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GOVERNMENT OF MAHARASHTRA
URBAN DEVELOPMENT, PUBLIC HEALTH
AND HOUSING DEPARTMENT

The Maharashtra Municipal Account Code, 1971



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URBAN DEVELOPMENT, PUBLIC HEALTH AND HOUSING DEPARTMENT

Sachivalaya, Bombay -32 : B.R., 16th September 1971

MAHARASHTRA MUNICIPALITIES ACT, 1965.

No. UMR.1866/11400-Unification-IV.—In exercise of the powers conferred by sub-sections (1) and (2) of section 101, sub-section (6) of section 101, sub-section (1) of section 102, clauses (a) and (b) of sub-section (2) of section 104 and sub-section (1) of section 115 of the Maharashtra Municipalities Act, 1965 (Mah. XL of 1965), and of all other powers enabling it in that behalf and in supersession of all previous rules made in this behalf, the Government of Maharashtra hereby makes the following rules, the same having been previously published as required by sub-section (3) of the said section 321, namely :—

CHAPTER I.

INTRODUCTORY.

1. *Short title and commencement.*—(1) These rules may be called the Maharashtra Municipal Account Code, 1971, and shall come into force with effect from the 1st day of April 1972.

(2) The rules in the Code shall apply to all the Municipal Councils constituted under the Maharashtra Municipalities Act, 1965 (Mah. XL of 1965.)

2. *Definitions.*—In these rules, unless the context requires otherwise,—

(a) "Act" means the Maharashtra Municipalities Act, 1965 ;

(b) "Auditor" means the Chief Auditor, Local Fund Accounts, Bombay or any other person authorised by him to perform the functions of an auditor ;

(c) "Authorised Officer" means the Chief Officer or any other Officer authorised by him under sub-section (2) of section 77 of the Act ;

(d) "Bank" means a Bank specified under sub-section (1) of section 99 ;

(e) "Chief Auditor" means the Chief Auditor, Local Fund Accounts and includes the Deputy Chief Auditor, Local Fund Accounts ;

(f) "Committee" means a Committee appointed under the Act and in charge of any particular work of business ;

(g) "Contingent Charges" means expenditure which is incidental to the working of an office and includes all miscellaneous charges, other than those for establishment and travelling allowance, and which a municipal officer or servant is required to incur in connection with his duties ;

(h) "Engineer" means the Municipal Engineer specified in sub-section (2) of section 75 or such other officer appointed by the municipal council to perform the functions of an engineer ;

(i) "Form" means Form appended to these rules ;

(j) "Government" means the Government of Maharashtra ;

(k) "Head of Department" means an officer placed in charge of a department ;

(l) "Major Head" means a main unit of classification of revenue and expenditure in the accounts of a Council ;

(m) "Minor Head" means a sub-division of a major head ;

(n) "President" means the President of a Council and includes the Vice-President when acting for the President ;

(o) "Re-appropriation" means the transfer of funds from one budget head to another ;

(p) "Recurring Charge" means a charge which involves a liability beyond the financial year in which it is originally sanctioned ;

(q) "Section" means a section of the Act ;

(r) "Superintendent" means the tax superintendent or other superintendent appointed to supervise the collection of taxes including octroi. If no one has been so appointed, superintendent means the Chief Officer ;

(s) "Suspense Account" means the head of account under which transactions of a temporary character which are not to be adjusted forthwith in the accounts as final receipts or outlay or the correct classification of which cannot be determined, are recorded ;

(t) "Temporary Establishment" means establishment employed for a limited period ;

(u) "Treasury" means a Government Treasury or Government Sub-Treasury ;

(v) "Treasury Officer" includes a Sub-Treasury Officer or Manager of the Bank to which the Government Treasury business has been made over ;

(w) "Year" means the financial year as defined in the Bombay General Clauses Act, 1904 (Bom. I of 1904) ;

(x) Words or expressions used in these rules, but not defined, shall have the meanings, respectively, assigned to them in the Act.

3. *General.*—The registers and forms prescribed in these rules provide for account transactions and procedure relating to all Municipal Councils. The accounts and the financial records of the Councils shall be maintained in the forms and Registers prescribed in these rules. No addition to or alteration in the forms may be made except with the sanction of Government.

4. *Chief Auditor, Local Fund Accounts to guide Councils.*—In matters of details connected with accounts, the Council shall be guided by the Chief Auditor, Local Fund Accounts.

CHAPTER II.

GENERAL.

5. *Computation of time.*—Whenever in these rules, any act or proceeding in the Council or Head Octroi Office is directed to be done or taken on a certain day or within a prescribed period, then if the office is closed on that day or day of the prescribed period, the act or proceeding shall be deemed to have been done or taken in due time if it is done or taken on the next working day.

6. *Accounts to be for financial year.*—The accounts shall be maintained separately for each financial year.

7. *Language in which accounts to be maintained.*—The accounts and registers should be maintained in Marathi : Provided that where it is not possible to maintain the Accounts and Registers in Marathi they may at the discretion of the Council be maintained either in Hindi or English.

8. *Manner of keeping books of accounts, etc.*—Books of accounts, registers, receipt and bill-books, shall be strongly bound with pages, serially numbered and each page or folio sealed with the Common seal of the Council. The number of pages of each book or register contains shall be certified in writing, after actual verification, on the last page by the Authorised Officer.

9. *Account of Receipt Books, etc.*—An account of all the receipt books, licence forms and other similar articles and forms having money value, brought to stock by the Council, shall be maintained in Form 1. The following instructions regarding the maintenance of the account shall be strictly observed :—

(1) The stock of receipt books, licenses, etc., shall be in the custody of the Authorised Officer who shall maintain an account thereof in Form 1. Receipt books, licenses and cheque books, etc., pertaining to different departments shall be recorded on different pages.

(2) As soon as the receipt books are received from the press, the total number of receipts contained in each book shall be examined and certified by the Authorised Officer on the last page of the book. The receipts shall be stamped with the common seal of the Council at the time of issue of the books.

(3) Out of the stock of receipt books with Authorised Officer a certain number will be handed over to each Head of Department for use. Each Head of Department will maintain a stock account in Form 1 and follow the instructions in this rule in all respects.

(4) No receipt book shall be issued to the collection staff unless it is immediately required for use. Fresh issue shall not be made until after the completed books are returned, and when this is not always possible, the return of receipt books immediately after completion shall be ensured.

(5) The note of every issue of a receipt book, etc., in the Register and its return after completion shall be duly attested.

(6) The books shall be issued in serial order, the number of receipts contained therein being also noted in Register.

(7) Unless the partly used receipt books are brought into use during the next year, the unused receipts therein shall be cancelled at the close of the year and an endorsement to that effect shall be made by the Authorised Officer.

(8) On return of the completed books, or during inspection the entries therein shall be carefully scrutinised by the Head of Department or the Chief Officer or some other Officer duly authorised by him and the original receipts therein shall be counted to see that none have been removed or misused, and a certificate to this effect shall be recorded on the reverse of the last original receipt. Erasures and corrections shall be critically scrutinised and the used books shall be kept in the personal custody of the Authorised Officer.

10. *Corrections in Accounts.*—Every correction or alteration in accounts shall be made neatly in red ink (a single line being drawn through the original entry to be corrected) and attested by the dated initials of the Authorised Officer. All corrections and alterations in bills and vouchers shall be similarly attested by the officers drawing the bill or person preferring the claim, while those in the pay orders shall be similarly attested by the officer signing them. Erasures or over-writing shall be absolutely forbidden and no document with an erasure or over-writing shall be accepted.

11. *Moneys pertaining to Municipal Fund to be credited to appropriate head.*—No money pertaining to the municipal fund, with the exception of authorised advances and amounts remaining undischarged out of bills already paid, shall be kept apart from the general balance at the credit of the Council, but shall be credited at once to the appropriate head of account and kept intact into the treasury or bank. No portion of the collection shall on any account be kept back or used for current expenditure.

12. *All moneys to be acknowledged.*—Moneys received by any authority of the Council shall, without exception be acknowledged by a receipt in double sided carbon duplicate in Form 2 issued on the date of receipt. If the amount exceeds Rs. 20, the receipt shall be stamped with a revenue stamp and handed over to the payee.

13. *Bill or voucher to bear order to pay.*—Every payment charged to the municipal fund shall bear on the bill or voucher an order to pay the amount which shall be expressed both in figures and words as indicated in rule 16 and every such order to pay shall be signed by the Chief Officer after it has been approved by the competent authority, in cases where approval is necessary.

14. *Money to be paid only by cheque.*—Subject to the provisions of rule 15, no money shall be paid from the municipal fund except on a cheque signed by the Chief Officer and the President :

Provided that, the signature of the President shall not be necessary in respect of payments from the municipal fund on the following accounts :—

- (i) Salaries and allowances of the staff ;
- (ii) Advances and withdrawals from the Provident Fund ;
- (iii) Payments of instalments and interest of Life Insurance Corporation Loans ;
- (iv) Payments to the Life Insurance Corporation on account of insurance premia collected by the Council from policy holders from amongst the municipal employees ;
- (v) Payments to be made to any Government Departments ;
- (vi) Payment regarding recoveries on behalf of Co-operative Societies, Banks, Cumulative Time Deposits ;
- (vii) Such other payment as the State Government may by special order, from time to time direct :

Provided further that, every cheque drawn by the Chief Officer under the first proviso shall be accompanied by a certificate in the following form :—

"Certified that the Cheque No., dated 19 is towards payment to be made on account of and does not require the counter signature of the President".

*Here specify one of the purposes mentioned in the first proviso.

15. *Cash payment in certain cases from the permanent advance.*—In cases of emergent payment, sums for amounts less than Rs. 100 in the case of a Council for 'A' Class Municipal areas, Rs. 75 in the case of a Council for 'B' Class Municipal area and Rs. 50 in the case of a Council for 'C' Class Municipal area, and if the payee so desires, refunds of octroi shall be paid in cash from permanent advance.

16. *Manner of preparing Bills and Vouchers.*—All bills and vouchers shall be prepared and signed in ink but where carbon copies are required to be made copying or indelible pencil shall be used. The amount of the bill shall, as far as whole rupees, are concerned, be written in words as well as in figures; paise may, however, be written in figures after the words stating the number of rupees, but if there are no paise the word "only" shall be written after the number of whole rupees. Care should be taken to leave no space for interpolation. Every Bill shall have written across it in red ink an amount a little in excess of the amount of the bill and in whole rupees, e.g., on a bill for Rs. 50-15 should be written "under Rupees fifty-one".

17. *Manner of payment on Vouchers.*—Charges against different major heads shall not as far as possible, be included in the same voucher. No payment shall be made on a voucher or order signed by a person other than the officer authorised to sign the "passed for payment" order. No money shall be paid on a voucher or order signed with a rubber or facsimile stamp. When the acquittance on a voucher is given by a mark or seal or thumb impression it shall be attested by some person known to the disbursing officer. Vernacular signatures shall always be transliterated.

18. *Money payable to be rounded off to nearest multiple of 5 paise.*—Transactions of the Council involving transactions of a rupee, if any, comprising every payment to an individual on each bill on account of pay, allowances, pension or T. A. may be rounded off to the nearest multiple of 5 paise.

Note.—It will not be necessary to round off every item if an individual's claim in a bill like Railway fare, mileage by road, daily allowance etc. comprising an individuals' Travelling Allowance claim. It would be enough to round off any one of these items in such a manner as would bring the portion, if any, representing the transaction of a rupee of the net claim, to be paid, to a figure which is multiple of 5 paise :

Provided that, in respect of contingent and other charges, when claimants have no objection, the rounding off of the fraction of a rupee shall be done only in respect of the net amount payable on a bill and not in respect of the individual items of claims or adjustments in the bill.

19. *Acknowledgement of payment and lost vouchers, etc.*—Every vouchers shall bear or have attached to it an acknowledgement of the payment, signed by the person for whom or on whose behalf the claim is put forth. No payment shall be made in the absence of the necessary acknowledgement. If a voucher be lost, a certificate of payment prepared in manuscript and signed by the disbursing officer and endorsed by the superior officer shall be placed on record. Full particulars of all claims shall be set forth. Payments to illiterate persons shall be certified by the disbursing officer and the thumb impressions of those persons shall be obtained against their names on the vouchers concerned.

20. *Date of payments to be noted, etc.*—Dates of payments shall invariably be noted by the payees in their acknowledgements. If, for any reason such as illiteracy or the presentation of a receipt in anticipation of payment it is not possible for the payee to note the date of payment, the date of actual payment shall be noted by the disbursing officer under his initials either separately for each payment, or by groups as may be found convenient.

21. *Payment by Post Office, etc.*—In the case of payments made by remittances through the Post Office, the Postal money-order receipts shall be kept with the vouchers. In the case of payments for articles received by value payable post, the value payable cover, together with the invoice or bill showing the details of the items paid for, shall be kept with the voucher.

22. *Indemnity Bond.*—A claim for an amount not exceeding Rs. 500 preferred on behalf of a deceased person may be paid, without the production of a legal authority, under orders of the President after such enquiry into the right, title and interest of the claimant as may be deemed sufficient. In the case of claim exceeding Rs. 500, if the President is satisfied as to the right, title and interest of the claimants and considers that undue delay and hardship would be caused by insisting on the production of letters of administration or other legal authority he may obtain the orders of the Council for payment on execution by the claimant of an indemnity bond in Form 3 with such sureties as the President may fix.

In case of doubt payment shall be made only on production of a legal authority.

23. *No duplicate receipt to be granted for money received.*—No duplicate or copy of a receipt granted for money received, or of a bill or other document for the payment of money which has already been paid shall be issued on the ground that the original has been lost. If any necessity arises for such a document, a certificate may be given that on a specified day, a certain sum on a certain account was received from, or paid to a certain person. A fee of Re. 1 shall be charged for each such certificate in respect of a lost challan or receipt.

24. *Pass Book.*—All sums paid into the Treasury or Bank on account of the Council and all payments made by cheques shall be entered in pass book which shall be sent periodically to be written up at the Treasury or Bank. At the close of each month, the entries on each side of the pass book shall be totalled and the balance struck under the signature of the Treasury Officer or the Manager of the Bank. No entries shall be made in the pass book except by the Treasury or Bank Staff.

CHAPTER III

BUDGET

25. *Preparation of Budget Estimates.*—(1) The Budget Estimate of a Council shall be prepared in the Form 4 incorporating therein—

- (a) the income and expenditure of the Council for the previous financial year;
- (b) the income and expenditure of the Council from the 1st day of April to the 30th day of November of the financial year then current and an estimate of the income and expenditure for the remaining portion of the current year;
- (c) an estimate of income and expenditure of the Council during the ensuing financial year and an estimate of the closing balance in the Municipal Fund at the end of the current year;
- (d) proposals for any change in taxes, fees or other charges to be levied for the ensuing year.

(2) The consolidated budget estimate shall be accompanied by subsidiary statements detailed below :—

- (a) A statement in Form 5 showing the details of the scale of municipal establishment provided for in the budget;
- (b) A statement in Form 6 showing the details by works of the estimated expenditure on works proposed to be undertaken during the year;

- (c) A statement in Form 7 showing the estimated expenditure to be met out of the loan funds obtained from Government or raised in the open market;
- (d) A statement in Form 8 showing loan liabilities of the Council;
- (e) A statement in Form 9 showing the estimated receipts and payments on account of any trust funds administered by the Council with the opening and closing balance in each case.

26. *Instructions to be observed while preparing budget estimates.*—The following instructions shall be observed in preparing the budget estimate:—

- (i) The budget estimate shall be for what is expected to be received or paid during the year and not for demands or liabilities likely to fall due within the year.
- (ii) All existing liabilities which cannot be liquidated before the commencement of the year for which the budget is being prepared shall be ascertained and provided for.
- (iii) The estimate of income should be based on a comparison of the last three years' receipts. The estimate from taxes and other sources for which there is a fixed demand should, however, be limited to the average of three years' receipts or to the year's demand plus a reasonable percentage of the recoverable arrears, whichever is less.
- (iv) The estimate of total expenditure should not exceed the average of actual receipts of the previous three years or the estimated receipts of the budget year whichever is less.
- (v) The estimate of expenditure on fixed establishments as well as fixed monthly recurring charges on account of rent, allowances etc., should be made according to actual sanctioned scale, irrespective of savings.
- (vi) For contingent expenditure, the estimates shall be based upon the average actual expenditure of the past three years, exclusive of any special items of expenditure that may have been incurred during those years.
- (vii) The proposals for additional taxes, fees, etc., under sub-rule (1) of rule 25 should be such as to cover the whole of the anticipated expenditure and to leave the minimum cash balance specified in rule 27.
- (viii) If there are any abnormal variations in fluctuating receipts and charges, brief explanations for such variations shall be given.
- (ix) Invested funds of the Council shall be shown separately in the opening and closing balances. Particulars of investments as obtained from the investment register shall be indicated fundwise, giving the amount invested in Government promissory notes, fixed deposits, etc., with the rate of interest in a foot-note.

27. *Minimum cash balances.*—Minimum cash balances to be maintained by Councils, at the end of the year should be as follows:—

	Balance
(1) Council having income not exceeding Rs. 50,000	Amount equal to one month's average expenditure of the previous financial year.
(2) Council having income more than Rs. 50,000 but not exceeding Rs. 1,00,000 (one lakh).	Amount equal to one month's average expenditure of the previous financial year but not exceeding Rs. 8,000.
(3) Council having income more than Rs. 1,00,000 (one lakh) but not exceeding Rs. 2,00,000 (two lakhs).	Rs. 8,000.
(4) Council having income more than Rs. 2,00,000 (two lakhs) but not exceeding Rs. 3,00,000 (three lakhs).	Rs. 15,000.
(5) Council having income more than Rs. 3,00,000 (three lakhs) but not exceeding Rs. 5,00,000 (five lakhs).	Rs. 20,000 or 5 per cent of the income of the previous financial year whichever is less.
(6) Council having income more than Rs. 5,00,000 (five lakhs).	Rs. 30,000 or 4 per cent of the income of the previous financial year whichever is less.

The minimum balance means the free balance with the municipal council, that is to say, excluding the balance of all statutory funds, deposits, unutilised balances of grants and loans for specific purposes, balances of earmarked funds, etc., which cannot be appropriated for general purposes. Similarly, the income mentioned in this rule should include receipts from Government grants other than those received for specific purposes.

28. *Prohibition of expenditure without budget grant.*—After the budget has been passed, no expenditure shall be incurred under any budget head in excess of the amount provided, unless provision for the excess is made by any one of the following methods:—

- (i) by transfer from some other head under which savings are available, or
- (ii) by an additional allotment, or
- (iii) by a revision of the budget :

Provided that, the expenditure incurred under emergency provisions made in clause (a) of sub-section (7) of section 101 may be regulated after its occurrence in the manner specified above.

29. *Manner of payment of claims.*—All claims on the municipal funds shall be paid as they fall due as far as possible and recorded under the appropriate head of account. If there is no budget provision or budget provision is likely to be exceeded, steps shall be taken to obtain additional funds by additional appropriations or re-appropriations before the year closes.

30. *Re-appropriation.*—(1) In proposing transfers all possible transactions till the close of the year on closing of accounts should be taken into account.

(2) The standing committee, a subjects committee appointed under the Act, may within the budget so sanctioned, sanction re-appropriation subject to the following ceiling limits from one sub-head to another or from one minor head to another under the same major head and controlled by the same Committee, and subject to the provisions of sub-section (6) of section 101:

Class of Municipal Area	Ceiling limits of re-appropriation	
	Controlling Subject Committee	Standing Committee
	2	3
1	Rs.	Rs.
A	5,000	20,000
B	2,000	10,000
C	1,000	2,000

(3) Statement of re-appropriation shall be submitted to the Council in Form 10.

(4) All re-appropriation statements should contain a certificate to the effect that the amounts in question are not being re-appropriated to meet a new item of recurring expenditure not provided for in the budget estimate of the year.

31. *Sums set apart to be used for the same purpose.*—Any sum set apart by a resolution of the Council for a particular purpose be utilized for the purpose for which it is earmarked and shall not be used for any other purpose either temporarily or permanently the previous sanction of the Council. Any sum set apart for a particular purpose in this manner shall be considered to be an prescribed minimum cash balance of the Council so long as it remains unspent.

CHAPTER IV.

MUNICIPAL ACCOUNTS.

32. *General Cash books.*—(1) All monies received or disbursed by or on behalf of the Council including Government Grants shall immediately and without any reservation be brought in the General Cash Book in Form 11.

(2) All receipts and realisations in cash or by cheque shall be entered in the cash book daily and all payments made in cash or by cheque shall be entered in chronological order daily as and when the transactions occur. Every entry of payment shall be attested by the Officer responsible for maintenance of the Cash Book.

(3) The Cash Book shall be maintained under the supervision of the Authorised Officer.

(4) The Cash book shall be closed and balanced daily under the signature of the concerned Officer as provided in Sub-rule (1) of rule 51.

33. *Receipt.*—(1) Every Municipal servant entrusted with the collection of Municipal Revenue shall be supplied with a collection register, a printed receipt book containing receipt forms in duplicate and challan. Every page of receipt Book and collection register shall be numbered consecutively and stamped with the common seal of the Council.

(2) The collection Register shall be in Form 12 and the challan in Form No. 13.

34. *Collection Register.*—The Collection Register shall be in the personal custody of bill collector or a clerk in charge of collection and the particulars in it shall be written up from the originals of the receipts issued at the time of collection. A challan shall be prepared at the end of the day from the Collection Register.

35. *Remittance of Cash received by bill Collectors.*—(1) Each bill collector or clerk in charge of collection shall remit his collection at the appointed time either daily or at intervals fixed by the Council. When doing so, he shall bring with him or send the receipt book, a challan and his Collection Register. The acknowledgement of the person receiving the amount in the Municipal Office, shall be taken on the challan and also in the Collection Register.

(2) Every Bill collector, or clerk in charge of collection shall, before the commencement of duty every day, declare to his immediate superior the amount of personal cash with him. If, at an octroi naka, there is no immediate superior available, he shall before the commencement of duty, enter the amount of personal cash in register specially kept for the purpose. Any cash in excess of the amount so declared found with the employee shall be liable to be forfeited to the Council unless it is satisfactorily accounted for.

(3) The Chief Officer shall arrange to receive in the municipal office collection of cash from the bill collectors or/and clerk in charge of collections on Sundays and public Holidays. The acknowledgement of the person receiving the amount in the Municipal office shall be taken on the challan and also in collection register. The amount so received shall be brought to account in the manner prescribed in sub-rule (2) of rule 51.

36. *Record of remittances received by Inspector and in Council Office.*—(1) If the remittances are made direct to the Accountant or Cashier at the Municipal office, the Subsidiary Register in Form 14 or 15 shall be maintained for each kind of revenue wherein the entries shall be made from the chalans submitted by the Collecting Clerks and the daily total be carried to the General Cash Book.

(2) If the Collections are received by an Inspector or other officer specially entrusted with the work, he shall enter them in his Collection Register to be maintained in Form 16. The Register shall be closed daily and the money remitted to the Accountant or Cashier along with the register and a challan for bringing it into account in the General Cash Book.

37. *Money Order Register.*—A separate register of money order receipt shall be maintained in Form 17 wherein shall be entered serially all amounts received by means of money orders. The Register shall be attested by the Authorised Officer, at the time of signing the money order acknowledgement and the credits should be traced by him to the General Cash Book at the close of each day.

38. *Separation of Cash and Accounts Branches.*—In the Municipal Councils for 'A' and 'B' class Municipal areas and in the Municipal Councils for 'C' class Municipal areas as far as possible, the cash and accounts branches shall be maintained distinct from each other under separate officer who shall be designated as its "Cashier" and "Accountant" respectively.

39. *Cashier's Cash Book.*—(1) The Cashier or in case of a Council which do not have an independent Cashier, the Accountant, shall maintain an account of all cash received and disbursed by him. For this purpose he shall maintain a Cash-Book in Form 18. On the receipt side of this book the amount received on account of each challan submitted by the collecting staff or of receipts issued by the Cashier himself shall be shown. All payments and remittances to the Treasury or Bank, shall be shown on the payment side of the Cash-Book. At the close of each day the Cash-Book shall be totalled and the balance struck and stated in words as well as in figures. It shall also be checked with all the vouchers, chalans and receipts. The balance in the Councils, treasure-chest after addition of the treasury and bank-balances shall then be agreed with the balance shown in the General Cash-Book.

(2) In token of such verification the cash-book shall be signed at the end of every day by the Officer entrusted with the work of supervising the Cash-Book.

40. *Reconciliation of Cash-Book balance with monthly abstract of receipts and expenditure.*—At the close of every month the receipts and disbursements as recorded in the Cash-Book shall be totalled as shown below and tallied with the monthly classified abstract of receipt and expenditure:—

	Rs.		P.	
Opening bealance on the 1st
Receipts during the month
			Total	..
Expenditure during the month
			Balance	..

41. *Remittance into the Treasury or Bank.*—(1) Money received in the Council's office shall be remitted in full to the Treasury or Bank not later than the day following the receipt thereof. Where, however, there is no Treasury or Bank, it shall be remitted in full at regular intervals or as soon as the balance in the Council's Treasury chest reaches the amount fixed by the Council for remittance of the same to Treasury the Treasury, subject to the maximum prescribed in Sub-rule (2).

(2) The maximum amount which can be kept in cash in the office chest by each class of Municipal Council where there is no or Bank shall be as follows:—

Class of Municipal Council	Amount in Rupees.
A	2,000
B	1,000
C	500

(3) Every remittance to the Government Treasury or Government sub-treasury shall be accompanied by the Pass-Book and a duplicate in Form 19 and the remittance shall be entered in the Treasurer's Cash-Book under the initials of the Authorised Officer. A duplicate of the challan when received back from the Treasury shall be used as a voucher for the remittance and filed separately.

(4) Every remittance to the Bank shall be accompanied by the Pass-Book and a chalan in the form prescribed by the Bank and remittance shall be entered in the Treasurer's Cash Book under the initials of the Authorised officer. The counter-foil of the chalan when received back from the Bank shall be used as a Voucher for the remittance and filed separately (or preserved intact).

42. *Expenditure.*—(1) All bills or other vouchers presented as a claim against the Council except a voucher pertaining to recoupment of the permanent advance or to fixed recurring charges, shall be received by the Accounts Department and entered in a register of bill in Form 20. The bills shall then be sent to the Departments or officers concerned for scrutiny and admission or rejection of the claims and return. The Head of Department shall sign the bill in token of its correctness and genuineness. The Accountant shall then examine every bill or claim as to its correctness as to the existence of budget provision and as to the appropriate sanction of Competent Authority and if satisfied of all these points, shall submit the bill to the Chief Officer who shall scrutinize the bill similarly and sanction the payment of bill if it is within his powers to do so or shall obtain the sanction of the Competent Authority. The approval takes the form of a "Pay Order" at the foot of the bill to be fully signed by the authority sanctioning it. If, however, the bill is defective in any respect it shall be returned for rectification along with a disallowance statement in Form 21. The bills for payments for supplies shall be in Form 22.

(2) After the bill has been passed in the manner prescribed in sub-rule (1) and the order to pay endorsed thereon, the procedure prescribed in rules 14 and 15 shall be followed for the payment of the bill. The bill when paid by cheque shall be stamped "paid by cheque No. _____, dated _____ 19 ____" numbered consecutively and filed for audit along with the payee's receipt. If the payment is made in cash, the bill shall be stamped "paid in Cash" and retained in the custody of the holder of the permanent advance till it is presented with a voucher for the recoupment of the permanent advance. A note of payment shall also be made in Form 20 under the signature of the Authorised officer.

(3) At the end of each month, the Authorised Officer shall, examine all bills of the month except those for establishment charges and satisfy himself that the charges have been properly vouchered for and the sub-vouchers have been so defaced as to preclude the possibility of their being used in support of any other claim.

(4) When a payment is made on a duplicate bill, or a duplicate receipt is attached to any paid bill, the Authorised Officer shall certify thereon that the original bill has not been paid or that the original receipt has not been used in support of any other bill, as the case may be.

43. *Unpaid Amounts.*—(1) When any amount drawn in cash or by cheque remains unpaid, owing to the absence of the payee or for any other reason, such amount shall be carried to a "Register of unpaid Amounts" in Form 23, a note of the transfer being at the same time made on the vouchers concerned quoting the serial number in the register. Payments of unpaid amounts shall be watched through that Register, a note of payment when made being recorded against the original entry in column 3 and also on the original voucher.

(2) All amounts credited to this register and remaining undisbursed for more than three months from the date of their drawal shall be recredited to the Municipal Fund.

44. *Arrear Claims.*—(1) No claim on account of pay and allowances or any other account, not preferred within one year of its becoming due against the Municipal Council, can be paid without sanction of the Council.

(2) The one year's period shall be reckoned in the case of travelling allowances bills, from the date of return to headquarters or from the 1st of the month if the tour continues over that date; in the case of officiating pay from the date of receipt of the order sanctioning the promotion if the officiating pay is due for a post completed month or months, otherwise from the following pay day; in the case of leave salary, from the date of the order granting the leave; and in other cases from the date on which a claim became due, to the date of its presentation at the office.

(3) The claim presented for payment six months or more after the date of sanction will again require the sanction of the Competent Authority for payment.

45. *Time barred claims.*—All claims against the Municipal Council, which are barred by time under any provisions of law relating limitation, are ordinarily to be refused, and no claim on account of such time barred items is to be paid without the sanction of the Council. This question may be decided on the merits of each case.

46. *Cheques.*—(1) Cheques drawn on a Treasury or Bank shall be in counterfoil in the form prescribed by the Treasury or Bank and shall be bound in books. Each book shall bear a book number and each cheque shall bear the book number and a serial number both impressed by machine. The cheque books shall be kept under lock and key in the personal custody of the Authorised Officer who shall notify to the Treasury or Bank upon which he draws, the number of the cheque books brought newly into use from time to time. An account of cheque books shall be maintained, as in the case of receipt books, in Form 1.

(2) When the drawing Officer receives a cheque book, he shall cause the cheques to be counted and a note to be recorded on the fly leaf under his dated signature as to the number of cheques it contains. When relieved of his office, the Authorised officer shall take a receipt from his successor for the number of unused books and cheques handed over to the relieving officer.

(3) No cheque shall be signed unless required for immediate payment. No cheque shall be drawn in favour of any person other than the actual payee, except in the case of pay or travelling allowance of Class III and Class IV staff or of establishment contingencies.

(4) All cheques/drafts on Banks for amounts exceeding Rs. 1,000 (Rupees one thousand), in each case, other than in payment of salary allowances, pensions etc. of Municipal Officers and servants or pensioners, drawn in favour of an individual, a company/statutory body etc. for services rendered or supplies made by them to the Council, should invariably be "crossed" with the addition of the words, "Account payee only" between the crossings.

(5) No cheque shall be current for more than three months from the date of issue. No cheque shall be issued unless it bears a stamp "valid for three months only". After the expiry of that period payment will be refused at the treasury or at the bank and it shall be necessary for the payee to return the cheque for revalidating under the dated signature of the drawer, a note of the revalidation of a stale cheque being made in the General Cash Book against the original entry and upon the counterfoil of the cheque itself. Such cheque if not revalidated within one year of its drawal, shall be considered as cancelled and a fresh cheque shall be issued when required and a note to that effect being made in the General Cash Book against the original entry.

(6) A payment due to a contractor may be made to any bank if the contractor executes a power of attorney or transfer deed in favour of such Bank. Cheques issued to a contractor may be made payable to order and crossed.

(7) All corrections and alterations in a cheque shall be attested by the drawing officer by his full signature.

47. *Cancellation of cheque.*—Whenever a cheque is cancelled after drawal it shall be enfaced or stamped "Cancelled" by the drawing officer and attested by him. The fact of cancellation shall be noted in red ink under his initials upon the counterfoil and also across the order of payment which has been enfaced upon the voucher.

48. *Lost or Destroyed cheque.*—If a cheque is lost or destroyed an intimation of the fact shall be given at once to the Treasury Officer or Bank and its payment stopped after it has been ascertained from the pass book, and by enquiry from the Treasury Officer or Bank that it has not been cashed. The loss of the cheque shall be noted on the counterfoil. If a fresh cheque is not issued in place of the lost or destroyed one, the procedure laid down in rule 49 shall be followed. If a new cheque is issued, its number and date shall be quoted against the original entry in the Cash Book with the remark that the original cheque has been lost or destroyed and the following note shall be

on the counterfoil of the cheque :—
 to be issued in lieu of Cheque No. _____, dated the _____ lost or destroyed".

49. *Accounting of cancelled or lost cheque.*—When a cheque is cancelled before the General Cash Book has been closed for the day of issue of cheque the entry in the Cash Book and also in the classified abstract shall be struck out in red ink under the initials of the Chief Officer. When the cheque is cancelled after the General Cash Book has been closed the amount of the cheque shall be adjusted by minus entries in red both in the General Cash Book and under the Corresponding Expenditure Heads in the classified Register of Payments (Form 24).

50. *Disposal of cancelled cheques.*—Cancelled cheques shall be retained until the accounts for the period to which they relate have been audited, after which they shall be destroyed by or in the presence of the Government auditor, who shall certify upon the counterfoil of each cheque that the cheque has been destroyed.

51. *Closing of the General Cash Book.*—(1) The General Cash Book shall be closed and balanced daily and shall be signed by the Authorised Officer.

(2) All moneys received after the General Cash Book has been closed, or on Sundays or Holidays, shall be kept separately in the Municipal Treasury Chest together with the chalan dated and signed by the remitter until the next working day when it shall be brought to Account.

(3) At the end of each month the receipts and expenditure entered in the Cash Book shall be compared, item by item with the pass book and the balances agreed, the difference, if any, being explained in a foot-note, in the general cash book as under :—

		Rs. P.
Cash book closing balance
Deduct income not yet credited in the Treasury or Bank (a)
Add amount of uncashed cheques detailed below (b)
Balance as per Treasury or bank pass book
Details of—		
(a) (i) _____		
(ii) _____		
(iii) _____		
Details of uncashed cheques—		
(b) (i) _____		
(ii) _____		
(iii) _____		

(4) The details of investments belonging to the Council shall be shown in the General Cash Book at the close of each month. The investments of Trust Fund shall also be shown unless a separate Cash Book is maintained for such fund.

52. *Transfer Entries and Adjustments.*—(1) Transfer entries, that is, entries intended to transfer an amount from one head of account to another shall be made when necessary—

(a) to correct an error of classification in the original accounts,

(b) to account by debit or credit an amount to its proper head for inter Departmental and other transactions in which cash does not actually change hands,

(c) to adjust by debit or credit to its proper head an item outstanding under a Debt head.

(2) Adjustments shall be made, when necessary in respect of the unused portion of an advance or deposit which is recovered or repaid or in respect of the recovery of an overpayment.

(3) Transfer entries and adjustments shall be passed through the general cash book to ensure that the necessary entries appear in the classified registers.

53. *Procedure for making Transfer Entries and Adjustments.*—(1) When a transfer entry is to be made, a minus entry shall be made in the classified abstract under the account from which the amount is to be transferred and a plus entry under that to which it is transferred.

(2) When an item has to be adjusted the money, on receipt, shall be brought to account in the general cash book in the usual way, as a miscellaneous receipt, and the item carried into the classified abstract of receipts. At the end of the month the debt head shall be cleared by debit or credit to the proper head of account.

(3) No transfer entries or adjustments shall be made in the accounts of a year after the accounts for the year are closed.

(4) When any transfer entry or adjustment is made, the items affected shall be distinctly specified or marked and reference given in the foot note as to the items of account from and to which the amount has been transferred ; and the reasons for the transfer entry or adjustment shall be briefly stated.

(5) Transfer entry forms (Form 25) shall be bound in books of 50 pages and each entry shall be numbered serially for the year.

54. *Recoveries of over-payments.*—Recoveries of over-payments in cash or by short payment shall be adjusted as follows :—

(1) They will ordinarily be adjusted by deduction from the current year's charge under the detailed head previously over charged.

(2) If a recovery is made by a short payment of an item chargeable to a detailed head under which the previous over-payment, occurred, no further adjustment is necessary, as the short payments is a set-off against the excess payment.

(3) If a recovery is made in cash, the amount shall be taken to the head " Cash Recoveries " as a credit item.

(4) If the recovery is effected by short payment of an item chargeable to a detailed head other than that under which the over-payment was previously made—

(a) the total payment (i.e., the amount actually paid plus the amount short paid) shall be entered under the detailed head to which the item short paid pertains.

