committees should meet more regularly than is always the case at present.
- (2) The distinction between the Dispensary Committee and the local authority should be made.

as clear as possible by the inclusion in the former of gentlemen who are not members of the latter.

(3) The Civil Surgeon should be a member of every Committee, and in subdivisions the Subdivisional Officers should also be a member.

(4) To this Committee the local authority should make an annual allotment which will be fixed for a period of three years, and at the end of that time will be subject to revision. The amount of the allotment should in the first instance be fixed with regard to the expenditure actually incurred by the local authority in maintaining the dispensary in question during the three preceding years.

It will then rest with the Managing Committee to supplement the income thus assured to them by raising subscriptions to such an extent as will enable them to make their dispensary one which shall be not merely a medical poor-house, but an institution in which contributors may be able to take a pride, and to which patients may resort with the assurance that they will be provided with every reasonable comfort which they may require. Of these subscriptions the dispensary will receive the full benefit during the three-years' term. Donations and subscriptions which are given for a special purpose should invariably be applied solely for that purpose.

4. In many cases subscriptions to dispensaries under the control of local authorities are already on a satisfactory footing, and in such cases it will not be necessary to make any change in the existing system. The Lieutenant-Governor, however, is of opinion that the more complete

the separation between charitable and municipal administration, the greater will be the encouragement to private liberality. He looks to Commissioners of Divisions to urge this separation wherever it appears necessary, and to use their powers of control in seeing that the various local bodies contribute liberally and according to the means at their disposal to the cause of medical charity.

**RULES FOR THE GUIDANCE OF MANAGING
COMMITTEES AND LOCAL AUTHORITIES IN
MATTERS OF ACCOUNTS.**

*Circular No. 263L.A., dated Calcutta, the 18th
August 1900.*

From—J. C. E. BRANSON, Esq.,
Accountant-General, Bengal.

**To—All Chairmen of Municipalities and District Boards
in Bengal.**

REFERRING to the Resolution by the Government of Bengal, Municipal Department, No. 523T—M., dated the 9th November 1899, by which it was directed that class II (new class III) dispensaries, which are maintained primarily by Local authorities, such as District Boards or Municipalities, but which also receive aid from private subscriptions, should, as a general rule be transferred to the management of independent Managing Committees, a fixed allotment being annually made from the funds of the Local authority for a specific term, I have the honour to prescribe the following rules relating to matters of account for the guidance of Managing Committees and Local authorities :—

1. No change should be made in accounts of Local authorities in consequence of the aforesaid orders : their only care should be to prevent any disbursements from the funds in excess of the fixed annual allotment made for a dispensary, by the aid of a *pro forma* account of the transactions of the dispensary, which is hereinafter prescribed.

2. All donations and subscriptions should be collected by the Managing Committee and remitted by them by the usual *chalans* in triplicate to the treasury or Bank where the funds of the Local authority are lodged, for credit to other accounts of the Local authority.

3. All charges on account of the dispensary should be drawn on bills passed for payment by the Managing Committee, or by the Chairman on their authority; and the passed bills should be presented for payment at the office of the Local authority, where cheques will be issued in favour of the actual payees and receipts taken from them. Cheques in recoupment of the permanent advance to be made to the Chairman for petty contingent charges of the dispensary as well as cheques in payment of establishment bills should be drawn in favour of the Chairman. All vouchers should be permanently retained in the office of the Local authority in support of the payments.

4. The Managing Committee should keep a *pro forma* account of the dispensary in the form annexed,* in which will be shown on the receipt side—

- (i) the annual allotment, and
- (ii) the donations and subscriptions collected by them, supported by the duplicate *chalans* ;

and on the expenditure side the bills passed by them for payment by the Local authority, classified in the same details in which the dispensary charges are classified in the accounts of the Local authority. (In the accounts, however, of the Local authority, only the actual receipts and charges should be shown.)

5. A copy of the above account should be submitted by the 3rd of the succeeding month to the Local authority and checked in the office of the Local authority, where the blank columns showing the number and date of cheques should be filled up. In order that there may be no discrepancies between the accounts of the Managing Committee and the Local authority no bills should be passed for payment towards the end of the month for which cheques cannot be issued in the same month.

6. So long as there is a balance in favour of the dispensary, cheques should continue to be issued in payment bills passed by the Managing Committee; but as soon as the balance is exhausted, no further payments should be made.

7. The closing balance in the *pro forma* account of each year should be carried forward to the accounts of the next year.

8. In order that the Managing Committee may not run the risk of overdrawing their account, they should, in the beginning of each year, prepare a budget showing the allotment and the estimated collections, together with any accrued surplus, and the expenditure which they can expect to meet therefrom.

9. The Managing Committee should for their own information keep a register of the bills passed by them in such detail as may be considered necessary.

10. They should also maintain the register of subscriptions in the prescribed form.

11. All orders of the Managing Committee relative to establishment and other charges and the subscription register should be transmitted to the Local authority for examination by the Local Auditor when he audits the accounts of the Local authority.

12. The Managing Committee should observe all financial rules of Government, *e. g.*, rules relating to leave and acting allowances, travelling allowances, contingent expenditure and the like.

XIV.

PROCESS OF AUDIT.

