



GOVERNMENT OF MAHARASHTRA  
HEALTH AND LOCAL GOVERNMENT DEPARTMENT

# Bombay Municipal Account Code



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# HEALTH AND LOCAL GOVERNMENT DEPARTMENT

Bombay Castle, 5th August 1947.

No. 5472.—In exercise of the powers conferred by section 208 of the Bombay Municipal Boroughs Act, 1925, and by section 15(1) of the Bombay Local Fund Audit Act, 1930, the Government of Bombay is pleased to make the following rules :—

## MUNICIPAL ACCOUNT CODE

### CHAPTER I

#### INTRODUCTORY.

##### *Rules.*

1. These rules may be called the Bombay Municipal Account Code, and shall come into force with effect from 1st April 1948.

2. The registers and forms prescribed in these rules provide for account transactions and procedure relating to municipalities, both borough and not borough municipalities. No addition to or alteration in the forms may be made except with the sanction of Government. Government may however authorise the Examiner, Local Fund Accounts, to permit without reference to Government changes to the extent which they may consider necessary.

3. In matters of detail connected with accounts, municipalities shall be guided by the Examiner, Local Fund Accounts.

4. The rules in this Code shall be supplementary to the rules and bye-laws made by the municipalities under sections 46 and 48 of the Bombay District Municipal Act, 1901, or sections 58 and 61 of the Bombay Municipal Boroughs Act, 1925, as the case may be and if and in so far as any rule in this Code is inconsistent with any rule or bye-law made by a municipality, the rule or bye-law made by the municipality shall prevail.

### CHAPTER II

#### *Definitions.*

5. In these rules unless there is anything repugnant in the subject or context—

(a) " Act " means the Bombay Municipal Boroughs Act, 1925, or the Bombay District Municipal Act, 1901, as the case may be.

(b) " Auditor " means the Examiner, Local Fund Accounts, or any other person deputed by him to perform the functions of an auditor.

(c) " Bank " means such Bank other than the Bank to which the Government Treasury business has been made over or such Co-operative Society or Bank as may be approved by Government under section 67(1) of the Bombay Municipal Boroughs Act, 1925, or section 53(1) of the Bombay District Municipal Act, 1901.



(cc) "Chief Officer" includes the Chief Executive Officer or Secretary or the Officer performing the functions of the Chief Executive Officer or Secretary in the case of Municipalities having no Chief Officer.

(d) "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 which a municipal officer is required to incur in connection with his duties.

(e) "Controlling Committee" means the Committee to whom the charge of any particular work or branch of municipal business has been entrusted or delegated by or under the Act or the rules of the Municipality framed thereunder.

(ee) "Engineer" means an Engineer appointed under section 34(5) (2) of the Bombay Municipal Boroughs Act, 1925, or under section 182 of the Bombay District Municipal Act, 1901, and includes in the case of Municipalities having no Engineer, and overseer.

(f) "Examiner" means the Examiner of Local Fund Accounts, Bombay, and includes the Assistant Examiner of Local Fund Accounts.

(g) "Government" means the Government of Bombay.

(h) "Head of a Department" means an Officer in immediate charge of a department, e.g., the Engineer in respect of the Engineering Department, the Health Officer in respect of the Health or Sanitary Department, etc.

(i) "Head of the Office" means the Chief Officer in the case of municipalities possessing Chief Officers and the Chief Executive Officer or Secretary or the Officer performing the functions of Chief Executive Officer or Secretary in the case of other municipalities.

(j) "Major Head" means a main unit of classification of revenue and expenditure in municipal accounts.

(k) "Minor Head" means a sub-division of a major head.

(l) "President" means the President of a municipality and includes the Vice-President when acting for the President.

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

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

(o) "Superintendent" means the tax or other Superintendent appointed to supervise the collection of taxes including octroi or terminal tax. If no one has been so appointed, Superintendent means the Chief Officer in the case of municipalities possessing Chief Officers and the Chief Executive Officer or Secretary or the Officer performing the functions of the Chief Executive Officer or Secretary in the case of other municipalities.

(oo) "Suspense Account" is 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.

(p) "Temporary Establishment" means establishment which is employed for a limited period.