(b) the amount short paid shall be entered as a credit item under " Cash Recoveries ".

The various credit items pertaining to overpayments during the year shall be entered as deductions in the classified register of payments under the detailed heads to which they pertain. Before the accounts of each month are closed, the total cash recoveries effected in the month shall be debited to the head " Cash Recoveries " in order to clear the corresponding credit head in the classified register of receipts.

(5) Recoveries of over-payments relating to previous years shall be taken to the head " Miscellaneous ".

55. *Embezzlement or mis-appropriation of Municipal moneys.*—(1) Whenever an embezzlement or mis-appropriation of Municipal monies or other valuable, or loss of money or stores etc. by theft, negligence or otherwise, is discovered, enquiry should be made at once by the Chief Officer and the fact of embezzlement, mis-appropriation or loss shall be immediately reported by him to the President and the committee concerned. Intimation shall also be sent at once to the Chief Auditor, Director and the Collector of the District concerned. If preliminary investigation discloses or leads to the suspicion of a criminal offence (like forgery, theft, etc.) the matter shall be reported to the Police Authorities also by the Chief Officer. In case where the default has been brought to the notice of the Municipal Council, Director and the Collector of the District concerned, by the Chief Auditor, and if the Municipal Council fails to lodge the complaint with the police within a month, the Collector of the District shall take steps to lodge the complaint with the Police, under intimation to the Director.

(2) When the matter has fully been enquired into, the Chief Officer shall send a complete report to the Chief Auditor, Collector and the Director showing the total sum of money or value of stores mis-appropriated or lost, the manner in which the mis-appropriation was effected or the loss occurred and the steps taken to recover the money, to punish the offenders and to prevent the recurrence of similar embezzlement or losses in future.

56. *Classified Registers.*—For the purpose of administration the items of receipts and expenditure posted in the Cash Book shall be classified through subsidiary classified abstracts in Form 24. One such abstract shall be maintained for income and another for expenditure.

57. *Monthly Totals.*—At the end of each month, totals and progressive totals shall be made under each head any transfer or adjustment entries under rules 52 and 53 being taken into account.

58. *Monthly Accounts.*—After the monthly accounts are closed the total collection as shown in the collection registers shall be checked by the Accountant with that shown in the classified registers of receipts and any discrepancy rectified.

59. *Quarterly and Annual Accounts.*—(1) The quarterly and annual Accounts showing the receipts and expenditure of the municipal fund under each head of receipt and expenditure the charges for establishment, the balance, if any, of the fund remaining unspent, shall be compiled from the totals of classified registers and laid before the Council on due dates. The quarterly accounts shall be made up in Form 26 and the annual accounts in Form 27. The accounts for original works shall be compiled in the Annexures I and II to Form 27. The accounts shall be accompanied by a memorandum explaining the principal differences between the estimate and the actuals.

(2) The final accounts for the month of March shall be separate from the accounts for that month and also for that quarter prepared in accordance with rule 57 and sub-rule (1) above respectively.

(3) The quarterly and Annual Accounts shall be open to Public Inspection as required by section 103.

(4) The annual account shall accompany the annual Administration Report of the Council.

60. *Abstract of Annual Account.*—The abstract of the annual account specified in sub-section (3) of section 102 shall be prepared in Form 28 and shall be forwarded to the Director, Collector and Chief Auditor not later than 31st day of July every year.

61. *Statements of Assets and Liabilities.*—In order to ascertain the financial position of a Council, a statement of assets and liabilities shall be prepared in Form 29 as soon as the accounts of the year have been compiled and shall be attached to the Administration Report. A copy of the Administration Report shall be laid before the Auditor at the time of the annual audit of the accounts. A statement of assets and liabilities shall be forwarded to the Director and Chief Auditor along with the Abstract of Annual Accounts specified in rule 60.

62. *Custody of Cash.*—(1) The money that will be received in the custody of the Council shall be kept in a strong cash chest preferably having two locks of different pattern. All keys of each lock should be kept in the custody of the Municipal Accountant or Cashier. The keys of one lock shall be kept apart from the keys of the other lock and in custody of different persons where practicable. The chest shall never be opened without both custodians being present.

(2) The Authorised Officer shall be responsible for the custody of the cash in the chest. The Chief Officer shall count the cash on hand at least once a month and the balance by actual count shall be compared with the cash book balance and excess or deficit, if any, noted in the cash book and reported to the President. The counting should be made on the last working day of each month after closing the cash account of the month, but where this is not possible, the cash balance may be counted on the first working day of the following month before disbursement is made on that date.

63. *Payment due to the Councils from Government or vice versa.*—All financial transactions between the Municipal Council and the State Government shall be regulated by the appropriate provisions of the rules contained in the Maharashtra Treasury Rules, 1968 or with any other rules relating to such transactions.

CHAPTER V.

OCTROI.

64. *Form of Octroi Receipt.*—For every collection of octroi made at a Naka, a receipt shall be issued in Form 30 taken out of printed book containing the receipt forms in double sided carbon duplicate. The carbon duplicate shall be made over to the party concerned and the original receipt shall be retained in the office for record. In the Municipal areas where check nakas are established the receipt shall be made in double sided carbon triplicate and the duplicate and triplicate receipts shall be handed over to the importer.

65. *Octroi Register.*—(1) Particulars of receipt from octroi shall be posted into a collection Register in Form 31 in the serial order of the receipts issued and totalled at the end of the day. The register shall be signed and dated by the Naka Clerk. He shall then prepare a chalan for the day's collections in Form 13 and send it to the head office along with the remittance.

(2) The Chalan shall be prepared in duplicate and one copy thereof may be retained by the recipient and the other should be returned to the person remitting the collection. Every Chalan so presented should be given a serial No. by the Cashier/Accountant on both copies and filed in a chronological order.

66. *Octroi Deposit.*—(2) In cases where rules provide for recovery of deposits on account of octroi, a receipt for the amount recovered as deposit shall be given in Form 32.

(2) For Octroi deposits the Naka Clerk shall prepare a chalan in Form 33 with full details of receipts issued.

67. *Out-door Inspection.*—If an Octroi Inspector on checking an octroi receipt or Transit pass and verifying the entries therein by inspection of the articles, finds that the full amount of octroi has not been paid and collects the undercharge, he shall grant the importer a receipt in Form 34.

68. *Railway Invoice Register.*—(1) When an importer receives the railways receipt of goods consigned to him by Railway, and if he is required by provisions in the rules to take or send it to the Head Octroi Office with the invoice or in the absence of the invoice with a written declaration of the details of the consignment, the receipt and the invoice or declaration in respect of goods liable to octroi duty shall be abstracted into a Railway Invoice Register to be kept in Form 35. The railway receipt and the invoice shall be stamped with a municipal stamp and returned to the importer to enable him to obtain his goods from the railway. The declaration shall be stamped and filed in the head octroi office.

(2) The entries in the Railway Invoice Register (Form 35) shall, where the Railway Authorities agree, be compared periodically with railway records by the Authorised Officer and a certificate of such comparison shall be recorded in the register.

69. *Remittance of Collections to Head Office.*—(1) In the case of Council in which there is no Collecting Octroi Inspector, the Clerk at each Naka shall take daily to the head octroi office or the Council's Office at an hour to be fixed by the Council, his cash and a chalan duly certified by the Octroi Inspector after verification with the originals of receipts transit passes and collection register.

(2) Similarly, in the case of Councils where the Octroi inspector himself collects the remittance, each Inspector shall prepare a chalan in detail showing the amount of each receipt separately and take it and his collections together with the Collection Register to the head octroi office.

(3) The entries in each of the Collection Registers and chalan of the Clerk or the Inspector shall be examined in detail by the Octroi Superintendent. The totals of the remittances of each Naka shall be worked out and agreed with the cash tendered by the Inspector. A certificate of agreement shall be endorsed on each chalan and the Collection Registers under the signature of the Superintendent and the total collection brought to account as prescribed in rule 70.

70. *Accounting of Collections in the Books of Accounts.*—Cash shall be brought to account as follows:—

(1) If, at the Council's office, the Accountant or Cashier receives the Collections, he shall enter the amounts of each chalan into a subsidiary register in Form 15 and then carry the total to the General Cash Book and remit the amount to the Treasury or Bank in the usual way.

(2) If the Octroi Superintendent receives the collections, he shall enter them under the appropriate head in columns 1 to 8 of the Collection Register to be kept by him in Form 36. In column 6 he shall show the amount remitted to the Council's Office. The register shall be closed daily and the money remitted to the Council's Office with the register and a chalan in Form 13. The Accountant or the Cashier shall receive the money remitted by the Octroi Superintendent and bring it to account in the General Cash Book. He shall acknowledge receipt of the remittance in the last column of the Octroi Superintendent's Collection Register and shall retain the chalan as a voucher for his entry in the General Cash Book. The Authorised Officer shall check the collection Register once a month with the Naka Chalan and test the daily totals and sign the register in token of having done so.

(3) The Chalan shall be filed in order of date of receipt and the particular order of Nakas. They shall be numbered and these numbers shall be quoted in the General Cash Book or the Collection Register of the Octroi Superintendent, as the case may be.

(4) The Chalan shall be prepared in duplicate and one copy thereof may be retained by the recipient and the other shall be retained to the persons remitting the collection. Every chalan so presented should be given a serial number by the cashier/Accountant on both copies and filed in a chronological order.

71. *Account Current.*—(1) Whenever public bodies, firms or individuals, allowed to have an account current under section 142 bring taxable articles within municipal area, a declaration in Form 37 signed by an accredited representative of the firm or public body or by the individual shall be presented at the Import Naka. On receipt of the declaration, the Naka Clerk shall see that the name of the person who has signed the declaration is borne on the list of firms, bodies or individuals allowed to have an account current and if so, he shall on satisfying himself, see that the articles imported agree with the details entered in the declaration and fill up the certificate at the foot thereof. He shall grant the presenter of the declaration a pass in Form 38.

(2) The Naka Clerk shall send the declaration to the head octroi office where it shall be examined to see that the certificate covers the details of the declaration. The declaration shall then be filed separately under the name of each firm, body or individual.

(3) From the declarations an account of the amount of octroi due from each individual or firms shall be prepared in Form 39. If goods are in closed boxes or parcels and are subject to assessment on their invoice price, the amounts of octroi shall be entered in the account current or receipts of invoices from the importer and after examination of contents of the consignment. For every sum adjusted against the deposit of the importer the carbon duplicate of a receipt in Form 30 shall be issued to him.

72. *Refund of Deposits.*—The adjustment and refund, if any, of deposits in respect of goods in transit and goods which are assessed on production of invoices shall be made at the head octroi office according to the rules authorising such refunds. Refunds of deposits shall be watched through a register in Form 40.

73. *Toll.*—(1) The toll leviable under clause (b) of section 108, shall be collected by means of face value tickets. Such tickets shall be in Form 41 without counterfoils and in different colours for different rates. Each kind of tickets shall be bound in books of one hundred each and shall bear consecutive numbers printed or machine-numbered and stamped with the common seal of the Council.

(2) A stock account of the face value tickets shall be maintained in Form 42 separately for each denomination. The stock of tickets shall be kept under proper security arrangements. At the end of each year, an agreement shall be effected between the value of the opening balance of the tickets plus the value of tickets received from the press during the year and the amount realised plus the value of unused tickets. The closing balance of the unused tickets in the previous year shall be carried over, as the opening balance for the succeeding year.

(3) The tickets shall be issued to the Collection Clerk and the total value of the tickets so issued should be treated as an imprest in his naka.

(4) The face value tickets issued by the Collection Clerk shall be defaced by him when issued to the tax payer so that they may not be used again.

(5) The daily collections shall be transcribed into a collection register in Form 42. At the close of the day, this register shall be totalled and chalan in Form 13 shall be prepared for remittance of collection in the municipal office.

The chalan shall be prepared in duplicate and one copy thereof may be retained by the recipient and the other should be returned to the person remitting the collection. Every chalan so presented should be given a serial number by the Cashier/Accountants on both copies and filed in a chronological order.

(6) Collections on account of tolls shall be verified by the Octroi Superintendent and the collected amount shall be brought into account in the manner laid down in rules 69 and 70.

(7) A personal ledger account in the manner prescribed in rule 108 shall be maintained the name of each clerk entrusted with the collection of the tax. The physical verification of the unused face value tickets with the clerk shall be done once a month.

CHAPTER VI

TAXES ON LANDS AND BUILDINGS AND OTHER TAXES

74. *Assessment List.*—For the purpose of determining the demand on account of property tax, an assessment list prescribed under sub-section (1) of section 115, shall be prepared in Form 43.

75. *Instructions for compiling and maintaining Assessment List.*—The following instructions shall be observed in the preparation, completion and authentication of the list besides those prescribed by the Act, namely:—

(1) The arrangement of entries in the Assessment List shall be first according to wards and thereafter according to of buildings or land or both. A separate register for each ward may be prepared, an abstract of assessment of all ward in the assessment list of the ward or in a summary register of assessment.

(2) If each of the tenements, forming part of a property bearing the same number is separately assessable, such tenements shall be marked with suffixes A, B, C, etc., added on to the number of the property.

(3) If the mode of assessing the tax is different for different kinds of property, the necessary particulars shall be given in the assessment list by providing additional columns in order to arrive at the correct rateable value of the property or determine the amount of the tax leviable.

(4) If in any case the property is exempted from the payment of the tax, the grounds of such exemption shall be given in the remarks column of the assessment list. In no case shall property, exempt from general taxes, be omitted from the assessment list.

(5) The book required to be kept under sub-section (2) of section 119, by the Chief Officer for registering the objections to valuation and assessment to any property in the assessment list shall be in Form 44. The result of the investigation and disposal of objection shall be duly noted in the register and on the applications under the initials of the authorised valuation officer or if there is no such officer appointed by the State Government by the Chairman of Standing Committee.

(6) A statement of houses for which completion certificate were issued during the month shall be furnished by the department which grants permissions to the Collection Department at the end of each month. For this purpose a Register of Building Permissions in Form 45 shall be maintained by the department which grants permission. The applications for permissions shall be entered in the register in the order in which they are received. The Sanitary Inspectors' and the Tax Inspectors shall also furnish monthly statement to the Tax Department showing for their circles all cases of new buildings or enlargements of existing buildings noticed by them.

(7) Every change in the demand due to any reason mentioned in the section 123 shall be first entered in Register of Increases or Decreases to be maintained in Form 46 and shall then be incorporated in the column "Result of appeals and subsequent alterations" of the assessment list by necessary amendment which shall be duly attested by the Chief Officer after the amendment proposed to be made is accepted by the authorised valuation officer. In the course of this attestation the numbers of the entries in the Register of Increases and Decreases shall be quoted in the assessment list in the Remarks columns against the entries corrected. The difference between the original and the new assessment shall be entered in the columns "Plus" and "Minus" as the case may be, any excess over the original being posted in the former and any deficiency in the latter column. The totals of the columns for increase and decrease shall be struck and the net increase or decrease shall be carried over to the abstract prepared at the end of the assessment list for working out the total assessment for the year. The Chief Officer shall on the said abstract sheet indicate the total rateable value of all lands and buildings assessed and also the total assessment of tax.

76. *Demand Register.*—(1) Immediately after the assessment list has been completed and authenticated, the demand register for the year shall be opened in Form 47. Where there are several wards the register may be maintained for each ward, an abstract of demands collections, arrears, etc., of each ward being given in the register of the last ward or in a separate register in order to work out the total demand, collections and arrears for the municipal area.

(2) The entries in the demand register shall be serially arranged as in the assessment list. The arrears shall be brought forward from the previous year's register. The amount and the year to which they pertain may be entered separately, if required. The column "current demand" shall be posted from the assessment list and sub-divided according to the instalments prescribed for Payment. After the demand columns have been duly completed, a certificate signed by the Chief Officer shall be given in each volume to the effect that he has satisfied himself that the entries of demands have been correctly brought over from the assessment list for the year and from the previous year's demand register. The column for "Collections" shall be posted as the recoveries are being made from the carbon duplicates of receipts or from the entries in the collection register according to convenience. Those for refunds, write off, etc., shall be posted from the connected documents, and brief notes of relevant sanctions shall be made against the entries concerned in the remarks columns under the signature of the Tax Inspector, Superintendent or the Accountant. These postings shall be examined from time to time by the Chief Officer to see that the work is done promptly. The balances, wherever outstanding, shall be worked out at the end of the year and attested under the signature of the Tax and Superintendent or the Accountant.

(3) At the end of the year when all the necessary entries in the demand register have been made, the totals of all money columns on each page shall be cast and carried over to an abstract at the end of the register and the totals checked by a person other than the poster.

(4) No corrections in the demand register shall be made except under the orders of the Tax Superintendent or the Chief Officer and shall be duly attested.

77. *Bills.*—When demands have been posted in the demand register, bills shall be prepared in Form 48 and presented to the tax-payers. The number and date of issue of the bill shall be quoted in the remarks column of the demand register.

78. *Collection of Taxes.*—(1) As soon as any sum is received by the Tax Collector, a receipt in Form 49 duly signed and dated, shall be issued out of a printed book containing the receipt form in duplicate by using double sided carbon. The carbon duplicate shall be made over the party concerned and the original receipt should be retained in the Office for record.

(2) When two or more instalments of taxes or other Municipal dues are recoverable from a party and when payment of only one instalment is received it shall be credited against the earliest instalment due.

(3) The particulars of each receipt issued shall be posted into a collection register in Form 50. The entries in this register shall run on serial order of the receipts issued and be totalled at the end of the day and signed by the Tax Collector. He shall at the same time prepare a chalan in Form 13 for remittance of the collection to the Tax Collection Inspector or the Head Office, as the case may be. In the Chalan, he shall show merely the total receipts of each tax and the grand total of collection. The officer receiving collection shall pass an acknowledgement of their receipt in the collection register and on the last receipt.

79. *Check on record of collections.*—Before collections are received in the Tax Department or remitted to the Cashier, the Tax Department shall arrange that the entries in the collection register are compared with the original receipts, totals in the register are tested, agreement with the chalan figure is effected and a certificate of these checks having been applied is recorded, under the signature of the person applying the checks.

80. *Accounting of daily collection.*—The daily collections of each ward or circle shall be brought to account in the manner laid down in rule 70 for octroi collection.

81. *Notices and Distress warrants.*—(1) Notices of demand and distress warrants required to be issued under section 151 and 152, shall be numbered consecutively and bound in books.

(2) A register of notice and warrant fees shall be maintained in Form 51. Entries of demand shall be made from the notice issued and from the warrants issued or distresses or attachment made. The demand register shall be maintained in the manner prescribed in rules 76.

(3) The procedure for the accounting of notice and warrant fees shall be the same as prescribed for the property taxes.

82. *Remissions or refunds and write-off.*—(1) Remissions or refunds of taxes shall be allowed in accordance with section 127 Irrecoverable taxes may also be written off in accordance with section 167 and the rules made by the State Government in that behalf. Notices of vacancies and other applications from tax-payers in this connection and orders passed thereon shall be filed in serial order and according to wards.

(2) All refunds shall be noted against the items concerned in the remarks column of the demand register to prevent double payments of such refunds.

83. *Tax on profession, trades, callings and employment.*—(1) The assessment list of all Companies and persons liable to pay tax on profession, trades callings and employment shall be in Form 52.

(2) The register of objections shall be in Form 53.

(3) A demand register in Form 54 shall be opened immediately after the assessment list is completed and authenticated. The demand register shall be maintained in the manner prescribed in rule 76.

(4) On receipt of the amount of tax, a receipt in Form 49 duly signed, shall be issued out of a printed book containing the receipt forms in duplicate by using double sided carbon. The carbon duplicate shall be made over to the party concerned and the original receipt shall be retained in the office for record.

(5) The daily collections shall be brought to account in the manner laid down in rule 70 for Octroi collection.

TAX ON CINEMAS, THEATRES, CIRCUSES, CARNIVALS AND OTHER PERFORMANCES AND SHOWS TAX

84. *Assessment.*—(1) For the purpose of determining the amount of tax on cinemas, theatres, circuses, carnivals and other performances and shows Tax, an assessment list may be maintained in Form 55.

(2) The demand register for tax on Cinemas, theatres, circuses, carnivals and other performances and shows tax shall be in Form 56. The register shall be maintained in the manner prescribed in rule 76.

85. *Issue of receipt.*—When a Tax is collected by the Municipal servant from the Proprietor or Manager or any person who is responsible for the management of the show, receipt in Form 49 shall be issued duly signed and dated out of a printed book containing the receipt forms in duplicate by using double sided carbon. The carbon duplicate shall be made over to the party concerned and the original receipt retained in the Office for office record.

86. *Tax on advertisement other than advertisements published in newspapers.*—(1) A register of advertisements shall be maintained in Form 57.

(2) The demand register for tax on advertisement other than advertisements published in the newspapers shall be in Form 58 and entries therein shall be made from the register of advertisement maintained under sub-rule (1) above. The demand register shall be maintained in the manner prescribed in rule 76.

(3) All the objections by the persons liable to the payment of Tax, shall be entered in the register of objection which may be maintained in Form 59.

(4) As soon as any sum is received by any Municipal Officer authorised to collect the Tax, a receipt in Form 49 duly signed and dated shall be issued out of a printed book containing the receipt form in duplicate by using double sided carbon. The carbon duplicate shall be made over to the party concerned and the original receipt retained in the office for record.

87. *Tax on Vehicles, Boats and Animals.*—(1) The assessment register of persons liable to pay tax on vehicles, boats and animals may be maintained in Form 60. The demand register shall be maintained in the manner prescribed in rule 76.

(2) The demand register for tax on vehicles, boats and animals shall be kept in Form 61.

(3) Notices claiming remission or refund shall be numbered consecutively and filed separately after necessary notes are taken in the demand register, the authority for the remission or refund being quoted in the remarks column.

(4) When the tax is received from the owner of a vehicle, boat or animal a receipt shall be issued in Form 49 duly signed and dated out of printed book containing the receipt forms in duplicate by using double-sided carbon. The carbon-duplicate shall be made over to the party concerned and the original receipt shall be retained in the office for office record.

88. *Rates for supply of water.*—Registers of private pipe connections, shall be maintained in Forms 62A and 62B wherein the particulars of connections, shall be filled in from the details given in the reports of the Municipal Engineer or any other officer in charge of the Water Works or the applications of the parties. Each entry in the register and any change therein shall be attested by an Officer duly authorised in the remarks column.

89. *Metered Water Supply.*—A Meter Book in Form 63 shall be kept for all metered connections. After all the meters have been read, the book shall be sent to the Council's office before a prescribed date each month to enable the necessary entries to be made in the demand register. The Meter Book shall be returned to the Water Tax Department immediately thereafter.

90. *Charges for Water.*—(1) The demand register in respect of the Water rate fixed for supply of water by measurement, shall be kept in Form 64 and in column 4 thereof shall be quoted the serial numbers of the entry in the Register of Private Pipe Connections and below it the page and number of the Meter Book in case of metered connections. The demand register shall be maintained in the manner prescribed in rule 76.

(2) When the Council charges for water on the basis of the size of ferrules, the number and size of ferrules shall be entered in column 6 of the demand register.

(3) When the Council charges for water according to the quantity registered by a meter, the number of litres shall be entered in column 6 of the demand register.

(4) When the Council supplies water and charges for the same by compounding with the consumer for a fixed payment, the particulars of composition and the sanctioning orders shall be noted in column 6 of the demand register.

(5) When the Council supplies water for garden, agricultural, irrigational and other non-domestic purposes and charges for the same on the area supplied with water the area of land so watered shall be entered in column 6 of the demand register.

(6) When the Council supplies water for building purposes otherwise than through a meter and the charges for the same are based on the actual measurements of the building work done, the measurements shall be entered in column 6. In cases in which the charges are made on the estimated value of measurements of the buildings, which are proposed to be erected, the amount of the charges shall be recorded in advance.

91. *Rent of Meters.*—Where rent of meter is chargeable, column 6 of the demand register shall show the number or other distinguishing mark of the meter.

92. *Other Receipts.*—Other receipts pertaining to water work or charges for fixing private pipe connections, sale of pipes and fittings, charges for repairs, sale of cylinders, ashes and other rejected articles and miscellaneous receipts which shall be paid direct at the Municipal Office and necessary particulars shall be given in the receipt and its duplicate to admit of the transactions being easily identified. If a demand is not settled as soon as it occurs, adjustment shall be watched through the register of miscellaneous demands and collections. In respect of work for which fees are recoverable in advance, the Municipal Engineer or the water works Engineer shall not entertain any applications unless they are accompanied by a receipt of the Municipal Office in token of payment of the amount due.

93. *Miscellaneous.*—A census of the private pipe connections shall be undertaken at least once a year by the Water Works Engineer or any other Officer deputed by him to see that no connections have escaped the levy of the fee. When a connection is temporarily cut off a note to the effect shall be made in the demand register but no entry need be made in the Register of private pipe connections.

94. *Special Sanitary Tax.*—(1) On receipt of an application from the owner or occupier requesting the Council to arrange for the cleansing of his latrine, premises or compound, the Council shall issue a notice in Form 65 to the owner or occupier stating that the service will be rendered from a specific date and fixing the amount of the tax to be levied according to the sanctioned scale. These notices with their counterfoils shall be kept in bound books and shall be machine numbered in a consecutive series. Where the rules provide for recovery of instalments of the cess in advance, the service shall not be commenced until the payment of the tax is made in advance. In such cases, the amount of the tax shall be presented by the applicant with his application and the service of the notice referred to is not necessary.

(2) The demand register of the tax shall be maintained in Form 66. For the first year it shall be prepared from the notices or applications in cases of pre-payments ; additions and alterations being made from time to time with reference to the notices issued and objections received during the year. For subsequent years, the demand register shall be written up from the previous years register as fairly corrected and additions and alterations shall be made during the course of the year in the same way as above. The demand register shall be maintained in the manner prescribed in rule 76.

(3) Notices from tax payers for discontinuance of the service received, shall be numbered in a separate consecutive series, and filed separately. As soon as orders have been passed on a notice, the necessary alterations shall be made in the demand register in the column of demand with a note of the date from which the service is to be discontinued, and such entry shall be attested by an officer duly authorised.

(4) Reports of Sanitary Inspectors showing new services undertaken and those discontinued during a quarter shall be in Form 67. These reports shall be compared with the notices issued by the Municipality or with the applications in case of pre-payments and notices received from the parties for discontinuance.

95. *Assessment of Tax based on the letting value*.—In case where the tax is based on the letting value of the buildings or lands to be charged, it shall be assessed along with the taxes assessed on such letting value.

96. *Tax on dogs, drainage Tax and special education Tax*.—(1) An assessment list shall be prepared in Form 68 for each ward separately of persons liable to taxes. The list so prepared shall continue to be in force for such period as the Council may decide.

(2) This list will form the basis of the demand and collection Register, and should be prepared with great care.

(3) Demand and collection Register posted for assessment lists shall be in Form 69. The entries in the Registers shall be checked by an *Authorised officer* of the Council, who shall place his initials in the Register on each page as he completes his examination of it. The outstandings of the previous year or years shall be brought forward, and posted separately and recoveries thereof as they are affected shall be shown against their postings. The demand register shall be maintained in the manner prescribed in rule 76.

(4) When the Tax is collected by the Municipal servant a receipt in Form 49 shall be issued to the Tax payer, in the same manner as laid down in respect of other Taxes.

97. *Pilgrim Tax*.—(1) The Pilgrim Tax shall be collected by means of face value tickets. Such tickets shall be in Form 70 without counterfoils and in different colours for different rates and shall be bound in books of one hundred each. The tickets shall bear consecutive numbers printed or machine-numbered and stamped with the seal of the Council.

(2) The tickets shall be issued to the Naka Clerk and the total value of the tickets so issued should be treated as an imprest in his name.

(3) The face value tickets issued by the Naka Clerk should be defaced by him, when issued to the tax payer, so that they may not be used again.

(4) A general stock account of the total receipts and issues of Pilgrim ticket books shall be maintained in Form 71. At the close of each fair, urus or jatra an agreement shall be effected between the value of the opening balance of tickets of each denomination plus the value of the tickets, if any, received from the press and the amount realised plus the value of unused tickets. The closing balance of the unused tickets shall unless destroyed be carried over as the opening balance for the next fair, urus or jatra. When the unused Tickets are required to be destroyed, they shall be destroyed under the supervision of an officer duly authorised by the Council in this behalf and a certificate to that effect shall be recorded by him in the register.

(5) At the end of the day or whenever remittances are made during the course of the day the Naka Clerk shall prepare a chalan in Form 13 showing *inter alia* the number of tickets issued by him and the value thereof. He shall send the cash together with the chalan to the Octroi or Tax Superintendent or to the Council's office as required by the Council. The remittances shall be verified and the cash collections counted and brought to account in the manner laid down for the collection of octroi in rules 69 and 70.

(6) The chalan shall be prepared in duplicate and one copy thereof may be retained by the recipient and the other should be returned to the person remitting the collection. Every chalan so presented should be given a serial number by the Cashier/Accountant on both copies and filed in a chronological order.

98. *Pilgrim Fund Account*.—In connection with the maintenance of the Pilgrim Fund Account and the allocation of Pilgrim Tax Receipts the following instructions shall be observed :—

(1) All collections of pilgrim tax and other receipts shall in the first instance be credited to the head ' Deposits—Pilgrim—Receipts ' in the Municipal Accounts.

(2) The Committee entrusted with the management of the fairs will meet all direct charges from the balance at the credit of the Pilgrim Fund Account or if there be an insufficient balance, from the advance to be obtained from time to time from the General Account of the Council. Such advances shall be adjusted before the close of the year.

(3) The head " Deposit—Pilgrim—Receipts " referred to in sub-rule (1) above shall be cleared at the end of the year, after adjusting all indirect and such other charges as may be fixed by the Council with the approval of the Collector under sub-clause(ii) of clause (c) of proviso to sub-section (1) of section 90 by transferring the balance to the Pilgrim Fund Account.

99. *Procedure for collecting and accounting of cesses*.—The procedure for the (i) issue of bills, (ii) collection and remittance, (iii) posting of demand register and (iv) refunds and write off prescribed for property Taxes shall apply *mutatis mutandis* to other taxes.

100. *Water Supply Reserve Fund*.—(1) The accounts of the water supply Reserve Fund required to be maintained under sub-section (6) of section 50 shall be in Form 72.

(2) The amounts to be deposited to the fund shall in the first instance be credited to " Deposits—Water Supply Reserve Fund ".

101. *Salary Reserve Fund*.—(1) The accounts of the Salary Reserve Fund built up by the Council in the manner laid down in section 91 shall be in Form 73. Contributions to the fund shall be drawn on a voucher supported by a Schedule in Form 74.

(2) The Salary Reserve Fund shall be kept distinct and separate from the Municipal Fund.

(3) The amount to be deposited in the Salary Reserve Fund annually shall be credited to the head " Deposits Salary Reserve Fund. "

(4) The recoupment of Salary Reserve Fund shall be strictly in accordance with the orders of the Collector.

CHAPTER VII

MISCELLANEOUS REVENUE

102. *Licence Fees*.—(1) Licence fees chargeable in respect of a licence at the rates fixed by the Council shall be recovered in advance and accounted for according to sub-rule (2).

(2) Licences in Form 75 shall be issued as soon as the fee is paid. The amount thus collected shall be entered in a Register of Licences in Form 76. If necessary, separate pages may be set apart for different kinds of licences.

103. *Written permission fees*.—(1) The fees for permission for temporary erection or for putting up any projection or for temporary occupation of any public street or other land vested in the Council, shall be payable before the permission is granted.

(2) The permission shall be granted to the applicant in Form 77 and the particulars shall be noted in a Collection Register in Form 78.

(3) On the permission being granted, the application for temporary erection on or temporary occupation of such public street or other land vested in the Council shall be sent to the Inspector for verification and report of the area actually used or occupied by the applicant. The Inspector shall report the date of final removal of erection or of vacating the land.

(4) The applications shall be filed in serial order of their dates of receipts with notes of permission granted and quotation of the number of receipt issued in each case.

104. *Accounting of receipts from fees*.—The procedure for remittances, collection and check to be exercised over receipts prescribed for taxes shall be applicable to receipts from fees.

105. *Fees and Revenues derived from Markets and Slaughter Houses*.—In the case of stallage or other rents of any municipal market or slaughter house, the accounting procedure for demand and collection of dues shall be the same as that prescribed for rents and lands with suitable modifications in the form of the demand register.

106. *Departmental collection of fees.*—(1) When fees are levied and collected departmentally, they shall be recovered by means of receipts in carbon duplicate in Form 79, or face value tickets with foil and counterfoil in different colours for different rates shall be used.

(2) In the latter case, a stock account of face value tickets shall be maintained in Form 71. The procedure prescribed in rule 73 (1) for keeping the account shall apply in this case also.

107. *Remittance of daily collections.*—(1) The daily remittances of collections made by the collecting clerks shall be accompanied by a challan in Form 13 showing in details the number and value of each kind of ticket actually issued. The cashier or any other person receiving the collections shall pass an acknowledgement of such remittances.

(2) The Challan shall be prepared in duplicate and one copy thereof may be retained by the recipient and the other should be returned to the person remitting the collection. Every Challan so presented should be given a serial number by the Cashier/Accountant on both copies and filed in a chronological order.

108. *Opening personal ledger account for each Collection Clerk.*—A personal ledger account in Form 80 shall be opened in the name of each clerk entrusted with the collection of revenue by means of face value tickets. The account shall be debited with the number and value of each kind of tickets issued to each clerk and credited with the amount of his collections paid daily into the council's office. The balance of tickets in his hand shall be struck at the end of every month, and checked by physical verification at the same time.

109. *Collection through outside agents.*—When the fees are framed out, the demand and recovery of the instalment shall be watched through a register of miscellaneous demands in Form 91.

110. *Rent of Land and Buildings, etc.*—(1) A demand register for rents of lands and buildings shall be maintained in Form 81, separate pages being separate for rents of buildings and lands. A separate number shall be allotted to each plot of land, and noted in the register. A similar procedure shall be adopted for buildings bearing municipal numbers. The arrears of rent, if any, shall be brought over from the register of the previous year.

(2) A receipt in Form 2, shall be issued to the lessee for payment of rent. The daily collections shall be recorded in a collection register in Form 78 and remitted to the office with a challan. An acknowledgment of the Cashier or any other person authorised to receive such collections shall be obtained in token of receipt of such remittances.

(3) The collections of arrears and dues shall, as soon as they are made, be posted in the rent register from the duplicates of receipts. The orders for remissions, if any, and reports regarding vacancy, etc., shall be quoted in the column provided against the entries concerned. The outstandings shall be worked out at the end of the year.

(4) The leases and rent notes obtained from lessees shall be serially numbered and filed separately for each kind of lease.

111. *Miscellaneous Sales.*—For recording transactions connected with miscellaneous sales, effected from time to time, of distrained property, roadside trees, stores and materials, produce of lands and gardens, street sweepings, night soil, land, etc., a register in Form 82 shall be kept. Separate pages shall be set apart in this register for each class of sales according to the budget heads. A separate register may be maintained for recording sales of each department of the Council.

112. *Sale of night soil and compost.*—An account of night soil or compost sold shall be maintained in Form 115, the name of the purchaser and the particulars of sale being noted therein.

113. *Auction Sales.*—The different bids at each auction sale shall be recorded in a book of proceedings to be specially maintained which shall be signed by the officer or officers conducting the sale, the amount of the bid accepted being stated in words as well as in figures. The signature of the person whose bid is accepted, shall be taken in the book of auction proceedings as a token of acceptance.

114. *Miscellaneous Receipts.*—Recoveries effected by means of receipts in Form 2 shall be noted in the register of miscellaneous sales in Form 82 as soon as they are made. Amounts outstanding at the end of the year shall be carried forward to the register for the next year.

115. *Hospitals Receipts.*—The account of demand and collection of the hospital fees shall be kept in the forms, registers and books prescribed by Government in the Dispensary Rules. The fees collected at the dispensaries shall be remitted from time to time to the Municipal Office by a challan in duplicate, the duplicate receipts being filed in the dispensary.