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

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

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

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

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

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

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

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

9. Check the payment side of the cash-book with the vouchers, and, as you go along, check advances and repayments of deposits into their respective ledgers. Check purchases of stores and dead and live-stock into the stock and store register, or feeding and lighting accounts; purchases of Government securities into the security register; purchases for cart-registration tickets and hackney-carriage plates into the register for the same; charges for postage and receipt stamps into the respective accounts; charges for works into the register of works, and payments of instalments and interest of loans into the Loan Register or Sinking Fund Account. See that all classifications are

correct, and that the vouchers are properly passed ; are for legitimate objects ; are duly receipted by the payees ; and are stamped, cancelled and otherwise in order. Prove the correctness of the income-tax and Provident Fund deductions. Check the arithmetical accuracy of a percentage of the vouchers, to see that the totals and calculations are correctly made. Mention all erroneous or irregular payments and give a list of all missing payees' receipts or vouchers.

10. Check establishment bills with acquittance-rolls.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

28. See that the register of Government securities is

properly kept up, and check receipts with the Accountant-General's formal receipt and with the published list. For sale of securities, trace credit in the cash-book. See that the interest due on the investments is regularly realised and credited to the proper account.

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

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

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

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

33. Report amount of dispensary subscriptions remaining unrealized.

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

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

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

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

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

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

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

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

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

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

44. Report the amount of miscellaneous bills outstanding.

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

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

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

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

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

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

51. State the outstanding balance of pound rents.

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

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

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

53. See that a collection register is kept for receipts for which there is no fixed demand (*vide* Rule 100 of the

Account Rules). Check the counterfoils of the receipts with the collection register and the totals of the latter with the cashier's cash-book.

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

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

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

57. See that service-books are properly maintained.

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

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

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

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

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

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

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

LIABILITIES.

Rs.

Deposits ...	...	...	...
Unpaid claims—			
(a) For which bills have been presented ...	...	...	...
(b) For which no bills have been presented ...	...	...	...
Balance of loans ...	...	...	...
Balance of dispensary accounts—			
(a) Cash ...	...	...	...
(b) Securities ...	...	...	...

Credit balances of subsidiary accounts of special

rates	...	...	...	...
				<hr/>
			Total	...
				<hr/>

Rs.

Deduct—

Cash balance—

(a) Revenue Funds	...	...	...
(b) Loan Funds	...	...	...

Government and other securities ...

Sinking Fund—

(a) Investments	...	...	...
(b) Cash	...	...	...

Advances recoverable in cash ...

Total ...

Net liabilities ...

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

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

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

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

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

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

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

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

72. Check the wholly remitted cancelled bills in full.

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

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

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

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

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

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

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

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

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

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

82. Check 25 per cent. of the fees shown as realized in the warrant register with the collection registers. Report whether warrants are regularly issued and promptly disposed of.

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

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

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

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

XV

MODEL RULES

FOR MUNICIPALITIES UNDER SECTION 351A, ACT III (B.C.) OF 1884,
AS AMENDED BY ACT IV (B.C.) OF 1894.

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

RULE 1.—An ordinary meeting of the Commissioners shall be held on the day* of every month. Provided that if the day of any month falls on a gazetted holiday, or if for any other reason it is deemed inconvenient, the Chairman may fix another day for the ordinary meeting.

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

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

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

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

RULE 6.—The notices shall set forth clearly and fully the business to be transacted at the meeting, and no busi-

* e.g., "first Monday", "last Saturday."

ness other than that so stated shall be transacted, except with the consent of all the Commissioners present.

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

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

ORDER OF BUSINESS.

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

[a] The minutes of the last ordinary meeting, and of any special meeting held since, shall be read, and if approved as correctly entered, shall be signed by the Chairman of such meeting.

[b] Business postponed from the last ordinary meeting shall be considered.

[c] A progress report of works shall be laid before the Commissioners.

[d] Letters and reports of Committees shall be read, and accounts and statements shall be considered and passed.

[e] Motions of which due notice has been given to be discussed.

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

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

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

OF QUESTION.

RULE 11A.—Any Commissioner who has given notice to the Secretary two clear days before the day of meeting may, before other business commences, ask a question or questions of the President relating to the affairs of the Municipality. The questioner may briefly explain his question when putting it, and it shall be at the discretion of the President to explain his answer; but no debate shall be allowed on any question. The President shall, when he thinks it advisable, have the answer to such question printed and laid before the meeting.

OF MOTIONS AND AMENDMENTS.

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

RULE 13.—Every motion or amendment duly made and seconded, and pressed to a division, shall be reduced to writing and signed by the proposer and seconder before being put to the vote. Every such resolution or amendment shall be recorded in full in the proceedings, together with the number and names of voters for and against it.

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

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

[a] rule that a motion or amendment is illegal or out of order, and

[b] make such alterations in a motion or amendment as shall in his opinion render it legal and in order;

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

And the decision of the President shall be final.

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

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

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

OF THE RIGHT TO SPEAK.

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

RULE 20.—The member who first rises to address the meeting shall be entitled to be heard first, and should more than one member rise to address the meeting at the same time, the order of precedence shall be determined by the President.

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

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

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

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

• OF PROTESTS OR DISSENTS.

RULE 25.—Protests must be limited to a concise and definite statement of the motives which prompted the

votes of members who voted in the minority on a given question.

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

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

OF ADJOURNMENTS.

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

RULE 29.—When a motion for the adjournment of the meeting or of a debate is made, it shall be seconded without a speech, and put by the Chairman to the vote without debate or amendment.

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

ADJOURNED MEETINGS.

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

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

MISCELLANEOUS.

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

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

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

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

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

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

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

• **ELECTION OF CHAIRMAN OR VICE-CHAIRMAN.**

RULE 40.—At a meeting called to elect a Chairman, the Commissioners shall first proceed to elect a Presi-

dent of the meeting. Such President shall not be a candidate for the office of Chairman.