(q) "Treasury" means a Government treasury or Government Sub-Treasury or a bank in which Government Treasury business is by order transacted.

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

(s) "Year" means the financial year as defined in the Bombay General Clauses Act, 1904.

6. Whenever in these rules, any act or proceeding in the municipal or head octroi office is directed or allowed to be done or taken on a certain day or within a prescribed period, then if the office is closed on that day or on the last 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.

7. The accounts shall be maintained separately for each financial year.

8. The accounts and registers may, at the discretion of the municipality, be maintained in English or in the regional language.

9. Books of accounts, registers, receipt and bill books shall be strongly bound with pages serially numbered and each page or folio sealed with the municipal seal. The number of pages each book or register contains shall be certified in writing, after actual verification on the last page by the head of the office or other person duly authorised.

10. 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 Head of office. All corrections and alterations in bills and vouchers shall be similarly attested by the officer drawing the bill or person preferring the claim, while those in the pay orders shall be similarly attested by the officer signing them. Erasures shall be absolutely forbidden and no document with an erasure shall be accepted.

11. No moneys pertaining to the municipal fund, with the exception of authorised advances and amounts remaining undisbursed out of bills already paid, shall be kept apart from the general balance at the credit of the municipality, but shall be credited at once to the appropriate head of account. No portion of the collection shall, on any account be kept back or used for current expenditure.

12. Moneys received in the office or by any of the outdoor staff authorised in this behalf shall without exception be acknowledged by a receipt in carbon duplicate in Form I or in any other form specifically provided for in these rules. If the amount exceeds Rs. 20, the receipt shall be stamped with a revenue receipt stamp.

13. 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 head of the office after it has been approved, where required by the rules of the municipality, by the controlling committee.

14. 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 or the Secretary and the President or Vice-President of the Municipality, or as provided by the rules made by the Municipality in this behalf.

15. In cases of emergent payments sums for amounts less than Rs. 50 in the case of a Borough Municipality or Rs. 25 in the case of other municipalities and if the payee so desires, refunds of octroi shall be paid in cash from the permanent advance, unless otherwise prescribed by the rules of the municipalities in this behalf.

16. 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 ; annas may be written in figures after the words stating the number of rupees but if there are no annas the word " only " shall be written after the number of whole rupees.

17. Charges against different major heads shall not, as far as possible, be included in the same voucher. 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 known person. Vernacular signatures shall always be transliterated.

18. All individual items of pay, pension, travelling allowance and total of contingent charges payable to a single individual shall be calculated to the nearest anna, fractions below half an anna being omitted and half an anna or more being reckoned as one anna in the case of individual claims.

19. Every voucher shall bear or have attached to it an acknowledgment 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 acknowledgment. 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 except in the case of muster payments, the thumb impressions of those persons shall be obtained against their names on the vouchers concerned.

20. Dates of payments shall invariably be noted by the payees in their acknowledgments. 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. In the case of payments made by remittances through the Post Office, the postal money-order receipt 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.

21-A. A claim for an amount not exceeding Rs. 100 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 claims exceeding Rs. 100 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 Board for payment on execution by the claimant of an indemnity bond with such sureties as the Board may fix.

22. 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.

23. All sums paid into the Treasury or Bank on account of the municipality and all payments made by cheques shall be entered in a 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 Manager of the Bank. No entries shall be made in the pass book except by the Treasury or Bank staff.

### CHAPTER III

#### *Budget.*

24. An annual estimate of the anticipated income and proposed expenditure of the municipality during the next financial year, shall be prepared in Form 2 under the direction of the Managing or Standing Committee and approved by the General Board before the 1st of March every year. The consolidated budget estimate shall be accompanied by subsidiary statements detailed below :—

(1) A statement in Form 3 showing the details of the scale of municipal establishment provided for in the budget.

(2) A statement in Form 4 showing the details by works of the estimated expenditure on works proposed to be undertaken during the year.

(3) A statement in Form 5 showing the estimated expenditure to be met out of the loan funds obtained from Government or raised in the open market.

(4) A statement in Form 6 showing the estimated receipts and payments on account of any trust funds administered by the municipality with the opening and closing balance in each case.