116. *Garden Produce.*—(1) When garden produce is sold on credit, a ledger in Form 83 shall be kept by the garden establishment and every day's sales shall be noted in the respective ledger accounts. At the end of each month bills in Form 84 (modified where necessary) shall be prepared in accordance with the schedule of rates for various kinds of garden produce fixed by the Council. The bills thus prepared shall be entered in a monthly bill register in Form 85 and presented to the parties concerned. The particulars of the bill shall be transcribed into a Register of Miscellaneous Demands in Form 91.

(2) Every payment made by a purchaser shall be duly entered in the bill register and acknowledged by means of a receipt in Form 2. The daily receipts shall be shown in a collection register in Form 78.

(3) The daily cash sale proceeds shall be remitted to the Council's office with a challan. The remittance shall be shown in the subsidiary register of receipts and brought to account in the general cash book.

(4) In cases where (i) the garden itself is leased out for the year, or (ii) the whole produce is sold by auction in lump, the collections shall be accounted for as receipts for miscellaneous sales and the recovery watched through the demand register in Form 91.

117. *Record Room Receipts.*—(1) Every application for copies of Council's records shall, on receipt be recorded in a register of copying fees in Form 86 and serially numbered. A receipt for the fee received in advance shall be issued to the applicant in Form 2.

(2) After the copies of records have been made, the copying and comparing fees and other charges due as per rates fixed by the Council shall be calculated. The balance, if any, due to the applicant shall be worked out and detailed on the application. Thereafter the dues shall be transcribed into the appropriate columns of the register of copying fees. If the amount paid in advance falls short of the actual dues, the deficiency shall be recovered from the applicant before the certified copies are handed over to him; and receipt in Form 2 issued for the deficiency recovered.

(3) The acquittance of the copist is for copying fees, if the work is done by an outsider, and of the applicant where any balance is refunded to him shall be obtained on the application after the payment has been made and a receipt in Form 2 issued for the deficiency recovered.

(4) The fees shall be remitted by the Record-keeper daily to the Cashier or the Accountant; and these receipts shall be brought to account in the cash book direct or through the Collection Register of Miscellaneous Receipts.

(5) The applications shall be filed in consecutive order after disposal.

(6) The register of copying fees and the account of the Record-keeper shall be examined by the Chief Officer or any other officer deputed by him, once in every month.

(7) The register of copying fees shall be renewed every year and the entries pertaining to the outstanding applications at the end of each year shall be carried forward to the next year's register.

118. *Receipts from Travellers' Bungalows, Sarais and Dharmashalas.*—(1) Whenever rent is charged to occupiers of a travellers' bungalow, sarai or dharmashala owned by a Council, a register in Form 87, shall be kept at the place in charge of the watchman.

(2) Travellers shall be required to note the date and hours of their arrival and departure and make payments before their departure in accordance with the scale fixed by the Council and enter the amount in the proper columns of the register with their signature.

(3) The watchman shall bring the register to the Council's Office and pay the collections every day and obtain an acknowledgement of the receiving officer in the last column of the register. The Accountant or the Cashier receiving the collections shall examine the register, and bring any short recoveries to the notice of the Chief Officer so that he may take steps to recover them from the traveller concerned from the watchman in charge of the bungalow or sarai or dharmashala.

119. *Recoveries For Services Rendered.*—(1) No work for a private individual shall ordinarily be undertaken by a Council, unless its estimated cost is paid in advance. The Council may also charge for supervision at a rate to be fixed from time to time.

(2) When a deposit for work or for service to be rendered is received by the Council, it shall be accounted for under the suspense head "Deposits on account of services rendered to private individuals" and entered in the register in Form 88. On the completion of the work a bill of charges including supervision charges shall be prepared and the deposit adjusted by debit to deposits and credited to the proper budget heads. The charges for supervision, etc., shall be recovered in addition to the actual cost; and the balance, if any, due from or to the person concerned shall be recovered or refunded as the case may be. All outstanding accounts shall be carried forward to the next year's register.

120. *Hire of Municipal Property.*—A register of hire of Municipal property shall be maintained in Form 89. The amount of hire charges due with particulars regarding the articles and the person to whom they are left on hire shall be filled in from the details in the application of the party and the orders passed thereon by the competent authority. The date of return shall always be noted in the register as soon as the article is received back. At the end of the year the arrears of fees if any, shall be carried to the next year.

121. *Register of Suits.*—A register of suits in Form 90 shall be maintained in which advances made to conduct suits filed on behalf of or against the Council, recoveries of amounts due under decrees obtained from Courts and payments under decrees shall be shown.

122. *Miscellaneous Demands.*—The recovery of demands not otherwise provided for in these rules and all other recurring demands, shall be watched through the demand register in Form 91 in columns 1 to 7 of which, the demands shall be posted as they occur.

CHAPTER VIII.

ESTABLISHMENT.

123. *Scale Registers.*—(1) The whole establishment of the Council shall be recorded in a scale register in Form 92 in which every appointment shall be entered under the initials of the Chief Officer, a page or pages being allotted to the establishment chargeable to each item of the budget. Whenever any revision is made the revised number of posts and scales of pay or allowances shall be noted in the columns provided for the purpose.

(2) Temporary establishment shall be recorded separately at the end of the space allotted for the permanent establishment and shall not be mixed up with it. The period for which the temporary establishment is sanctioned and the order of sanction shall be distinctly specified in the Scale Register.

(3) All fixed recurring charges such as House rent allowance, pension contributions and the like shall be recorded on a separate page of the Scale Register.

124. *Pay bills.*—Disbursement of pay or allowance shall not be made earlier than on the first working day of the month following the month for which the pay or allowance is due:

Provided that, in the event of dismissal, resignation or death of a member of the staff, the disbursement of pay or allowance due to him, shall be made, as soon as may be, after his dismissal, resignation or death.

Note.—Pay or allowance shall, irrespective of the hour of death, be payable for the day on which death takes place:

Provided further that, in special circumstances disbursement of pay and allowances may, with the sanction of president be made at any time during the last three working days of the month for which they are due only when Government sanctions the disbursement of pay of Government employees before the due date.

125. *Preparation of pay bills.*—(1) Bills for pay, fixed allowances and leave salaries shall be prepared in Form 93, separately for permanent and Temporary establishments. The name of every substantive and officiating or temporary incumbent shall be shown against each post, and against each temporary post shall be noted the sanction thereto. The rate of pay claimed shall always be noted and when pay is drawn for a portion of a month, the number of days for which it is claimed shall be stated against the name of the Municipal Servant in the body of the Bill.

(2) The various sections comprising the establishment shall be shown separately, giving the description of each section as well as the sanctioned number of posts included therein.

Note.—All fixed allowances such as conveyance allowance etc., should be drawn in the establishment pay bill.

(3) The pay and acting and leave allowance to be paid shall be entered in columns 4 to 8. Pay, officiating pay and leave salary, not drawn but held over for future payment shall be entered in column 9, reason for doing so, briefly noted in the remarks column. When the amount is subsequently drawn on a supplementary bill, reference to that bill shall be given in the original bill, from which the charge was withheld in order to prevent a second claim from being entertained. Deductions on account of fines, income-tax and other recoveries, if any, shall be distinctly specified and shall be shown in the columns provided for the purpose, and the net amount payable to each person shall be entered in column 12.

(4) The pay of labourers, workers etc., shall not be drawn in the regular pay bill form but only on muster rolls.

(5) Fixed monthly recurring charges, that is to say, house rent, conveyance allowance, contingent or stationery allowances of clerks shall be drawn on salary bills along with the pay of the officers concerned.

(6) The entries in all the money columns of the bill shall be totalled separately under each section and the totals must be checked by a responsible officer other than the person preparing the bill.

(7) (a) When leave salary based on the average pay, is drawn for the Municipal servant, the bill in which the leave salary is first drawn shall be accompanied by a statement attested by the drawing officer showing the calculations by which the amount drawn on account of leave salary has been deducted.

(b) If the leave salary is based on actual pay and not on average pay, following certificate shall be attached to the bill, "that the leave salary claimed is admissible under rule/by-law....."

(8) Fines shall not be recovered in cash from the pay of establishment but shall be shown in the column "fines" in the Pay Bill.

126. *Recoveries.*—The following classes of recoveries shall be made by deduction from pay bills namely :—

- (a) Fines imposed on members of establishment;
- (b) Recoveries on account of advances for the purchase of a conveyance;
- (c) Recoveries on account of security deposits by employees;
- (d) Recoveries on account of advance of pay;
- (e) Recoveries on account of festival advance;
- (f) Recoveries on account of life insurance premia, with the written permission of the municipal servant;
- (g) Recoveries on account of Provident fund subscriptions and advances;
- (h) Income-tax;
- (i) Premia for Postal Insurance;
- (j) Recoveries of dues of Co-operative Societies; and
- (k) Other recoveries (to be Specifically Stated, in the Pay Bill)

Each of these deductions should be fully and properly classified.

127. *Absentee Statement.*—The monthly bill shall be supported by an absentee statement in Form 94. Officer or servant absent on leave or on deputation or under suspension shall be clearly shown in the pay bills and officiating arrangements that may have been made shall be noted.

128. *Increment.*—(1) To the first bill in which a periodical increment is drawn for a Municipal Servant, a certificate in Form 95 shall be appended. The certificate shall be signed by the officer empowered to sign the pay bill under rule 130.

(2) When an increment claimed operates to carry a Municipal Servant over an efficiency bar, it must be supported by a declaration from the authority empowered to allow the increment over the efficiency bar that it has satisfied itself that the Municipal Servant is fit to cross the bar.

129. *Arrears of pay, etc.*—Arrears of pay, fixed allowances, or leave salary shall not be drawn in the ordinary monthly bills, but shall be drawn in a separate bill, the amount claimed for each month being entered separately with the quotation of the bill from which the charge was omitted or withheld or on which it was refunded by deduction or of any special order of a competent authority granting a new allowance or an increase in pay. A note of the arrear bill shall invariably be made in the office copy of the bill for the period to which the claim pertains, over the dated initials of the drawer of the bill in order to avoid the risk of the arrears being claimed over again. A certificate "that no part of the amount claimed has been drawn previously, and that a note of the arrear claim has been made in the office copy of the bills for the period to which the claim pertains", shall be recorded on the supplementary bill.

Such bills may be paid at any time and may include as many items as are necessary.

130. *Signing of pay bills.*—Pay Bills shall be signed by the Chief Officer. Cheques for the payment of salaries to the staff shall be drawn in favour of the Authorised Officer.

131. *Deduction of Income tax.*—The total amount of Income Tax deducted through the Pay Bills shall be credited to Government.

132. *Disbursement of Pay.*—(1) The Authorised Officer shall be personally responsible for an amount drawn on a bill signed by the Chief Officer until he has paid it to the persons entitled to receive it, and obtained a legally valid acquittance on the office copy of the bill. If, in any case, owing to the large size of an establishment or for any other reason, it is not found feasible or convenient to obtain the receipts of the payees on the office copy of the bill, the head of the office may maintain a separate acquittance roll in Form 96.

(2) If for any reason payment cannot be made within the course of the month, the amount drawn for the payee shall be refunded by short drawing in the next bill, his pay or allowances may be drawn a new under rule 127 when the occasion for making payment arises :

Provided that, if in the opinion of the President this restriction is likely to operate inconveniently, the amount of undisbursed pay or allowances may, at his option, be retained for any period not exceeding three months, but this concession shall not be availed of unless the President is satisfied, that proper arrangements can be made for the safe custody of the sums retained.

(3) For amounts drawn but not paid during the month, a register shall be maintained in Form 23 to watch payments.

133. *Travelling allowance.*—Claim for travelling allowance shall be preferred in Form 97.

134. *Provident Fund.*—(1) A Provident Fund Account shall be kept for each subscriber separately and shall show the amount of his subscription, the municipal contribution and interest accrued thereon.

(2) As soon as possible after the close of each year, the Account Officer shall send to each subscriber a statement of his Account in the Fund showing his opening balance as on 1st April of the year, the total amount credited or debited during the year, the total amount of interest credited as on 31st March of the year and closing balance on that date. Subscribers should satisfy themselves as to the correctness of the annual statement and errors, should be brought to the notice of the Accounts Officer within three months from the date of receipt of the statement.

(3) For subscribers to Provident Fund, a Provident Fund Ledger in Form 98 and broad sheet in Form 99 shall be maintained and written up in accordance with the following instructions :—

(a) Amounts credited or debited to the Provident Fund shall be posted in the Provident Fund Ledger as soon as practicable but not later than the last day of the month in which the transactions take place.

(b) The entries of interest in the ledger shall, except in cases provided in sub-rule (4) be made once a year only.

(c) As soon as possible after the close of the month the balance at the credit of the account shall be entered in column 15 of the ledger, and carried into the broad sheet.

(d) At the close of the year, the columns of the broad sheet shall be totalled and the interest earned shall be calculated and entered in columns 8 of the ledger.

(4) When an account is closed in the Provident Fund Ledger, any amount at its credit shall be dealt with, in accordance (i) with the rules framed by Government in respect of officers specified in sub-sections (1) and (2) of section 75, (ii) with any general or special order issued by the Director in respect of posts minimum salary of which is Rs. 75 or more, or (iii) with the by-laws made by the Council in respect of posts the minimum salary of which is less than Rs. 75 per month on this account.

(5) The recovery of advances from the Provident Fund shall also be watched through the Provident Fund Ledger in Form 98.

(6) A Provident Fund Cash Book shall also be maintained in Form 100 to show the balance at the credit of the Provident Fund Account.

135. *Pension.*—(1) If a Council has established a Pension Fund, the contribution to such a fund by the Council and the interest earned on the fund shall be adjusted in the Municipal accounts on due dates, and the contribution payable, if any, by Municipal Officers or servants shall be recovered monthly by deductions from their pay bills.

(2) In order to watch the payment of pension bills, a register in Form 101 shall be maintained; in which a separate page shall be allotted for each pensioner. The amount of pension shall be noted at the Top of each page and against the month for which pension is paid, the date of payment and the voucher number only shall be noted under the initials of the Chief Officer.

136. (1) When the Council makes a permanent arrangement for contributing to Pensions payable by it to its permanent employees or for any specific class or classes of them by payment to the Pension Fund established under by-laws under the Act, it shall contribute at one ninth of the average cost of the post and the amount of the contribution shall be added to the establishment bill and paid from the Municipal Fund for credit to the Pension Fund immediately after the monthly Establishment bill is cashed. Such persons shall on retirement receive their pensions from the Pension Fund.

(2) On 1st March of each year or soon thereafter but not later than 15th April, the Council shall prepare in the forms prescribed for submission of the Establishment Returns in Government Departments, a Statement of its establishment, as it stood on 1st March and keep the same on record for being checked during audit. The Annual returns of Municipal Establishment, for which no contribution is paid shall be separately prepared.

(3) The pension of the Municipal employees shall be regulated in accordance with the rules framed by Government and by-law framed by the Council with the sanction of the Competent Authority.

(4) The amounts drawn for "credit to the Pension Fund shall be debited to the sub-head "Contribution to Pension Fund to be opened under the major head "4-Pension and Gratuities".

(5) Pensions payable to the retired employees shall be debited to the Pension Fund and not to the General Fund. No amount from the Pension Fund shall be spent for any other purpose without the previous sanction of Government.

(6) (a) The Pension Fund shall be under the control and administration of the Council. A separate account of the Fund shall be maintained.

(b) Pension fixed at a monthly rate shall be payable monthly on or after the first working day of the month following that for which the pension is due:

Provided that, when there is a variation in the rate of pension consequent on the disbursement of commuted value or a portion thereof pension for the broken part of the month at the original rate may be paid before the end of the month.

(c) If the first six days of the month are public holidays on which pensions are not disbursed, the competent authority of the Council may, if it thinks fit, direct the payment, on the last working day before the holidays, of such of the pension bills of pensioners drawing pension of Rs. 100 or less. The Council may in special cases relax any of the conditions specified in this sub-rule.

(d) The Council shall as soon as practicable invest all accumulated Funds, of the Pension Fund in Government securities within the meaning of clause (a) of section 2 of the Indian Securities Act, 1920 or in the securities of the nature specified in clauses (a), (c) and (d) of section 20 of the Indian Trust Act, 1882, through any bank approved for the purposes of section 99, subject to the limits prescribed by Government, from time to time:

Provided that, moneys which are required to be applied immediately within 12 months may be deposited in accordance with the procedure prescribed in section 99.

(e) All expenses in connection with the keeping of accounts of the Pension Fund shall be met from the Municipal Pension Fund.

(7) The pension cases of all those who have retired during the year previous to the year for which the audit is taken up shall be placed before the Government Auditors or post audit.

(8) The pensions payable wholly by the Council shall be sanctioned by the authority competent to fill the appointment held by pensioner. The pension payment order shall be issued by the President of the Council in Form 102.

(9) A Bill in Form 103 shall be presented at the Municipal Office whenever the pension becomes payable to any pensioner.

(10) The Authorised Officer shall—

(a) attach to the Pension Payment Order a specimen signature of the pensioner, if he can sign his name, as well as the thumb and finger impressions of the left hand duly attested by him.

(b) paste a certified copy of the pensioner's photograph in passport size on the disburser's portion of the Pension Payment Order.

(c) identify the pensioner, check the claim against the sanctioning order, pay it either out of the permanent advance or by cheque and initial the note of payment on both halves of the Pension Payment Order.

(d) keep a register in Form No. 104 of the Pension Payment Orders issued. After seeing that a new order is correctly entered in the register, he shall put his initials in the column of "Name of Pensioner" and rule a red ink line across the page below the entry. The column of remarks will be kept blank as long as the order of payment in force but when both portions of the pension payment orders are returned on account of the death of the pensioner or otherwise, strike it permanently off the list of pensioners under his payment, the date and cause of return shall be entered under the disbursing Officer's initials.

(e) on receipt of an intimation about the death of the pensioner, record the fact in the register of Pension Payment Order and on the disburser's portion of the Pension Payment Order.

(11) After the commuted value of a portion of the pension is paid, both portions of the pension payment order shall be returned without delay to the Chief Officer who will arrange to issue a fresh Pension Payment Order duly authorised by the President for payment of the reduced pension in future.

(12) Pensions not exceeding Rs. 50 per month may at the pensioner's option be remitted by money order as under :—

(a) the pensioner shall on the first occasion personally present his half of the Pension Payment Order together with a declaration that he desires to have his pension remitted to him by money order ;

(b) the Authorised Officer shall, after identifying the pensioner, place the declaration and both the halves of the Pension Payment Order in a separate file. On or before the 5th of each month, the Accountant shall make out a money order for the pension deducting the money order commission therefrom making necessary entries in the Pension Payment Order, and shall submit the money order and the Pension Payment Order along with the Register to the Authorised Officer who shall sign the money order and initial the entries on the Pension Payment Order after carefully comparing the three documents;

(c) as a protection against fraud the Authorised Officer shall compare the signature on the money order receipt every month with pensioner's recorded specimen signature;

(d) the Authorised Officer shall arrange through some suitable agency for reporting promptly to the Municipal Accountant the death of the pensioner whose pension is paid by money order.

(13) In the case of female pensioners, whose pensions are terminable on their marriage or remarriage, the Authorised Officer shall, before remitting the pensions for December and June, obtain the half yearly declarations prescribed in Form 105.

(14) Every Pension Bill which is not personally presented, shall be accompanied by a life certificate. When payment is made on a life certificate, it shall be made only for one or more complete months prior to the date of certificate.

(15) Save as hereinafter provided, a pensioner must take payment in person after identification by comparison with the Pension Payment Order.

(16) A life certificate submitted under sub-rule (14) of this rule, must be signed by any member of the Council or the Police Patil or any person exercising the powers of a Magistrate or the Registrar or the Sub-Registrar under the Indian Registration Act, 1908, or any Pensioned Officer, who, before retirement, exercised the powers of a Magistrate or a Chaplain or any Gazetted Government Officer. The Authorised Officer shall also satisfy himself on 1st April and 1st October each year that the pensioner is alive.

(17) At the beginning of each month, the Authorised Officer shall record the following certificate :—

(a) Certified that I have satisfied myself that all pensions included in the register for the previous month have been paid in the previous month and that money order receipts from the payees in support of these payments have been duly filed.

(b) Certified that I have satisfied myself that no unauthorised alteration had been made in respect of any of the entries in the Pension Payment Order Register maintained in Form 104.

(18) When a Pensioner is a minor or is for any other reason incapable of managing his own affairs and has no regularly appointed guardian or Manager and when no such guardian or Manager is nominated by the Sanctioning Authority, the competent authority of the Council may, on an application by or on behalf of the pensioner and subject to such conditions as it may impose, declare any suitable person to be the Manager or the guardian for the purpose of receiving on behalf of the pensioner, the pension due to him and payment of pensions may be made to such Manager or guardian in the same way as to the original holder, provided that sufficient proofs are forthcoming at the time of each payment of the original holder being alive and eligible to receive the pension for the period covered by the payment, such declarations may, at any time, be revoked or altered at the discretion of the competent authority of the Council.

137. *Pension Contribution.*—In respect of any person, having been appointed under section 66 or 67 of the repealed Hyderabad District Municipalities Act, 1956, to the Hyderabad Area Local Government Service, a Council shall credit to Government every month contribution at the rate of one-ninth of the pay or at such other rate as may be fixed by Government, from time to time, for the purpose of payment of pensions to its permanent employees by Government.

138. *Register of securities.*—A Register of all Securities furnished by each of the officers and servants of the Council shall be maintained in Form 106,

CHAPTER IX

CONTINGENT AND OTHER CHARGES

139. *Contingent Charges.*—Moneys required for incurring expenditure on contingent charges shall be drawn on a bill in Form 107. No money shall be drawn unless it is required for immediate disbursement. They may be paid from the permanent advance in the first instance and billed for subsequently by the Authorised Officer or they may be preferred by the supplier himself through the Authorised Officer on bill form supplied by the Municipal Office. The requisition issued by the Council shall always be attached to these bills.

140. *Permanent Advance.*—(1) The Chief Officer or any other Officer of the Council whose duties cause him to incur petty expenses which must be paid before money can be drawn on a contingent bill may with the sanction of the Council be allowed a permanent advance of an amount fixed on the basis of the probable requirements of a month. The permanent advance, when first drawn, shall be charged in the cash book to the head "Advances" and shall be debited to the holder's account in the Register of Advances.

(2) Each holder of a permanent advance shall, on first receiving it, and thereafter, on the 1st of April every year, sign an acknowledgement in the following terms :—

"I acknowledge to have in my possession a permanent advance of Rs. which sum is due from and is to be accounted for by me."

On transfer of charge of an officer, a similar acknowledgement for the full amount shall be signed by the relieving officer. The acknowledgements shall be filed.

(3) A permanent advance account in Form 108 shall be maintained by each holder who will enter each payment from his advance as he makes it, preserving all sub-vouchers and receipts in support of the payment, to each of which he will assign a serial number.

141. *Recoupment of Permanent Advance.*—When the amount of permanent advance begins to run low, and in any case at the end of the financial year, whatever the amount in hand then may be, the advance shall be recouped by drawing a recoupment bill in Form 107 grouping the items under the different heads of account to which they are debitible and supported by duly receipted sub-vouchers. This bill duly signed by the Officer responsible for the permanent advance in token of its correctness shall be forwarded to the Competent Authority for sanction.

142. *Inter-Departmental Transfers.*—(1) In the case of work done at Council's workshop or stores supplied by the stores department or other authorised transfers, the officer-in-charge shall, if the adjustment is to be made by book transfer, prepare a monthly bill showing the quantity and price of work done or stores supplied and forward it in duplicate to the officer served, who, on approving the bill, shall countersign both and return one copy to the supplying officer. The supplying officer shall on return of the bill forward it to the Accountant for adjustment.

(2) Where there is a Central Stores Department, all the purchases shall, in the first instance, be debited to a suspense head "Stores Advances", and immediately be brought to account in the Journal of Receipts of Stores (Form 109) and also on the receipt side of the Stores Ledger (Form 111). Issues as they are made to the departments concerned shall be noted in the Journal of Issues of Stores (Form 110) and also on the debit side of the Stores Ledger (Form 111). In the Stores Ledger separate pages shall be assigned for each description of stores. All orders for the supply of stores shall be issued by means of requisitions in Form 112 signed by the Officer-in-charge of the department concerned. The suspense head "Stores Advances" shall be cleared at the end of each month by debit to the department concerned after return by them of the bills duly countersigned as stated in sub-rule (1) and credit to the suspense head "Stores Advances".

143. *Stamp Account.*—(1) A stamp account showing the purchases and issues of stamps shall be maintained in Form 113. At the end of every week the details of the balance of stamps on hand of each denomination shall be shown in the remarks column.

(2) The balance of stamps on hand shall be verified once a month by the Authorised Officer and that officer shall make a note of such verification in the register under his signature.

CHAPTER X

STOCK AND STORES ACCOUNTS

144. *Register of Moveable Property.*—(1) A list of all moveable properties of a permanent or durable nature, such as, engines or machines, equipment, vehicles, conservancy and road watering carts, lamps, lamp-posts, meters, furniture, etc., belonging to the Council shall be recorded in a register of moveable property in Form 114 under the initials of the Authorised Officer. When the property is disposed of finally by sale or otherwise the particulars of disposal shall be entered in columns 9 to 14 under the signature of the Officer aforesaid. This Officer shall be responsible that the register is a complete record of the moveable property belonging to the Council.

(2) The register of moveable property is intended to be a permanent record and shall be kept under the personal supervision of the Authorised Officer. Articles of different descriptions shall not be shown promiscuously together but separate pages shall be allotted according to requirements, to each kind of property, sufficient space being left between each set of entries to admit of subsequent transactions being recorded. When a new register is started the existing stock should, after careful verification, be distinctly shown ('Opening balance on 19.....') so as to be clearly distinguishable from subsequent purchases.

145. *Stock of Consumable Stores.*—(1) For stores such as bhusa (bran), gram, disinfectants, oils, glass, coal, spare parts of machinery, etc., which are consumable, stock books shall be kept by the officers in charge of the departments in Form 116 in which a separate page or pages, according to requirements, shall be allotted to each kind of article.

(2) The stock book shall be closed monthly and the balance verified by the Officer who keeps the book.

(3) When coal is purchased at rates inclusive of carting charges upto the destination, the quantity received shall be brought to account in Form 116 and paid for accordingly. When coal is purchased at invoice rates for delivery at colliery and railway freight and cartage are paid by the Council separately, entries in the Stock Book shall be made through a register in Form 117. Every consignment shall be weighed at the destination and the deficiency, if any, in the quantity shown in the invoice shall be noted in columns 3 to 5 of Form 117.

146. *Oil Lighting Account.*—The receipts and issues of kerosene oil in tins shall be accounted for in Form 116. In addition, a register shall be maintained in Form 118 to show the details of daily issues. This register shall be closed monthly and the balances verified and certified by the Chief Officer or any other officer duly authorised. To enable the Council to exercise a check upon the quantity of oil consumed, a scale register shall be prepared showing the quantity of oil consumed, in a given time by lamps of different patterns in use in the Council. The Chief Officer or other Officer duly authorised in this behalf shall periodically check the consumption of oil according to this scale.

147. *Electric Lighting Account.*—(1) A register shall be maintained in Form 119 to show the number of electric lights maintained by the Council for street lighting. The orders regarding the changes in the number of lights shall be quoted in the remarks column of the register.

(2) In cases where electrical energy is paid for according to the number of units consumed a register shall be maintained in Form 120 to record the monthly meter readings.

148. *Live Stock Register.*—A register of live stock shall be maintained in Form 121. The register shall be written up every year and as new purchases or writes-off are made.

149. *Fodder Account.*—An account of the receipts and issues of fodder (*Kadba*, green grass, oil cake, etc.) shall be maintained in Form

122. The account shall be closed every month and the balance verified and certified by an Authorised Officer at least once a quarter.

150. *Workshop Accounts.*—The following accounts shall be maintained by the Superintendent of a Workshop, or Technical School, where instructions are imparted to pupil in handicrafts :—

(1) All the purchases effected by the Superintendent or other officer-in-charge, shall be brought immediately to account in a journal of Receipts in Form 109, and issue of the articles in a journal of Issues in the same form. After the close of the day's transactions the purchases and issues shall be recorded according to the class of articles in the ledgers of Receipts and Issues in Form 111, a page or pages being allotted for each kind of articles.

(2) An "Order Book" in Form 123 shall be maintained in which shall be recorded serially all the orders for execution of works received either from the several departments of the municipality or from the public. Work orders in Form 124 shall be made out for all orders received and Bills should be prepared and issued in respect of all completed work orders. The order book should be treated as a demand and collection register. The order book so maintained shall be treated as a demand register, columns being provided therein for (i) the raw materials used on the work, (ii) the cost of labour employed, (iii) cost of supervision, (iv) any other cost, (v) the dates of completion of the orders, (vi) the amounts due for recovery from the persons concerned, (vii) the amounts actually recovered and (viii) the number and date of receipt issued.

(3) Bills of demand for articles manufactured and supplied to order shall be issued in Form 125. They shall bear serial numbers in duplicate to admit of carbon copies being taken out and shall be bound in books.

(4) A register of finished products other than those executed to order and referred to in (2) above shall be maintained in Form 116 classified according to the different kinds of articles, and their disposals watched.

(5) A balance sheet showing the receipts and expenditure of the institutions should be prepared at the close of each year to calculate the extent of any loss (i.e., the excess of expenditure over the receipts) incurred by the Council in the undertaking. In arriving at the value of the balance of stock and machinery on hand, due allowance shall be made for depreciation and wastage.

151. *Commercial Undertakings Accounts.*—The procedure prescribed in the above rule shall apply *mutatis mutandis* to any commercial undertaking of a municipality, e.g., Press accounts.

152. *Accounts of Receipt Books.*—An account of all the receipt books, tickets and licence forms, etc. brought to stock by the Council shall be maintained in Form 1. The instructions regarding the maintenance of the accounts have been detailed in rule 9 in Chapter II.

153. *Petrol Accounts.*—The petrol account shall be maintained in Form 126. A motor vehicle account shall also be maintained in Form 127 to enable controlling officers to scrutinise the expenditure on petrol consumption. The purchases of motor accessories shall be accounted for separately, separate accounts of the articles being maintained in Form 116 for each motor vehicle.

154. *Scrutiny of Bills.*—Before any bill for purchase of stores is passed for payment, the officer concerned shall see that the articles billed for have been entered in the appropriate stock account or property register, and that a reference to the entry in the register is quoted in the bill. The officer passing the payment order shall be responsible for seeing that this rule is rigidly observed.

155. *Registers of Immoveable Properties.*—All immoveable properties other than lands shall be entered in the Register of Immoveable Properties in Form 128. All lands transferred by Government, purchased or acquired by the Council shall be entered in the Register of Lands in Form 129.

156. *Verification of Property.*—All moveable and immoveable properties as recorded in the stock books, Register of Moveable Property and the Register of Immoveable Property shall be verified annually. The verifying officer shall initial the entries in the registers, and furnish a certificate indicating the results of his verification. Any serious discrepancies shall, at once be reported to the President.

CHAPTER XI

WORKS

157. *Classification.*—(1) The operations of this Department, namely "Works" shall comprise of (i) "Original Works" and (ii) "Repairs" or "Maintenance".

(2) "Original Works" include all new constructions or additions and alterations to existing works, except as hereinafter provided and also repairs to newly purchased or previously abandoned buildings required for bringing them into use. Where a portion of an existing structure is to be dismantled and replaced, if the cost of such replacement represents a genuine increase in the permanent value of the property as an asset, the work should be classed as "Original Work" the cost (which should be estimated if not known) of the portion replaced being credited to the estimates for "Original Works" and debited to "Repairs". In all other cases the whole cost of the new work should be charged to "Repairs".

The capital value of any portion of a building which is abandoned or dismantled without replacement should be written off the total capital value of the building.

(3) "Repairs" or "Maintenance" include all operations except the foregoing, required to maintain, in proper condition, buildings, roads and other works in ordinary use.

158. *Preparation of plans and estimates.*—(1) All estimates for municipal works shall be prepared in the following manner by the Municipal Engineer and in the case of Municipal Councils not having Municipal Engineer by the Public Health Engineer or such other Officer of the State Engineering Services as may be designated by the State Government :—

(a) Preliminary estimate for administrative sanction with line plans and plinth area.

(b) Final detailed plans and the estimates for technical sanction :

Provided that, no preliminary estimates are required for works for which standard plans exist :

Provided further that, no estimates need be prepared for ordinary annual repairs, for which administrative sanction is not required, unless they exceed Rs. 500.

(2) The estimates shall be in the forms used in the Buildings and Communications Department or Irrigation and Power Department of the State Government in so far as they are not inconsistent with the provisions of these rules.

159. *Procedure for sanction to works.*—Subject to the other provisions contained in this chapter, the following procedure shall be observed for all works executed by the Municipal Engineering Department :—

(1) Administrative sanction of the Competent Authority as laid down in rule 160 shall be obtained.

(2) Technical sanction to plans and estimates of the Competent Authority, as laid down in rule 161 shall be obtained.

(3) Final sanction of the Competent Authority, as laid down in rule 162 shall be obtained.

160. *Administrative sanction to works.*—(1) Applications for administrative sanction shall be accompanied by the preliminary estimates prescribed in rule 158 with such plans as are necessary. But in the case of works for which standard plans exist, no plans or estimate need be submitted with the application for administrative sanction, the probable cost of work being shown in the application for such sanction.

(2) Administrative sanction shall be granted by the following authorities:—

Class of Municipal area	Limits of sanction—			
	Council	Standing Committee	Subjects Committee	Chief Officer
" A "	Above Rs. 50,000	Above Rs. 10,000 but upto Rs. 50,000.	Above Rs. 5,000 but upto Rs. 10,000.	Upto Rs. 5,000.
" B "	Above Rs. 25,000	Above Rs. 5,000 but upto Rs. 25,000.	Above Rs. 2,000 but upto Rs. 5,000.	Upto Rs. 2,000.
" C "	Above Rs. 10,000	Above Rs. 2,000 but upto Rs. 10,000	Above Rs. 1,000 but upto Rs. 2,000	Upto Rs. 1,000.

161. *Technical sanction to plans and estimates.*—Technical sanction to final detailed plans and estimates shall be given as follows:—

(1) Plans and estimates for works the cost of which is to be borne entirely from the funds of the Council shall be approved by the Municipal Engineer and in the case of Councils where there is no Municipal Engineer by the Public Health Engineer or such other officer of the State Engineering Service as may be designated by the State Government in this behalf.

(2) Technical sanction to the project or scheme involving construction of a road, bridge, building or water supply or drainage scheme costing less than Rs. 10,000 in the case of 'A' and 'B' Class Municipal Area and less than Rs. 5,000 in the case of 'C' Class Municipal Area shall be granted by the following authorities:—

Class of Municipal Area	Limits of sanction		
	Council	Standing Committee	Subject Committee
" A "	Rs. Above 6000	Rs. Above 3000	Rs. upto 3000
and " B "	but upto 10,000	but upto 6000	
" C "	Above 3000 but upto 5000	Above 1500 - below 3000	upto 1500

(3) Technical sanction to the schemes, specified in (2) above costing over Rs. 10,000 in the case of A or B Class Municipal area and over Rs. 5,000 in the case of C Class Municipal area, shall be obtained from such officer of the State Engineering Services as may be designated by the State Government.

162. *Final sanction to Works.*—(1) Sanction to the final detailed estimates for works shall be given by the respective authorities specified in section 72 in all cases, except where such estimate exceeds the preliminary estimate on which administrative sanction was given by 10 per cent or over. In the latter case fresh administrative sanction shall be obtained from the authority competent to grant sanction under rule 160 according to the amount of the final estimate.

(2) The estimate for each work shall bear an endorsement of final sanction quoting the number and date of the resolution order under the signature of the President or Chairman of the Standing or Subject Committee.

163. *Commencement of work* —The authority competent to sanction a work under rule 161 may sanction the commencement of work at any stage subject to budget provision having been made for the work. Such authority may also order the collection of material on an estimate sanctioned in the preliminary stage. This procedure shall be adopted only in case of special urgency and the sanctioning authority shall satisfy itself first that the cost in the final stage is not likely to exceed the limit of its powers of sanction:

Provided that, where there is a Municipal Engineer, he will sanction the commencement of the work.

164. *Signing of Plans and Estimates.*—In all cases, plans and estimates shall be signed by the Municipal Engineer and where there is no Municipal Engineer by the Chief Officer and by the President of Council or Chairman of the Committee giving final sanction.