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

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

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

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

(c) The custody of the common seal.

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

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

DIVISION OF DUTIES AMONG THE COMMISSIONERS.

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

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

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

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

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

PROCEEDINGS OF COMMITTEES.

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

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

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

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

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

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

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

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

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

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

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

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

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

XVI

LOCAL SELF-GOVERNMENT, CIRCULAR No. 16 L. S. G.

Calcutta, the 19th March, 1903.

From—H. C. WOODMAN, Esq.,

Under-Secretary to the Government of Bengal.

To—All Commissioners of Divisions.

SIR,

In continuation of Government Circular No. 191.—M., dated 1st October 1892, in which the principles were explained on which Government would be prepared to consider the proposal of Municipalities and District Boards for the extension of the Provident Fund system to all superior servants and for the framing of pension and gratuity rules for servants in inferior employ, I am directed to forward for the guidance of the local bodies concerned, a set of model rules which have been framed by Government to give effect to those recommendations.

2. I am to request that any proposals which the Municipalities or District Boards in your Division may desire to make may be considered in the light of these model rules, which, in respect of the grant of pensions and gratuities to inferior servants, have been framed in accordance with the corresponding provisions in the Civil Service Regulations relating to Government servants with regard to the extension of the Provident Fund system to all servants whose pay exceeds Rs. 10, a slight amendment only of the existing Provident Fund rules is required, which amendment is shown in the second portion of the enclosure to this letter.

MODEL RULES FOR DISTRICT BOARDS AND MUNICIPALITIES.

A.—Pension and Gratuity Rules for inferior Servants.

I.—Service on pay not exceeding Rs. 10 is inferior service.

II.—The service of an inferior servant counts after the age of 16 years.

III.—An inferior servant counts periods of authorised leave, but not exceeding five years in his whole service.

IV.—An officer whose service has been for some time inferior and for some time superior will count the period of his inferior service towards pension or gratuity on the scale shown in Rule V. On his admission to superior service, he will be required to contribute towards the Provident Fund in accordance with the provisions of the rules of that Fund.

No pension or gratuity for the inferior service, can however, be claimed until the officer actually retires from service.

V.—Compensation or invalid gratuity will be granted to inferior servants at the following rates :—

After a service of less than	...	...	...	5 yrs.	Nil.
" " " not less than 5 yrs., but less than 10	"	"	"	" 3 months' pay.	
" " " " " 10	"	"	"	" 15 " 4	" "
" " " " " 15	"	"	"	" 20 " 5	" "
" " " " " 20	"	"	"	" 30 " 6	" "

Compensation or invalid pension, equivalent to half-pay, but exceeding Rs. 4 a month, will be granted after a service of not less than 30 years. If the pay of an officer has been reduced during the last three years of his service otherwise than as a penalty, his gratuity or pension may be calculated upon the average of his pay during the last three years of his service.

VI.—A compensation pension or gratuity is awarded to an officer discharged from service because on a reduction of establishment his appointment is abolished and other suitable employment

cannot be found for him. An appointment, the pay of which is reduced as part of a general scheme of revision, is abolished within the meaning of this rule.

VII.—An invalid pension or gratuity is awarded on his retirement from service to an officer who by bodily and mental infirmity is permanently incapacitated for further service.

VIII.—Inferior servants are not entitled to either superannuation or retiring pension.

IX.—The record of service, the preparation of service-books, and the procedure to be adopted in dealing with applications for pension and payment of pensions shall be in accordance with the rules prescribed for the Government servants in the Civil Service Regulations.

B.—*Provident Fund Rules.*

The model rules as framed by Government and circulated with Government circular No. 83M., dated the 8th July 1898 with the following amendment of rule 1 :—

For the words "whose salary is not less than Rs. 15" in the definition of "servant" in Rule 1 (b) of the Provident Fund Rules, substitute "whose salary exceeds Rs. 10".

XVII

MODEL BYE-LAWS.

UNDER SECTION 350, ACT III [B.C.] OF 1884, AS AMENDED

BY ACT IV [B.C.] OF 1894.

Definitions.

In these bye-laws, terms which have been defined in section 6 of the Act, shall be held to have the meanings assigned to them in that section.

The term "Cattle" is to be interpreted in accordance with the definition given in section 3 of the Cattle Trespass Act (I of 1871.)

The penalty for the infringement of any bye-law shall be a fine not exceeding the amount stated at the foot thereof, and in the case of a bye-law creating a continuing offence, a further penalty not exceeding the amount stated to be the daily fine, for each day after written notice of the offence from the Commissioners.

Regulating traffic and for the prevention of obstructions and encroachments and of nuisances on or near roads.

1. Except on bright moonlight nights, no person shall, between dusk and dawn, drive any carriage not carrying two conspicuous lights, or any cart, elephant or camel not carrying one conspicuous light, or convey any palanquin not carrying one conspicuous light.

Fine, Rs. 10.

NOTE.—The bye-laws marked with an asterisk are suitable for the more advanced municipalities only.

Municipalities are not bound to adopt these in supersession of those already in force. If these bye-laws or any like them are adopted, those now in force will have first to be cancelled under the last paragraph of section 351 of the Act. Any variations made by a municipality from the model should be explained when the bye-laws are submitted for sanction of the Local Government.

2. No person shall drive any cart laden with bamboos, planks or other materials of a similar character on any road unaccompanied by some other person.

Fine, Rs. 5.