25. 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) If there are any abnormal variations in fluctuating receipts and charges, brief explanations for such variations shall be given.

(iv) Invested funds of the municipality shall be shown separately in the opening and closing balances the details being shown as a footnote to the budget.

(v) Provision shall be made for a closing balance which may not be less than the minimum fixed by the rules of the municipality in this respect.

26. After the budget has been passed, no expenditure shall be incurred under any budget head, in excess of the amount provided, unless provision for such excess is made by transfer under proper sanction from some other head under which there are savings or by a revised budget passed by the municipality at a special general meeting called for the purpose. The statement of reappropriation shall be in Form 7.

27. All claims on the municipal fund 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 the budget provision is likely to be exceeded, steps shall be taken to obtain additional funds by additional appropriations or reappropriations before the year closes.

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## CHAPTER IV

### *Municipal Accounts*

28. All monies received or disbursed by or on behalf of the municipality shall immediately and without any reservation be brought to account in the General Cash Book in Form 8 under the supervision of the Chief Officer, or other Officer duly authorised in this behalf.

29. *Receipt.*—Every municipal servant entrusted with the collection of municipal revenue shall be supplied with a Collection Register and forms of receipts and chalans.

30. The Collection Register shall be in the personal custody of a clerk and the particulars in it shall be written up from the carbon copies of the receipts issued at the time of collection. A chalan shall be prepared at the end of the day from the Collection Register.

31. Each clerk in charge of collection shall remit his collections daily or at other prescribed periods at the appointed time. When doing so, he shall bring with him or send the chalan and his Collection Register. The acknowledgement of the person receiving the amount in the municipal office, shall be taken on the chalan and in the collection register.

32. If the remittances are made direct to the municipal office, the Subsidiary Register in Form 9 or 10 shall be maintained for each kind of revenue wherein the entires shall be made from the chalans submitted by the Collecting Clerks and the daily total be carried to the General Cash Book.

33. A separate register of money-order receipts shall be maintained in Form 11 wherein shall be entered serially all amounts received by means of money-orders. The Register shall be attested by the Chief Officer or by the Secretary or any other Officer duly authorised at the time of signing the money-order acknowledgments and the credits should be traced by him to the General Cash Book at the close of each day.

34. In all Borough Municipalities and in other municipalities as far as possible, the cash and accounts branches shall be maintained distinct from each other under separate officers who shall be designated as "Treasurer" and "Accountant" respectively.

35. *Treasurer's Cash Book.*—In a municipality in which the Treasurer is independent of the Accountant, the former shall maintain an account of all cash received and disbursed by him. For this purpose he shall maintain a Cash Book in Form 12. On the receipt side of this book, the amount received on account of each chalan submitted by the collecting staff or of receipts issued by the Treasurer 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. The balance in the municipal treasure-chest after addition of the treasury and bank balances shall then be agreed with the balance shown in the General Cash Book.

36. 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 Receipts and Expenditure :—

|                                     |    | Rs. | a. | p. |
|-------------------------------------|----|-----|----|----|
| Opening balance on the 1st .. .. .  | .. |     |    |    |
| Receipts during the month .. .. .   | .. |     |    |    |
| Total ..                            | .. |     |    |    |
| <hr/>                               |    |     |    |    |
| Expenditure during the month.. .. . | .. |     |    |    |
| . Balance ..                        | .. |     |    |    |
| <hr/>                               |    |     |    |    |

37. *Remittances into the Treasury or Bank.*—Money received in the municipal office shall be remitted in full to the Treasury or the 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 municipal treasure-chest reaches the amount fixed by the municipality for

remittance of the same to the Treasury. The remittance shall be accompanied by the Pass Book and a chalan in duplicate in Form 13 and the remittance shall be entered in the General Cash Book under the initials of the Chief Officer or the Secretary. The duplicate of the chalan when received back from the Treasury shall be used as a voucher for the remittance and filed separately.