165. *Responsibility for technical details.*—In all cases the Municipal Engineer (and where there is no Municipal Engineer, the Public Health Engineer or such other officer of the State Engineering Service as designated by the Government in this behalf) shall be responsible for the technical details of all estimates signed by him. Should local inspection of the site be necessary, such inspection shall be undertaken before the final detailed estimate is framed. Ordinarily, the scrutiny by the superior officer shall be confined to matters which can be dealt with without local inspection and shall indicate points which should be attended to by the Municipal Engineer and, where there is no Municipal Engineer, by the Public Health Engineer or such other officer of State Engineering Service, as designated by Government in this behalf.

166. *Schedule of rates.*—(1) To facilitate the preparation of estimates, a schedule of rates of each kind of work commonly executed shall be prepared in Form 130 by the Municipal Engineer or the Public Health Engineer or such other officer of the State Engineering Service as may be designated by the Government and approved by the Council. The schedule shall be kept corrected up to date so as to be a trustworthy record of the rates at which, work is actually being done:

Provided that, the rates shall not be higher than the rates laid down by the State Government for similar works or development schemes in the locality.

(2) Ordinarily the rates provided in the estimates for municipal works shall not exceed those in the schedule of rates. If, however, higher rate is provided the reasons for the variation shall be given in a foot-note in order to enable the sanctioning authority to approve the higher rate.

167. *Variations in original estimate.*—(1) Any deviation from the original estimate shall not be made without the sanction of the authority which approved them in the first instance and any deviation sanctioned shall be noted in the estimates over the signature of the officer competent to sanction such deviation.

(2) A revised estimate shall be prepared when the original estimate is likely to be exceeded by more than 10 per cent or where a change of design or plan is proposed or for a renewal of a work which was abandoned after partial execution and shall be submitted for approval as if it were an original estimate.

(3) Additional items of work which are not contingent on the proper execution of the work and which are subsequently found to be necessary shall be covered by a supplementary instead of a revised estimate and shall be supported by a full report of the circumstances which rendered them necessary.

(4) The authority granted by a sanction to an estimate shall be looked upon as strictly limited to the precise object for which the estimate was intended to provide; and accordingly any anticipated or actual savings on a sanctioned estimate for a definite work shall not, without special authority, be applied to carry out any additional works, not contemplated in the original plans and estimates for the work.

(5) The provision for contingencies, if any, provided in works estimate shall be utilised only to meet unforeseen unavoidable expenditure incidental to the main project.

168. *Filing of estimates.*—All estimates should be filed in the order of sanction and indexed.

169. *Tenders.*—(1) Subject to the provisions of sub-section (6) and proviso thereunder and sub-section (8) of section 93, the Chief Officer shall invite Tenders with the following specifications:—

- (i) The name of work with the amount of the estimate;
- (ii) The time that will be allowed for completion of the work;
- (iii) When and where the tender forms with Schedules of quantities and specification will be supplied and at what rate;
- (iv) When and to whom tenders are to be submitted;
- (v) When and where they are to be opened;
- (vi) The amount of earnest money which should accompany the tender and the amount and nature of security required in case the tender is accepted; and
- (vii) That the Chief Officer reserves the right to reject any or all the tenders received without assigning any reasons:

Provided that item rate tenders shall be invited for the works costing more than Rs. 50,000.

(2) The Contractor shall be required to furnish a declaration, along with the tender, showing all the works for which he has already entered into contract, and the value of the work that remains to be executed in each case, on the date of submitting the tender.

(3) The amount of earnest money to be deposited with a tender shall be sufficiently large to be a security against loss, in case the contractor fails to furnish the required security within the appointed time after the acceptance of his tender.

(4) Security shall in all cases be taken from every contractor for the due fulfilment of the contract and shall be either in the shape of a lump-sum to be fixed by the Chief Officer or a deduction of 10 per cent made from the bills payable to the contractor. Such security shall be returned to the contractor, only after six months from the completion of the work and full satisfaction of the Council's claim against him.

(5) The earnest money received with the tender shall be credited to cash book, and shall be refunded to the party whose tender is not accepted. If the tender is accepted the earnest money shall be taken to form part of the security deposit and transferred to the Deposit Register.

170. *Opening of Tenders.*—Tenders shall be opened by the Chief Officer, at the time and place specified in the notice inviting tenders in the presence of such of the tenderers or their authorised agents as may be present. On opening the tenders, the Chief Officer shall initial all corrections in each tender which may have been made and attested by the tenderer. If in the tender there are corrections unattested by the tenderer, a note of such corrections shall be made on the tender itself, when it is opened. The tenders shall then be tabulated and scrutinized by the Chief Officer and the Municipal Engineer and placed before the Council with their recommendation for orders.

171. *Acceptance of Tenders.*—(1) Subject to the provisions of sub-section (8) of section 93, the lowest tender should ordinarily be accepted unless there be some objection to accept the lowest tender, the reasons should be clearly recorded in writing and made available for audit.

(2) When the lowest tender is rejected for reasons recorded, the next lowest tender should be accepted, unless adequate grounds can be recorded for rejecting that tender also.

(3) Where the capacity for work and the integrity of a tenderer are not known, his tender need not necessarily be rejected and extra security of five or ten per cent. should be taken where circumstances warrant such a course.

(4) In no case should a tender be accepted at rates other than the rates specified in that tender.

(5) A higher tenderer shall in no circumstances be asked to accept a lower rate.

(6) There shall be no avoidable delay in the disposal of tenders after they are opened. Ordinarily they shall be disposed of within a week of the date of opening and in no case shall the period exceed one month.

172. *Inspecting of works.*—(1) The Municipal Engineer or the Chief Officer or such other officer of the State Engineering Service designated by the State Government under section 72, shall inspect as many works of all classes as he can while they are in progress.

(2) The Inspection reports shall be made available to the audit.

173. *Agreements.*—In the case of any work done by contract, the estimated cost of which is more than Rs. 500, the contractor shall be required to execute an agreement on stamped paper specifying the terms and conditions of the contract and the penalties to which he becomes liable if he fails to comply with all or any of them.

174. *Payment to contractors.*—(1) The Contractor's bills shall be prepared in Form 131 and shall furnish full particulars of the work done so as to admit of the items being identified and checked by a comparison with the estimate.

(2) In case of Councils which have a Municipal Engineer the bill shall be checked by him with the measurement book and other records and if in order, it shall be passed on to the Municipal Office for payment. In other cases this check shall be exercised by the Chief Officer or any other officer duly authorised by him.

(3) Payment shall usually be made up to nine-tenths of the value of work done, the balance being retained as security, unless the contractor has furnished other security. The total amount paid on running bill and on the final bill shall not exceed 90 per cent of the total cost of the work, the balance of 10 per cent being paid when the completion certificate has been signed. The Contractor's acknowledgement shall ordinarily be obtained on the reverse of his bill. When this is not possible, reference to the separate receipt shall be carefully recorded on the bill.

(4) When the account is finally closed, the contractor's receipt shall distinctly state that the account is finally settled in full.

175. *Departmental works.*—The cost of work executed departmentally shall be drawn in Form 131 the heading of the form being altered to "Bill for work done or supplies made through departmental agency". The work shall be measured occasionally by the Municipal Engineer or the Chief Officer, and it should be seen that the amount spent on the work upto the date of measurement represents the value of work turned out.

176. *Completion report.*—When a work is completed, the Municipal Engineer or where there is no Municipal Engineer, an Officer of the State Engineering Service designated by Government shall submit a completion report in Form 132. When any of the estimate has been exceeded, he shall compare and explain all differences between the quantity rates and cost of the work executed and that estimated for.

177. *Completion certificate.*—When a work is completed, completion certificate in Form 133 shall be submitted, the certificate being signed by the Authorised Officer.

178. *Final payment to contractors.*—No Contractor shall be finally paid until the completion certificate and the completion report required by these rules have been furnished.

179. *Departmental Labour.*—(1) When any work is done by daily labour a muster roll shall be maintained in Form 134 by the officer in-charge of the work and shall be written up daily.

(2) A report in Form 135 shall be submitted by the subordinate in charge of the work every morning to the Municipal Engineer and the Chief Officer showing the details of the labour employed. The report shall be used in the Engineer's Office as also the Accounts Office to check the muster roll when presented for payment. Labour employed daily as shown in these reports shall be test checked as often as practicable by the Municipal Engineer or the Chief Officer who shall attest the musters in token of such check.

(3) When the muster is closed, the work turned out shall be measured and recorded on the muster roll in terms of items given in the sanctioned estimate. When the work turned out is not susceptible of detailed measurements, such measurements, may be dispensed with and payment may be made on the certificate of the officer-in-charge of the work to the effect that the work turned out is commensurate with the amount shown to have been spent thereon.

(4) A separate muster roll shall be maintained for each work which has been separately estimated for. All forms of the musters shall bear the name of the work for which the muster is issued and shall be numbered and stamped with the common seal of the Council and signed by the Municipal Engineer or where there is no Municipal Engineer, by the Chief Officer before issue. An account of such forms issued shall be maintained in the office of issue.

180. *Measurement Books.*—(1) All works done whether by contract, piece-work or daily labour, and materials received which can be counted or measured shall be counted or measured and the count or measurement shall be entered in a measurement book in the Form 136.

(2) The measurement books shall be numbered serially and when completed shall be filed in the Council's office, where their return shall be watched through the stock book.

(3) When a bill is passed the connected entries in the measurement book shall be crossed over, and cross references given in the bill and in the measurement book.

(4) The measurements recorded in the measurement book shall be checked by the Municipal Engineer, or where there is no Municipal Engineer by the Chief Officer, or any other officer duly authorised, and the measurement book signed by him. The calculations in the measurement books shall be checked in the office of Engineer and in the Accounts Office.

(5) A register of measurement books shall be maintained in Form 137.

181. *Register of Petty works.*—For every work undertaken by the Council, the estimated cost of which does not exceed Rs. 2,000 an account shall be kept in a register in Form 138.

182. *Register of works.*—(1) The accounts of all works other than those mentioned in the preceding rule shall be kept in Form 139 in which the expenditure shall be recorded duly classified according to the several heads shown in the estimates. All items, the total estimated cost of which does not exceed Rs. 500 may, however, be grouped under one sub-head "Miscellaneous".

(2) The quantity of work done and the amount paid shall be recorded from the Contractor's bills as they are passed for payment, and vouchers drawn from time to time. When a work is completed, a double red line shall be drawn below the entries and the following note made in the register and duly dated :—

"Work completed and completion certificate furnished on19....."

(3) When it is found necessary to have a "Revised" estimate, the register of the "Original" estimate should be closed and the "Revised" estimate entered on a fresh page, a reference to the page in which the "Original" estimate is to be found being entered. The register of each work on which there has been expenditure during the month should be attested by the Municipal Engineer or the Chief Officer.

183. *Materials Account.*—(1) For road materials such as road metal, etc., a stock account shall be kept in Form 140, in which a separate page or pages according to requirement shall be allotted to each kind of material.

(2) The stock account shall be closed every year and the balances verified and certified by the Municipal Engineer or the Chief Officer.

(3) All surplus materials after the completion or abandonment of a work and all old materials of a work which is demolished shall be recorded in the stock account in Form 111 through which their subsequent disposal shall be watched.

184. *Register of Tools and Plant.*—(1) A register of tools and plant shall be maintained in Form 141 in suitable sections, (i) Plant and Machinery, (ii) Instruments, and (iii) Tools and Petty Miscellaneous articles.

(2) No entry shall be made in this register for the issue of articles on works done departmentally or by contract. Issues and returns of all articles shall be watched through a separate register in which the signature of the persons concerned shall be obtained at the time of issue and return of the articles.

185. *Public Works Department Manual how far applicable to Local Fund Public Works.*—Subject to these rules, the Government Public Works Department Manuals may be taken as a guide as far as practicable.

186. *Water Works and Drainage Accounts.*—The water works and drainage accounts of a Council shall be maintained in the manner and forms prescribed for similar Government works from time to time.

CHAPTER XII.

DEBT HEADS.

187. *Investments.*—A record of all investments shall be maintained in a register of investments in Form 142. Each entry therein shall be attested by the Chief Officer. Government securities shall be kept distinct from other investments. The investments of Trust Funds shall be kept distinct from the General Fund a separate page or pages being allotted for the purpose.

188. *Loans.*—(1) All loans received by the Council from Government shall be recorded each on a separate page in a register of loans in Form 143, each instalment of the loan, as it is taken, being recorded in column 4 and each entry in the register being attested by the Chief Officer.

(2) Where a loan is raised in the open market and is repayable by means of a sinking fund, a separate account shall be maintained in Form 144. Payments shall be made into the sinking fund, as soon as they fall due and the balance shall be invested in public securities. The adequacy of the sinking fund shall be watched and certified every year.

(3) A separate Cash Book in Form 145 showing on the receipt side the opening balance, if any, the annual instalments, interest on instalments, etc., and on the payment side the cost of the purchase of securities and other payments shall be maintained.

(4) Where a loan is raised by issuing debentures, a separate register for the debentures so issued shall be maintained in Form 146.

189. *Advances.*—An account of advances shall be maintained in Form 147. All balances outstanding at the end of the year shall be worked out and carried over to the register of advances of the next year.

190. *Deposits.*—(1) All deposits received in cash and refunded by the Council shall be recorded in a register in Form 47, separate registers or sets of pages in the same register being, if necessary, allotted for different kinds of deposits, e.g. contractor's deposits, deposits for works done for private individuals, and other miscellaneous deposits.

(2) The outstanding balance of each deposit at the end of the year shall be carried over to the register of the next year. Deposits received during the year shall then be entered in the proper part of such register as each transaction occurs. The total amount of deposits received, and the refunds made, during the year shall be agreed with the total credits and debits under the head "Deposits" in the classified abstracts.

(3) The deposit balance shall not be drawn upon to meet charges debitable to the general revenues of the Council. However, deposits not exceeding one rupee unclaimed for a year, balances not exceeding one rupee of deposits partly repaid during the last year, and all balances unclaimed for more than three years, shall, at the close of each year, lapse to the Council and be transferred to the credit of the Municipal Fund under the head "Miscellaneous—other items—Lapsed deposits".

(4) Deposits credited to municipal revenues shall not be repaid without the sanction of the Council; and, when so repaid, a note shall be taken against the original entry of lapse in the deposit register.

191. *Security Deposits.*—A separate register shall be maintained in Form 148 of all securities and other deposits not paid to the Council in cash, that is to say, savings bank deposits, Government promissory notes, municipal and other debentures, etc. The balances of all securities as shown in this register shall be verified annually and a certificate of such verification recorded under the signature of the President and Chief Officer.

192. *Grants.*—All grants received by the Council from Government shall be recorded on a separate page in a register of grants in Form 149.

CHAPTER XIII

INTERNAL AUDIT

193. *Interval of audit.*—The Municipal Auditor shall complete the audit of each month's account within the first fortnight of the next following month and shall give the Municipal Accountant the following certificate :—

"Certified that the accounts fromto.....have been audited by me and found correct *with the exception of the following items":—

The Municipal Auditor shall also give a similar certificate at the end of each quarter after the accounts of the quarter are checked by him.

194. *Duties.*—The Municipal Auditor shall—

- (1) maintain supervision over Municipal income and expenditure ;
- (2) satisfy himself—
 - (a) that all expenditure incurred is covered by a provision in the Budget sanctioned by the Council ;
 - (b) that no expenditure has been incurred except with proper sanction and in accordance with such sanction ;
 - (c) that all sums due to and received by the Council have been brought to account without delay ; and
 - (d) that all receipts and payments are correctly classified ;
- (3) examine all pay bills for establishments and for fixed grants-in-aid and see that none for the sanctioned charges have been disbursed ;
- (4) audit the accounts of debt, deposit, sinking funds, advance, suspense and remittance transactions of the Council and report upon those accounts to the Council through the Chief Officer and the Standing Committee ;
- (5) examine all bills for articles purchased and see that they are supported by suitable acknowledgements, that the articles have been received and brought on the stock accounts where necessary ;
- (6) examine all bills for charges on account of all works and other expenditure and see that proper certificates are furnished in support of them and that no deviation has been made from the sanctioned plans and the estimates without the sanction of the competent authority ;
- (7) examine all receipts for disbursements made, and see that each payment is sufficiently vouchered for ;
- (8) examine at the end of every month the General Cash Book, check with the entries in the Classified Register and the other registers of income and expenditure, check the balance recorded in the General Cash Book with the balance in the Bank or Treasury and check all periodical abstracts of income and expenditure prepared by the Accountant ;
- (9) examine at least twice a year all the accounts and registers required to be maintained under these rules or any other rules made in this behalf and to check the balance in the bank and the treasury ;
- (10) examine in particular at least twice a year the Materials account and the Register of Tools and Plant and to check them with the actual stock of materials, tools and plant ;
- (11) totally at least twice a year all the receipt books and chalangos with the actual collections ;
- (12) examine and certify all such returns statements and accounts as may be referred to him by the President, the Chief Officer, the subject committee, the Standing Committee or the Council ;
- (13) sign abstracts, bill and accounts that have been examined by him and sign all subsidiary documents connected with them that have undergone examination in the course of his audit ;
- (14) examine whether all the grants payable to the Council have been received in the financial year in which they were due ;
- (15) examine whether the demand registers contain all entries of assessment including those relating to properties etc., included for the first time in the assessment list during the current year ;
- (16) verify during the year or at the time of inspection that the securities have been obtained, are duly verified and are commensurate with the cash and valuables handled and the life and solvency certificates of sureties are obtained ;
- (17) advise on all questions of leave or service in accordance with the rules and check all claims to gratuity or provident fund, or compensation ;
- (18) pre-audit all claims for remissions, refunds, reductions or write-off of taxes ;
- (19) prepare replies to the Government audit objections and the audit note ;
- (20) generally adopt and recommend all such measures and precautions to secure the Council against loss or damage arising from dishonesty, error, irregularity or illegality.

195. *Powers of the Auditors.*—(1) Municipal Auditor may report direct to the President or the Standing Committee, at any time any material impropriety, irregularity or illegality in the expenditure or in the recovery of moneys due to the Council or in the council accounts and on matters relating to the accounts and financial matters of the Council or to the audit of the said accounts :

Provided that, a copy of such report shall always be sent to the Chief Officer.

(2) If the Municipal Auditor considers it desirable that whole or any part of the audit of any accounts which he is required to audit, should be conducted in the offices in which these accounts originate, he may require that these accounts together with all books and documents having relation thereto, shall at all convenient times be made available in the said office for inspection.

(3) The Municipal Auditor shall have power to require that any books or other documents relating to the accounts he is required to audit, be sent for inspection to him :

Provided that, if the documents are confidential, he shall first obtain the permission of the President and shall be responsible for preventing the disclosure of their contents.

APPENDIX.

SECTION A

GENERAL FINANCIAL PRINCIPLES

1. In checking the expenditure against the provision of funds, it has to be seen primarily that the money expended has been applied to the purpose or purposes for which the grants sanctioned in the budget estimates, were intended to provide and that the amount of expenditure against each such grant does not exceed the amount included in the budget estimates. The distribution of the grant in the budget

(*Strike out if unnecessary)

estimates between the various sub-heads and the items may be taken as indicative of the purpose for which the grant is made. A grant is intended to cover all charges including past liabilities and is operative till the 31st March, after which any unspent balance lapses. Each Head of Department is primarily responsible to ensure that the expenditure is kept within the grant or grants sanctioned for that Department.

2. In checking sanctions to expenditure, it has to be seen not only that the expenditure is covered by the sanctions, but also that the authority sanctioning the expenditure is competent to do so, in virtue of the powers vested in it by or under the Act and that the sanction is definite.

3. It is imperative that utmost care and attention is devoted to the work connected with the audit of sanctions to expenditure, as once a sanction has been accepted in audit, expenditure may have to be passed against it for a length of time.

4. In the audit of sanctions to expenditure, the guiding principles enunciated below should be observed :—

(a) if the sanctioning authority is vested with full powers in respect of a certain class of expenditure, a sanction accorded under those powers can be challenged only on grounds of propriety ;—

(b) if it is vested with powers which may be exercised provided due regard is paid to certain criteria which are expressed in a general form, sanctions accorded under those powers can be challenged—

(i) if the disregard of the criteria is considered to be so serious as to make the sanction perverse, or

(ii) if the facts of the case are such as to make the Municipal Auditor confident that one or more of the criteria have been disregarded ;

(c) if it is vested with powers which are expressed in precise terms, the Municipal Auditor is bound to ascertain that the order defining its power is obeyed exactly in every instance ;

(d) for the purpose of financial sanction a group of works which forms one project shall be considered as one work, and the necessity for obtaining the sanction of a higher authority to a project is not avoided by reason of the fact that the cost of each particular work in the project does not require such sanction.

5. All sanction to expenditure should be noted properly, attested in a prescribed audit register or other record against which the audit of the expenditure will be conducted, and if it is known that the charge will entail a recovery from a third party, or such a recovery has been ordered by the sanctioning authority, a note of the recovery due should also be made and properly attested in a suitable register so that it may be watched.

6. Check against regularity consists in verifying that the expenditure conforms to the Act and the rules and orders made thereunder and also in accordance with the orders issued by any competent authority. It should, therefore, be ensured that all financial rules and orders affecting expenditure or other transactions issued by the executive authorities are *intra-vires* and are in accordance with correct principles.

7. In the scrutiny of these rules and orders it should be seen—

(1) that they are not inconsistent with any provisions of the Constitution or of any laws made thereunder ;

(2) that they are consistent with the essential requirements of audit and accounts ;

(3) that they do not conflict with orders of, or rules made by any higher authority ; and

(4) that, in case they have not been separately approved by competent authority, the issuing authority possesses the necessary rule-making power.

8. All orders of delegation by the Council of financial authority should be scrutinised carefully, as once they have been accepted, audit of sanctions as well as of expenditure or other transactions may be conducted against them for any indefinite length of time. They should accordingly receive the personal attention of the Auditor and should be formally accepted by him before they are admitted.

9. Cases may arise in which though no objection can be taken to the terms of an order of delegation, or other financial rule, yet the Municipal Auditor feels that the order is likely to impair seriously the efficiency of financial control. For instance, the principle of authorising disbursing officers themselves to sanction special charges may be carried too far or extended to cases in which some sort of control by the Council, seems specifically advisable. If such cases are important, the Municipal Auditor should make a suitable representation to the Council through the Chief Officer and the President and thus give the latter the opportunity of reviewing the orders.

10. It is an essential function of Audit to bring to light not only cases of clear irregularity but also every matter which in its judgement appears to involve improper expenditure or waste of public money or stores, even though the accounts themselves may be in order and not obvious irregularity has occurred. It is thus not sufficient to see that sundry rules or orders of competent authority have been observed. It is of equal importance to see that the broad principles of orthodox finance are borne in mind not only by disbursing officers but also by sanctioning authorities.

11. No precise rules can be laid down for regulating the course of audit against propriety. Its object is to support a reasonably high standard of public financial morality, of sound financial administration and devotion to the financial interests of the Council. The Municipal Auditor in the performance of his duties should in any case apply the following general principles which have for long been recognised as standards of financial propriety :—

(1) The expenditure should not be *prima facie* more than the occasion demands. Every municipal officer is expected to exercise the same vigilance in respect of expenditure incurred from the Municipal Fund as a person of ordinary prudence would exercise in respect of expenditure of his own money.

(2) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.

(3) The Municipal Fund should not be utilised for the benefit of a particular person or sanction of the community unless :—

(i) the amount of expenditure involved is insignificant ; or

(ii) a claim for the amount could be enforced in a court of law ; or

(iii) the expenditure is in pursuance of a recognised policy of custom.

(4) The amount of allowances, such as travelling allowances, granted to meet expenditure of a particular type should be regulated that the allowances are not on the whole sources of profit to the recipients.

12. The proper discharge of duties by the municipal Auditor in this field is a very delicate matter and requires much discretion and fact. A challenge against expenditure should not be expressed as based on " Canons of financial propriety " but as transgressing a universally accepted standard of official conduct or financial administration.

13. The general instructions set out in the preceding paragraphs can be expressed in a more detailed form as below. The objects of audit of expenditure are to ensure :—

(a) that there is provision of funds for the expenditure duly authorised by competent authority ;

(b) that the expenditure is in accordance with a sanction properly accorded and is incurred by an officer competent to incur it ;

(c) that the claims are made in accordance with rules and in proper form ;

(d) that all prescribed preliminaries to expenditure are observed, such as proper estimates framed and approved by competent authority for works expenditure, a health certificate obtained where necessary before disbursement of pay to a Municipal servant, etc. ;

(e) that the expenditure sanctioned for a limited period is not admitted beyond that period without further sanction ;

(f) that the rules regulating the method of payment have been duly observed by the disbursing officer ;

- (g) That payment has as a fact been made and has been made to the proper person, and that it has been so acknowledged and recorded that a second claim against the Council on the same account is impossible ;
- (h) that the charge is correctly classified and that if a charge is debitable to the personal account of a contractor, employee or other individual or is recoverable from him under any rule or order it is recorded as such in a prescribed account ;
- (i) that the rates paid for work done or supplies made are in accordance with any scale or schedule prescribed by competent authority ; and
- (j) that the payments have been correctly brought to accounts in the original accounts.

14. Recurring charges which are payable on the fulfilment of certain conditions or until the occurrence of certain events should be admitted in audit on receipt of a certificate from the drawing officer to the effect that the necessary conditions have been duly fulfilled or the event has not yet occurred as the case may be.

15. (1) The audit of rates paid for work done and supplies made should receive special attention, but as objections can be raised only on grounds of financial propriety this audit will usually present considerable difficulty. It demands the exercise of great intelligence and care. Individual abnormalities in rates should of course be watched, by the institution from time to time of a comparative examination, through the vouchers and accounts received for audit, of the rates paid by various officers in the same or neighbouring localities, may indicate cases in which the rates being abnormal further enquiry may be desirable. The assistance of the concerned Government Department may be invoked on obtaining reliable schedules of rates and other necessary information. In the case of Public Works Offices, useful work in the direction of making a comparative examination of rates can be done also at inspections.

(2) The instructions relating to detail audit of vouchers in support of payments are contained in section B.

16. It is of considerable importance that the audit checks prescribed should be observed in spirit and not in the letter as opposed to the spirit.

SECTION B

DETAILED INSTRUCTIONS.

Sub-section (1) ; Check of bills—General.

1. The following instructions should be followed in the detailed check of bill presented for payment :

- (a) See that the bills are in the prescribed form (when such form is prescribed) and that they are duly receipted by the payee and in original that a brief abstract is given and is signed by the drawing officer on all vouchers prepared in English are transliterated and that sub-vouchers contain notes of rates of payment.
- (b) See that they are numbered serially.
- (c) See that the details work up to the totals and that the totals are in words as well as in figures.
- (d) See that they bear a ' Passed for Payment ' endorsement by the Chief Officer or by an officer authorised by him.
- (e) See that they are stamped " paid".
- (f) See that there are no erasures, and that any alterations in the totals are attested by the officer concerned as many times they are made.
- (g) See that unless otherwise provided in the rules of Government stamps are affixed to all vouchers for sums in excess of Rs. 20 and that they are punched.
- (h) See that no payment is made on a bill or order signed by a subordinate instead of the Chief Officer himself or an officer authorised by him, or one bill or order signed with a stamp, and that copies of sanctions are certified by the sanctioning officer.

Note. In the case of charges for which special sanction is necessary no separate sanction need be insisted on if the bill on which the money is drawn is signed or countersigned by the authority competent to sanction the expenditure, but charges of the kind in question may not be included in the same bill with other non-special items. This does not apply to the case of temporary establishments the sanction for which should always be called for and noted in the Audit Register and the check conducted against such sanction.

- (i) in all cases in which it is prescribed that agreement should be effected between two different documents the fact of the agreement should be noted on both the documents and the note initialled by the Municipal Officer/servant who makes the agreement.
- (j) See that if a bill is paid by transfer, it is stamped as having been so paid, that the head to which the amount is credited is noted on it, and that the credit is traced in the appropriate register when possible.
- (k) See that Fund and income-tax deductions have been correctly made.
- (l) See that no bills for any pay or allowance not claimed within one year of its becoming due have been paid without the sanction of the Council.

2. After check every bill should be encased in red ink with the word "checked" over the initial of the Assistant and if the calculations have also been tested arithmetically, the clerk who has checked them should certify the fact by writing the word "computed" over his initials. He shall then make the following endorsement on the bill :

Certified for Rs. (in figures)

Rupees (in words)
Municipal Auditor.

3. If any objection is taken to a bill or to any item thereof, a note of the objection should be recorded thereon in red ink in sufficient fulness to make it readily understood.

Sub-section (2) : Detailed procedure Audit of Establishment

4. In dealing with pay bills of establishment on time-scales of pay, the following instructions should be followed :

(1) On the introduction of a time-scale of pay for an establishment, it is of vital importance to scrutinise the calculations of the initial rate of pay and the date of next increment fixed for each Municipal Officer/servant borne on that establishment. On it depends the correctness of the pay to be drawn year after year until the Municipal Officer/servant is stopped at an efficiency bar reaches the maximum of the time scale. Where the initial rates of pay are dependent to any extent on service, they can be checked only with the service books. The whole or a large percentage of the initial rates and the dates of next increment should be checked.

(2) Where officiating arrangements in leave vacancies are permissible, it will be necessary to record, in an Audit Register in Form 150 separately, the number (i) drawing substantive pay, (ii) on leave and (iii) drawing officiating pay. These can be recorded under one another with letters S. L. O. respectively, against them thus :—

110	..	..	..	S	6.25
Vr.—				L	2.29
5				O	1.21

The audit check will consist in seeing that S+O and s+L are each within the sanctioned scale.

The sums held over or refunded need not be noted in the Audit Register. The record of audit of a supplementary claim should be made in the original monthly bill from which the claim was either omitted or in which it was shown as held over.

(3) In the check of a bill it will first of all be necessary to check all the items in the bill and at this stage the admissibility of the leave salary and officiating pay of the persons involved will come under check. The Clerk will next check all items in the bill corresponding to the names entered in the increment certificate and make the necessary entries in the fly-leaf. Then the remaining items in the bill against which there is something in the "Remarks" column should be checked and any changes affecting the fly-leaf incorporated therein. None of the remaining items in the bill need be checked.

(4) On receipt of an establishment bill its calculations should be checked arithmetically. But, it will not be necessary to check the leave granted by earlier records, or the details of the bill by earlier bills, though, if any such leave appears *Prima-facie* to be contrary to rules, it should be examined.

(5) Orders issued by competent authorities regarding the emoluments of any member of the establishment (e.g., orders regarding personal pay or with holding or postponing an increment) should be noted on the fly-leaf of the Audit Register.

(6) If the amount of a bill is objected to, it must still be entered in the Audit Register, and the cause of objection clearly stated on the bill. It is a matter of importance to remark that Establishment Audit Registers run from March to February and that pay is recorded under the month for which it is due, not that in which it is disbursed. To take an instance a clerk being absent on six weeks' leave from 25th March, his pay for March is not drawn in the bill for that month; but when it is claimed in May, it will be passed in the Audit Register under the past year; or to take a further instance from the pay bill for April (paid in May) is deducted the pay for March of person who happened to be absent when it was drawn, and taking leave, did not return in April to receive it; the refund will be noted in the earlier part of the Register under March and in the same place will be passed the bill on which the pay is afterwards drawn.

Increment Certificates

5. Increment certificates attached to establishment bills, or submitted separately for pre-audit, should be examined so that it may be verified that the increments claimed are according to rule and supported by facts stated and have actually accrued. The reasons why the increment is considered to be due as stated in the increment certificate should be examined with reference to the fly-leaf of the Audit Register (when names are shown therein). At least one-fourth of the entries in an explanatory memorandum, stating the reasons why increment is due, taken at random, must be checked with past bills. In the case of certificates submitted for pre-audit, if the increments are found to be admissible under the rules, the certificate should be returned duly passed and the fact noted in the Audit Register.

Arrear and advance Bills

6. Arrear bills should be passed in the same manner against the section concerned, after reference to the note of amounts due but not drawn, the necessary addition being made to the total. In cases where the supplementary claims (other than those which were shown as withheld in the originals) are drawn and these bills are entered in the Audit Register or noted on the fly-leaf, noting in originals is not necessary.

Note 1.—Noting in originals are not necessary in cases where no names are required to be given in pay bills.

Note 2.—When the increment claimed operates to carry a Municipal servant over an efficiency bar, it should be supported by a declaration from the authority empowered to withhold the increment that it has satisfied itself that the Municipal servant in question is fit to cross the efficiency bar.

Note 3.—To facilitate the check of leave salary of Municipal officers, the establishment pay bills will be supported by a statement duly attested by the drawing officers showing the calculation by which the amounts drawn in the bills on account of leave salary have been reduced. An arithmetical check of these statements is ordinarily sufficient, reference to previous pay bills or other connected documents being made in doubtful cases only. The audit of the leave salary drawn for subsequent months in the same spell of leave should be conducted with reference to the statement received with the first bill.

As, under this scheme, the accrual of increments will be checked against a fly-leaf, a local check of increments after the check of initial pay, which is most important will not be necessary.

Temporary Establishment

7. When sanction is received for temporary establishment the requisite entries should be made in the first three columns of the Audit Register, the period for which the sanction holds good being distinctly specified in the second column below the details of the posts sanctioned, and pencil lines should be drawn across the cases of the months previous and subsequent to such period so as to prevent admission by oversight of pay for a period in excess of sanction.

Temporary establishments should be entered in the Audit Register after all the permanent establishments, and not mixed up with them; or separate Audit Registers should be maintained for temporary establishment where this course is considered to be suitable by the Auditor.

TRAVELLING ALLOWANCE

Audit of Bills

8. In auditing a bill, the pay shown should be checked with reference to pay bill in those cases where the amount of the allowance should be passed according to the rate admissible, the steamer fare by the table of fares, and the railway fare by the time-table. In almost all cases, countersignature is necessary.

9. Countersignature does not dispense with the necessity for formal audit with reference to rates and general conditions. Ordinarily, the countersignature by the proper authority, or the signature of the drawing officer when a bill does not require countersignature, should be accepted as final evidence that the facts of the journey on which the claim is based are correct, and that the controlling or the drawing officer, as the case may be, has exercised the scrutiny entrusted to him under the rule. Occasionally, a test check should be exercised to see that these officers scrutinise the bills properly.

10. All arithmetical calculations in the bills should be checked.

Audit of Contingent Expenditure

11. These instructions in this section govern the audit not only of contingent charges proper, but also of other expenditure which is to be treated in the same way as contingencies. The terms "contingent charges" or "contingencies" is used in this section to cover all such charges.

Audit of Contingencies

12. So far as contingencies are concerned, the contract grants, if any, may be placed at the disposal of the Chief Officer who may distribute them annually among his subordinates, reserving a small portion for subsequent allotments in case of need. In either case, no details of the expenditure beyond such totals of the various contract items as may be required for purposes of classification, need be furnished in the bills, and disbursing officers are held personally responsible for any expenditure in excess of the contract grant until the excess is sanctioned by the Chief Officer.

Audit of Countersigned Contingencies

13. (a) As countersignature is required before payment, payment will be made on a detailed bill. The first entry should be made in the Contingent Audit Register when the detailed bill is received. The audit should then be conducted and the entries in the register completed as prescribed.

(b) On receipt of the detailed bill, it should be carefully checked with a view to see—

- (1) that the bill is duly countersigned ;
- (2) that the charges included in it are correct and proper. adjustments should be made if necessary on account of misclassifications;
- (3) that details of charges are given where necessary; and
- (4) that the special procedure prescribed elsewhere in this section and any periodical charges which may be included in the bill is also applied.

Note.—The President should be the authority for the purposes of countersignature.

14. All contingent bills should be fully vouchered. No audit register need be maintained to record these bills. On receipt of the bills, it should be carefully checked to see that—

- (i) the bill is duly countersigned by the competent authority ;
- (ii) the charges included in it are correct and proper. Adjustments should be made, if necessary, on account of misclassifications ;
- (iii) the details of charges are given where necessary ;
- (iv) the special procedure prescribed elsewhere in this section to any periodical charges which may be included in the bill is also applied.

15. It is the duty of the Municipal Auditor to challenge extravagant rates, prices or amounts in charges not otherwise objectionable in character and to refer for orders any item of expenditure which is positively objectionable or even of doubtful propriety. A charge should not, however, be held to require special sanction merely because it is unusual in the sense that it does not occur at frequent intervals. A clock in an office may be necessary article of furniture, though the need of replacing it may not arise for years. When the need does arise, the expenditure may be readily passed on the competent authority's sanction, if the price be on face of it reasonable.