3. No person shall drive any carriage or cart laden with bamboos, planks or other materials of a similar character exceeding twelve feet in length and projecting beyond such carriage or cart on any road after dark and before dawn.

Fine, Rs. 5.

4. No person shall, without the general or special permission of the Commissioners in writing, take an elephant or camel along any road.

Fine, Rs. 20.

5. No person shall allow any elephant in his charge to go over any bridge on any road, unless it be of arched masonry.

Fine, Rs. 25.

6. No driver shall drive, or have in his charge on any road more than one carriage or cart, except in the case of two carts, one of which is securely fastened to the preceding cart.

Fine, Rs. 5.

7. No owner of any carriage shall allow it to be driven on any road by a driver under fourteen years of age.

Fine, Rs. 10.

8. No person shall take or drive any carriage or cart over a road or part of a road temporarily closed under section 201 of Act III [B. C.] of 1884.

Fine, Rs. 20.

*9. No person shall drive a cart laden with bricks, stones, or other materials of a similar character, on any road unless such bricks, stones or other materials are so secured that they cannot fall on the road.

Fine, Rs. 5.

10. No person driving a cart or carriage on any road shall contravene the rule of the road. He shall, when passing another vehicle coming from the opposite direction, keep to the left, and when overtaking another vehicle keep to the right.

Fine, Rs. 10.

*11. No person shall wilfully ride or drive or lead any cattle upon any foot-path or causeway made or set apart for the use of foot-passengers.

Fine, Rs. 10.

12. No person shall break in horses on any road not set apart for such purpose.

Fine, Rs. 10.

*13. No person shall convey bamboos or timber on the backs of animals in such a way that any portion of such bamboos or timber touch the ground.

Fine, Rs. 5.

*14. No person shall set up a stall over any public drain or upon any culvert, bridge or platform over a public drain adjoining any road.

Fine, Rs. 20.

*15. No person shall let off any firearms, bombs, fireworks, or fire-balloons on or within one hundred yards of

any road without the permission of the Commissioners in writing.

Fine, Rs. 25.

16. No person shall slaughter any animal or clean any carcass on or within sight of any road.

Fine, Rs. 10.

17. No person shall commit a nuisance by easing himself in or by the side of or near to any road.

Fine, Rs. 5.

18. No person shall convey sewage or offensive matter by any road, otherwise than in a closely covered receptacle, of such description and pattern as shall be prescribed from time to time by the Commissioners at a meeting, and between such hours as the Commissioners at a meeting from time to time prescribe.

Fine, Rs. 10.

19. No person shall remove any turf, or cut grass from any road or from the slopes thereof.

Fine, Rs. 5.

20. No person shall plant a tree on any road without the permission of the Commissioners in writing.

Fine, Rs. 5.

21. No person shall sleep on any road so as to obstruct traffic.

Fine, Rs. 5.

Regulating the use of, and the prevention of nuisances in regard to, public water-supply, bathing and washing places, rivers, streams, channels, tanks and wells.

22. No person shall ease himself at the side of, or

throw, deposit, or discharge any rubbish, sewage, or offensive matter into any river, stream, channel, drain, or tank.

Fine, Rs. 10.

23. No adult male person shall bathe at a bathing-place, or bathing ghat, which by an order of the Commissioners at a meeting, has been reserved for women.

Fine, Rs. 10.

24. No person shall bathe or wash clothes, utensils, or any other article, within a distance of ten feet from the lowest platform of any public well.

Fine, Rs. 10.

25. No person cleansing any channel or tank shall leave the weeds taken therefrom on the slopes or banks of the same, but shall remove them altogether within three days.

Fine, Rs. 10.

Of the supply of drinking water.

26. No person shall use any stand-pipes or fountains, belonging to the Commissioners, for purposes other than drawing water for drinking on the spot, or for carrying away for domestic purposes, except with the permission of the Commissioners, and under such conditions as they from time to time may fix.

Fine, Rs. 25.

27. No person shall use any public drinking trough except for watering cattle.

Fine, Rs. 10.

Regulating the deposal of siwage, offensive matter, carcasses of animals, and rubbish, and the management of privies, drains, cess-pools, and sewers.

28. Every person within whose premises any animals may die shall, within six hours after its death, or if death occurs at night, within six hours after sunrise, either remove at his own expense the carcass to such place as may be set apart by the Commissioners for the reception of such carcasses, or report the death to the Conservancy Overseer of the Ward within which such premises may be situated.

Fine, Rs. 25.

29. Every owner or occupier of any house, land, or premises from which sewage or offensive matter is not removed by such owner or occupier, shall give free access to the servants of the municipality for the removal of such sewage or offensive matter within such hours as may have been fixed by the Commissioners.

Fine, Rs. 10.

Regulating cremations and burials and the disposal of corpses.

30. No person shall bury, or cause to be buried, any corpse in any burial-ground in a grave constructed of masonry, in such a manner that the top of the coffin, or the body when no coffin is used, shall be at a less depth than six feet from the surface.

Fine, Rs. 25.

31. No person shall bury, or cause to be buried, in any burial-ground any corpse in a grave not constructed of masonry which shall be less than six feet deep.

Fine, Rs. 20.

32. No person shall build or dig, or cause to be built or dug any grave in a burial-ground at a distance of less than three feet from any other existing grave.

Fine, Rs. 20.

*33. No person shall build or dig, or cause to be built or dug, a grave in any burial place in any other line than that marked out by the Commissioners.

Fine, Rs. 10.

34. No grave once used shall be opened for the burial of another body without the permission of the Commissioners in writing.