38. *Expenditure.*—(1) All bills or other vouchers presented as a claim against the Municipality, except a voucher pertaining to recouplement of the permanent advance or to fixed recurring charges, shall be received in the Accounts Department and entered in a register of bills in Form 14. The bills shall then be sent to the departments concerned for scrutiny and admission or rejection of the claims and return. The Accountant shall then examine the bills and if the claims be admissible and the authority good, i.e., if the charge has been sanctioned by a competent authority to be defined in the rules of the Municipality and if the signature be true and in order, the Accountant shall obtain the sanction of the Chief Officer who shall then make an order for payment at the foot of the voucher and sign it. The officer making a payment order is personally responsible that the voucher is complete and affords sufficient information as to the nature of the payment being made. The bills for payments for supplies shall be in Form 15.

(2) After the bill has been passed by the Committee or the Chief Officer as the case may be, 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 then be stamped "Paid by Cheque No.                      dated                      " numbered consecutively and filed for audit along with the payee's receipt. A note of payment shall then be made in Form 14 under the signature of the Accountant.

(3) At the end of each month, the Chief Officer or other officer duly authorised shall examine all bills for 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 Chief Officer or other officer duly authorised 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.

39. (1) *Unpaid amount.*—When any amounts drawn in cash or by cheque remain unpaid, owing to the absence of payees or for any other reason, such amounts shall be carried to a "Register of Unpaid Amounts" in Form 16, 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 re-credited to the general fund of the municipality.





43. 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 auditor, who shall certify upon the counterfoils that the cheques have been destroyed.

44. *Closing of the General Cash Book.*—(1) The General Cash Book shall be closed and balanced daily and shall be signed by the Chief Officer or by the Secretary. 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 footnote, in the General Cash Book as under :—

|                                                              | Rs. a. 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) .. ..                                         | .. ..     |
| Details of uncashed cheques (b) .. ..                        | .. ..     |

(2) The details of investments belonging to the municipality shall be shown in the General Cash Book at the close of each month. The investments of Trust Funds shall also be shown unless a separate cash book is maintained for such fund.

45. *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.

46. (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 will be cleared by debit or credit to the proper head or 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 references given in the footnote 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 shall be bound in books of 50 pages and each entry shall be numbered serially for the year.

46A. Recoveries of over-payments in cash or by short payment shall be adjusted as follows:—

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

(ii) 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 payment is a set off against the excess payment.

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

(iv) 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 over-payments 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.

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

47. *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 17. One such abstract shall be maintained for income and another for expenditure.

48. At the end of each month totals and progressive total shall be made under each head, any transfer or adjustment entries under Rules 45 and 46 being taken into account.

49. *Quarterly and Annual Accounts.*—The quarterly and annual accounts shall be compiled from the totals of the Classified Registers and laid before the Board on the due dates. These accounts shall be open to public inspection and shall be published in such manner as the Municipality may prescribe in this behalf (*vide* section 212 of the Bombay Municipal Boroughs Act 1925 and section 172 of the Bombay District Municipal Act, 1901).

The annual account shall accompany the Administration Report of the municipality.

50. *Statements of Assets and Liabilities.*—In order to ascertain the financial position of a municipality statement of assets and liabilities shall be prepared 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.

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## CHAPTER V

### *Octroi, Terminal Tax and Toll.*

51. For every collection of octroi made at a Naka, a receipt shall be issued in Form 18 taken out of a printed book containing the receipt forms in *double side* 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 Municipalities 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.

52. In cases where by-laws provide for recovery of deposit for goods imported in closed parcels or boxes which cannot be opened without difficulty, damage or inconvenience to the importer, a receipt for the amount recovered as deposit shall be given in Form 19.

53. Particulars of receipts for octroi shall thereafter be posted into a Collection Register in Form 20. The entries in this register shall run 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 21 and send it to the head office along with the remittance.

54. For octroi deposits the Naka Clerk shall prepare a chalan in Form 22 with full details of receipts issued.

55. *Outdoor Inspection.*—If an Octroi Inspector on checking an octroi receipt or pass, and verifying the entries therein by inspection of goods, finds that the full amount of octroi has not been paid and collects the undercharge, he shall grant the importer a receipt in Form 23.

56. (a) When an importer receives the railways receipt of goods consigned to him by Railway, and if he is required by provision in the by-laws 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 24. 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.