16. (a) Sanctions to recurring, contingent charges are noted in the Register of Periodical charges in Form 151 each payment as it is audited being posted with the necessary references in appropriate monthly columns. Ordinarily the Register should be used only in cases in which sanctions other than those of the disbursing or countersigning authorities are involved.

(b) Unless there are separate allotments for such charges, they should be posted in the Contingent Audit Register in Form 152 also. The audit to be applied will be that prescribed for the particular class of contingent bill in which the charges appear.

Note 1.—When the pay of Class IV servants is treated as contingent expenditure, it need not be entered in the Register of Periodical Charges.

17. Contingent charges on account of wages of mazdoors engaged on manual labour and paid at daily or monthly rates should be passed in audit on the authority of a certificate signed by the disbursing officer to the effect that the mazdoors were actually engaged and paid.

18. A call should be made for some of the paid muster rolls in each quarter and they should be checked for verification that they were properly maintained.

PENSION

19. The work of check connected with pension payments has to be carried out in two stages :—

- (1) the determination and sanction of the pension.
- (2) the payment of the pension.

20. All the papers required for the calculation and sanction of the pension of a Municipal Officer/servants shall be prepared by the Accountant and this work shall be taken up at least one year before the date on which the Municipal Officer/servant is required to retire. After preparation the pension papers together with the service book shall be forwarded by the Accountant to the Municipal Auditor for check and final fixation of the pension as a preliminary to its sanction by the Council, or any other appropriate authority.

21. (a) On receipt of the statement of services for pension, the details should be checked with reference to the service books and from audit registers or vouchers in order to verify dates of alteration of pay or of appointments, or dates of leave or of suspension, date of birth, etc.

(b) The statement should show all periods of leave taken except casual leave, or a certificate should be given to the effect that no leave (other than casual leave) was ever taken. If, however, any period of leave is inadvertently omitted from the statement, the omission should be supplied by the Municipal Auditor by referring to the service book of the applicant for pension.

(c) It is not intended that at the time of pension verification a re-audit should be undertaken of the leave salary drawn by a retiring Municipal Officer/servant during his service, or, that a check should be exercised as to the correctness of the leave granted to him.

(d) The Officer in charge should himself check the verification of one or two entries in each case.

22. The Municipal Auditor should arrange for the speedy disposal of verifications and reports required in connection with applications for pension and for gratuities which are invariably to be treated as urgent.

23. (a) Except in cases for which other special arrangements may be sanctioned, monthly personal payments of pension should be made only upon Pension Payment Orders issued by the Council or any other authority empowered by it.

(b) An order granting a pension should, on receipt, be checked with the final report of the Municipal Auditor together with the order and the Pension Payment Order, for his signature. He should certify the issue of the latter, and the correctness of the entry, by putting his initials in the column of date.

24. On receipt of the order sanctioning a pension, the Municipal Auditor should issue the Pension Payment Order forthwith but not more than a fortnight in advance of the date on which the officer is due to retire. He should also watch the receipt of the report from the Head of the Department about any event occurring prior to the officer's actual retirement which may necessitate the re-calculation of the amount of pension involving the issue of a revised Pension Payment Order, if necessary.

25. (a) The Payment of pensions shall be audited in the Register in Form 153.

(b) In the case of pensions sanctioned for a limited period, the cases for dates of monthly payment in both portions of the pension Payment Order from the date the pension is to be discontinued should be cancelled in red ink at the time the Pension Payment Order is issued or re-issued by the Municipal Auditor.

26. (a) The Pension Payment Order issued to a pensioners should be recorded in a Register in Form 154.

(b) If any pensions have remained undrawn without any explanation being forthcoming regarding them for three years the entries may be omitted when opening new Pension Audit Registers.

(c) The process of audit will be simply to ascertain that the necessary documents support and justify the charge in the pension bill, and then to record the date of payment in the proper column of the Register. The bill should show clearly the head to which the charges are debitable.

GRATUITIES

27. Form 155 will serve at once for a Register of the grant of gratuities and for their audit; on receipt of the order granting the gratuity and after check with the report of the Auditor first six columns should be filled up immediately and the order to pay it issued. The voucher must be the receipt of the person legally entitled to the gratuity, not that of the Head of the Office or Department in which he formerly served.

Every quarter, the Gratuity Register should be examined, and those gratuities which have remained unpaid for more than three months noted and investigated.

V 4546-4a

FORM 1

[See rules 9, 46(1) and 152]

STOCK ACCOUNT OF RECEIPT BOOKS
CHEQUE

..... Municipal Council

Kind of Receipt Book

Receipt						Issue				To whom issued	
Date	From whom received	Number of forms	Books		Voucher Number and date	Number of forms	Books		Designation	Signature of the person receiving forms or books	
			No.	No. of pages			No.	No. of pages			
1	2	3	4	5	6	7	8	9	10	11	

Balance					Return of books and forms					Initials		Remarks
Number of forms	Books		Initials		Date	Number of forms	Books		Initials of the person returning the books	Clerk	Authorised Officer	
	No.	No. of pages	Clerk	Authorised Officer			No.	No. of pages				
12	13	14	15	16	17	18	19	20	21	22	23	24

FORM 2

[See rules 12, 110 (2), 114, 116 (2) and 117 (1), (2) and (3)]

GENERAL RECEIPT

..... Municipal Council

Book No.

Receipt No.

Received from Shri
a sum of Rs. (in words) on account of
.....

Date

.....
Signature of Authorised Officer,

.....
Signature of Clerk.

Entered on Cash Book , page No.
Accountant/Cashier.

FORM 3

(See rule 22)

FORM OF BOND OF INDEMNITY

KNOW ALL MEN BY THESE PRESENTS THAT I, (a) resident of.....
and (b) the widow/the son of and
I/We (c) sureties on her/his behalf are held and firmly bound to the Municipal Council in
the sum of Rupees Rs. to be paid to the said Council or assigns FOR WHICH payment to be well
and truly made each of us severally bind (s) himself and his heirs, executors, administrators and assigns and every two and all of us jointly
bind ourselves and our heirs, executors administrators and assigns firmly by these presents.

As WITNESS our hands this day of 19.... ;

WHEREAS (d) was at the time of his death in the employment of Municipal Council or
was receiving a pension of Rs. Rs. from the Council ;

AND WHEREAS the said died on the day of
and there was then due to him the sum of Rupees Rs. for pay and allowances in respect of his said office or (in respect
of his pension/death-cum retirement gratuity). AND WHEREAS THE above bounded (a) (hereinafter called " the Claimant ")
claims to be entitled to the said sum as heir of the said (d) but has not obtained letters of
administration of or a succession certificate to the property and effect of the said (d).

AND WHEREAS THE claimant has satisfied the (e) that he/she is entitled to the aforesaid sum and that it
would cause undue delay and hardship if the Claimant were required to produce letters of administration of or a succession certificate to
the property and effects of the said (d) AND WHEREAS THE Municipal Council desires to pay the said sum to the claimant
but under the Municipal rules and orders it is necessary that the claimant should first execute a bond with one surety/two sureties to
indemnify the Municipal Council against all claims to the amount so due as aforesaid to the said (d) before the said
sum can be paid to the claimant, NOW THE CONDITION of this bond is such that if after payment has been made to the claimant,
the claimant or the surety/sureties shall in the event of a claim being made by any other person against the Municipal Council with respect
to the aforesaid sum of Rs. refund to the Municipal Council the sum of Rupees and shall otherwise
indemnify and save the Municipal Council harmless from all liability, in respect of aforesaid sum and all cost incurred in consequence
of any claim thereto THEN the above written bond or obligation shall be void but of otherwise the same shall remain in full force and virtue.

IN WITNESS TO the above written bond and the conditiontherefore I/We..... and
..... and have hereunto set our hands this
..... day of 19 .

Signed and delivered in the presenceof—

- 1.
- 2.

(a) Full name of claimant with place of residence.
(b) State relationship to the deceased.
(c) Full name or names of sureties.
(d) Name of the deceased.
(e) Title of the Officer responsible for payment.

PART I
General (Revenue) Account
Detailed Estimate of the year 19 -19

Serial No.	Heads of Accounts	Actuals for 19 -19		Actuals for 19 -19		Revised for 19 -19		Total	Budget for 19 -19	Explanation for increases or decreases (columns 8 and 9)
		Rs.	Rs.	Rs.	Rs.	Actuals for first 8 months	Probables for remaining 4 months				Rs.	Rs.
Opening balance—										
RECEIPTS—										
<i>Details of 'A'—Municipal Rates and taxes—</i>										
1	Taxes on lands and Buildings—									
	(a) General tax									
	(b) General water tax									
	(c) Lighting tax									
	(d) General sanitary tax									
2	Octroi									
3	Tax on Profession, Trades, Callings and Employments.									
4	Tax on Cinemas, Theatres, Circuses, Carnivals and other performances and show Tax.									
5	Tax on advertisements (other than advertisements published in newspapers).									
6	Tax on all vehicles (excluding motor vehicles as defined in the motor vehicles Act, 1939), boats or animals.									
7	Toll on vehicles and animals									
8	Tax on dogs									
9	Special sanitary tax									
10	Special drainage tax									
11	Special water tax									
12	Tax on pilgrims									
13	Special education tax									
14	Cattle Pounds									
15	Other taxes (to be specified)									
	(a)									
	(b)									
	(c)									
Total—A ..										

B. Realisation under special Acts

- (1) Hackney Carriages ..
- (2) Public Ferries ..
- (3) Cess on land within municipal limits
- (4) Other items (to be specified)—
 - (a) ..
 - (b) ..
 - (c) ..

Total—B ..

C. Revenue derived from Municipal properties and utility services and powers apart from taxation.

- 1 Rent of lands
- 2 Rent of buildings
- 3 Rent of Sarais and Dharamsalas ..
- 4 Rent of Travellers' Bungalows ..
- 5 Income from Gardens ..
- 6 Income from Educational Institutions ..
- 7 Income from Medical Institutions ..
- 8 Veterinary dispensaries
- 9 Stables
- 10 Fees on vehicles or pack animals bringing goods for sale in public market.
- 11 Fees for use of or for right to expose goods for sale in public market.
- 12 Fees for registrations of cattle sold within municipal limits.
- 13 Fees for animals brought for slaughter in the Municipal Slaughter Houses.
- 14 Receipts from Water Works—
 - (a) Fees for supply of water through private pipe connections.
 - (b) Water pipe connection fees.
 - (c) Sale of forms and other articles.
- 15 Licence fees (as per appendix) ..
- 16 Building permit fees ..
- 17 Notice fees
- 18 Warrant fees ..
- 19 Other items (to be specified)—
 - (a) ..
 - (b) ..
 - (c) ..

Total—C ..

PART I—contd.

Serial No.	Heads of Accounts	Actuals for 19 -19	Actuals for 19 -19	Actuals for 19 -19	Revised for 19		Total	Budget for 19 --19	Explanation for increases or decreases (Columns 8 and 9).
					Actuals for first 8 months	Probables for remaining 4 months			
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward ..								
D. Grants and Contributions.									
1	From Government—								
	(i) Special Road Grants ..								
	(ii) Family Planning								
	(iii) Primary and Secondary Education.								
	(iv) Development Plan and Town Planning Schemes.								
	(v) Dearness Allowance ..								
	(vi) Pay and Allowances of Offices belonging to common cadre.								
	(vii) Public Health								
	(viii) Fire Brigade								
	(ix) Construction and maintenance of roads.								
	(x) Epidemic								
	(xi) Unclaimed dead bodies ..								
	(xii) Other amenities—								
	(a) ..								
	(b) ..								
	(c) ..								
	Total—D-1 ..								
2	From Local Funds—								
	(i) For education								
	(ii) For medical purposes ..								
	(iii) For other purposes (to be specified)								
	(a) ..								
	(b) ..								
	(c) ..								
	Total—D-2..								

From other sources—

- (i) General
- (ii) Education
- (iii) Medical
- (iv) For other purposes
(to be specified)
- (a)
- (b)
- (c)

Total—D 3 ..

Total—D ..

E. *Miscellaneous*

- 1 Interest from municipal investments ..
- 2 Conservancy receipts other than taxes ..
- 3 Copying and comparing fee ..
- 4 Supervision charges on account of work done for private individuals.
- 5 Sale of town refuse and manure ..
- 6 Workshop receipts ..
- 7 Sale proceeds old stores ..
- 8 Sale proceeds of voters' lists and other municipal publications. ..
- 9 Miscellaneous sales ..
- 10 Process fees and legal costs ..
- 11 Contributions from the Pilgrim Tax Fund
- 12 Other receipts (to be specified) ..

Total—E ..

Total—Revenue ..

Total— Revenue including opening balance.

PART-I—cont.

Serial No.	Heads of Accounts	Actuals for 19 -19	Actuals for 19 -19	Actuals for 19 -19	Revised for 19 -11		Total	Budget for 19 —19	Explanation for increases or decreases (columns 8 and 9)
					Actuals for first 8 months	Probables for remaining 4 months.			
1	2	3	4	5	6	7	8	9	10
	Expenditure	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	A. General Administration and Collection charges.								
1	General Administration—								
	(i) Contribution to Local Government Service Fund. For municipal councils in Marathwada Region.								
	(Central charges)								
	(ii) Permanent Establishment (as per Appendix A).								
	(iii) Temporary Establishment (as per Appendix A).								
	(iv) Pension Contribution to Government. For municipal councils in Marathwada region.								
	(v) Travelling Allowance ..								
	(vi) Contingencies (as per Appendix B) ..								
	(vii) Cost of printing forms ..								
	(viii) Contribution to salary Reserve Fund.								
	(ix) Miscellaneous—								
	(a) ..								
	(b) ..								
	(c) ..								
	Total—General Administration ..								
2	Collection of taxes—								
	(a) Octroi—								
	(i) Permanent Establishment (as per Appendix A).								
	(ii) Temporary Establishment (as per Appendix A).								
	(iii) Pension contribution to Government.								
	(iv) Contingencies (as per Appendix B).								
	(v) Printing charges ..								
	(vi) Construction of and repairs to Nakas.								
	(vii) Other items (to be specified)—								
	(a) ..								
	(b) ..								
	(c) ..								
	Total—Octroi ..								

(b) Tolls—

- (i) Permanent Establishment (as per Appendix A).
- (ii) Temporary Establishment (as per Appendix A).
- (iii) Pension contribution to Government.
- (iv) Contingencies (as per Appendix B).
- (v) Printing charges ..
- (vi) Construction of and repairs to Nakas.
- (vii) Other items (to be specified)—
 - (a) ..
 - (b) ..
 - (c) ..

Total—Tolls ..

(c) Other Taxes—

- (i) Permanent Establishment (as per Appendix A).
- (ii) Temporary Establishment (as per Appendix A).
- (iii) Pension contribution to Government.
- (iv) Contingencies (as per Appendix B).
- (v) Printing charges ..
- (vi) Other items (to be specified)—
 - (a) ..
 - (b) ..
 - (c) ..

Total—Other taxes ..

3 Refunds—

- (i) Octroi
- (ii) Other taxes
- (iii) Other refunds

Total—Refunds ..
Carried Over

PART I—contd.

Serial No.	Heads of Accounts	Actuals for 19 -19	Actuals for 19 -19	Actuals for 19 -19	Revised for 19 -19		Total	Budget for 19 -19	Explanation for increases or decreases (column 8 and 9)
					Actuals for first 8 months	Probables for remaining 4 months			
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<i>Expenditure—contd.</i>									
	Brought forward								
4	Pensions and Gratuities								
5	Contribution to Provident Fund								
6	Survey charges								
7	Miscellaneous (to be specified)—								
	(a)								
	(b)								
	(c)								
	Total—Miscellaneous								
	Total—A								
<i>b. Public Safety</i>									
1	Fire fighting—								
	(i) Permanent Establishment (as per Appendix A).								
	(ii) Temporary Establishment (as per Appendix A).								
	(iii) Pension contribution to Government.								
	(iv) Contingencies (as per Appendix B)								
	(v) Purchase of equipment and stores.								
	(vi) Rewards								
	(vii) Other items (to be specified)—								
	(a)								
	(b)								
	(c)								
	Total—Fire Fighting								

2 Street Lighting—

- (i) Permanent Establishment (as per Appendix A).
- (ii) Temporary Establishment (as per Appendix A).
- (iii) Pension Contributions to Government.
- (iv) Contingencies (as per Appendix B)
- (v) Purchases of Kerosene Oil ..
- (vi) Purchases of lamps and other materials.
- (vii) Electric lights and fixtures ..
- (viii) Cost of energy utilised ..
- (ix) Miscellaneous (to be specified)—
 - (a) ..
 - (b) ..
 - (c) ..

Total—Street lighting ..

3 Rewards for the destruction of wild animals, snakes and pests.

4 Charges for the destruction of stray and rabid dogs.

5 Removal of prickly pear and rank vegetation.

6 Other items (to be specified)—

- (a) ..
- (b) ..
- (c) ..

Total—B ..

C. Public Health and Convenience

1 Water Supply—

- (i) Permanent Establishment (as per Appendix A).
- (ii) Temporary Establishment (as per Appendix A).
- (iii) Pension Contribution to Government.
- (iv) Contingencies (as per Appendix B)
- (v) Repairs ..
- (vi) Other item (to be specified)—
 - (a) ..
 - (b) ..
 - (c) ..

Total—Water Supply ..

Carried Over ..

C. Public Health and Convenience—contd.

4 Conservancy :—

- (i) Permanent Establishment (as per Appendix A).
- (ii) Temporary Establishment (as per Appendix A.).
- (iii) Contingencies (as per Appendix B)
- (iv) Purchase and upkeep of conservancy carts and lorries.
- (v) Purchase and upkeep of night soil carts and lorries.
- (vi) Petrol and lubricants, etc. ..
- (vii) Purchase of fodder ..
- (viii) Purchase of livestock ..
- (ix) Other items (to be specified)—
 - (a) ..
 - (b) ..
 - (c) ..

Total Conservancy ..

5 Staff for the Trenching Ground (for the preparation of compost) :—

- (i) Permanent Establishment (as per Appendix A).
- (ii) Temporary Establishment as per Appendix A).
- (iii) Contingencies (as per Appendix B)
- (iv) Other items (to be specified)—
 - (a) ..
 - (b) ..
 - (c) ..

Total Staff for Trenching Ground

Carried Over ..

6 Hospitals and Dispensaries—

- (i) Permanent Establishment (as per Appendix A).
- (ii) Temporary Establishment (as per Appendix A).
- (iii) Pension contribution to Government.
- (iv) Contingencies (as per Appendix B)
- (v) Purchase of medicines and instruments.
- (vi) Dieting of patients
- (vii) Contributions
- (viii) Other items (to be specified)—
 - (a) ..
 - (b) ..
 - (c) ..

Total—Hospitals and Dispensaries ..

PART I—Contd.

Serial No.	Heads of Accounts	Actuals for 19 -19	Actuals for 19 -19	Actuals for 19 -19	Revised for 19 -19		Total	Budget for 19 -19	Explanation for increases or decreases (columns 8 and 9)
					Actuals for first 8 months	Probables for remaining 4 months			
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.			
	Brought forward ..								
2	Drainage—								
	(i) Permanent Establishment (as per Appendix A).								
	(ii) Temporary Establishment (as per Appendix A).								
	(iii) Pension contribution to Government.								
	(iv) Contingencies (as per Appendix B).								
	(v) Repairs ..								
	(vi) Other items (as to be specified)—								
	(a) ..								
	(b) ..								
	(c) ..								
	Total—Drainage ..								
3	Supervision—								
	(i) Permanent Establishment (as per Appendix A).								
	(ii) Temporary Establishment (as per Appendix A).								
	(iii) Pension Contribution to Government.								
	(iv) Contingencies (as per Appendix B)								
	(v) Other items (to be specified)—								
	(a) ..								
	(b) ..								
	(c) ..								
	Total—Supervision ..								
	Carried Over ..								

Serial No.	Heads of Accounts	Actuals for 19 -19	Actuals for 19 -19	Actuals for 19 -19	Revised for 19 -19		Total	Budget for 19 -19	Explanation for increases or decreases (columns and 10)
					Actuals for first 8 months	Probables for remaining 4 months			
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward ..								
	C. Public Health and Convenience—contd.								
7	Veterinary Dispensaries—								
	(i) Establishment—								
	Permanent								
	Temporary								
	(As per Appendix A)								
	(ii) Contingencies (as per Appendix B)								
	(iii) Purchase of medicines and instrument.								
	(iv) Feeding of Animals								
	(v) Contribution								
	(iv) Other items (to be specified) ..								
	Total—Veterinary dispensaries ..								
8	Registration of Births and Deaths—								
	(i) Permanent Establishment (as per Appendix A).								
	(ii) Temporary Establishment (as per Appendix A).								
	(iii) Contingencies (as per Appendix B)								
	Total— Births and Deaths								
9	Vaccination—								
	(i) Permanent Establishment (as per Appendix A).								
	(ii) Temporary Establishment (as per Appendix A).								
	(iii) Contingencies (as per Appendix B)								
	(iv) Cost of vaccine								
	Total—Vaccination								
	Carried Over ..								

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- 10 Charges of account of Epidemics—
 - (i) Permanent Establishment (as per Appendix A).
 - (ii) Temporary Establishment (as per Appendix A).
 - (iii) Cost of serums, etc.
 - (iv) Disinfectants
 - (v) Contingencies (as per Appendix B).
 - (vi) Miscellaneous

Total—Epidemics ..

- 11 Burial Grounds—
 - (i) Permanent Establishment (as per Appendix A).
 - (ii) Temporary Establishment as per Appendix A.
 - (iii) Contingencies (as per Appendix B).
 - (iv) Miscellaneous

Total—Burial Grounds ..

- 12 Markets and Slaughter Houses—
 - (i) Permanent Establishment (as per Appendix A).
 - (ii) Temporary Establishment (as per Appendix A).
 - (iii) Contingencies (as per Appendix B).
 - (iv) Miscellaneous

Total—Markets and Slaughter Houses.

- 13 Public Washing Places—
 - (i) Permanent Establishment (as per Appendix A).
 - (ii) Temporary Establishment (as per Appendix A).
 - (iii) Contingencies (as per Appendix B).
 - (iv) Miscellaneous

Total—Public Washing places ..

Carried Over ..

PART I—contd.

Serial No.	Heads of Accounts	Actuals for 19 -19	Actuals for 19 -19	Actuals for 19 -19	Revised for 19 -19		Total	Budget for 19 -19	Explanation for increases or decreases (columns 8 and 9)
					Actuals for first 8 months	Probables for remaining 4 months			
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward ..								
	C. Public Health and Convenience—								
	Contd.								
14	Cattle-pounds—								
	(i) Permanent Establishment (as per Appendix A).								
	(ii) Temporary Establishment (as per Appendix A).								
	(iii) Contingencies (as per Appendix B).								
	(iv) Feed of Animals ..								
	(v) Remuneration to pound keepers ..								
	(vi) Repairs to pounds ..								
	(vii) Miscellaneous								
	Total—Cattle pounds ..								
15	Travellers' Bungalows and Sarais—								
	(i) Permanent Establishment (as per Appendix A).								
	(ii) Temporary Establishment (as per Appendix A).								
	(iii) Contingencies (as per Appendix B).								
	(iv) Miscellaneous								
	Total—Travellers Bungalows and Sarais,								
16	Public Halls—								
	(i) Permanent Establishment (as per Appendix A).								
	(ii) Temporary Establishment (as per Appendix A).								
	(iii) Contingencies (as per Appendix B).								
	(iv) Repairs and equipment ..								
	(v) Miscellaneous								
	Total—Public Halls ..								
	Carried Over ..								

Public Gardens—

- (i) Permanent Establishment (as per Appendix A).
- (ii) Temporary Establishment (as per Appendix A).
- (iii) Pension contribution to Government.
- (iv) Contingencies (as per Appendix B).
- (v) Maintenance of Roads and foot-paths.
- (vi) Repairs to fences and properties.
- (vii) Miscellaneous

Total—Public Gardens ..

18 Clock Tower—

- (i) Permanent Establishment (as per Appendix A).
- (ii) Temporary Establishment (as per Appendix A).
- (iii) Pension contribution to Government.
- (iv) Contingencies (as per Appendix B)
- (v) Miscellaneous

Total—Clock Tower ..

19 Agriculture—

- (i) Permanent Establishment (as per Appendix A).
- (ii) Temporary Establishment (as per Appendix A).
- (iii) Pension Contribution to Government.
- (iv) Contingencies (as per Appendix B)
- (v) Miscellaneous

Total—Agriculture ..

Carried over ..

Part I—Contd.

Serial No.	Heads of Accounts	Actuals for 19 -19	Actuals for 19 -19	Actuals for 19 -19	Revised for 19 -19		Total	Budget for 19 -19	Explanation for increases or decreases (columns 8 and 9)
					Actuals for first 8 months	Probables for remaining 4 months			
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward ..								
	<i>C. Public Health and Convenience—</i>								
	<i>contd.</i>								
20	Experimental Cultivation—								
	(i) Permanent Establishment (as per Appendix A).								
	(ii) Temporary Establishment (as per Appendix A).								
	(iii) Contingencies (as per Appendix B).								
	(iv) Purchase and up-keep of livestock.								
	(v) Repairs to fences, pumps and properties.								
	(vi) Miscellaneous								
	Total—Experimental Cultivation ..								
21	Works—								
	(a) (i) Permanent Establishment (as per Appendix A).								
	(ii) Temporary Establishment (as per Appendix A).								
	(iii) Tools and Plant (ordinary) ..								
	(iv) Contingencies (as per Appendix B).								
	(b) Repairs to buildings (as per Appendix Form No. 4).								
	(c) Repairs to roads (as per Appendix Form No. 4).								
	(d) Repairs to other works (as per Appendix Form No. 4).								
	(e) Miscellaneous to be specified—								
	(a)								
	(b)								
	(c)								
	Total—Works ..								
21	Aro's and Jallas								
22	Children's Play Ground								
	Total—C ..								
	Carried over ..								

D. Public Instruction—

1. Primary Education (contributions to the School Board).
 2. (a) Secondary Education—
 - (i) Establishment—

Permanent	} (As per Appendix)
Temporary	
 - (ii) Contingencies (As per Appendix)
 - (iii) Contributions—
 - (b) Technical Education—
 - (i) Establishment (As per Appendix).

Permanent	} (As per Appendix).
Temporary	
 - (ii) Stores and Equipment ..
 - (iii) Contingencies.
 - (iv) Contributions.
 - (v) Miscellaneous.
 - (c) Industrial Schools—
 - (i) Establishment—

Permanent	} (As per Appendix).
Temporary	
 - (ii) Contingencies
 - (iii) Miscellaneous.
- Libraries, Museums manageries, etc.—
- (i) Permanent Establishment (As per Appendix A).
 - (ii) Temporary Establishment (As per Appendix A).
 - (iii) Pension contribution to Government.
 - (iv) Contingencies (As per Appendix B).
 - (v) Purchase of books, periodicals and exhibits.
 - (vi) Contributions
 - (vii) Miscellaneous

Total—D ..

E. Contributions—

1. Transfer to capital account for original and capital works (*vide* Appendix C and D).
2. Other contributions to be specified—
 - (a)
 - (b)
 - (c)

Total—E ..

PART I—concl'd.

Serial No.	Heads of Accounts	Actuals for 19 -19 .	Actuals for 19 -19 .	Actuals for 19 -19 .	Revised for 19 -19			Budget for 19 -19	Explanation for increases or decreases (columns 8 and 9)
					Actuals for first 8 months	Problems for remaining 4 months	Total		
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward ..								
	F. Miscellaneous								
1	Interest on loans (<i>vide</i> Appendix)								
2	Discount on loans								
3	Payment into sinking funds (<i>vide</i> Appendix).								
4	Payment into depreciation fund (<i>vide</i> Appendix)								
5	Payment into Renewal and replacement fund.								
6	Contribution into the Work Supply Reserve Fund.								
7	Election charges								
8	Census Charges								
9	Expenses in connection with suits and prosecutions.								
10	Other items (to be specified)								
	(a)								
	(b)								
	(c)								
	Total—F								
	Total—Revenue disbursements (ABCDEF).								
	Closing balance								
	Grand Total—Part I								

PART II

Serial No.	Heads of Accounts	Actuals for 19 -19	Actuals for 19 -19	Actuals for 19 -19	Revised for 19 -19		Total	Budget for 19 19	Explanation for increases or decreases (columns 8 and 9)
					Actuals for first 8 months	Probables for remaining 4 months			
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Capital Receipts	..							
	Opening Balance	..							
1	Water works	..	..	..		
2	Drainage Works	..	..	..		
3	Town Planning	..	..	..		
4	Building Schemes	..	..	..		
5	Other Schemes	..	..	..		
	Receipts								
1	Water Works (vide Appendix C)	..							
2	Drainage Works (vide Appendix D)	..							
3	Road Improvement and construction (vide Appendix D).								
4	Town Planning Scheme (vide Appendix D).								
5	Building construction (vide Appendix D)								
6	Other Special Schemes (to be specified)								
	Total—Receipts	..							
	Total including opening balance								

PART II—contd.

Serial No.	Heads of Accounts	Actuals for 19 -19	Actuals for 19 -19	Actuals for 19 -19	Revised for 19 -19		Total	Budget for 19 --19	Explanation for increases or decreases (columns 8 and 9)
					Actuals for first 8 months	Probables for remaining 4 months			
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<i>Expenditure</i>									
1	Water Works (vide Appendix C)								
2	Drainage Works (vide Appendix D)								
3	Road Constructions and Improvements (vide Appendix D).								
4	Building Constructions (vide Appendix D).								
5	Town Planning Schemes (vide Appendix D).								
6	Other Special Schemes (vide Appendix D)								
	Total—Expenditure								
<i>Closing Balance</i>									
1	Water Works								
2	Drainage Works								
3	Town Planning								
4	Building Schemes								
5	Road Improvement, etc. schemes								
6	Other schemes								
	GRAND TOTAL								

PART III

Extraordinary and Debt and Suspense Account Detailed Estimate for the year 19 -19

V 4346-7

Serial No.	Heads of Accounts	Actuals for 19 -19	Actuals for 19 -19	Actuals for 19 -19	Revised for 19 -19		Total	Budget for 19 -19	Explanation for increases or decreases (columns 8 and 9)
					Actuals for first 8 months	Probables for remaining 4 months			
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXTRAORDINARY AND DEBT AND SUSPENSE HEADS									
OPENING BALANCE									
<i>Receipt</i>									
1	Sale-proceeds of Government Securities and other investments.								
2	Realisation from Sinking Funds for repayment of loans.								
3	Trust Funds (<i>vide</i> details in form 6)—								
	(a) Educational—								
	(i) Capital receipts								
	(ii) Interest								
	(b) Medical—								
	(i) Capital receipts								
	(ii) Interest								
	(c) Veterinary—								
	(i) Capital Receipts								
	(ii) Interest								
	(d) For other special objects (to be specified)—								
	(i) Capital receipts								
	(ii) Interest								
	Provident Fund—								
	(i) Subscription								
	(ii) Contributions								
	(iii) Advances recoverable								
	(iv) Interest								

PART III—*contd.*

Serial No	Heads of Accounts	Actuals for		Actuals for		Revised for 19 -19		Budget for 19 -19	Explanation for increases or decreases (columns 8 and 9)
		19 -19	19 -19	19 -19	Actuals for first 8 months	Probables for remaining 4 months	Total		
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
5	Depreciation Fund—								
	(i) Contribution								
	(ii) Interest								
6	Salary Reserve Fund—								
	(i) Contributions								
	(ii) Interest								
	(iii) Sale proceeds of investments ..								
7	Water Supply Reserve Fund—								
	(i) Contribution								
	(ii) Interest								
	(iii) Sale proceeds of investment ..								
8	Other Reserve Funds (to be specified)—								
	(i) Contribution								
	(ii) Interest								
9	Government grant for Primary Education.								
10	Recovery of the cost of work done for private individuals—								
	(i)								
	(ii)								
11	Deposits—								
	(i) Criminal deposits								
	(ii) Security deposits								
	(iii) Contractors deposits								
	(iv) Other deposits								
12	Advances recoverable—								
	(i) From contractors								
	(ii) From employees								
	(iii) Store advances								
	(iv) Other advances (to be specified) ..								
13	Permanent Advances (Imprest)								
14	Pilgrim Tax Fund								
15	Other Miscellaneous items (to be specified)—								
	(a)								
	(b)								
	(c)								
	Total—Receipts—Part III								
	Total—Part III—Including opening balance.								
	GRAND TOTAL								

V 4546-7a

Disbursement

- 1 Investments
- 2 Repayment of Loans
- 3 Trust funds (vide details in form 6)—
 - (a) Educational—
 - (i) Investment of capital receipts ..
 - (ii) Expenditure from endowments.
 - (b) Medical—
 - (i) Investment of capital receipts ..
 - (ii) Expenditure from endowments.
 - (c) Veterinary—
 - (i) Investment of capital receipts ..
 - (ii) Expenditure from endowments.
 - (d) For other special objects (to be specified)—
 - (a)(i) Investment of capital receipts.
 - (ii) Expenditure from endowments
 - (b)(i)
 - (ii)
 - (c)(i)
 - (ii)
- 4 Provident fund—
 - (i) Advances
 - (ii) Final payments
 - (iii) Other expenditure (to be specified).
- 5 Expenditure from depreciation funds ..
- 6 Salary Reserve funds—
 - (i) Investments
 - (ii) Other Expenditure
- 7 Water Supply reserve fund—
 - (i) Investments
 - (ii) Other expenditure
- 8 Expenditure from other reserve funds—
 - (a)
 - (b)
 - (c)
- Cost of work done for private individuals.
- 10 Cost incurred for interring paupers ..

PART III—*contd.*

Serial No	Heads of Accounts	Actuals for 19 -19	Actuals for 19 -19	Actuals for 19 -19	Revised for 19 -19		Total	Budget for 19 -19	Explanation for increases or decreases (columns 8 and 9)
					Actuals for first 8 months	Probables for remaining 4 months			
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	<i>Disbursement—contd.</i>								
11	Refund of deposits—								
	(i) Criminal deposits								
	(ii) Contractors deposits								
	(iii) Security deposits								
	(iv) Other deposits								
12	Advances to—								
	Contractors								
	Employees								
	Store Advances								
	Other Advances (to be specified)—								
	(a)								
	(b)								
	(c)								
	Transfer from Pilgrim Tax Receipts—								
	(i) To Pilgrims tax fund								
	(ii) To General Revenue								
	Total— Expenditure, Part III ..								
	Closing balance ..								
	Grand Total— Part III ..								

APPENDIX—A

Detailed Estimate of Establishment for the year 19 -19

Serial No	Heads of Accounts	Actuals for		Actuals for		Revised Budget for 19 -19		Total	Budget for 19 -19	Explanation for increases or decreases (columns 7 and 8)
		19 -19	19 -19	19 -19	19 -19	Actuals for first 8 months	Probables for remaining 4 months			
1	2	3	4	5	6	7	8	9	10	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<p>Here enter establishments referred to in the estimates in such details as is settled by the Council.</p>										

APPENDIX—B

Detailed Estimate of Contingencies for the year 19 -19

Serial No	Heads of Accounts	Actuals for		Actuals for		Revised Budget for 19 -19		Total	Budget for 19 -19	Explanation for increases or decreases (columns 8 and 9)
		19 -19	19 -19	19 -19	19 -19	Actuals for first 8 months	Probables for remaining 4 months			
1	2	3	4	5	6	7	8	9	10	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Writing Materials etc.	..	..	..	..	..	..	..	..
2	Electric Light Charges	..	..	..	..	..	..	..	..
3	Uniforms for Peons	..	..	..	..	..	..	..	..
4	Postage	..	..	..	..	..	..	..	..
5	Telephone fees	..	..	..	..	..	..	..	..
6	Other items (to be specified)—									
	(a)									
	(b)									
	(c)									

Note.—A separate appendix in the above form should be prepared for each item.