Fine, Rs. 20.

35. Every person who shall convey, or cause to be conveyed any corpse to any burning-ground, shall burn, or cause the same to be burnt, within six hours after its arrival at the said burning-ground.

Fine, Rs. 20.

36. Any one burning, or causing to be burnt, any corpse at any burning-ground or burning-ghat, shall cause the same to be completely reduced to ashes, and shall likewise cause the clothes or other articles brought with such corpse to be reduced to ashes.

Fine, Rs. 10.

37. No person shall convey a corpse or part of a corpse through any road, unless it be decently covered and totally concealed from view.

Fine, Rs. 10.

38. No person while conveying any corpse shall, except for the purpose of ordinary relief, deposit it on or near any road.

Fine, Rs. 10.

*39. Without the consent of the Commissioners, no person shall dispose of any corpse otherwise than by burying or burning it.

Fine, Rs. 20.

For preventing nuisances affecting the public health, safety and convenience.

*40. No person shall perform any office of nature in any place outside private premises, other than such as may have been appointed by the Commissioners, provided that such places have been appointed by the Commissioners.

Fine, Rs. 5.

*41. No person shall abandon or let loose, or allow to get loose, any diseased or worn out cattle within the limits of the municipality.

Fine, Rs. 10.

*42. No person shall picket animals, or collect carts, or form any encampment, on any public ground not set apart for such purposes without the permission of the Commissioners.

Fine, Rs. 10.

43. No person shall retain or sell the clothes found on dead bodies of persons who have died from small-pox or cholera.

Fine, Rs 20.

XVIII.

Municipalities in Bengal.

NAME OF DISTRICT.	Serial number of Municipality	Name of Municipality.	Number of Commissioners.
1	2	3	4

BURDWAN DIVISION

Burdwan	{	1	Burdwan...	...	...	22
		2	Kalna ..	..	...	15
		3	Katwa ...	..	...	12
		4	Dainhat ...	..	...	13
		5	Ranisaj ...	..	...	12
		6	Asansol ...	..	...	12
Birbham	{	7	Suri ...	..	...	10
Bankura	{	8	Bankura ..	...	...	12
		9	Vishnupur ..	..	...	13
		10	Sonamukhi ..	..	...	9

MUNICIPALITIES IN BENGAL.

239a.

NAME OF DISTRICT.	Serial number of Municipality	Name of Municipality.	Number of Commissioners.
1	2	3	4

BURDWAN DIVISION—continued.

Midnapore	...	11	Midnapore	...	18
		12	Tamluk	...	12
		13	Ghatal	...	15
		14	Chandarkona	...	12
		15	Ramjibanpur	...	9
		16	Kharpai	...	9
Hooghly	...	17	Kharar	...	15
		18	Hooghly-Chinsura	...	18
		19	Serampore	...	18
		20	Uttarpara	...	12
		21	Baidyabati	...	12
		22	Bhadreswar	...	12
Howrah	..	23	Kotrung	...	9
		24	Bansberia	...	9
		25	Arambagh	...	10
		26	Howrah	...	30
		27	Bally	...	21

PRESIDENCY DIVISION.

24 Parganas	..	28	Cossipore-Chitpur	...	12
		29	Manicktola	...	12
		30	Baranagore	...	9
		31	Kamarhati	...	10
		32	South Suburban	...	10
		33	Tollyganj	...	9
		34	Garden Reach	...	12
		35	Rajpur	...	18
		36	Baruipur	...	9
		37	Jainagar	...	12
		38	South Dum-Dum	...	9
		39	North Ditto	...	9
		40	South Barrackpore	...	12
		41	Panihati	...	10
		42	Titagarh	...	9
		43	North Barrackpore	...	15
		44	Garulia	...	10
		45	Baraset	...	18
		46	Naihati	...	9
		47	Halishahar	...	12
		48	Bhatpara	...	11
		49	Goberdanga	...	9
		50	Basirhat	...	15
		51	Baduria	...	12
		52	Taki	...	9
		53	Budge-Budge	...	9
Nadia	...	54	Krishnagar	...	21
		55	Santipur	...	10
		56	Ranaghat	...	18
		57	Nadia	...	12
		58	Kushtia	...	12
		59	Kumarkhali	...	15
		60	Meherpur	...	9
		61	Birnagar	...	12
		62	Chakdah	...	12

NAME OF DISTRICT.	Serial number of Municipality	Name of Municipality.	Number of Commissioners.
1	2	3	4

PRESIDENCY DIVISION—continued.

Murshidabad	...	{	63	Berhampore	...	...	...	25
			64	Murshidabad	...	...	...	15
			65	Azinganj	...	...	...	15
			66	Jangipur	...	...	...	18
			67	Kandi	...	...	...	11
Jessore	..	{	68	Jessore	..	...	...	18
			69	Kotechandpur	..	...	...	9
			70	Maheshpur	..	...	...	16
Khulna	...	{	71	Khulna	...	...	...	15
			72	Satkhira	..	...	...	12
			73	Debhata	..	...	...	12

PATNA DIVISION.

Patna	...	{	74	Patna	...	...	...	31
			75	Barh	...	...	...	9
			76	Bihar	..	...	...	12
			77	Dinapore	...	...	...	19
			78	Khagole	...	...	...	9
Gaya	..	{	79	Gaya	...	...	...	25
			80	Tikari	...	...	...	12
			81	Daudnagar	...	...	...	13
Shahabad	...	{	82	Arrah	..	...	...	18
			83	Jagadispur	..	...	...	9
			84	Buxar	..	...	...	13
			85	Dumraon	..	...	...	9
			86	Bhabua	...	...	...	10
			87	Sasaram	..	...	...	22

TIRHUT DIVISION.