(b) The entries in the Railway Invoice-Register (Form 24) shall, where the Railway Authorities agree, be compared periodically with the Railway records by a person duly authorized by a Municipality in this behalf and a certificate of such comparison shall be recorded in the register.

57. *Remittance of Collections to Head Office.*—(1) In municipalities, in which there is no Collecting Octroi Inspector, the Clerk at each Naka shall take daily to the head octroi office or the municipal office at an hour to be fixed by the Municipality, his cash or cash box, chalans duly certified by the Octroi Inspector after verification with the receipts, transit passes and Collection Register.

(2) Similarly, in municipalities where the Octroi Inspector himself takes 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 collections brought to account as prescribed in Rule 58 below.

58. Cash shall be brought to account as follows :—

(i) If the head of the municipal office, himself or through the municipal treasurer, receives the collections, he shall enter the amounts of each chalan into a subsidiary register in Form 9 and thence carry the total to the General Cash Book and remit the amount to the Treasury or Bank in the usual way.

(ii) If the Octroi Superintendent receives the collections he shall enter them under the appropriate head in columns 1 to 5 of the Collection Register to be kept by him in Form 25. In column 6 he shall show the amount remitted to the municipal office. The register shall be closed daily and the money remitted to the municipal office with the register and a chalan in Form 26. The head of the office or the treasurer shall receive the money remitted by the Octroi Superintendent and bring it to account in his 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 head of the municipal office or other officer duly authorised in this behalf shall check the Collection Register once a month with the Naka chalans and test the daily totals and sign the register in token of having done so.

(iii) The chalans 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.

59. *Goods in Transit.*—The receipt to be furnished in respect of goods in transit shall be in Form 27 and the procedure prescribed in the municipal rules shall be observed in sanctioning refunds on such goods.

60. *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. The applications for refunds in respect of goods which are assessed on the production of invoices shall be in Form 28 and refunds of deposits shall be watched through a register in Form 29.

61. *Account Current.*—(1) Whenever firms, or individuals allowed to have an account current under section 80 of the Bombay District Municipal Act, 1901 or section 99 of the Bombay Municipal Boroughs Act, 1925 being goods within municipal limits, a declaration in Form 30 signed by the Manager of the firm or individual shall be presented at the import Naka. On receipt of the declaration, the Naka Clerk shall see that the name of the Manager or individual who has signed the declaration is borne on the list of firms or individuals allowed to have an account current, and if so, he shall, on satisfying himself, see that the goods 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 31.

(2) He 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 or individual.

(3) From the declarations, an account of the amount of octroi due from each individual or firm shall be prepared in Form 32. If goods are in closed boxes or parcels and are subject to assessment on their invoice price, the amount of octroi shall be entered in the account current on receipt of invoices from the importer and after examination of the contents of the consignments. For every sum adjusted against the deposit of the importer a receipt in Form 18 shall be issued to him.

62. *Terminal Tax.*—The procedure laid down in the foregoing rules regarding octroi shall *mutatis mutandis* apply to the accounting, supervision and inspection of sums collected as Terminal Tax.

In the said Code,—

(i) For rule 63, the following shall be substituted, namely :—

“ 63 *Toll*—(i) (a) The Toll tax shall be collected by means of face value tickets. Such tickets shall be in Form 33 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 municipal seal.

(b) A stock account of the face value tickets shall be maintained in Form 54, 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.

(c) 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 name.

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

(ii) The daily collections shall be transcribed into a collection register in Form 34. At the close of the day, this register shall be totalled and a chalan in Form 21 shall be prepared for remittance of collections in the municipal office.

(iii) (a) Collections on account of toll tax shall be verified by the Octroi or Terminal Tax Superintendent and they shall be brought to account in the manner laid down in rules 57 and 58.

(b) A personal ledger account in the manner prescribed in rule 97 of this Code shall be maintained in 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. ” ;

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## CHAPTER VI

### *Taxes on Buildings and Lands and Other Taxes and Cesses*

64. *Assessment List*.—For the purpose of determining the demand on account of an assessed tax, an assessment list prescribed in section 78 of the Bombay Municipal Boroughs Act, 1925 or section 63 of the Bombay District Municipal Act, 1901 shall be prepared in Form 35.