APPENDIX—C

Detailed Estimate for the year 19 -19

Serial No.	Heads of Accounts	Actuals for		Actuals for		Revised Budget for 19 -19		Budget for 19 -19	Explanation for increases or decreases (columns 8 and 9)
		19 -19	19 -19	19 -19	19 -19	Actuals for first 8 months	Probables for remaining 4 months			Total
1	2	3	4	5	6	7	8	9	10
	APPENDIX—C	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Capital Receipts on Water Works Scheme								
	Opening Balance ..								
	<i>Receipts</i>								
1	From loans raised in the open market..								
2	From loans obtained from Government..								
3	Premiums received on loans raised ..								
4	Contribution from the public ..								
5	Contributions from the General Revenue ..								
6	Sale-proceeds of lands and other capital assets.								
7	Deposits from contractors ..								
8	Recovery of advances ..								
9	Other receipts (to be specified)—								
	(a) ..								
	(b) ..								
	(c) ..								
	Total ..								
	Total, receipts including opening balance								
	<i>Expenditure</i>								
1	Special establishment employed on the scheme.								
2	Cost of works (<i>vide</i> details in form 4) ..								
3	Contingencies ..								
4	Cost of stores and materials ..								
5	Refund of deposits ..								
6	Advances to contractors ..								
7	Cost of special tools and plant ..								
8	Purchase of land ..								
9	Miscellaneous (to be specified)—								
	(a) ..								
	(b) ..								
	(c) ..								
	Total, expenditure ..								
	Closing Balance ..								
	GRAND TOTAL ..								

APPENDIX—D

Detailed Estimate for the year 19 —19 .

Serial No.	Heads of Accounts	Actuals for		Actuals for	Revised Budget for 19 -19		Total	Budget for 19 -19	Explanation for increases or decreases (columns 8 and 9).
		19 -19	19 -19	19 -19	Actuals for first 8 months	Probables for remaining 4 months			
1	2	3	4	5	6	7	8	9	10
	APPENDIX—D	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Capital Receipts on Scheme								
	Opening Balance ..								
	Receipts								
1	From loans raised in the open market								
2	From loans obtained from Government								
3	Premiums received on loans raised								
4	Contributions from the public								
5	Contributions from the General Revenue								
6	Sale-proceeds of lands and other capital assets.								
7	Deposits from contractors								
8	Recovery of Advances								
9	Other receipts (to be specified)—								
	(a)								
	(b)								
	(c)								
	Total ..								
	GRAND TOTAL—Receipts including opening balance.								
	Expenditure								
1	Special establishment employed on the scheme.								
2	Cost of works (<i>vide</i> details in form 4)								
3	Contingencies								
4	Cost of stores and materials								
5	Refund of deposits								
6	Advances to contractors								
7	Cost of special tools and plant								
8	Purchase of land								
9	Miscellaneous (to be specified)—								
	(a)								
	(b)								
	(c)								
	Total, expenditure ..								
	Closing balance ..								
	GRAND TOTAL ..								

Note.—A separate appendix in the above form should be prepared for each section or scheme in the capital account.

FORM 5

[See rule 25(2) (a)]

DEPARTMENT OR OFFICE

Statement of details of provision proposed for pay of officers (Establishments) for the year 19 -19

Name and designation	Reference to page of estimate form	Sanctioned pay of the post			Amount of provision for the Year at the rate in column 3(c)	Increment falling due within the year			Total provision for the year i.e., total of columns 4 and 5(e)	Allowances to be paid in the year	Remarks
		(a) Minimum	(b) Maximum	(c) Actual pay due on 1st April next year		(a) Date of increment	(b) Rate of increment	(c) Amount of increment for the year			
1	2	3	3	4	5	5	6	6	7	8	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				

3. In the case of temporary establishments, authority under which they are entertained should be quoted in the remarks column. Number and amount of provision should be agreed with the entries in the estimate form. Names need not be given in the case of officers whose names committed from pay bills.

Signature and Designation of Officer.

FORM 6

[See rule 25(2) (b)]

.....Municipal Council

Statement showing the details of expenditure on public works provided for the budget estimate for the year 19 -19

Items of work	Estimate		Grant for 19 -19	Area or extent of work	Remarks regarding previous cost etc.
	No.	Amount			
1	2	3	4	5	6
		Rs.	Rs.		

FORM 7

[See rule 25 (2) (c)]

.....Municipal Council

Statement showing the estimated expenditure on works to be met out of loan funds during the year 19 -19

Details of loans Year in which received	Amount	Name of work	Estimate		Expenditure to the end of 19	Estimated expenditure during the year 19 -19	Remarks
			No.	Amount			
1	2	3	4	5	6	7	8
	Rs.			Rs.	Rs.	Rs.	

FORM 8

[See rule 25(2)(d)]

LOAN LIABILITIES

1	Serial No.	..	..	..	..	..	..	..	..
2	Particulars of loan	..	..	..	..	..	..	..	..
3	Rate of Interest	..	..	..	..	..	..	..	Rs.
4	Repayments made or to be made up to end of previous year, i.e., on 1st April 19	..	..	..	..	..	..	..	Rs.
5	Balance outstanding at the beginning of the year 19 -19	..	..	..	..	..	..	..	Rs.
6	Amount of Instalment	..	..	..	..	..	..	..	Rs.
7	Repayments to be made in the year	..	..	..	..	..	..	..	..
	1st Instalment—								
	(a) Due on	..	..	..	..	..	..	..	..
	(b) Principal	..	..	..	..	..	..	..	Rs.
	(c) Interest	..	..	..	..	..	..	..	Rs.
	2nd Instalment—								
	(a) Due on	..	..	..	..	..	..	..	..
	(b) Principal	..	..	..	..	..	..	..	Rs.
	(c) Interest	..	..	..	..	..	..	..	Rs.
8	Balance outstanding on 31st March 19	..	..	..	..	..	..	..	..

FORM 9

[See rule 25(2) (e)]

..... Municipal Council

Statement showing the estimated receipts, payments and balances of Trust Funds administered by the Council for the year
 19 —19

Name of funds	Estimated opening balance on 1st April 19	Estimated receipts during 19 —19	Total	Estimated payments during 19 —19	Estimated closing balance on 31st March 19	Remarks
1	2	3	4	5	6	7

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FORM 10

[See rule 30 (3)]

..... Municipal Council.

Statement of Reappropriations submitted to the Council at the meeting held on 19

Serial No.	From					To		Amount proposed to be increased	Remarks		
	Major, minor and detailed Head	Work services etc.	Original Grant	Expenditure to date	Balance available	Major, minor and detailed Head	Work service etc.				
1	2	3	4	5	6	7	8	9	10	11	12

FORM 11

[See rule 32 (1)]

Dr. *General Cash Book of the Municipal Council 19 —19 .*

Serial No.	Month and date of receipt	Particulars of receipts					Total of each Chalan	Daily total with balance
		No. of Receipt or Chalan	From whom received	On what account	Head of Account	Amount of each item		
1	2	3	4	5	6	7	8	9
						Rs.	Rs.	Rs.
						Opening Balance	....
							Total Receipts ..	
							Grand Total ..	

Cr.

Month and date of payment	No. of voucher	Particulars of payment		Head of amount	Amount of Cheque	Amount of Transfer	Total amount of each voucher	Daily total with balance
		To whom paid	On what account					
10	11	12	13	14	15	16	17	18
					Rs.	Rs.	Rs.	Rs.
							Total payment ..	
							Closing balance ..	
							Grand Total ..	

FORM 12

[See rule 33 (2)]

Register of daily collection of taxes and rates

Date	Name of Naka, Ward, Street or Circle	No. in the demand Regi- ster	No. of receipt and of book	Name of assessee	Amount received on account of arrears for previous Years				Total
					6	7	8	9	
1	2	3	4	5	Rs. P.	Rs. P.			10

Amount received on account of current year				Total	Total Collection	Acknowledge- ment of Account- ant, Cashier or other Officer	Remarks
11	12	13	14	15	16	17	18
Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs.			

Note.—In the money column the collection on account of different taxes should be shown, the name of each different tax collected being entered in a separate column.

FORM 13

[See rules 33 (2); 65, 70(2), 73(5); 78(3); 97(5) and 107]

Sr. No.

Chalan for remittance of money to the Municipal Office
 Naka or Station
 Ward or Circle

Dated 19 .

Name of Tax	Receipt No.	Amount
-------------	-------------	--------

Submitted to the _____ for verification and credit of Rs. _____ to the municipal funds.

Collection Clerk.

Checked and agreed with the total in the Collection register, the entries wherein were compared with the duplicates of receipts.

Cash received

Examined and entred

Cashier

Superintendent

Inspector

Accountant/Chief Officer.

FORM 14

[See rule No. 36 (1)]

Subsidiary Register of Receipts " • " tax/revenue for the year 19 -19

Date	Serial No.	Names of Nakas, Stations, Wards or Circles and the amount of collections	Daily total carried to the General Cash book	Page and Item in the General Cash Book	Initials of Authorised Officer
1	2	3	4	5	6
		Rs: P.	Rs. P.		

• Here enter the name of the tax/revenue.

FORM 15

[See rules 36(I) and 70 (I)]

..... Municipal Council

Subsidiary Register of Miscellaneous Receipts for the year 19 -19 .

Date of receipts	Chalan or receipt number	From whom received	*Details of receipts and their amounts											Total of each chalan or receipt	Page and Item No. in the General Cash Book	Initials of Authorised Officer
			4	5	6	7	8	9	10	11	12	13	14				15	16
1	2	3														

*A Separate head of revenue may be shown in each column.

FORM 16

[See rule 36(2)]

Collection Register of Officer receiving remittances from Bill Collectors

Date	Serial Number	From whom received	Name of Naka, Street or Ward or Circle	Kind of taxes and their amounts			
				Property Tax		Octroi	
				Previous year's arrears	Current year	Previous year's arrears	Current year
1	2	3	4	5	6	7	8

Kind of taxes and their amounts							Chalan Number and date	Initial of Authorised Officer
Tolls								
Previous year's arrears	Current year	Previous year's arrears	Current year	Previous year's arrears	Current year	Total	16	17
9	10	11	12	13	14	15		

FORM 17

(rule 37)

..... Municipal Council

Money Orders received during the year 19 -19

Serial No.	Date of receipt	From whom received	On what account	Amount	Initials of Officer duly authorised under Rule 42	Signature of the Cashier or Accountant receiving the amount
1	2	3	4	5	6	7
				Rs. P.		

Head of account to which credited	Chalan No.	Date of Credit	Initials of the Officer duly authorised	Remarks
8	9	10	11	12

66

FORM 18

(See rule 39)

..... Municipal Council.

Cashier's Cash Book for the year 19 -19

Date of receipt	Chalan or receipt No.	From whom received	On what account	Amount		Daily total with balance	
1	2	3	4	5		6	
				Rs.	P.	Rs.	P.

Date of payment	Voucher Number	To whom paid	On what account	Amount	Daily total with balance	Initials of Officer	
7	8	9	10	11	12	13	
				Rs.	P.	Rs.	P.

FORM 19

[See rule 41 (3)]

(Obverse)

CHALAN No.

Chalan of Cash Paid into the Treasury/Sub-Treasury at.....
 State _____ Bank of India.
 Reserve _____

To be filled in by the remitter To be filled in by the department Officers or the treasury.

By whom tendered	Name (or designation) and address of the person on whose behalf money is paid	Full particulars of the remittance and of authority (if any)	Amount	Head of Account	Order to the Bank
------------------	---	--	--------	-----------------	-------------------

Name	Rs. pP.	Date
Signature	Total*	Correct—Receive and grant Receipt. Signature and full designation of the officer ordering the money to be paid in.

*(in words) Rupees

*To be used only in the case of remittances to the Bank through departmental officer or the Treasury Officer.

Received payment (in words) Rupees

Date

Treasurer

Accountant

Treasury Officer
Agent or Manager

- Note 1.*—In the case of payments at the treasury, receipts for sums less than Rs. 500 do not require the signature of the Treasury Officer but only of the Accountant and the Treasurer.
Note 2.—Particulars of money tendered should be given on the reverse.
Note 3.—In cases where direct credits at the Bank are permissible, the column "Head of Account" will be filled in by the Treasury Officer or the Accountant General, as the case may be, on receipt of the Bank's Daily Sheet.

(Reverse)

Particulars										Amount
										Rs. P.
Coin
Notes (with details)
Cheque (with details)
Total										..

FORM 20

[See rule 42(1) and (2)]

.....Municipal Council

Register of Bills for payment during the year 19 -19

Serial No.	Date of presentation	Name of Party.	Particulars.	Amount of Bill	Initials of Authorized Officer.
1	2	3	4	5	6

Date of Sanction.	Voucher No.	Amount sanctioned.	Date of payment or issue of cheque.	Amount disallowed.	Balance outstanding at the end of the year.	Reason for delay in payment.	Remarks
7	8	9	10	11	12	13	14

FORM 21
[See rule 42 (1)]
DISALLOWANCE STATEMENT

To be returned in original with reply noted in the right-hand column

	No.		REPLY
	Date :		No. Date :
From		From	
The Chief Officer,		The	
..... Municipal Council.			
To		To	
The		The Chief Officer,	
		..... Municipal Council.	

Memo

The bill for
Rs. is herewith returned for the reasons
noted below. Please rectify the defect and return the bill.

Reason

.....,
Chief Officer.

.....,
Head of Department.

FORM 22

[See rule 42 (1)]

..... Municipal Council.

Bill No.

Voucher No.

Date

Name and address of Payee

Reference to stock Book
measurement

Head of Account.

Serial No.	Particular of works or articles	Quantity or weight	Rate	Unit	Amount
					Rs.
				Total ..	_____

Total amount of (in words) Rs. Paise only.

(1) Amount allotment .. Rs.

(2) Previous expenditure .. Rs.

(3) Expenditure shown in this bill .. Rs.
Total of 2 and 3 .. Rs.
Balance available .. Rs.

Certified that the rates and quantities shown in this bill are correct and the materials, articles have been received in good condition and have been entered in the appropriate supplies register on numerical account at page ..

Date ..

Signature of Officer,
Receiving the articles.

Submitted to the President/Controlling Committee for a sanction.

I have examined the claim and found it correct in all respects.

Date ..

Accountant.

Chief Officer.

Resolution No. Date the sum of Rs. (in words) shown in the bill is sanctioned.

Date ..

Chairman, Controlling Committee/President

Pay Rupees (in words)
.....

Date

Authorised Officer.

To

The Accountant for payment.
.....

Date

Chief Officer.

Received payment of Rs. (in words) in full settlement of the claim.

Stamp

Payees Signature.

Paid by cheque No. dated and entered in the cash book on Page ..

Accountant

Chief Officer.

FORM 24

(See rules 49 and 56)

Classified Register of Receipts/Payments for the Municipality of 19 -19 .

Head of account (as in model budget).	Original Budget grant	Revised Budget grant	Dates	Total for the month	Total up to the end of previous month	Progressive Total
1	2	3	4	5	6	7

FORM 25

[See rule 53 (5)]

Transferred Entries for the month of.....19

Amount	Transferred from	Transferred to	Amount	Initials	Authorised Officer
1	2	3	4	5	6
Rs.			Rs.		

Remarks

FORM 26

[See rule 59 (1)]

Quarterly Accounts of theMunicipal Council for the quarter ending.....
 June/September/December/March 19.....

Receipts.				
Heads of Receipts	Estimates for the Budget year	Actuals for the quarter	Probables for the remaining period	Difference between actuals and estimates (+)or (-)
1	2	3	4	5

Expenditure				
Heads of Accounts	Estimates for the Budget year	Actuals for the quarter	Probables for the remaining period	Difference between actuals and estimates (+) or (-)
1	2	3	4	5

FORM 27

[See rule 59 (1)]

Annual Accounts of theMunicipal Council for the year 19..... 19.....

Receipts				Expenditure			
Heads of Receipts	Estimate	Actuals	Difference between actuals and estimate (+ or -)	Heads of Expenditure	Estimate	Actuals	Difference between actuals and estimate (+ or -)
1	2	3	4	1	2	3	4
	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.
Balance in hand at the close of the last year.				Closing balance			
Grand Total				Grand Total			

ANNEXURE-I TO ANNUAL ACCOUNTS

ORIGINAL WORKS

Description of work	Amount of sanctioned estimate	Amount of budget appropriation	Actuals			Remarks
			To end of previous year	Current year	To end of current year	

ANNEXURE-II TO ANNUAL ACCOUNTS

MAINTENANCE AND REPAIRS

Description	Amount of sanctioned estimate	Amount of budget appropriation	Actual	Remarks

ABSTRACT OF THE ANNUAL ACCOUNT OF THE

Abstract of the Annual Account

	Receipts				Budget Estimates	Amount
					Rs.	Rs.
A. Municipal Rates and Taxes—						
1. Taxes on lands and buildings		
2. Octroi		
3. Tax on professions, trades, callings and employments		
4. Tax on cinemas, theatres, circuses, carnivals and other performances and shows tax	..					
5. Tax on advertisements (other than advertisements published in the News papers)	..					
6. Tax on vehicles, boats and animals		
7. Tax on dogs		
8. Special sanitary tax		
9. Drainage tax		
10. Special water tax		
11. Tax on pilgrims		
12. Special education tax		
13. Cattle Pounds		
14. Other taxes (To be specified)		
B. Realisation under special Acts—						
1. Hackney charges		
2. Public Ferries		
3. Other items (to be specified)		
C. Revenue derived from Municipal Properties and utility services and powers apart from taxation—						
1. Rent of lands		
2. Rent of buildings		
3. Rent of Sarais and Dharamshals		
4. Rent of Travellers' Bungalows		
5. Income from Gardens		
6. Income from Educational Institutions		
7. Income from Medical Institutions		
8. Veterinary Dispensaries		
9. Stables		
10. Fees on vehicles or pack animal bringing goods for sale in public market		
11. Fees for use of or for sight of expose goods for sale in open market		
12. Fees for registration of cattle sold within municipal limits		
13. Fees for animal brought for slaughter in the municipal slaughter houses		
14. Receipt from water works		
15. License fees		
16. Building permits fees		
17. Notice fees		
18. Warrant fees		
19. Other items (to be specified)		

28
rule 60)
MUNICIPAL COUNCIL FOR THE YEAR 19 -19
of the Municipal Council

Expenditure						Budget grant (including re-appropriations sanctioned for the year)	Amount
						Rs.	Rs.
A. General Administration and Collection charges—							
1.	General Administration..	..	..	..	..	..
2.	Collection of taxes ..	..	..	..	..	..
3.	Refunds ..	..	..	..	..	..
4.	Pensions and Gratuities ..	..	..	..	..	..
5.	Contributions to Provident Fund ..	..	..	..	..	..
6.	Survey charges ..	..	..	..	..	..
7.	Miscellaneous (to be specified) ..	..	..	..	..	..
Total 'A'						..	
B. Public Safety—							
1.	Fire Fighting ..	..	..	..	..	..
2.	Street Lighting ..	..	..	..	..	..
3.	Rewards for destruction of wild animals, snakes and pests ..	..	..	..	..	..
4.	Charges for the destruction of stray and rabid dogs ..	..	..	..	..	..
5.	Removed of prickly pear and rank vegetation ..	..	..	..	..	..
6.	Other items (to be specified) ..	..	..	..	..	..
Total 'B'						..	
C. Public Health and Convenience—							
1.	Water Supply ..	..	..	..	..	..
2.	Drainage ..	..	..	..	..	..
3.	Supervision ..	..	..	..	..	..
4.	Conservancy ..	..	..	..	..	..
5.	Staff for the trenching Ground (for the preparation of compost)	..	..	..	..	..
6.	Hospitals and Dispensaries ..	..	..	..	..	..
7.	Veterinary dispensaries ..	..	..	..	..	..
8.	Registration of Births and Deaths ..	..	..	..	..	..
9.	Vaccination ..	..	..	..	..	..
10.	Charges on account of Epidemics ..	..	..	..	..	..
11.	Burial Grounds ..	..	..	..	..	..
12.	Markets and Slaughter Houses ..	..	..	..	..	..
13.	Public Washing Places ..	..	..	..	..	..
14.	Cattle Pounds ..	..	..	..	..	..
15.	Travellers' Bungalows and Sarais ..	..	..	..	..	..
16.	Public Halls ..	..	..	..	..	..
17.	Public Gardens ..	..	..	..	..	..
18.	Clock Tower ..	..	..	..	..	..
19.	Agriculture ..	..	..	..	..	..
20.	Experimental Cultivation ..	..	..	..	..	..
21.	Public Works ..	..	..	..	..	..
22.	Ara's and Jatras ..	..	..	..	..	..
23.	Children's Play Ground ..	..	..	..	..	..
Total 'C'						..	
D. Grants and Contributions—							
1.	From Government ..	..	..	..	..	..
2.	From Local Funds ..	..	..	..	..	..
3.	From other sources ..	..	..	..	..	..
Total 'D'						..	
E. Miscellaneous—							
1.	Interest from municipal investments ..	..	..	..	..	..
2.	Conservancy receipts other than taxes ..	..	..	..	..	..
3.	Copying and comparing fees ..	..	..	..	..	..
4.	Supervision charges on account of work done for private individuals ..	..	..	..	..	..
5.	Sale of town refuse and manure ..	..	..	..	..	..
6.	Work shop receipts ..	..	..	..	..	..
7.	Sale proceeds of old stores ..	..	..	..	..	..
8.	Sale proceeds of voters' lists and other municipal publications ..	..	..	..	..	..
9.	Process Fees and Legal Costs ..	..	..	..	..	..
10.	Miscellaneous sales ..	..	..	..	..	..
11.	Contributions from the Pilgrim Tax Fund ..	..	..	..	..	..
12.	Other Receipts (to be specified) ..	..	..	..	..	..
Total 'E'						..	
Total Receipts						..	
Sales proceeds of Government Securities and other investments ..						..
Loans ..						..
Advances ..						..
Deposits ..						..
Realisations from sinking fund for repayment of loan ..						..
Depreciation fund ..						..
Pilgrim Tax Fund ..						..
Other Funds ..						..
Opening Balance on 1st April 19 .. in Treasury/Ban ..						..
Deduct—Cheques outstanding ..						..
Net Balance as per Cash Book ..						..
Grand Total						..	

Committee in the district for the year 19 -19

	Expenditure					Amount		Budget grant (including re-appropriations sanctioned for the year)
						Rs.	Rs.	
D-Public Instruction—								
1. Primary Education		
2. Secondary Education		
3. Libraries, Museum, Menageries, etc.		
Total 'D'						..		
E-Contributions—								
1. Transfer to capital account for original and capital works <i>Vide</i> Appendices C and D		
2. Other contributions (to be specified)		
Total 'E'						..		
F-Miscellaneous—								
1. Interest on Loans		
2. Discount on Loans		
3. Payment into Sinking Funds		
4. Payment into Depreciation Fund		
5. Payment into Renewal and Replacement Funds		
6. Election charges		
7. Census charges		
8. Expenses in connection with suits and prosecutions		
9. Recoupment of Salary Reserve Fund		
10. Contributions to Water Supply Reserve Fund		
11. Other items (to be specified)		
Total 'F'						..		
Total Expenditure						..		
Investments—								
In securities (other than Sinking Fund)		
In Savings Bank—								
Payments to Sinking Fund		
Repayment of Loans		
Advances		
Deposits—								
Expenditure from Depreciation Fund		
Transfer from Pilgrim Tax Fund		
Expenditure from other Funds		
Closing balance on 31st March 19	—	—	—	—	—	—		
In Treasury								
Deduct—Cheques Outstanding		
Net balance as per cash book		
Grand Total						..		

FORM 28—contd.

Investment Account of							Rs.	
.....Fund								
Opening balance on 1st April 19	..	..	..	..	..	..	.....
Investments made during the year	..	..	..	..	..	..	.....
							Total
Investments matured during the year	..	..	..	..	..	..	.....
Closing balance on 31st March	..	..	..	..	..	..	.....
Details of closing balances—								
							Cost price Rs.	Face Value Rs.
In G. P. Notes	..	..	..	..	..	..	.....
In N. S. Certificates	..	..	..	..	..	..	.....
In fixed deposits	..	..	..	..	..	..	.....
							Total

FORM 29

(See rule 61).

STATEMENT OF FLOATING ASSETS AND LIABILITIES OF THE MUNICIPAL COUNCIL
AS ON 31ST MARCH 19.....

Liabilities				Rs. p.	Assets				Rs. p.
1. Deposits	
2. Undischarged loans	1. Cash balance—				
					(a) in hand	..	..	..
					(b) in Bank or Treasury	..	..	..
3. Outstanding bills—					2. Investments	..	..	..
(a) Octroi refunds	3. Advances outstanding	..	..	..
(b) Other Bills	4. Taxes not recovered—				
4. Unspent grants and subscription	(a) Arrears	..	..	..
5. Loans and advances taken from special funds (to be given separately).					(b) Current	..	..	..
6. Special Funds	5. Demands outstanding—				
					(a) Arrears	..	..	..
					(b) Current	..	..	..
					6. Grants from Government due to the Municipal Council.				
					7. Special Funds (cash balance and investments to be given separately).				
Total	Total ..				.....

Note.—Only such arrears of taxes and other demands are not time-barred and for the recovery of which the Council is not precluded from taking legal steps, shall be shown as assets.

FORM 30

(See rule 64)

Octroi Receipt					Octroi Receipt						
Book No.					Book No.						
Receipt No. Naka Municipal Council					Receipt No Naka Municipal Council						
<u>Name of Importer</u>					<u>Name of Importer</u>						
Owner					Owner						
Address :—					Address :—						
Description of goods	Kind of conveyance or load	Weight or Value	Rate of Octroi		Amount of Octroi paid	Description of goods	Kind of conveyance or load	Weight or Value	Rate of Octroi		Amount of octroi paid
			Amount	Per					Amount	per	
			(a)	(b)				(a)	(b)		
1	2	3	4	5	1	2	3	4	5		
<i>Vide</i> Serial No. in Railway Invoice Register/Customs manites to (in respect of goods impoiled by rail/ steamer).					Rs. P.	<i>Vide</i> Serial No. in Railway Invoice Register/Customs manites to (in respect of goods impoiled by rail/ steamer).					Rs. P.
Total ..					Total ..						
Total Rupees (in words) Time of Import					Total Rupees (in words) Time of Import						
Date					Date						
Signature of Naka Karkun					Signature of Naka Karkun.						

FORM 31

(See rule 65)

.....Municipal Council
 Collection Register of Octroi for the year 19 — 19

.....Naka

Date	Receipt No. and Book No.	Name of importer or owner	Description of taxable articles.	Kind of conveyance or load.
1	2	3	4	5
<hr style="width: 20%; margin: auto;"/> Total ..				

Weight, number or value	Rate of Octroi	Amount of Octroi	Remarks
6	7	8	9
Rs. P.		Rs. P.	

Remitted to as per Chalan No.

Signature of Naka Clerk.

FORM 32

[See rule 66(1)]

Receipt for deposit in lieu of Octroi				Receipt for deposit in lieu of Octroi.					
Book No.	Receipt No.			Book No.	Receipt No.				
Naka	Municipal Council			Naka	Municipal Council				
Name of Depositor				Name of Depositor					
Address				Address					
Description of goods	Number of packages or boxes	Rate of Deposit		Deposit Received	Description of goods	Number of packages or boxes	Rate of Deposit		Deposit Received
		Amount per (a)	(b)				Amount per (a)	(b)	
1	2	3	4	4	1	2	3	4	4
		Rs. P.	Rs. P.				Rs. P.	Rs. P.	
Total	Total ..				

Total Rupees (in words)

Total Rupees (in words)

Time of Import

Time of Import

Date

Date

Signature of Naka Karkun.

Signature of Naka Karkun.

(Reverse of Form 32)

Octroi Superintendent's order

Claim admitted or barred by time (*vide* Receipt No.)

Pay Rs. P.

in cash from the payment advance.

Octroi Superintendent.

Payee's acknowledgement

I acknowledge receipt of the amount entered on the payment order, namely :—

Rs. P.

Signature of payee.

Note 1.—The invoice for the goods mentioned in the receipt should be produced within*Note 2.*—The claim for refund of deposit should be made at the Head Octroi Office within*Note 3.*—Failure to comply with the instructions contained in either of the above notes shall entail forfeiture of deposit.days from the date of import.
days from the date of production

FORM 33

[See rule 66(2)]

Chalan for remittance of Octroi Deposit Collections

No.

Naka

To be filled up by Naka Clerk.

Serial No.	Date	Receipt No.	Name and address of importer or owner	Description of goods	No. of packages or boxes	Rate of Deposit		Amount deposit recovered	Valuation of packages or boxes
						Amount	Rate		
1	2	3	4	5	6	7	8	9	10
						Rs.	Rs.		

To be filled at the Head Octroi Office

Date of production of invoice	Date of re-payment	Serial No. in payment Register	Octroi payable or adjusted	Receipt No. and date	Balance due to depositor	Total amount repaid	Deficiency paid by depositor	Initials of officer	Remarks
11	12	13	14	15	16	17	18	19	20

Submitted to the Octroi Superintendent for verification and credit of the amount to the municipal funds.

Checked and agreed with the duplicates of receipts issued by the Naka Clerk.

Date

Naka Clerk.

Date

Octroi Superintendent.

Cash received and entered in

Accountant.

Date

Treasurer

Authorised officer.

FORM 34
(See rule 67)

Octroi Receipt

Octroi Receipt

Book No.
Name of Importer
Owner

Receipt No.
Municipal Council

Book No.
Name of Importer
Owner

Receipt No.
Municipal Council

Address :

Address :

Number and date of receipt and name of Naka from which imported	Description of goods	Weight, number or value		Octroi duty		Difference of Octroi recovered
		at Naka	By Octroi Inspector	Paid at Naka	Payable	
1	2	3	4	5	6	7

Number and date of receipt and name of Naka from which imported	Description of goods	Weight, number or value		Octroi duty		Difference of Octroi recovered
		at Naka	By Octroi Inspector	Paid at Naka	Payable	
1	2	3	4	5	6	7

Rs. P. Rs. P. Rs. P.

Rs. P. Rs. P. Rs. P.

Total ..

Total ..

Total Rupees (in words)

Total Rupees (in words)

Date

Date

Signature of Octroi Inspector.

Signature of Octroi Inspector.

FORM 35

[See rule 68 (1), (2)]

Railway Invoice Register for the year 19 -19

Municipal Council

Serial No.	Date	No. and date of Railway Receipt	Place from which despatched	Name of consignee	Name of addressee	Description of goods	No. of packages	Weight	Value as per declaration or invoice	Rate of Octroi	Octroi actually charged	No. of octroi receipts with date of collection	Initials of Octroi Superintendent	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Rs. P.

FORM 36

[See rule 70 (2)]

Octroi/Tax Superintendent's Collection Register for the year 19 -19

Date	Serial No.	Name of Naka or Station, Ward or Circle	Kind of taxes and their amounts			
			Octroi	Transit goods deposits	Octroi Deposits	Toll
1	2	3	4	5	6	7
				Rs. P.	Rs. P.	Rc. P.

Kind of Fees and their amounts			Total	Chalan No. and date	Initials of Accountant or Cashier.
Escort fee	Transport pass fee.	Other fees.			
8	9	10	11	12	13
Rs. P.	Rs. P.	Rs. P.	Rs. P.		

Total:—

FORM 37

[See rule 71(1)]

Declaration Form for Articles imported by a person mercantile firm in account current with the
public body

Municipal Council.

To The Clerk atNaka,

Sir,

Please permit to the imported byNaka the following articles as per Invoice/Bill
 No. produced herewith and issue a pass therefor :-

Name of Importer	No. and description of packages	Description of articles	Weight or value	Rate of Octroi		Amount of Octroi recoverable
				Per	Amount	
1	2	3	4	5	6	7
			Rs. P.		Rs. P.	Rs. P.

Total ..

I do hereby declare that the contents of this application have been truly stated.

Dues entered in Account Current.

.....
 Signature of Manager

Verified and pass issued vide No. dated Date

.....
 Naka Clerk

.....
 Octroi Superintendent.

FORM 38
[See rule 71(1)]

.....Municipal Council

.....Municipal Council.

Book No. Naka

Book No. Naka.

Serial No.

Serial No.

Counterfoil of pass

Pass for goods imported by

.....in
(Name of person, firm or body)

(Account Current)

Account Current.

Description.	No. and description of packages.	Description of articles.	Weight, or value.
	1	2	3

Date 19

Date 19

.....
Naka Clerk

.....
Naka Clerk

FORM 39

(See rule 71(3))

Account Current with individuals, firms or Public Bodies for Octroi dues from them

Name

Dr.

Date	Serial No. of Declaration.	No. and description of packages.	Description of articles.	Weight or value.	Rate of Octroi.	Amount of Octroi recoverable.
1	2	3	4	5	6	7

Initials of Octroi Superintendent.	Date	Received Octroi Import Bill.		Amount.	Initials of Octroi Superintendent.	Remarks.
		[Date.]	No.			
8	9	10	11	12	13	14
				Rs. p.		

FORM 40

(See rule 72)

.....Municipal Council

Octroi Refund Ledger for the year 19 -19

Date.	Serial No. of application.	Name and address of person claiming the refund.	Original import receipts.	Description of goods to be exported.	Quantity, number or value.	Rate of Octroi
			No. and Amount date.			Amount per
1	2	3	4	5	6	7

Amount of refund payable.	Initials of refund check.	Date of payment.	Serial No. of payment register.	Amount of refund paid.	Deduction, if any made.	Excess recovered.	Initials of refund clerk.	Remarks.
8	9	10	11	12	13	14	15	16

90

FORM 41

[See rule 73(I)]

.....Municipal Council.

Book No. Toll Receipt No.

Naka

Description of vehicle or animal.

Face Value Rs.

(in words)

Date

Time

FORM 42

[See rule 73 (2) and (5)]

.....Municipal Council.

Collection Register of Toll receipts for the year 19 -19 .

Naka :—

Date.	Book No.	Receipt No.	Name of payer.	Description of vehicles and animals.	Rate of Toll.	Toll Collection.	Remarks.
1	2	3	4	5	6	7	8

FORM 43

(See rule 74)

.....Municipal Council.

Assessment list of buildings and lands liable to taxation for the year 19 -19
 19 -19
 19 -19
 19 -19

Serial No.	Name of Street or Division or Circle.	Property No.	Description of property.	Name of owner.	Name of occupant.	Estimated Annual Letting value.	Annual rate of portion let out.
1	2	3	4	5	6	7	8

Estimated annual rent of portion net let.	Annual rent of building or land.	10 per cent deduction for repairs, etc.	Rateable value of building or land.	Amounts of taxes assessed.				
				Tax*	Tax*	Tax*	Tax*	Total
9	10	11	12	13	14	15	16	17

Rateable building or land.	Results of appeals and subsequent alterations.					Signature of the Authorised Valuation Officer/Chairman of the Standing Committee if no Valuation Officer has been appointed.	Remarks including reference to orders in the case of subsequent increases and decreases.
	Tax*	Tax*	Tax*	Tax*	Total.		
18	19	20	21	22	23	24	25

(Entries to be made at the end of assessment list from year to year).

1. Total Assessment Rs.
2. Total Assessment for the year 19 -19 Rs.
3. Total Assessment for the year 19 -19 Rs.
4. Total Assessment for the year 19 -19 Rs.
 - Increase or decrease during the year 19 -19 as per Increase and Decrease Register Rs.
 - Increase or decrease during the year 19 -19 as per Increase and Decrease Register Rs.
 - Increase or decrease during the year 19 -19 as per Increase and Decrease Register Rs.
 - Increase or decrease during the year 19 -19 as per Increase and Decrease Register Rs.

*Here enter the name of particular tax.

FORM 44
[See rule 75(5)]

..... Municipal Council.

Register of objections to Assessed Taxes for the year 19 -19 .

Serial No.	Name of applicant	House or Property No.	Date of Service of Public or Special notice	Date of receipt of application	Assessment objected to		Nature of objections
					Valuation	Amount of Tax	
1	2	3	4	5	6	7	8

Assessment confirmed		Date of decision	Brief notes of orders (if any) passed	Signature of the authorised Valuation Officer/Chairman of the Standing Committee if no Valuation Officer has been appointed.	Remarks.
Valuation	Amount of Tax				
9	10	11	12	13	14

FORM 45

[See rule 75 (6)]

..... Municipal Council

Register of Building Permission

Serial No.	Ward No.	House No.	Owners' name	Nature of construction	Date of application	Date of permission
1	2	3	4	5	6	7
Date of completion	Date of occupation	Date of intimation to Tax Department	Date of assessment	Amount of assessment	Remarks	
8	9	10	11	12	13	

FORM 46

[See rule 75 (7)]

..... Municipal Council

Register of Increases and Decreases of Assessed Taxes for the year 19 -19

Serial No.	Month and date	Name of Ward, Division, Circle and Street	No. of property in the Demand Register	Name of assessee
1	2	3	4	5
Original assessment		Revised assessment		
Rateable value	Amount of Tax assessed	Rateable value	Amount of Tax assessed	
6	7	8	9	
Difference between original and revised tax		Authority for enhancement or remission		Remarks
Plus	Minus			
10	11	12		13

Note.—If there are two or more assessed taxes, separate columns for "amount of tax assessed" for each such tax shall be added in columns for original and revised assessments. Similarly additional columns for "Plus and Minus" for each tax shall also be drawn.