Saran	..	{	88	Chapra	...	...	...	18
			89	Revelganj	..	...	...	12
			90	Siwan	...	...	...	10
Champaran...	...	{	91	Motihari	..	...	...	13
			92	Bettiah	..	...	...	13
Muzaffarpur	...	{	93	Muzaffarpur	...	...	...	19
			94	Hajipur	...	...	...	13
			95	Lalganj	..	...	...	11
			96	Sitamarhi	..	...	...	12
Darbhanga	...	{	97	Darbhanga	...	...	...	22
			98	Madhubani	...	...	...	16
			99	Rosera	..	...	...	14
			100	Samastipur	..	...	...	9

BHAGALPUR DIVISION.

Monghyr	..	{	101	Monghyr	..	...	...	19
			102	Jamalpur	...	...	...	18

NAME OF DISTRICT.	Serial number of Municipality	Name of Municipality.	Number of Commissioners.
1	2	3	4

BHAGALPUR DIVISION—continued.

Bhagalpur	...	{	103	Bhagalpur	..	..	..	23
			104	Colgong	..	..	..	11
Purnea	..	{	105	Purnea	..	..	..	19
			106	Kishanganj	..	..	..	13
			107	Katihar	..	..	..	12
Darjeeling	..	{	108	Darjeeling	..	..	..	25
			109	Kurseong	..	..	..	12
Sonthal Parganas	..	{	110	Deoghur	..	..	..	16
			111	Sahibganj	..	..	..	9
			112	Dumka	..	..	..	10

ORISSA DIVISION.

Cuttack	...	{	113	Cuttack	..	..	..	18
			114	Jajpur	..	..	..	12
			115	Kendrapara	..	..	..	12
Balasore	..	..	116	Balasore	..	..	..	18
Puri	..	..	117	Puri	..	..	..	15
Sambalpur	..	..	118	Sambalpur	..	..	..	16

CHOTA NAGPUR DIVISION.

Hazaribagh..	..	{	119	Hazaribagh	..	..	..	15
			120	Chatra	..	..	..	16
			121	Giridih	..	..	..	9
Ranchi	..	{	122	Ranchi	..	..	..	16
			123	Lohardaga	..	..	..	11
Palamau	..	..	124	Daltonganj	..	..	..	10
Manbhum	..	{	125	Purulia	..	..	..	19
			126	Jhalda	..	..	..	9
			127	Raghunathpur	..	..	..	10
Singbhum..	..	..	128	Chaibassa	..	..	..	13

APPENDIX.



CONNECTED ACTS.

I

THE EPIDEMIC DISEASES ACT.

INDIA ACT No. XII OF 1897.

WHEREAS it is expedient to provide for the better prevention of the spread of dangerous epidemic diseases; It is hereby enacted as follows :—

Short title, extent and commencement.

1. (1) This Act may be called the Epidemic Diseases Act, 1897.

(2) It extends to the whole of British India (inclusive of Upper Burma, British Baluchistan, the Santal Parganas and the Pargana of Spiti); and

(3) It shall come into force at once.

2. (1) When at any time the Governor-General in Council is satisfied that India or any part thereof is visited by, or threatened with, an outbreak of any dangerous epidemic disease, the Governor-General in Council, if he thinks that the ordinary provisions of the law for the time being in force are insufficient for the purpose, may take or require or empower any person to take such measures and, by public notice, prescribe such temporary regulations to be observed by the public or by any person or class of persons as he shall deem necessary to prevent the outbreak of such disease or the spread thereof, and may determine in what manner and by whom any expenses incurred (including compensation if any) shall be defrayed.

Power to take special measures and prescribe regulations as to dangerous epidemic disease.

(2) In particular and without prejudice to the generality of the foregoing provisions, the Governor-General in Council may take measures and prescribe regulations for—

- (a) the inspection of any ship or vessel leaving, or arriving at, any port in British India and such detention thereof, or of any person intending to sail therein or arriving thereby as may be necessary; and
- (b) the inspection of persons travelling by railway or otherwise and the segregation, in hospital, temporary accommodation or otherwise, of persons suspected by the inspecting officer of being infected with any such disease.

(3) The Governor-General in Council may, by general or special order, direct that all or any of the powers conferred by this Act may also be exercised by any Local Government with respect to the territories administered by it.

3. Any person disobeying any regulation or order made under this Act shall be deemed to have committed an offence punishable under section 188 of the Indian Penal Code.

Penalty.

XIV of 1860.

4. No suit or other legal proceeding shall lie against any person for anything done or in good faith intended to be done under this Act.

Protection to persons acting under Act.

II

THE LOCAL AUTHORITIES LOAN ACT.

INDIA ACT XI OF 1879.

As modified up to 1907.

WHEREAS it is expedient to re-enact the Local Public Works Loan Act, 1871, with the amendments hereinafter appearing; It is hereby enacted as follows :—

Preamble.

Short title.

Local extent: commencement.

1. The Act may be called the Local Authorities Loan Act, 1879.

It extends to the whole of British India, and shall come into force

upon the passing thereof.

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

Repeal of Act XXIV of 1871.

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

"Local authority."

"Funds," used with reference to any local authority, includes any local or municipal fund which such authority is legally entitled, and any cess, rate, duty or tax which such authority is legally entitled to im-

"Funds."

pose, and any property vested in such authority and 'work' includes a survey whether incidental to any other work or not.