65. The following instructions shall be observed in the preparation, completion and authentication of the list besides those prescribed by the Act :—

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

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

(iii) 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 value of the property or determine the amount of the tax leviable.

(iv) 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, except from general taxes under the Act or rules, omitted from the assessment list.

(v) The register of objections prescribed by section 65(2) of the Bombay District Municipal Act, 1901 and section 81(2) of the Bombay Municipal Boroughs Act, 1925 shall be in Form 36. The result of the investigation and disposal of objections shall be duly noted in the register and on the applications under the initials of the appellate officers or of the presiding officer of the Committee appointed for the purpose and any amendment in accordance with such result shall at the same time to be recorded in the columns specially provided for in the list. The totals of the list shall be taken and the list shall be authenticated and a certificate endorsed as required by the Act.

(vi) A statement of houses for which completion certificates 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 37 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.

(vii) Every change in the demand due to any building having been constructed for the first time, rebuilt or enlarged or entirely or partially demolished shall be first entered in a register of increases or decreases to be maintained in Form 38 and shall then be incorporated in the column "Results of Appeal or Alterations" of the assessment list by necessary amendment which shall be duly attested by the head of municipal office or other officer duly authorised. In the course of this attestation the numbers of entries in the register of increase and decrease shall be quoted in the assessment list in the remarks column against the entries corrected. The difference between the original and the new assessments 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 later 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.

66. *Demand Register.*—(i) Immediately after the assessment list has been completed and authenticated the demand register for the year shall be opened in Form 39. Where there are several wards the register may be maintained for each ward, an abstract of demand, 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, arrears, etc., for the town or city.

(ii) 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 may be sub-divided according to the instalments prescribed for payment. After the demand columns have been duly completed, a certificate signed by the head of the municipal office shall be given in each volume to the effect that he has satisfied himself that the entire 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 remissions, writes 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 column under the signature of the Tax Inspector, Superintendent or the Secretary. These postings shall be examined from time to time by the Tax Superintendent or other duly authorised officer to see that the work is done promptly. The balances, wherever outstanding, shall be worked out at the end of the year.

(iii) 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.

(iv) No corrections in the demand register shall be made except under the orders of the Tax Superintendent or the head of the municipal office and shall be duly attested.

67. *Bills.*—When demands have been posted in the demand register, bills shall be prepared in Form 40 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.

*Collection of Taxes.*—(i) As soon as any sum is received by the tax collector a receipt in Form 41 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 shall be retained in the office for record.



(ii) 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.

(iii) The particulars of each receipt issued shall be posted into a collection register in Form 42. The entries in this register shall run in 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 21 for remittance of his collections to the Tax Department or the Municipal office as the case may be. In the chalan, he shall show merely the total receipts of each tax and the grand total of collections. The officer receiving collections shall pass an acknowledgment of their receipt in the collection register and on the last receipt.

69. Before collections are received in the Tax Department or remitted to the Treasurer, 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.

70. The daily collections of each ward or circle shall be brought to account in the manner laid down in Rule 58 for octroi collection.

71. *Notices and Distress Warrants.*—Notices of demand and distress warrants required to be issued under sections 82 and 83 of the Bombay District Municipal Act, 1901 and sections 104 and 105 of the Bombay Municipal Boroughs Act, 1925, shall be in Forms 43 and 44. Notices of demand and warrants shall be numbered consecutively and bound in books.

72. A register of notice and warrant fees shall be maintained in Form 45. Entries of demand shall be made from the notices issued and from the warrants issued or distress or attachment made.

73. The procedure for the collection and accounting of notice and warrant fees shall be the same as that prescribed for the house-tax.

74. *Remissions and Writes-off.*—(1) Remission of taxes shall be allowed in accordance with section 69 of the Bombay District Municipal Act, 1901, and section 86 of the Bombay Municipal Boroughs Act, 1925, and the rules framed by the Municipality therefor under section 46 ('i') of the Bombay District Municipal Act, 1901 and section 58 ('j') of the Bombay Municipal Boroughs Act, 1925. Notices of vacancies and other applications from tax-payers in this connection and orders passed thereon by the competent authority as prescribed in the Act or in the rules and by-laws of the Municipality, after due enquiries and report by the Tax Department, shall be filed in serial order and according to wards.