FORM 48

(See rule 77)

Bill of taxes for the period ending ;

.....Municipal Council.

No.

Name

Address

Serial No. in Demand Register

The taxes shown in column 3 in the margin amounting to Rs. are due from you in respect of and you are requested to pay the same to the Council within fifteen days from the presentation of this Bill.

Name of Tax	Previous arrears	Current demand	Total
(1)	(2)	(3)	(4)

If, within the said period of fifteen days.....

- (a) the sum demanded in this bill is not paid ; or
- (b) no cause is shown to the satisfaction of the Chief Officer, why the same should not be paid ; or
- (c) no appeal is preferred according to section..... of the Maharashtra Municipalities Act, 1965 ; a notice of demand will be served upon you for the payment of the said sum.

Office, Municipal Council.

Dated.....19 .

Chief Officer.

Note.—The amount shown in column 2 in the margin should be paid along with the current demand.

FORM 49

[See rules 78(1), 83(4), 85, 86(4) and 96(4)]

.....Municipal Council

Receipt of Taxes

Book No.

Receipt No.

Received from Owner/Occupier of property No. Street..... Circle/Division the sum of Rs. (in words also) on account of the following taxes for the year 19 -19 .

Bill No.

Serial No..... in the Demand Register.

Name of Tax	Amount received		
	Arrears	Current	Total
	Rs.	Rs.	Rs.
..... Tax			
..... Tax			
..... Tax			
Total			
Minus discount			
Notice fee Rs.			
Warrant fee Rs.			
Other costs of recovery Rs.			
Grand Total Rs.			

Date.....19 .

Tax Collector/Chief Officer.

FORM 50

[See Rule 78 (3)]

Daily Collection Register of Taxes for the year 19 —19 .

..... Municipal Council.

Date	Receipt No. and Book No.	Name of Tax payer	House No. or Demand Register No.	Names and amounts of Taxes collected								
				Tax			Tax			Tax		
				Arrears	Current	Total	Arrears	Current	Total	Arrears	Current	Total
				5	6	7	8	9	10	11	12	13
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total ..												

Notice fee	Warrant fee	Other costs of recovery	Discount, if any	Total of each receipt	Remarks
14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	

Total ..

FORM 51

[See rule 81 (2)]

Register of Notice and Warrant Fees for the year 19 ..

..... Municipal Council.

Name and address of taxpayer.	Amount due	Serial No. of Notice.	Date of		Notice fees	Recovery	Interest	Amount	Amount Written off	Serial No. of warrant
			Issue	Service	Amount of notice fee	Receipt No. and date				
1	2	3	4	5	6	7	8	9	10	11
	Rs.				Rs.			Rs.	Rs	

Date of		Warrant fees			Balance			Remarks	
Issue	Execution	Amount of warrant fee	Recovery		Amount written off	Notice fee	Warrant fee		
			Receipt No. and date	Amount					
12	13	14	15	16	17	18	19	20	
		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	

FORM 52

[See rule 83(1)]

Assessment list of companies and persons liable to the Tax on professions, Trades, Calling and employment by.....Municipal Council

Year

Serial No.	Name of		Trade, Profession or calling or employment and date from which it commenced	Address	Information regarding previous year		
	Company	Person			Number in assessment list	Taxable income	Tax finally assessed
1	2	3	4	5	6	7	8

Assessment by C. O. for current year			Result of appeal		Number in the Demand Register	Remarks
Taxable income	Rate at which tax assessed	Amount of Tax assessed	Taxable income	Amount of tax assessed		
9	10	11	12	13	14	15

FORM 53

[See rule 83 (2)]

Register of objection to tax on Profession etc.

Year

Serial No.	Name of		Trade, Profession or callings or employment and date from which it commenced	Address	Information regarding previous year			Assessment by C. O./ Secretary for current year	
	Company	Person			N. D. in assessment, List	Taxable income	Finally assessed	Taxable income	Tax assessed
1	2	3	4	5	6	7	8	9	10

Date of		Nature of objection	Date of hearing and decision	Final assessment by Profession Tax Committee		Remarks of Committee if any	Signature of Chairman and member of the Profession Tax Committee	Remark
Service of notice	Receipt of objection			Taxable income	Tax			
11	12	13	14	15	16	17	18	19

FORM 54

[See rule 83 (3)]

Demand Register for tax as Professions, Trades, callings and employments.

Year _____ Municipal Council.

Serial No.	Name		Address	Demand			Receipt No. and date.
	Company	Person		Arrears for previous year.	Current Demand	Total	
1	2	3	4	5	6	7	8

Collection			Remission	Refund	Balance	Remarks including reference to orders sanctioning remission or refunds
Arrears	Current	Total				
9	10	11	12	13	14	15

FORM 55

[See rule 84(1)]

Assessment Register of persons liable to pay tax on Cinemas, theatres, circuses, carnivals and other performances and show Tax.

Serial No.	Name and address of persons liable to pay Tax	Place where the show/ performance/ Cinema/circus/ Carnivals will take place.	Description of the show/ performance etc.	Date of Receipt of notice from the proprietor/ Manager	Amount of Tax Payable	Amount and Date from which Tax is recovered	Initials of Authorised Officer	Remarks
1	2	3	4	5	6	7	8	9

FORM 56

[See rule 84(2)]

Demand Register of Tax on (income), Theatres, Circuses, Carnivals and other performances and show tax.

..... Municipal Council

Number in the Register of Cinemas, Theatres etc., show tax	Name of person liable to pay tax	Demand			Total	Number and date of receipt
		Arrears	For first six months	Remaining six months		
1	2	3	4	5	6	7

Collection				Refunds	Balance	Remarks including reference to orders sanctioning refund.
Arrears	First six months	Remaining six months	Total			
8	9	10	11	12	13	14

FORM 57

[See rule 86 (1)]

Register of Advertisement

.....Municipal Council.

Serial No.	Name of the person from whom the tax is due and his address (i.e. who erects, exhibits or fixes the advertisement)	Description of land, building, or structure upon which the advertisement is erected, exhibited or fixed.	Name of the owner or occupier of the land etc. referred to in column 3.	Description of advertisement			Date from which the advertisement is erected, exhibited or fixed.
				Nature	Size	Contents	
	2	3	4	5	6	7	8

Date on which written permission is granted by the Council.	Amount of Tax payable on the advertisement per month.	Details as to composition	Results of appeals	Amount of Tax paid	Initials of Authorised Officer	Remarks.
9	10	11	12	13	14	15

FORM 58

[See rule 86 (2)]

Demand Register of Tax on Advertisement

.....Municipal Council.

No. in the Register of advertisement	Name of person liable to pay Tax	Monthly rate of tax	Period	Total amount of tax due	Arrears
1	2	3	4	5	6

Collection		Total collection	Refund	Balance	Remarks including reference to orders sanctioning refund or discontinuance of advertisement
Arrears (a)	No. and date of receipt (12 columns each for a month) (b)				
	7	8	9	10	11

FORM 59

[See rule 86 (3)]

Register of objections to Taxes on advertisement

Serial No.	Name and address of the person liable to pay Tax.	Name of the owner, occupier of the land, on which an advertisement is erected, exhibited or fixed.	No. and date of permission of the Chief Officer allowing the erection, exhibition of the advertisement.	Nature of objection		
				Reg. details of lands, building, etc.	Reg. amount of Tax.	Any other nature.
1	2	3	4	5	6	7

Date of Decision.	Brief note of orders if any, passed.	Tax payable after decision.	Signature of the Chairman of the Standing Committee.	Remarks.
8	9	10	11	12

FORM 60

[See rule 87 (1)]

Assessment Register of persons liable to pay tax on vehicles, boats and animals.

..... Municipal Council.

Serial No.	Name of persons liable to pay tax and his address.	Place where vehicle, boat or animal is kept.	Description of vehicle, boat or animal taxed.			Amount of tax payable.	
			Number	Kind	Rate of tax for each.	For the first half year	For the 2nd half year
1	2	3	4	5	6	7	8

Particulars of composition made.	Result of appeals					Initials of Authorised Officer.	Remarks
	Description of vehicle, boat or animal taxed			Amount of Tax			
	Number	Kind	Rate of tax for each	For the first half year.	For the second half year.		
9	10	11	12	13	14	15	16

.....Municipal Council

Demand Register of Tax on vehicles, boats and animals for the year 19-19 ward of Circle.

Serial No.	Number and address of the tax payer	Number of the Assessment Register	Vehicles, boats and animals			Demand			Collections	
			Number	Kind	Rate for each	Arrears	Current		Total	Number and date of receipt
							1st half year	2nd half year		
1	2	3	4	5	6	7	8	9	10	11

Collections—contd.			Total	Remission			Total	Balance			Remarks
Current		Total		Current		Total		Arrears	Current	Total	
Arrears	1st half year			2nd Half year	Arrears							1st Half year	2nd Half year
12	13	14	15	16	17	18	19	20	21	22	23

FORM 62(A)

(See rule 88)

REGISTER OF PRIVATE PIPE CONNECTIONS

Number of connections at the beginning of year		Serial numbers of connections newly made during the year		Serial numbers of connections permanently cut off during the year		Number of connections at the end of the year	
Domestic	Non-domestic	Domestic	Non-domestic	Domestic	Non-domestic	Domestic	Non-domestic
1	2	3	4	5	6	7	8

FORM 62 (B)

(See rule 88)

Register of house connections

-
- (1) Serial No.
- (2) Name of street or circle and Ward
- (3) Number of premises
- (4) Description of premises*
- (5) Name of owner
- (6) Name of applicant
- (7) Serial number in the application register
- (8) Date of completion of connection
- (9) Purpose of water-supply, domestic or non-domestic
- (10) Is the supply under water tax assessment, ferrule rates, purely by meter by measurement, composition, etc.
- (11) Size of ferrule
- (12) Size of communication pipe
- (13) Number of stop-cocks
- (14) Size and position of stop-cocks
- (15) Number of taps
- (16) Size and position of taps
- (17) Number and position of shower baths, cisterns, etc.
- (18) Date } Reduction of ferrule
- (19) Size }
- (20) Date } Enlargement of ferrule
- (21) Size }
- (22) Date of fixing meter
- (23) No. of meter
- (24) Size of the meter
- (25) Date of removal of meter
- (26) Date of permanently cutting off connection
- (27) Remarks
-

*Note.—The entry in this column should clearly show whether residential buildings, bungalow, temple, mosque, school, dharmashala, garden, factory, shop, etc.

FORM 63

(See rule 89)

Meter Reading Book

Page of previous year's register

Name of registered consumer

Purpose for which water is taken

House No. Street
 Ward
 Circle

Description of premises

Number and description of meter

Date of fixing meter

Date of removal of meter

Rent of meter per mensem

Rate of charge for meter

Number of entry in the demand register

Signature of Municipal Engineer or Water Works Engineer.

Month for which reading is taken	Date of reading	Meter reading	Actual monthly consumption	Initials of Water Works Inspector	Remarks
1	2	3	4	5	6

Last reading brought forward..

April

May

June

July

August

September

October

November

December

January

February

March

Carried over to page..... of register for 19 19 .

FORM 64

(See rule 90)

Demand Register in respect of charges of water rate fixed for supply of water by measurement for the year 19 -19

Serial No.	Name and address of the rate payer	House No.	Connection Register No.	Water Connections			Demand			
				For what Purpose	Size of pipe or meter reading or other particulars	Rate	Period of instalment	Arrears	Current	Total
1	2	3	4	5	6	7	8	9	10	11

Number and date of receipt	Collections			Remission			Balance			Remarks
	Arrears	Current	Total	Arrears	Current	Total	Arrears	Current	Total	
12	13	14	15	16	17	18	19	20	21	22

FORM 65

[See rule 94(1)]

Notice of Private Scavenging Service

..... Municipal Council

Date 19 ..

- (1) No.
- (2) Name
- (3) Address
- (4) Fee or cess to be levied Rs.
- (5) Date of commencement of service
- (6) Date of service of notice

.....
Chairman,
Council or Authorised Officer.

Entry in Demand Register at item No.

.....
Tax Superintendent.

Notice of Private Scavenging Service

..... Municipal Council

Dated the19

- (1) No.
- (2) Name
- (3) Address
- (4) Take notice that private scavenging service will be rendered by the municipality from 19 , in respect of the latrine attached to house No. , Street , Ward . The amount of cess or fee that will be levied according to the sanctioned scale is Rs. per . In the absence of a reply to this notice or of a notice of discontinuance of the service from you the liability for the payment of the cess or fee will not cease.
- (5) Date of service of notice

.....
Chairman,
Council or Head of Municipal Officer.

Demand Register of Special Sanitary Cess for the year 19 -19 .

Ward/Circle

Serial No.	Name of the cess-payer	House No.	Number of seats	Number of persons or families using the latrine	Rate	Demand			
						Period of instalment	Arrears	Current	Total
1	2	3	4	5	6	7	8	9	10

Number and date of receipt	Collections			Remission/Discount			Balance			Remarks
	Arrears	Current	Total	Arrears	Current	Total	Arrears	Current	Total	
11	12	13	14	15	16	17	18	19	20	21

FORM 67

[See Rule 94 (4)]

Sanitary Inspector's Report of Private Scavenging Service for the quarter ending 19 .

To be filled by the Sanitary Inspector					To be filled up by the Tax Superintendent				
Serial No.	Name of Party	Address	Date of		Entry in Demand Register			Initials of poster	Remarks
			Commencement of service	Discontinuance of service	No.	Increase	Decrease		
1	2	3	4	5	6	7	8	9	10

Station

Dated

Sanitary Inspector, Municipal Council.

Tax Superintendent.

FORM 68

[See rule 96 (1)]

Assessment list of of the Municipal Council

Serial No.	Name of the person liable to Tax	Complete Address	Amount of a Tax leviable	Amount of Tax (State yearly/half yearly/quarterly etc.)	Initial of the Authorised Officer	Remarks
1	2	3	4	5	6	7

FORM 69

[See rule 96 (3)]

Register of demand and collections of the Municipal Council

Serial No.	No. as per assessment register	Name of Tax payer	Demand			Tax		
			Tax arrears	Current	Total	Arrears	Current	Total
1	2	3	4	5	6	7	8	9

Tax			Grand Total	Receipt No. and Date	Collection Tax			Tax		
Arrears	Current	Total			Arrears	Current	Total	Arrears	Current	Total
10	11	12	13	14	15	16	17	18	19	20

Tax			Grand Total	Remission/Discount			Total	Balance			Total
Arrears	Current	Total		Tax.	Tax.	Tax.		Tax.	Tax.	Tax.	
21	22	23	24	25	26	27	28	29	30	31	32

FORM 70

[See rule 97(1)]

Pilgrim Tax Receipt

..... Municipal Council

Book No.

Receipt No.

Face Value

Rs.
(in words)
.....

Date of Issue

Naka Clerk

FORM 71

[See rules 97 (4) and 106 (2)]

Stock Account of face value tickets for the year 19 -19 .

.....Municipal Council

Face value tickets for Toll/Pilgrim Tax, etc.

Denomination of ticket paise.

Opening balance			Receipts				Under whose supervision printed (if printed locally)	Month and date
No. of Books	No. of tickets	Value	Month and date	Tickets printed during the year				
				No. of Books	No. of foils	Value		
1	2	3	4	5	6	7	8	9

Issues				Signature of person authorising issue	Signature of Naka Clerk receiving the Books	Closing Balance			Remarks
Tickets issue			Value			No. of Books	No. of tickets	Value	
Name of Naka to which issued	No. of Books	No. of tickets	Value						
10	11	12	13	14	15	16	17	18	19

FORM 72

[See rule 100(1)]

Water Supply Reserve Fund

Serial No.	Contribution made by the Council	Interest received on investment	Total receipts	Grand total with Opening balance		Date	Fixed and other deposits
				Cash	Investment		
1	2	3	4	5(a)	5(b)	6	7
	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.		Rs. P.

Other payments	Particular of payments	Cheque Nos. on which the amount is paid	Total payment	Grand total with closing balance	
				Cash	Investment
8	9	10	11	12(a)	12(b)
Rs. P.			Rs. P.	Rs. P.	Rs. P.

Note.—The entries in columns 5(b), 7 and 12(b) should represent the purchase price and not the face value of investments.

FORM 73

[See rule 101(1)]

SALARY RESERVE FUND

.....Municipal Council

Date	Amount deposited in the Salary Reserve Fund	Interest on investments	Total receipts	Grand total with opening balance			Date	Fixed and other deposits
				Cash		Investments		
				Cash in hand	Cash in Bank			
1	2	3	4	5	5(a)	5(b)	6	7
	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.		Rs. P.

Other payments	Particulars of payments	Cheque Nos. on which the amounts are paid	Total payment	Grand total with closing balance	
				Cash	Investment
				12(a)	12(b)
8	9	10	11	Rs. P.	Rs. P.
Rs. P.			Rs. P.	Rs. P.	Rs. P.

Note.-- The entries in columns 5 (b), 7 and 12 (b) should represent the purchase price and not the face value of investments.

FORM 74

[See rule 101(1)]

SALARY RESERVE FUND

.....Municipal Council

Statement of establishments as on 1st December

Number of posts sanctioned	Scale of pay attached to the post	Names of persons appointed to the post		Actual Pay drawn in the month of December	Allowances			Total emolument
		Original Incumbant	Substitute		Dearness allowance	C.A.	Other allowances	
1	2	3	4	5	6	7	8	9
	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.

[See rule 102(2)]

(Counterfoil of license)

..... Municipal Council

Book No.

No.

Name of Licensee

Father's Name

Address

Trade

Purpose of License

Site

Period of License 19 to 19

Amount paid Rs.

Date 19 .

..... Municipal Council

Book No. License No.

Whereas Shri has paid to the

..... Municipal Council Rs.

he is hereby permitted subject to the conditions mentioned below

to* at @ with the

..... Municipal Council from

19 to 19 .

Description of Licensee

Name	Father's Name	Address	Trade	Remarks
1	2	3	4	5

Signature of Licensing Officer.

Signature of Licensing Officer.

Date 19 .

* Here enter the purpose of license.

@ Here state the area or place for which the license is granted.

Conditions of License

The conditions under which the license is granted should be printed here.

If the licensee desires to renew this licence, the application for such renewal shall be made before the end of the month of of the year in which the period of the licence expires.

FORM 76

[See rule 102 (2)]

Register of Licenses for the year 19 -19 .

Serial No.	Name of Licensee	Address	Number of License	Date of License	Nature of Trade	Period of License		Amount of License fee	Initials of Authorised Officer	Remarks
						From	To			
1	2	3	4	5	6	7	8	9	10	11

Rs.

Counterfoil of written Permission

..... Municipal Council. Municipal Council.

Book No. Book No.

No. No.

Name of applicant Shri having paid the

Permission for temporary Municipal Council

occupation of the sum of Rs., he is hereby.

Fees received Rs. Permitted to occupy temporarily.

Date of receipt from 19 to 19 .

a space admeasuring about

Initials of Officer issuing written permission.

from road/land in

Ward No. subject to condition

that

Initials of the Receiving Officer.

Date 19 .

Signature of the Officer issuing written permission.

Received Rs. (in words)

on account of this written permission.

Signature of the Receiving Officer.

[See rule 106 (1)]

<p>..... Municipal Council.</p> <p>..... Counterfoil of Slaughter House Receipt.</p> <p>Book No.</p> <p>No.</p> <p>Name of Butcher</p>	<p>..... Municipal Council.</p> <p>Book No.</p> <p>Slaughter House Receipt No.</p> <p>Name of Butcher</p>
--	---

Description of animals	Number	Rate per animal	Amount	Description of animals	Number	Rate per animal	Amount
1	2	3	4	1	2	3	4
		Rs. P.	Rs. P.			Rs. P.	Rs. P.

Date 19 .

Date 19 .

(Initials)
Collection Clerk.

Collection Clerk.

Account of tickets issued to the Collection Clerks

Date	Paise tickets		Paise tickets		Paise tickets		Paise tickets		Total value	Remarks
	No.	Value	No.	Value	No.	Value	No.	Value		
1	2	3	4	5	6	7	8	9	10	11
		Rs.		Rs.		Rs.		Rs.		

1st April 19

Date of credit (With
Chalan No.).

Balance at the end of the
month.

Demand Register of Rents or Lands and Building 19 --19

Serial No.	Description of property, plot No. or name of building and Serial No. of rent or lease bond	Name of tenant	No. and date of order sanctioning lease	Date of occupation	Period of lease	Current Demand		
						Instalments	Amount	Arrears
1	2	3	4	5	6	7	8	9
							Rs. P.	Rs. P.

Total Demand	Collections			Remission		Balance	Remarks	
	No. and date of receipt	Current	Arrears	Total	No. and date of orders			Amount
10	11	12	13	14	15	16	17	18

Rs. P.

FORM 82

(See rules 111 and 114)

REGISTER OF MISCELLANEOUS SALES

.....Municipal Council

Serial No.	Name and address of purchaser or successful bidder	Particulars of articles sold	Authority for the sale or page of the auction proceedings register	Date of sale	Amount for which sold
1	2	3	4	5	6
					Rs. P.

Initials of the Authorised officer	Number and date of receipt	Amount received	Balance due at the end of year, if any	Remarks
7	8	9	10	11
		Rs. P.	Rs. P.	

122

FORM 83

[See rule 116 (1)]

GARDEN LEDGER FOR THE YEAR 19-19

.....Municipal Council

Name of Customer :

Address :

Date	Name of article	Rate Amount Per	Amount	Bill No. and date	Initials of bill pre- parer	Remarks
1	2	3	4	5	6	7

Rs.

Total ..

[See rule 116 (1)]

BILL FOR MISCELLANEOUS DEMANDS

.....Municipal Council

Book No.....

Bill No.....

To

Name.....

Address.....

The amount due from you as per details given in the margin is Rs.....and you are requested to pay the same to the Council within 30 days from the presentation of this bill. If the amount of the bill is not paid within 30 days from the date of presentation of this bill, interest at.....per cent will be charged on the amount due, from the date of the bill till the claim is finally paid into the Council's Office.

Date	Particulars	Amount
		Rs. P.

Total ..

Dated.....19 .

Chief Officer.

[See rule 116(1)]

REGISTER OF BILLS FOR MISCELLANEOUS DEMANDS FOR 19 —19

.....Municipal Council

Date of issue	Bill No.	Name and address of party	Nature of claim	Period for which due	Amount due	Date and number of receipt
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Notice		Warrant		Arrears	Remarks
Date of issue	Receipt of demand	Date of Issue	Receipt of demand	(12)	(13)
(8)	(9)	(10)	(11)		

FORM 86

[See rule]117 (1)]

.....Municipal Council

Register of Copying Fees for the year 19 --19

Serial No.	Date of receipt of application	Name of applicant	Description of the document of which copy is required	Number of words to be copied	Amount received		Initials of receiving Officer	Date on which copy delivered
					No. and date of receipt	Advance		
1	2	3	4	5	6	7	8	9
						Rs.		

Fees due to Councils						
Copying fee	Comparing fee	Search fee	Other costs	Total	Date of credit in account	Due from the applicant
10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.		Rs.

Balance					
No. and date of receipt	Due to applicant	Date of payment	Total	Intials of the Record Keeper	Daily account of cash received and paid
17	18	19	20	21	22
	Rs.		Rs.		

FORM 87

[See rule 118 (1)]

..... Municipal Council

Register of travellers of the Travellers' Bungalow/Sarai/Dharmashala

Name of traveller	Full address of traveller with designation, if any	Arrival		Class of accommodation and No. of suite or room occupied	No. of persons accompanying the traveller	Departure		Period of Halt	
		Date	Hour			Date	Hour	Days	Hours
1	2	3	4	5	6	7	8	9	10

Rental charges								
No. of days for which due	Rent at Rs. for day for one person	Rent at Rs. per day for each additional person	Other charges at Rs. per day per suite or room	Total amount due and paid	Signature of traveller and remarks, if any	Date of remittance to Municipal Office	Initials of Cashier or Accountant	Remarks
11	12	13	14	15	16	17	18	19
	Rs.	Rs.	Rs.	Rs.				

FORM 88

[See rule 119 (2)]

..... Municipal Council

Register of work done for Private Individuals

Serial No.	Date	Name and address	Nature of work to be done	Amount of deposit received	No. and date or receipt	Cost of work done		Supervision charges.
						Labour	Cost of work material	
1	2	3	4	5	6	7	8	9
				Rs.		Rs.	Rs.	Rs.

Total	Balance due from party	Balance due to party	No. and date of chalan voucher	Signature of Authorised Officer	Remarks
10	11	12	13	14	15
Rs.	Rs.	Rs.			

.....Municipal Council.

Register of Hire of Municipal property for the year 19 —19

Serial No.	Month and date	Name and address of hirer	Details of property hired	Period of Hire of municipal property		
				Date of issue	Date of return	No. of days.
1	2	3	4	5	6	7

Rate at which charged	Amount due	Amount received	Receipt No. and date of credit	Balance due	Initials of Authorised Officer	Remarks
8	9	10	11	12	13	14
Rs.	Rs.	Rs.		Rs.		

FORM 90

(See rule (121)).

..... Municipal Council.

Register of Suits.

Serial No.	Suit No.	Name(s) of the Plaintiff(s)	Name(s) of the defendant(s)	Particulars of suit containing details regarding amount of the suit, nature of the suit, pleaders engaged.	Section of the Act applied.	Date or report of the responsible officer.	Date of Service of summons on the Council.	Resolution of the Council with date.
1	2	3	4	5	6	7	8	9
Particulars of pleaders engaged and fee fixed.	Date of information given to pleader.	Date of institution of the suit or the production of Vakilat-nama in Court.	Name of Court where the suit has been fixed.	Name of the responsible officer attending the case on behalf of the Council.	Date of judgment or decree.	Particulars of judgment or decree containing details regarding amount fine.	Opinion of the pleader or other officer on the result of the case.	
10	11	12	13	14	15	16	17	
Particulars of further process for recovery, due date of Darkhast.	Particulars of actual amounts recovered.	Date of credit in Municipal accounts (Day Book Page).	Particulars of payments.	Date of debit in Municipal accounts (Voucher No., Day Book Page).	Remarks regarding verification with reference to Court records, adjustment of advances.	Signature of Authorised officer.	Remarks.	
18	19	20	21	22	23	24	25	

FORM 91

[See rules 109, 116(1) and (4), 122]

..... Municipal Council

Register of Miscellaneous Demands for the year 19 -19

Serial No.	Name of person by whom demand is payable	Nature of demand	Authority for demand	Demand			Bill No. and date
				Instalments	Amount	Total	
1	2	3	4	5	6	7	8
					Rs.	Rs.	

Collections		Remission		Balance unrealised	Remarks
No. and date of receipt	Amount	No. and date of order	Amount,		
9	10	11	12	13	14
	Rs.		Rs.	Rs.	

FORM 92

[See rule 123(1)]

.....Municipal Council

Scale Register

Department	Designation of appointment.	Sanctioned scale from 19 .				Sanctioned scale from 19 .			
		No. of posts	Scale of pay of each appointment.	Allowances (other than dearness allowance).	Authority and signature of Authorised Officer.	No. of posts.	Scale of pay of each appointment.	Allowances (other than dearness allowance).	Authority and signature of Authorised Officer.
1	2	3	4	5	6	7	8	9	10
No. of posts	Scale of pay of each appointment.	Allowances (other than dearness allowance).		Authority and signature of Authorised Officer.			Remarks.		
11	12	13		14			15		

FORM 93
[See rule 125 (1)]

Pay Bill and Acquittance Roll of the Permanent/Temporary Establishment of the Municipal Council
for the month of19 .

Seiral No. of post	Section of establishment and name of Incumbent	Name of post	Substantive pay (Personal pay or Special pay, if any, should also be shown in this column as a separate entry below substantive pay)	Leave Salary	Officiating Pay	Compensatory or other allowances	Total	Pay, officiating pay or leave salary held over for future payment
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

Deductions					Net amount payable	Remarks	Acquittance
Income Tax	Provident Fund Subscriptions	Other deductions	Miscellaneous recoveries (Fines and advances, house rent etc.)				
10	11	12	13	14	15	16	
Rs.	Rs.	Rs.	Rs.	Rs.			

Deduct—Undisbursed pay refunded as detailed below.*

Income Tax

Provident Fund contributions

Other recoveries

Miscellaneous recoveries (as detailed in statement attached) Net amount required for payment (in words).

Pay by—

Cheque No. dated in favour of

Certified—

(1) That I have satisfied myself that all pay, leave salary and officiating pay, etc. included in bills drawn in the month of 19 (the last preceding month), with the exception of those detailed below (of which the total has been refunded by deduction from this bill) have been disbursed to the proper persons and that their receipts have been taken in acquittance rolls filed in my office, with receipt stamps duly cancelled for every payment in excess of Rs. 20 and that all leave and promotions, etc., have been entered in the service book of the person concerned).

(2) That the bill has been checked with the sanctioned scale recorded in the scale register.

(3) That all persons for whom pay has been drawn in this bill, have actually been entertained during the month.

Dated19

Examined and entered

Pay Rs.

Accountant

President.

Dated

.....
Authorised Officer.

*Details of pay of absentees refunded.

Establishment	Name	Period	Amount
1	2	3	4
			Rs. P.

FORM 94

(See rule 127)

ABSENTEE STATEMENT

Serial No.	Name of absentee	Designation and rate of pay of the vacant post	Actual rate of pay	Nature and period of absence			
				Kind	Period	From A.M. or P.M.	To A.M. or P.M.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.				
Rate of absentee allowance per month		Officiating incumbent (if any)					Remarks
(9)	Name	Period for which officiating	Substantive post and pay	Officiating pay	(14)		
	(10)	(11)	(12)	(13)			
Rs.				Rs.			

FORM 95

[See rule 128 (1)]

..... Municipal Council

Periodical Increment Certificate of the Establishment

Certified that the officers named below are allowed the sanctioned increments from the date cited in the column 9 for approved service (1) Having been the incumbents of the appointments specified for not less than year from the date in column 8 after deducting period of absence without leave or of suspension for misconduct, (2) Being entitled to the increments as shown in the explanatory memorandum recorded in the remarks column.

Name of the incumbent	Whether substantive or acting	Pay of appointment		Increment		Present pay	Date of last increments
		Minimum	Maximum	Period	Rate		
1	2	3	4	5	6	7	8

Date of present increment	Pay after present increment	Period of leave without pay		Period of suspension for misconduct		Remarks
		From	To	From	To	
9	10	11		12		13

Note.—The explanatory Memorandum should be made in a case in which the increment is given other wise than for continuous service of the prescribed period.

Station

(Authorised Officer)

Dated

19

(Designation)

FORM 96

[See rule 132(1)]

Acquittance Roll for Permanent/Temporary Establishment for Pay or Travelling Allowance 19 .

Item No.	Names	Designation	Net amount payable	Dated signature (with stamp where necessary) (unpaid item to be noted as such and attested)
(1)	(2)	(3)	(4)	(5)
			Rs. P.	
			Total ..	Total unpaid Rs.

Passed for Rs. (figures) () on the authority of the Establishment/Travelling Allowance Bill of _____ for

Cashier

Chief Officer/President.

Certified that a proper acquittance has been taken in respect of each amount paid in this roll from the person entitled to receive it.

Paying Officer.

FORM 97

(See rule 133)

Certificate

1. Certified that the particulars of the journeys and the details of the claims contained in this bill are correct.
2. Certified that I have made deduction in the T. A. Bill for having travelled in the Municipal jeeps and I have verified the entries made in the Log-Books and found them correct.

Signature and designation of the officer who travelled.

Details of Travelling Allowance refunded or advance adjusted.

Section of establishment	Name	Period	Amount	Section of establishment	Name	Period	Amount
			Rs. P.				Rs. P.

PASSED for Rs. (in words)

Authorised Officer

Dated 19 ,

Controlling Officer.

Pay Rupees (in words and figures)

Accountant.

Accounts Officer.

Travelling Allowance Bill of the Establishment..... for the month of 19 ..

Name and Designation	Head quarters	Actual pay C. A.	Particulars of journeys and halts						Kind of journey by rail (Mail or Passenger), Steamer, road* or trolley 10	Railway/Steamer fare		
			Departures			Arrival				Class	Number of fares	Amount
			Station	Date	Hour	Station	Date	Hour				
1	2	3	4	5	6	7	8	9	11	12	13	
											Rs.	P.

Mileage by road or trolley			Daily allowance			Actual expenses		Purpose of journey	Total of each line	Remarks
Number of kilometre	Rate	Amount	Number of days	Rate	Amount	Particulars	Amount			
14	15	16	17	18	19	20	21	22	23	24
Rs. P.			Rs. P.			Rs. P.				

Total ..										† Appropriation for 19 Rs. pP Expenditure including this bill.
<i>Deduct</i> —Amount of advance of travelling allowance on transfer/tour										
<i>Deduct</i> —Undisbursed travelling allowance refunded as detailed on page 1.										
Net sum required for payment									Balance	

Rupees (in words)

Contents received

Head of Office.

*Travelling by road includes travelling by sea or river in a steam launch or in any vessel other than a steamer and travelling by canal (the particular kind should be specified).
 †In cases where the steamer company has two rates of fares, one inclusive and one exclusive of diet, the word "fare" should be held to mean "fare exclusive of diet".

Instructions for preparing Travelling Allowance Bills.

(Classification to be filled in by the Preferring Officer)

- Journeys of different kinds and journeys and halts should not be entered on the same line. Only one kind of allowance should, therefore, be filled in on the same line and its amount carried out separately into the last money column.
- Permanent travelling, conveyance and horse allowance should be drawn along with the pay of the Municipal servant and not in travelling allowance bills.
- Fractions of a mile in the total of a bill for any one journey for each person should not be charged for.
- When the first item of a travelling allowance bill is a halt, the date of commencement of the halt should be stated in the "Remarks" column.
- If daily allowance is claimed in respect of a road journey the number of miles travelled should be entered in column 14 and the daily allowance in columns 17 to 19.
- Journey performed beyond Indian territory should be indicated separately and the distance travelling should be stated in each case.
- When travelling allowance is claimed in respect of a journey to or from a hill station, it should be mentioned in the "Remarks" column whether or not the halt has exceeded ten days.

Major head—

Minor head—

Primary unit—

Detailed head—

FORM 98

[See rule 134(3) and (5)].

PROVIDENT FUND LEDGER.

Name Number Official Designation District

Pay on 31st March of preceding year		Subscription.	contribution of the *Council.	Refunds of withdrawals	Total	Withdrawals		Monthly balance of which interest is calculated	Remarks
19	19					No. and date of voucher]	Amount		
1		2	3	4	5	6	7	8	
April							
May							
June							
July							
August							
September							
October							
November							
December							
January							
February							
March							
Total Rs.		..							

*Incase of councils having contributory Provident Fund Scheme.

Balance from 19 —19	..	..	..	..
Deposit and Refunds as above	..	..	..	..
Interest for 19 —19	..	..	..	..
				Total Rs. ..
Deduct.—Withdrawals as above				..
Posted by				
Checked by				Balance on 31st March 19 ..

Pay on 31st March of preceding year		Subscription	Contribution of the council	Refunds of withdrawals	Total	Withdrawals		Monthly balance on which interest is calculated	Remarks
19	19					No. and date of voucher	Amount		
1		2	3	4	5	6	7	8	
April							
May							
June							
July							
August							
September							
October							
November							
December							
January							
February							
March							
Total Rs.		..							

Balance from 19 —19	..	..	..	..
Deposits and Refunds as above	..	..	..	..
Interest for 19 —19	..	..	..	..
				Total Rs. ..
Deduct.—Withdrawals as above				..
Posted by				
Checked by				Balance on 31st March 19 ..