4. Any local authority desiring to obtain a loan, on the

Loans for works may be granted on security of funds. security of its funds or any portion thereof, for carrying out of any works which it is legally authorised to carry out may, in manner provided by the rules made by the Governor-General in Council under the power hereinafter conferred apply to the Local Government for such loan.

5. The Governor-General in Council may, from time

Power to Governor-General in Council to make rules. to time, make rules consistent with this Act as to—

- (1). The nature of the funds on the security of which loans may be made;
- (2). The works for which loans may be made;
- (3). The manner of making applications for loans;
- (4). The enquiries to be made in relation to such loans, and the manner of conducting such enquiries;
- (5). The cases and the forms in which particulars of applications and proceedings, and orders thereon shall be published;
- (6). The cases in which the Local Government may make loans without the previous sanction of the Governor-General in Council, and the cases in which such previous sanction must be obtained;
- (7). The manner of recording and enforcing the conditions on which such loans are to be made;
- (8). The manner and time of making loans;
- (9). The inspection of any works carried out by means of loans;
- (10). The instalments by which loans shall be repaid, the interest to be charged on loans and the manner and time of repaying loans, and of paying the interest thereon;
- (11). The sum to be charged against the funds which are to form the security for the loan, as costs in effecting the loan;

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

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

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

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

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

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

Remedy by attachment if loan not re-paid.

The Local Government may authorize parties to borrow from private persons under this Act.

* Ss. 6 and 7 of this Act apply to money borrowed under Act XII of 1897, s. 4.

Government shall upon the application of the lender, attach such funds for his benefit in manner provided by section 6.

The Governor-General in Council may, in respect of loans to be taken under this section, exercise the power conferred by section 5, so far as the same may be applicable to the case of such loans.

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

Provided that nothing herein contained shall be deemed—

(a) to preclude the Municipality of Calcutta, Madras or Bombay, or the Trustees of the Port of Bombay or Karachi, or the Commissioners for making improvements in the Port of Calcutta, or any like body hereafter created for the Port of Madras, or the Commissioners for the Port of Rangoon, from exercising the borrowing powers conferred on them by any special enactment now or hereafter in force; or

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

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

9. The Secretary of State in Council shall be entitled to the remedy mentioned in section 6 for the recovery of any money lent by him to any local authority

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

Rules for raising loans by the Local Authorities in the open Market.

Statement showing the annual charges on account of a loan of one lakh at 4 per cent. with a sinking fund calculated on a 3 per cent. basis, the payments to the sinking fund being made half-yearly.

Terms of loan.	Annual payments to sinking fund.	Interest charges.	Total charges.	Reduction effected by last postponement.
Years.	Rs.	Rs.	Rs.	Per cent
10	8,649	4,000	12,649	...
15	5,328	4,000	9,328	26
20	3,685	4,000	7,685	18
25	2,714	4,000	6,714	13
30	2,079	4,000	6,079	9
35	1,634	4,000	5,634	7
40	1,310	4,000	5,310	6
44	1,108	4,000	5,108	4
50	874	4,000	4,874	5
60	603	4,000	4,603	6

ACCOUNTS AND FINANCE.

LOANS AND ADVANCES.

The 24th October 1907.

No. 6565 A.—In exercise of the powers conferred by Section 5 of the Local Authorities Loan Act, 1879, the Governor-General in Council has made the following rules for the grant of loans to Local Authorities by the Government:

1. These rules shall come into force on the 1st day of November 1907. On and from that date the rules published with Notification No. 15, dated 1st January 1889 as subsequently amended, shall be rescinded except as regards loans applied for before these rules come into force.

2. In these rules—

(1) "the Act" means the Local Authorities Loan Act, 1879:

(2) "the Local Authority" means the Local Authority applying for or, as the cases may be receiving, or having received the loan;

(3) "Loan" means a loan under the Act.

3. A loan shall not be granted except for a work of utility—

(a) within the local limits of the area subject to the control of the local authority, or

(b) for the benefit of the inhabitants within those limits.

4. The term of a loan shall not, except with the previous sanction of the Government of India, extend over a period exceeding twenty years.

[NOTE.—The term should be calculated from the date on which the loan is completely made.]

5. In the case of loans for works or in connection with works which are mainly ornamental or convenient, such as town hall, public garden, market-place, the term shall not, except with the previous sanction of the Government of India, exceed ten years.

[NOTE.—The term should be calculated from the date on which the loan is completely made.]

6. Without the previous sanction of the Government of India a loan shall not be made at a lower rate of interest than 4 per cent.

7. An application for a loan shall state—

1st—the work for which the loan is required and an estimate of the cost of the entire work or of such part of it as it is proposed to meet from loan funds ;

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

3rd—the fund on the security of which it is proposed to borrow ;

4th—the law under which the said fund is levied, received or held ;

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

6th—the rate of interest at which it is proposed to borrow ;

7th—a detailed account of the revenue and expenditure of the Local Authority for the three last preceding years.

[NOTE.—The receipt side of the account should show only ordinary revenue. Receipts from loans or deposits of the investments of sinking funds should be excluded as well as items of abnormal character, which should be indicated separately when required. On the expenditure side interest on debt and any payments to a sinking fund should be included, but all expenditure from loan funds and repayment of advances or deposits should be excluded. A full explanation should be given of all important variations in the amounts of revenue and expenditure.]

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

8. The Local Government shall cause such inquiry as it thinks necessary or expedient to be made into the statement contained in the application and into the use and value of the work for which the loan is proposed.