(2) All refunds in consequence of remissions duly sanctioned by competent authority and refunds of excess recoveries of taxes shall be noted against the items concerned in the remarks column of the demand register to prevent double payments of such refunds.

75. *Special Sanitary Cess.*—(1) On receipt of an application from the owner or occupier requesting the municipality to arrange for the cleansing of his latrine, premises or compound, the municipality shall issue a notice in Form 46 to the owner or occupier stating that the service will be rendered from a specific date and fixing the amount of the cess 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 cess is made in advance. In such cases, the amount of the cess shall be presented by the applicant with his application and the service of the notice referred to above is not necessary.

(2) The demand register of the cess shall be maintained in Form 47. 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 year's register as finally corrected and additions and alterations shall be made during the course of the year in the same way as above.

(3) Notices from cess 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 48. 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.

76. In case where the cess is based on the letting value or other valuation of the buildings or lands to be charged, it shall be assessed along with the taxes assessed on such letting value of valuation.

77. *Special Water Rate.*—A register of connections shall be maintained in Form 49 wherein the particulars of connections, etc., shall be filled from the details given in the reports of the Engineer, Water Works Superintendent or other officer in charge of water works on the applications of the parties. Each entry in the register and any change shall be attested by an officer duly authorised, in the remarks column.

78. A Meter Book in Form 50 shall be kept for all metered connections. After all the meters have been read, the book shall be sent to the municipal 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.

79. *Charge for Water.*—(1) The demand register on account of water charges shall be kept in Form 51 and in column 4 thereof shall be quoted the serial number of the entry in the Register of Connections and below it the page and number of the Meter Book in case of metered connections.

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

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

(4) When the municipality 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 municipality 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 municipality 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 or measurements of the buildings, which are proposed to be erected, the amount of the charges shall be recovered in advance.

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

81. *Other Receipts.*—Other receipts pertaining to water works are fees for house connections, sale of pipes and fittings, charges for repairs, sale of cinders, 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 Engineer or the Water Works Superintendent shall not entertain any applications unless they are accompanied by a receipt of the municipal officer in token of payment of the amount due.

82. *Miscellaneous.*—A census of the house connections shall be undertaken at least once a year by the Water Works Inspectors or other officials deputed by the municipality to see that no connections have escaped the levy of the tax. When a connection is temporarily cut off a note to this effect shall be made in the demand register but no entry need be made in the Register of Connections.

83. *Tax on Vehicles and Animals.*—The demand register for tax on vehicles and animals shall be kept in Form 52.

84. (1) A statement of demand containing (i) name of person liable to tax, (ii) conveyance or animal maintained, (iii) the rate of the tax leviable and (iv) the amount of tax due, shall be prepared by the Inspectors under the

supervision of the Tax Superintendent and scrutinised by the Chief Officer or the Controlling Committee. After it is approved by the Committee, the demand as shown in this statement shall be posted in the demand register. Any further additions to the demand shall be made in the register from the monthly or quarterly reports from the collecting clerks or Inspectors.

(2) Notices received from persons disposing of, or ceasing to use, conveyances shall be numbered consecutively and filed separately after necessary notes as to the discontinuance of the conveyance, etc. have been taken up the demand register in support of remissions or refunds of the tax sanctioned.

85. When tax is received from the owner of a vehicle or animal, a receipt shall be issued in Form 41.

86. (1) (a) The Pilgrim tax shall be collected by means of face tickets. Such tickets shall be in Form 53 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 municipal seal.

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

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

(2) A general stock account of the total receipts and issues of Pilgrim ticket books of each denomination shall be maintained separately in Form 54. At the close of each fair 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 amounts realised plus the value of unused tickets. The closing balance of the unused tickets shall, unless destroyed according to the municipal rules, be carried over as the opening balance of the next fair. If under the rules or bye-laws of the municipality, the unused tickets are required to be destroyed, they shall be destroyed under the supervision of an officer duly authorised by the municipality in this behalf and ascertain to that effect shall be recorded by him in the register.