No. of Account	
Ledger Folio	
Balance at commencement of year.	
April 19	
May 19	
June 19	
July 19	
August 19	
September 19	
October 19	
November 19	
December 19	
January 19	
February 19	
March 19	
Interest for the year	
Total of Receipts and Opening Balance.	

Receipts in the month of

No. of Account	
Ledger Folio	
Balance at commencement of year	
April 19	
May 19	
June 19	
July 19	
August 19	
September 19	
October 19	
November 19	
December 19	
January 19	
February 19	
March 19	
Closing Balance	
Total of Withdrawals and Closing Balance.	
Remarks.	

Withdrawal in the month of

Total as per Broad Sheet.
 Total as per P. F. Day Book
 Initials of Accountant.
 Difference.
 Initials of the Chief Officer.

FORM 100

[See rule 134 (6)]

Provident Fund Day Book

Date	Member's subscription	Contributions of the Council	Refund of with- drawals (advances) from the Fund	Interest on current and Fixed Deposits	Interest on loans recovered	Total receipts	Grand Total with opening balance
1	2	3	4	5	6	7	8
	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.

Date	Fixed or other deposits	Withdrawals (Advances)	Settlement of Account		Interest	Total Payment	Grand Total with closing balance
			Member's sub- scription	Contribution of the Council			
9	10	11	12	13	14	15	16
	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.

Municipal Council.

FORM 101
(See rule 135 (2))
Pension Register

Name of Pensioner

Orders sanctioning the pension.

Amount of pension Rs.

Month	19 -19		19 -19			19 -19			19 -19		Remarks		
	Date of payment	Voucher No.	Initials of Authorised Officer	Date of payment	Voucher No.	Initials of Authorised Officer	Date of payment	Voucher No.	Initials of Authorised Officer	Date of payment		Voucher No.	Initials of Authorised Officer
April													
May													
June													
July													
August													
September													
October													
November													
December													
January													
February													
March													

PENSION PAYMENT ORDER

PENSION PORTION

Place for Signature
of Pensioner on
the first payment
made

.....

Class of Pension and date of order sanctioning it	Personal identification	Height	Date of approximate date of birth	Residence showing Village and pergunnah	Amount of monthly pension
---	-------------------------	--------	-----------------------------------	---	---------------------------

Feet Inches

Rs. P.

Office of the

the

19

No.

Sir,

Until further notice and on the expiration of every month, be pleased to pay to.....
the sum of Rupees
(less Income-tax), being the amount of
pension, as
upon the production of the Pensioner's Portion of this Order taking from the claimant a receipt for the amount according to usual form
The payment should commence from

(Signature)
(Designation)

To

The Chief Officer, Municipal Council,

Notes.—(1) No Pension shall be liable to seizure, attachment of sequestration by process of any Court in part A and part C States of India at the instance of a creditor for any demand against the pensioner (Section 11, Act XXIII of 1871).

- (2) Payment under this order is to be made only to the pensioner in person, with the following exceptions :—
- (a) To persons specially exempted by Government.
 - (b) To females unaccustomed to appear in public and to persons unable to appear on account of illness or bodily infirmity. Payment in both classes (a) and (b) is made on production of a Life certificate signed by a responsible officer of Government or other, well-known and trustworthy person.
 - (c) To any person sending a Life Certificate signed by some person exercising the powers of a Magistrate or any class under the Criminal Procedure Code, or by any Registrar or Sub-Registrar under the Registration Act, or any pensioned officer who before retirement, exercised the powers of a Magistrate or by a Chaplain or any Gazetted Officer of Government or by a Munsiff or by any person holding a Government title.
 - (d) In all cases referred to in clauses (a), (b) and (c) the Disbursing Officer must at least once a year, require proof, independent of that furnished by the Life Certificate of the continued existence of the pensioner.

Reverse of Disburser's Portion

Amount of pension Rs.

(in words)

This Document is to be retained by Disbursing Officer so long as the authority remains in force in such manner that the pensioner shall have no access to it. Every separate payment is to be recorded as below :—

Month for which pension is due	19 @	19 %	19 @	19 %	19 @	19 %	19 @	19 %	19 @	19 %	Remarks
March	..										
April	..										
May	..										
June	..										
July	..										
August	..										
September	..										
October	..										
November	..										
December	..										
January	..										
February	..										

£ " £ " £ " £ " £ "

Note on Pensioner's identification.

	19 @	19 %	19 @	19 %	19 @	19 %	19 @	19 %	19 @	19 %	Remarks
March	..										
April	..										
May	..										
June	..										
July	..										
August	..										
September	..										
October	..										
November	..										
December	..										
January	..										
February	..										

£ " £ " £ " £ " £ "

Note on Pensioner's Identification.

If the payment is by Postal Money Order Identification is required twice a year as prescribed, otherwise annually.

Note.—

- @ Date of Payment.
- % Disbursing Officer's Initials.
- Rs. Date
- " Initials

FORM 103

[See rule 136(9)]

PENSION BILL

*NOT EXCEEDING RUPEES

PER ANNUM

..... Family*

Pension Payment Order No.

Memo.—It is requested that this form may be used for submission of next bill.

District	Head of account	Vouchers	No. of list of payments for
----------	-----------------	----------	-----------------------------------

Received the amount of pension due to me for the month of

19 .

Rs.

Less—income tax ..

Net Rs. ..

(In words)

Pensioner's residence

I declare that I have not received any remuneration for serving in any capacity either in Government establishment or an establishment paid by a provincial Government or from a Local Fund during the period for which the amount of pension claimed in the bill is due.

**I, further declare that I have accepted commercial employment after obtaining/without obtaining the previous sanction of the Governor General to such acceptance.

OR

I further declare that I have not accepted any commercial employment.

Pensioner

Received payment

Pensioner.
Identified by me

Station

Signature

Date

Designation or address

Certificate to be given in case of non-attendance in person (except in case in which such Certificates are not required under any rule or order).

Certified that I have seen the pensioner and that he is alive on this date and that the bill has been signed by him.

Date

Name

Designation

*To be filled in only in the case of Political Pensions.

**This declaration is required to be given by a pensioner who immediately before retirement was a member of an All India Service or a Central Service, Class I, and who, on or after the 1st January 1948, accepts any commercial employment before the expiry of two years from the date of his retirement. "Commercial employment" for this purpose means employment in any capacity, including that of an agent, under a company, firm or individual engaged in commercial business and includes also a directorship of such company and partnership of such firm. (See article 531-B, Civil Service Regulations).

Note.—When exemption of income-tax is claimed in respect of any premium paid to an Insurance Company, the receipt of the Company for the amount paid should be attached to the bill.

Pay () Rupees

Treasury or Sub-Treasury.

Officer-in-charge of at

Incorporated in account.

Disbursing Officer

Received Payment

Signature of Messenger of Agent.

Identified by me.

Accountant.

Signature

Designation or Address

Date

For use in the Local Board's Office

Admitted Rs.

Object to Rs.

Auditor

Accountant

Chief Officer.

FORM 104

[See rule 136 (10) (d)]

Register of Pension Payment Orders on

Treasury.

Number of pension payment Order	Name of Pensioner	Monthly amount	Remarks
---------------------------------	-------------------	----------------	---------

Rs. p.

FORM 105

[See rule 136 (13)]

Half-yearly Declaration of Female Pensioners whose pensions are terminable on their Marriage or Remarriage

This certificate is to be attached to the pension bills for December and June.

Pension Payment Order No.

I hereby declare that I am not married, and that I have not been married during the past half-year.

Dated Signature
 Widow of the late
 Daughter

To be signed by the two responsible officers or well-known persons We certify to the best of our knowledge and belief that the above declaration is correct.

Signature
 Date Designation

Signature
 Date Designation

FORM 106

(See rule 138)

Register showing the results of enquiries made as to the sufficiency of the securities furnished by the officers/servants of the..... Municipal Council.

Serial No.	Name and the designation of officer/servant required to give security	Amount of security prescribe	Amount of security given	Nature of security given	Name and address of the sureties if any, and dates of their bonds	Name and address of new sureties if any, substituted for the former ones
1	2	3	4	5	6	7

Reasons in full for new sureties given in places of the one already given	Amount of security if any, for which each surety is liable on account of other officers whether in the same or other Councils	Opinion of the Municipal Auditor and/or President as to sufficiency of present security and date on which such opinion was recorded	Date of receipt of sureties, notice of withdrawal and reason for the same	Due date of annual verification and if delay, reasons for the same	Remarks, if any	Remarks of Internal Auditor
8	9	10	11	12	13	14

FORM No. 107

(See rules 139 and 141)

(Obverse)

Bill of Contingent Charges for the month of 19 .

..... Municipal Council Department

Head of Account Voucher No. of list of payment for the month of 19

Serial No. of sub-vouchers	Description of charges and number of date of authority for all charges requiring special sanction.	Amount
(1)	(2)	(3)

Rs. P.

Total ..

Total Rs. is (words)

(Reverse)

(1) I Certify that the expenditure charged in this bill could not with due regard to the interest of the Council be avoided. I certify to the best of my knowledge and belief the payments entered in this bill have been duly made to the parties entitled to receive them.

(2) *I Certify that I have satisfied myself that special circumstances have rendered the temporary excess expenditure over the monthly proportion of the budget grant under the head necessary and an additional grant will be obtained if there is a likelihood of the annual grant being exceeded.

(3) *I Certify that there has been no excess expenditure over the monthly proportion of budget grant.

(4) I Certify that all articles detailed in the vouchers have been accounted for in the respective register or inventories.

(5) I Certify that the purchases billed for have been received in good order that their quantities are correct and their quality good that the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the indents and invoices concerned to prevent double payments.

Date

*Certificate (2) or (3) should be scored out.

Pay (Rs.)

(in words) Name

.....
Accountant.

.....
Chief Officer.

FORM 108

[See rule 140 (3)]

..... Municipal Council
 Account of Permanent Advance of Rs. for the year 19

Date	Recoupment of the Permanent Advance			Expenditure	
	Bill No. and date	Serial Nos. as in column (5) of payments which have been recouped	Amount	Serial No. of sub-voucher	To whom paid
1	2	3	4	5	6
Rs.					

Expenditure											
Detailed heads of account							Total amount paid	Bill No. and date of recoupment as shown in column (2)	Daily Balance	Initials of the officer holding the advance	Remarks
7	8	9	10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		

FORM 109

[See rules 142 (2) and 150 (1)]

..... Municipal Council
 Journal of Receipts of Stores

Date of Receipt of articles	No. of requisition	From whom received	Name of article	Quantity		Rate	Unit	Value	Page of the ledger	Initials of Superintendent or other responsible officer in-charge	Remark
				Number	Weight						
1	2	3	4	5	6	7	8	9	10	11	12
Rs.								Rs.			

Note.—The articles as they are received should be noted in the journal in the first instance and subsequently taken over to the ledger of receipts.

FORM 110

[See rule 142(2)]

.....Municipal Council

Journal of Issues of Stores

Date of issue of articles	Number and date of requisition	To whom issued	Name of article	Quantity		Rate	Units	Value	Page of ledger	Initials of Superintendent or other responsible officer incharge	Remarks
				Number	Weight						
1	2	3	4	5	6	7	8	9	10	11	12
						Rs.		Rs.			

Note.—The articles as they are issued should be noted in the Journal in the first instance and subsequently taken over to the Ledger of issues.

FORM 111

[See rules 142(2), 150(1) and 183(3)]

.....Municipal Council

Stores Ledger

Name of article.....

Receipts						Issues					
Month and date	Page of Journal	Quantity		Rate per Unit	Value	Month and date	Page of Journal	Quantity		Rate per Unit	Value
		Number	Weight					Number	Weight		
1	2	3	4	5	6	7	8	9	10	11	12
				Rs.	Rs.					Rs.	Rs.

Instructions.—(1) The account should be totalled and balanced at the end of each month and it should be signed by the Officer-in-charge.
 (2) The balances on hand should be occasionally verified and certified.

FORM 112

[See rule 142 (2)]

..... Municipal Council

Book No.

Requisition

Form No.

Date 19 ..

To

Please supply the following articles.

Serial No.	Name of article	Quantity or weight	Rate	Amount	Remarks
1	2	3	4	5	6

Rs.

.....
Officer-in-charge,

..... Department.

Supplied the articles requisitioned except* after entering them in the journal at pages

Date 19 ..

.....
Store-keeper.

Received the articles requisitioned except* correctly.

.....
Officer-in-charge.

..... Department.

Notes.—The requisition form should be in carbon triplicate.
*Here enter articles not supplied.

FORM 113

[(See rule 143 (1))]

..... Municipal Council

Stamp Account for the year 19 —19 ..

Receipts			Issues					
Date	Voucher No.	Value of stamps received	Letter number	Name of addressee	Value of stamps affixed	Daily balance	Initials of despatcher	Remarks
1	2	3	4	5	6	7	8	9
		Rs. P.			Rs. P.			

Note.—The balance of stamps on hand should be verified and certified atleast once a month by the Chief Officer.

FORM 114

[See rule 144 (1)]

.....Municipal Council

Register of Moveable Property

Serial No.	Particulars and description of property	Authority for acquisition and date of acquirement	Number or quantity	Cost	No. and date of the bill in which charged for	Whether the property is used or other particulars, if necessary	Initials of the Authorised Officer	Date of final disposal of property
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.				

Nature of disposal	Number or quantity disposed of	No. and date of order	Cost realised if sold, and date of credit in treasury or bank	Amount written off	Balance after each transaction or at the end of each year		Signature of the Authorised Officer	Remarks
					Number or quantity	Cost		
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
				Rs.			Rs.	

FORM 115

[See rule 112]

Register of Production of Town Compost for the year

No. of Trench or Heap	Date of starting filling of trench or of building heap	Date of completing filling the trench or building the heap	Type of compost whether rain water compost etc.	Size of the material in the trench or of the heap viz. length × breadth × depth or height at the beginning.	Date when material is ripe & ready for application to land.	Size of the material in trench or heap when ready for sale.
1	2	3	4	5	6	7

FORM 116

[See rules 145(1) (3), 146, 150(4) and 153]

.....Municipal Council

Stock book

Description of articles—

Date	Opening balance	Number or quantity received		Total	To whom issued or for what purpose	Number or quantity issued or sold		Balance	Signature of issuing officer	Signature of receiving officer	Remarks.
		Voucher No.	Quantity			Date	Quantity				
1	2	3	4	5	6	7	8	9	10	11	12

Ra.

Ra.

FORM 117

[See rule 145(3)]

Particulars of coal consignments received in the month of

Number of wagons 1	Net quantity of coal as per railway receipt 2			Quantity received as per weighment at the railway station of destination									Particulars of railway receipt 6
				Gross weight 3			Tare 4			Net weight 5			
	T.	Q.	Kg.	T.	Q.	Kg.	T.	Q.	Kg.	T.	Q.	Kg.	

Weighment of coal at for coal received during the month of

Serial No. of carts 1	Gross weight of carts 2			Tare 3			Net quantity 4			Remarks 5
	T.	Q.	Kg.	T.	Q.	Kg.	T.	Q.	Kg.	

FORM 118

[See rule 146]

.....Municipal Council

Kerosene Oil Account for the year 19 -19

Date of receipt or issue	Receipts			Street lighting	Quantity issued			
	No. of tins	Quantity of oil	Voucher No. and date	Particulars of issues according to the sanctioned scale	Municipal Office	Nakas		
1	2	3	4	5	6	7		
					Total quantity issued		Remarks regarding quantity of oil in tin wastage	
to departments					No. of tins unopened	Quantity of oil		
8	9	10	11	12	13	14	15	16

FORM 119

[See rule 147 (1)]

.....Municipal Council

Accounts of Electric lights for the year 19 -19

Serial No.	Name of Street	Number of lights		Increases during the year		Decreases during the year		Revised No. of lights		Signature of Authorised Officer	Remarks
		Number	Candle Power	Number	Candle Power	Number	Candle Power	Number	Candle Power		
1	2	3	4	5	6	7	8	9	10	11	12

..... MUNICIPAL COUNCIL

Meter Reading Book for consumption of Electrical Energy for the year 19 -19

Meter No.

Rent of Meter per $\frac{\text{Month}}{\text{Annum}}$

Charges per unit.....

Month for which reading is taken	Date of reading	Meter reading upto date	Actual number of units consumed between the dates of the previous and current readings	Initials of Authorised Officer	Voucher No. and date of payment	Remarks
1	2	4	4	5	6	7

Last reading brought forward :

April ..

May ..

June ..

July ..

August ..

September ..

October ..

November ..

December ..

January ..

February ..

March ..

FORM 121

(See rule 148)

..... Municipal Council

Live Stock Register for the year 19 -19

Serial No.	Authority of purchase	Date of Purchase	Kind of animal	Description of animal	Value	Voucher No. and Date
1	2	3	4	5	6	7
					Rs.	

Initials of Authorised officer	Reference to orders for disposal of unserviceable animal	Sale proceeds of unserviceable animal	Date of Receipt of realisation	Initials of Authorised Officer	Condition of the animal at the end of the year	Remarks
8	9	10	11	12	13	14

FORM 122
(See rule 149)

.....Municipal Council
Stock Account of Fodder

Date	Opening balance in number or quantity	Number or quantity of articles received	Number and date of voucher	Initials of the Authorised officer	Total	Date of Issue
1	2	3	4	5	6	7

Number of cattle	Number of quantity of articles issued	Entry number in any connected register	Balance	Initials of the Officer issuing articles	Signature of the officer or person acknowledging the articles	Remarks regarding particular of issues
8	9	10	11	12	13	14

.....Municipal Council

Work Order Book

Serial No.	Month and date	Name and address of the person giving the order	Description of work order	Amount of deposit if any	Receipt No. and date	Work Order No.	Date of completion of work	Total cost of the work as per work Order No. (vide column 7)				
1	2	3	4	5	6	7	8	9				
				Rs.				Cost of Material	Cost of labour	Cost of Super- vision	Any other cost.	Total cost.
								Rs.	Rs.	Rs.	Rs.	Rs.

Balance to be recovered	Date of delivery of work to the party	Receipt or acknowledgement of the party	No. and date of issue of bill	Amount recovered	Receipt No. and date	Superinten- dents initials	Remarks
10	11	12	13	14	15	16	17

Rs.

FORM 124
[See rule 150(2)]

Municipal Council

Book No.

Work Order No.

Year 19 -19 .

Serial No. in Work Order Book :-

Particulars of Work :-

Name and Address of person ordering work.

Date	Particulars of stores issued	Quantity issued	Rate	Unit	Amount		Remarks
					Rs.	P.	
1	2	3	4	5	6	7	

Total (value of stores issued)

Abstract

	Rs.	P.
(a) Total value of the stores issued		
(b) Cost of labour employed (<i>vide</i> Voucher No..... dated		

(c) Supervision charges detailed below :-
Total order (charge for the work order).

(d) Bill No.dated

Superintendent.

FORM 126

(See rule 153)

Municipal Council

Petrol Account for the year 19 -19

Date of receipt	Number of requisition	Number of Voucher of payment	Previous balance	Fresh receipts	Total	To whom issued (Number of vehicles to be specified)	Quantity issued	Balance	Signature of recipient	Remarks
1	2	3	4	5	6	7	8	9	10	11

V 4316-21

FORM 127

(See rule 153)

.....Municipal Council

Registration No. of Vehicle.....

Motor Vehicles Accounts

Date	Time of departure from the garage.	Time of return to the garage.	Journey		Mileage start	Recorded end of Journey	No. of miles/Kilo metre run.	Petrol used		Purpose of Journey	Name and Designation of officer persuading the Journey.	Remarks
			from	to				Quantity in Ltn.	Vr. No. date			
1	2	3	4	5	6	7	8	9	10	11	12	13

FORM 128

(See rule 155)

.....Municipal Council

Register of Immoveable Property

Serial No. of property of building	Description and situation of property and name, if any	No. and date of orders under which the property was acquired, purchased or constructed	Source of fund from which acquired, purchased or constructed	Fund from which maintained	Date of acquisition, purchase or construction	Valuation	Purchase for which utilized and by whom
1	2	3	4	5	6	7	8

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Details required in case of building only						Initials of Chief Officer or Municipal Engineer	Revaluation			Initials of the Chief Officer or Municipal Engineer	Remarks	
Nature of building			Number of floors	Pinth area	Cubic contents		Date	Additions	Deductions			Total
Wall	Roof	Floor										
9	10	11	12	13	14	15	16	17	18	19	20	21

FORM 129

(See rule 155)

REGISTER OF LANDS

.....Municipal Council

Serial No.	Date of transfer, purchase or acquisition	For what purpose	From whom	Reference to agreement, award etc.	Area of land	Survey No. etc.
1	2	3	4	5	6	7

Assessment	Boundaries, Sketch of the land	Building if any, acquired with the land	Disposal of the building	Amount paid	No. and date of voucher	Remarks
8	9	10	11	12	13	14

FORM 130

[(See rule 166(1))]

SCHEDULE OF RATES

Number	Item	Unit	Rates for year				Remarks
			19 -19	19 -19	19 -19	19 -19	
1	2	3	4	5	6	7	8

FORM 131

[See rules 174 (1) and 175]

CONTRACTOR'S BILL

Municipal Council

Voucher No.
 Name of work
 Purpose of supply
 Name of the Contractor or Piece worker
 Reference to Agreement of Authority
 Reference of sanction of competent Authority

dated19

Unit	Quantity executed (or supplied) since last certificate	Quantity executed (or supplied) up to date	Items of work or supplies	Rate	Amount		Remarks
					Up to date	Since previous bill	
1	2	3	4	5	6	7	8

Rs. p. Rs. p.

Total Value of work done or supplied made up to date.

Deduct previous payments and other deductions, if any, as detailed below.

Net Value of work or supplies since previous bill.

Amount of allotment ..
 Previous expenditure ..
 Total Expenditure including this balance. ..
 Balance available ..

Rs. p.

Rs. ..

Certificate and Signatures.

These measurements were made by Shri on19 , and are recorded on page..... of Measurement Book No. No advance payment has been made previously without detailed measurements.

Dated the19 .

Officer preparing the bill
 (Signature).

Dated the19 .

Signature of the Engineer

Dated the19 .

Signature of the Contractor

Officer making the payment

Pay Rs. (.....)
 by cheque

.....
 Chief Officer.

Received Rs. (.....)
 as per above bill on account of this work.

Stamp

Dated the19 .

Witness

(Full Signature of Contractor)

Paid by me vide Cheque No.

Dated19 .

.....
 Cashier.

FORM 132
(See rule 176)
COMPLETION REPORT

Name of work

Name of contractor.....

Authority of work.....

Date of commencement of work.....

Date of completion of work.....

*Date specified in the agreement.....

(The form below is to be used when any item of the estimate has been exceeded)

Sub-head of Estimate	As estimated			As executed			Difference			Explanation of Difference
	Quantity	Rate	Amount	Quantity	Rate	Amount	Quantity	Rate	Amount	
1	2	3	4	5	6	7	8	9	10	11
		Rs. P.	Rs. P.		Rs. P.	Rs. P.		Rs. P.	Rs. P.	

Total ..

*If the work is not completed within the specified time, the cause of delay should be explained and if no penalty is levied, the reasons for the same should be recorded.

.....
Municipal Engineer.

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FORM 133

(See rule 177)

COMPLETION CERTIFICATE

Completion Certificate of Original Works

Name of Work

Authority

Estimate No.

Plan No.

Certified that the abovementioned work was completed on 19 , and taken over on19 and that I have satisfied myself to the best of my ability that the work has been done properly.

Dated19 .

.....
Chief Officer, Municipal Council.

COMPLETION CERTIFICATE OF REPAIRS

Place

Name of building

Authority

Certified that the repairs to the abovementioned buildings were completed on19 , that it is a clean and habitable order and that I have satisfied myself to the best of my ability that the repairs have been properly done.

Dated 19 .

.....
Chief Officer, Municipal Council.

FORM 134

[See rule 179 (1)].

..... MUNICIPAL COUNCIL

Muster Roll of daily labour employed..... for the period from....to....19

Voucher No.

Estimate No.

Amount Rs.

No.	Name	Designation	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
1	2	3	4																														
Total ..																																	

Total	Rate per diem	Amount	Deductions, fines, etc.	Balance due	Initials and remarks of paying officer or signature or thumb impression of the labourer	Description of work done	Quantity
4A	5	6	7	8	9	10	11

Abstract of work done		Schedule cost	Actual cost as per muster	Remarks	Details of payment			Initial of Officer
As per Schedule					Signature of Officer-in-charge	Date	Amount	
Rate	per							
12		13	14	15	16	17	19	

Total

Amount (in words)

Certified that the above labourers were actually employed in the interest of the Council on the days mentioned and their pay entered in the muster-roll was paid in my presence.

Date19 .
 Pay Rs.
 Date19 .

Signature
 Designation

 Chief Officer/Municipal Engineer.

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Examined
 Accountant

Pay by Cheque No.dated

.....
 Accountant.

.....
 Chief Officer.

V4546-22

FORM 135

[See rule 179(2)]

.....Municipal Council

Date19 .

Morning Report of Ward Section No.

Work on which employed	Mukadams	Labourers on							Carpenters	Black smiths	Total number employed	Remarks
		1-25	1-00	0-80	6	7	8	9				
1	2	3	4	5	6	7	8	9	10	11	12	13

FORM 136

[See rule 180 (1)]

..... Municipal Council

Form of Measurement Book

Name of Work

Agency by which work is executed

Date of measurement	Particulars of Work	Details No.	L.	B.	D.	Contents or Area	Last measurement page quantity	Total up-to-date
1	2	3	4	5	6	7	8	9

FORM 137

[See rule 180 (5)]

..... Municipal Council

Register of Measurement Books

Part I for Ordinary Measurement Books

Serial No. of the Book	Name of the person to whom issued	Date of issue	Date of return	Year from the last day of which period of presentation is to be completed	Remarks
1	2	3	4	5	6

FORM 138

[See rule 181]

..... Municipal Council

Register of Petty Works

Serial No.	Name of Work	Expenditure to end of previous year	Allotment for the year	Sanctioned estimate	Orders sanctioning the estimate	Agency doing the work	Orders sanctioning the agency or contract	Amount paid		Total to end of the current year	Date of completion	Remarks
								Number and date of voucher or bill	Amount			
1	2	3	4	5	6	7	8	9	10	11	12	13

Rs.

Note.—(1) Incomplete works should be carried over to the next year's account with the total of expenditure up to the end of the present year,

(2) A few lines or less than half a page should ordinarily suffice for each work.

(3) The total expenditure on each work should be attested by the Municipal Engineer or the Chief Officer/President.

FORM 139

[See rule 182(1)]

.....Municipal Council

Register of Works (other than Petty Works)

Serial No. of estimate

Allotment for the year Rs.

Name of work

Number and date of order sanctioning the estimate

Head of account

Name of contractor	Number and date of bill	Sub-head		Sub-head		Sub-head		Sub-head		Total	Remarks
		Quantity	Amount	Quantity	Amount	Quantity	Amount	Quantity	Amount		
1	2	3	4	5	6	7	8	9	10	11	12
			Rs.		Rs.		Rs.		Rs.	Rs.	

Expenditure up to the end of the previous year.

Total	..	..	..					
Progressive total carried over	..										

FORM 140

[See rule 183(3)]

..... Municipal Council

Stock Account of Road material 19—19

Name of article

Balance	Receipts					Issues			Balance	Remarks
	Date	Source from which received	Voucher No. and date	Number or quantity	Total	Date	On what account	Number or quantity		
1	2	3	4	5	6	7	8	9	10	11
<hr/>										
<hr/>										

FORM 141

[See rule (184)]

.....Municipal Council

Tools and Plant Register

Name of Article.....

Date of Purchase	Source from which received	Number of voucher	Number or quantity purchased	Value	Date of write off or sale	Authority for disposal	Number or quantity disposed	[Amount realised	Date of credit to Day Book	Initials of Authorised Officer	Remarks
1	2	3	4	5	6	7	8	9	10	11	12
				Rs.				Rs.			

FORM 142

(See rule 187)

.....Municipal Council

REGISTER OF INVESTMENT INCLUDING DEPOSIT

Serial No.	Date of investment, i.e. purchase of security or the date of deposit etc. as the case may be	Particulars of investments and in the case of Government securities, number and date of paper or fixed deposit	Amount		Date of maturity	Amount of principal due	Due date of accrued interest
			Face value	Purchase price			
1	2	3	4	5	6	7	8
			Rs.	Rs.			
<hr/>							
<hr/>							
<hr/>							
Amount of interest due	Initials of Chief Officer	Date of recovery and adjustments in accounts	Amount credited to cash book	Remarks as to final disposal	Initials of Chief Officer	Remarks	
9	10	11	12	13	14	15	

Note.—Where any sum is withdrawn from investment or any Government promissory note is sold, the particulars of withdrawal or sale as the case may be, should be noted in red ink across columns (1) to (3) of this register and its face value deducted from the total in column (4) and the balance of the investment worked. If no balance remains "accounts closed" shall be written across the page.

FORM 143

(See rule 188(1))

.....Municipal Council

Register of Loans

Source from which the loan has been raised	Number and date of order sanctioning the loan	Purpose for which loan was taken	Amount of loan	Rate of interest	Date of receipt of loan	No. of instalments in which repayable and whether yearly or half yearly	Amount of each instalment
1	2	3	4	5	6	7	8

Initials of the Chief Officer	Payment				Balance Principal (after each payments)	Initials of the Chief Officer	Remarks.
	Date	Principal	Interest	Total			
9	10	11	12	13	14	15	16

FORM 144

[See rule 188(2)]

.....Municipal Council

Register of Sinking Funds for Year 19 -19

Amount of loan and rate of interest :

Date of raising the loan :

Amount of Sinking Fund instalment and a rate of interest at which Sinking Fund develops :

Previous balance Theoretical value	RECEIPTS					INVESTMENTS			
	Annual instal- ment	Date of credit	Total [Columns (1) and (2)]	Interest per cent at which sinking fund develops	Theoretical value on 31st March 19 (Columns 4 & 5)	Previous Balance		Purchased during the Year	
						Actual value at cost	Face value	Value at Cost	Face Value
1	2	3	4	5	6	7	8	9	10
Rs. P.	Rs. P.		Rs. P.		Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.

INVESTMENTS

Date of investment	Total		Present value of Sinking Fund.			Difference [columns (16) and (6)] plus or minus.	Remarks
	Value at cost [(columns (7) and (9)]	Face value [(Columns (8) and (10)]	Market values of securities mentioned in column (13) on 31st March 19	Uninvested cash balance of sinking fund on 31st March 19	Total [(Col. (14) and (15)]		
11	12	13	14	15	16	17	18
	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	

FORM 145

[See rule 188 (3)]

..... Municipal Council

Cash Book of the Sinking Fund for the year 19 -19

Month and date of receipt	Reference to voucher No. and date of the general Cash book	Particulars	Amount	Initials of the Authorised Officer	Date of payment	Voucher No. and date	Particulars	Amount	Initials of the Authorised Officer	Remarks
1	2	3	4	5	6	7	8	9	10	11
			Rs. P.					Rs. P.		

FORM 146

[See rule 188(4)]

.....Municipal Council

Register of Debentures

Name of Debenture holder :

Address :

Purpose of Loan :

Amount of Loan :

Date of maturity :

Due dates of Interest .

Serial No.	No. of Debenture	Amount	Date of issue	Date of maturity	Interest due		Date with initials	Remarks	Signature of Chief Officer	
					Amount	Date				
1	2	3	4	5	6	7	8	9	10	11
		Rs. P.			Rs. P.		Rs. P			

N. B.—If the debenture is transferred, or cashed, a note should be kept in the "Remarks column".

FORM 147

[See rules 189 and 190 (1)]

..... Municipal Council

Register of Advances Deposits for the year 19 —19

Month and date and name of the party	Particulars of advance or deposit	Voucher of receipt Number	Amount		Montly Total	Repayments of adjustments					
			Rs.	P.		April	May	June	July	August	September
1	2	3	4	5	6	7	8	9	10	11	
			Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	

Repayments or adjustments						Total repayments for the year	Date of repayment or number of voucher of adjustment	Balance remaining unadjusted at the end of the year	Remarks
October	November	December	January	February	March				
12	13	14	15	16	17	18	19	20	21
Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.			

FORM 148

(See rule 191)

..... Municipal Council

Register of Security Deposits other than cash for the year 19 —19

Serial No.	No. and date of order under which deposited	Date of deposit	Name and address of depositor	Purpose of deposit	Number and date of paper	Amount
1	2	3	4	5	6	7
						Rs. P.

Initials of chief Officer	No. and date of order sanctioning return of lapse of deposit	Date of return or lapse	Signature of depositor acknowledging receipt of deposit	Initials of Chief Officer	Balance at the close of the year	Remarks
8	9	10	11	12	13	14

FORM 149

(See rule 192)

Register of Grants

Serial No.	Name of grant	Period	Order/Authority and designation of the sanctioning authority	Amount of grant received	Expenditure (to be operated in respect of grants given for specific purpose) (Voucher numbers and dates should be quoted)	Balance	Refund if any	Remarks
1	2	3	4	5	6	7	8	9

FORM 150

Paragraph 4(2) of section 'B' of Appendix

Audit Register of Permanent/Temporary Establishment of the

Municipal Council

Section/Department/Scheme

Designation of the post.	Sanctioned strength		Names of persons appointed.			Fixed	recoveries to be effected.				
	No. of posts sanctioned.	Scale of pay and allowances sanctioned to the post.	Original incumbent	Substitute.	Substitute.	G.P.F.	Income Tax.	Other deductions.			
						C.P.F.					
1	2	3	4	5	6	7	8	9			
Record of Payments made											
April S. L. O.	May S. L. O.	June S. L. O.	July S. L. O.	August S. L. O.	September S. L. O.	October S. L. O.	November S. L. O.	December S. L. O.	January S. L. O.	February S. L. O.	March S. L. O.
10	11	12	13	14	15	16	17	18	19	20	21
General Information											
Date of birth	Date of next increment		Remarks regarding fitness certificate				Leave and pension calculations				
22	23		24				25				

FORM 151

(Paragraph 16(a) of Section 'B' of Appendix)

..... Municipal Council

Register of Periodical Changes

Major Head :

Minor Head :

Sub-Head :

Orders of Competent Authority.

Nature of Charge.

Sanctioned amount ; and
period of sanction.

Year and month

Voucher No.

Amount

Remarks

19 -19

April.

May.

June.

July.

August.

September.

October.

November.

December.

January.

February.

March.

PORM 152

[Paragraph 16(b) of section B of Appendix]

CONTINGENT AUDIT REGISTER

.....Municipal Council.

Year 19 -19

Left-hand page.

Date	To whom paid	Number of Sub-Voucher and Contingent Abstract	Detailed Heads of Budget
			Sub-divisions of detailed heads as may be convenient. If the appropriations be not ordinarily allotted among the Sub-divisions of a detailed head, they should be linked by a trace and the amount placed below. Each of the spaces represents a money column.

Right-hand page.

Detailed Heads		Unusual charges		Total of each month's bill	Date of bill	Date of admission with initials	Remarks
Sub-divisions of detailed heads	Description	Amount	Total of each Contingent abstract				

Rs.

FORM 153

[Paragraph 25 (a) of section B of Appendix]

AUDIT REGISTER OF PENSION

No. G.P.O.	Name of Pensioner and pay last drawn	Class of Pension	Monthly amount and date of commencement	Incidence of charge	Orders of sanctioning authority	Date of birth	Height	Personal marks of pensioner	Residence	Date of payment of monthly pension
1	2	3	4	5	6	7	8	9	10	11

Rs.

Note.—Separate Page for each pensioner should be opened.

FORM 154

[Paragraph 26 (a) of section B of Appendix]

Register of Pension Payment Orders on

Treasury
Bank

Number of pension payment order	Name of Pensioner	Monthly amount	Remarks
1	2	3	4
		Rs.	

FORM 155
(Paragraph 27 of section B of Appendix)
Gratuity Register

Major Head :

Minor Head :

Serial No.	Orders of sanctioning authority	Name of Payee	Place of Payment	Amount	Incidence of Charge	Initials of Auditor	Payment		Initials of Auditor	Remarks
							Date	Voucher No.		
1	2	3	4	5	6	7	8	9	10	11
				Rs.						

शासनाधीन सहायकी सुधारणा, मुंबई

By order and in the name of the Governor of Maharashtra,

S. G. SURADKAR,
Secretary to Government.