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

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

11. (1) After the expiry of one month from such application, and after calling for any further information which it may require, and considering any objections which may be preferred, the Local Government may either reject the application, or grant the loan if funds are available from the grant placed at its disposal for the purpose: Provided that—

(i) when the sanction of the Government of India is required under rule 4, 5, or 6, or

(ii) when the application is made by one of the corporations specified in clause (a) of the proviso to Section 8 of the Act, or by the Rangoon Municipality,

the Local Government if it approve the application, shall not itself proceed to sanction it, but shall refer it for the orders of the Governor-General in Council.

(2) If it is not proposed to take the whole of the loan during the current financial year, and if the portion to be taken in future years exceeds one lakh of rupees per annum, the Local Government shall report the proposals to the Government of India.

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

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

14. (1) Interest shall be charged yearly or half-yearly, as the Local Government may determine, on each loan at the rate agreed upon; and shall be reckoned and paid on each instalment from the date on which it is received.

(2) A penal rate of compound interest not less than 6 per cent per annum, shall be payable, at the discretion of the Local Government, upon all overdue instalments of interest or of principal and interest.

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

16. The cost of any enquiry made under Rule 8, of advertisements published under Rule 10, of inspections made under Rule 12, and of any other proceedings by order of the Local Government or the Governor-General in Council under these rules, shall be determined by the Local Government, and shall be paid by the Local Authority.

17. (1) The accounts of every loan shall be kept by the account officer of the province in which it is made.

(2) The Local Authority shall give to the account officer and the Local Government any information which they may require regarding the expenditure of the loan and regarding its funds.

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

19. An attachment of any funds under section 6 of the Act shall be made by a notice to the Local Authority prohibiting the collection or management of such funds by the Local Authority, and vesting the administration thereof in such officer as the Local Government may appoint. Such notice shall be published in the local official Gazette and otherwise, as may be directed by the Local Government, within the local limits of the area subject to the control of

the Local Authority. The moneys collected or received under such attachment shall be paid into the Government Treasury; and the accounts of money so collected and of the cost of the collection, shall be prepared in such form as the Local Government may from time to time direct. A copy of the accounts shall be delivered to the Local Authority, and published in the local official Gazette.

No. 6566A.—In exercise of the powers conferred by sections 5 and 7 of the Local Authorities Loan Act, 1879, the Governor-General in Council has made the following rules for the raising of loans by local authorities in the open market :

1. These rules shall come into force on the 1st day of November 1907. On and from that date the rules published with the Notification No. 16, dated the 1st January 1889, as subsequently amended, shall be rescinded, except as regards loans applied for before these rules come into force.

2. In these rules—

(1) "the Act" means the Local Authorities Loan Act, 1879.

(2) "the Local Authority" means the Local Authority applying for permission to raise, or, as the case may be, raising or having raised the loan; and

(3) "Loan" means a loan under the Act.

3. Every loan shall be defined in rupee currency unless the Local Government, with the previous sanction of the Governor-General in Council directs that any particular loan shall be defined in sterling currency.

4. A loan shall not be raised except for works of public utility—

(a) within the local limits of the area subject to the control of the Local Authority, or

(b) for the benefit of the inhabitants within those limits.

5. The Governor-General in Council shall determine, in each case, the period within which the loan shall be repaid.

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

1st—the work for which the loan is required, and an estimate of the cost of the entire work or of such part of it as it is proposed to carry out from loan funds ;

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

3rd—the fund on the security of which it is proposed to borrow ;

4th—the law under which the said fund is levied, received or held ;

5th—the dates within which the money is to be raised, and when it is proposed to raise the loan in instalments, the amount of each instalment, the dates within which the first instalment is to be raised, and the years in which it is intended to raise the other instalments ;

6th—the rate of interest at which it is proposed to borrow ;

7th—the term of years for which the money is to be borrowed, the instalments in which it is to be repaid, or the amount of the sinking fund pro-

vided for its repayment, and the rate of interest at which the instalment of such sinking fund is to be calculated ;

8th—A detailed account of the revenue and expenditure of the Local Authority for the three last preceding years ;

[NOTE.—The receipt side of the account should show only ordinary revenue. Receipts from loans or deposits or the investment of sinking funds should be excluded, as well as items of abnormal character, which should be indicated separately when required. On the expenditure side interest on debt and payments to a sinking fund should be included and all expenditure from loan funds and repayment of advances or deposits should be excluded. A full explanation should be given of all important variations in the amounts of revenue and expenditure.]

9th—all existing prior charges upon the funds of the Local Authority.

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

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

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

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

11. When a loan has been sanctioned by the Governor-General in Council, the Local Authority shall not, without the previous approval of the Government of India vary the dates within which the raising of the loan, or of the first instalment of it, has been sanctioned. If the loan is raised by instalments, the dates within which each further instalment is to be raised shall be reported for the previous approval of the Government of India before it is put upon the market.

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

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

14. If a loan is not repayable by annuities or annual drawings, the Local Authority shall out of its income pay yearly or half-yearly, into a sinking fund, a sum which, accumulating at such rate of compound interest as the Government of India may fix, will be sufficient to secure the liquidation of the loan within the term fixed for its re-

payment. The Local Authority shall submit the accounts of its sinking fund to the Accountant-General and shall at once make good from its revenues any amount by which he may certify that the fund falls short of what it ought to contain.

15. The Local Authority shall give to the account officer and the Local Government any information which they may require regarding the expenditure of the loan, and regarding its funds.

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