(3) At the end of the day or whenever remittances are made during the course of the day the Naka Olerk shall prepare a chalan in Form 21 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 municipal office in accordance with the rules or bye-laws in force. The remittances shall be verified and the cash collections counted and brought to account in the manner laid down for octroi collections in Rules 57 and 58 above.

87. In connection with the maintenance of the Pilgrim Fund Account and the allocation of the Pilgrim tax receipts the following instructions shall be observed :—

(i) 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.

(ii) The Pilgrim 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 municipality. Such advances shall be adjusted before the close of the year.

(iii) The head "Deposit—Pilgrim Receipts" referred to at (i) above shall be cleared at the end of the year, after adjusting all indirect and such other charges as may be fixed by the municipality with the approval of the Commissioner under section 65 (c) (2) of the Bombay Municipal Boroughs Act, 1925, [or section 51 (c) (2) of the Bombay District Municipal Act, 1901], by transferring the balance to the Pilgrim Fund Account.

88. *Tax on Dogs.*—The demand and collection of a dog tax, if the tax is not collected by means of licences, shall be in accordance with the procedure laid down for the tax on vehicles and animals with suitable modifications in the headings of the forms of demand register.

89. *Procedure of Collections and Accounting of Cesses.*—The procedure for the (i) issue of bills, (ii) collection and remittance, (iii) posting of demand register, (iv) recovery by process, and (v) remissions and writes off prescribed for assessed taxes shall supply *mutatis mutandis* to all cesses.

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## CHAPTER VII

### *Miscellaneous Revenue.*

90. *Licence Fees.*—License fees shall be recovered in advance and accounted for according to Rule 91 below.

91. Licences in Form 55 shall be issued as soon as the fee or tax is paid. The amount thus collected shall be entered in a register of licences in Form 56. If necessary separate pages may be set apart for different kinds of licences.

92. *Permit 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 municipality shall be payable before the permit is issued.

(2) A permit shall be issued to the applicant for permission in Form 57 and particulars shall be noted in a collection register in Form 61.

(3) On the permission being granted, the application for temporary erection on or occupation of a public street or other land vested in the municipality 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.

93. The procedure for remittances, collections and check to be exercised over receipts prescribed for taxes shall be applicable to these receipts.

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

95. When fees are levied and collected departmentally they shall be recovered by means of receipts in carbon duplicate in Form 58, or, face value tickets with foil and counterfoil in different colours for different rates shall be used.

In the latter case, a stock account of the face value tickets shall be maintained in Form 54. The procedure prescribed in rule 63 (1) for keeping the account shall apply in this case also.

96. The daily remittances of collections made by the collecting clerks shall be accompanied by a chalan in Form 21 showing in details the number and value of each kind of ticket actually issued. The treasurer or other person receiving collections shall pass an acknowledgment of such remittances.

97. A personal ledger account in Form 59 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 municipal office. The balances of tickets in his hand shall be struck at the end of every month.

98. When the fees are framed out, the demand and recovery of the instalment shall be watched through a register of miscellaneous demands, in Form 71.

99. *Rents of Land and Buildings, etc.*—(1) A demand register for rents of lands and buildings shall be maintained in Form 60 separate pages being set apart 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 1 shall be issued to the lessee for payment of rent. The daily collections shall be recorded in a collection register in Form 61 and remitted to the office with a chalan. An acknowledgment of the treasurer or 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.

100. *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 62 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 municipality.

101. An account of night soil sold shall be maintained in Form 86 the name of the purchaser and the particulars of sale being noted therein.

102. 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.

103. Recoveries effected by means of receipts in Form 1 shall be noted in the register of miscellaneous sales in Form 62 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.

104. *Hospital 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 chalan in duplicate, the duplicate receipts being filed in the dispensary.

105. *Cattle Pound Receipts.*—(1) The accounts of cattle pound receipts shall be maintained in forms, registers and books prescribed by Government under the Cattle Trespass Act and the standing orders of Government thereunder.

(2) At such times as may be fixed by the municipality, the pound-keeper shall remit his collections to the municipal office with a chalan in duplicate. The duplicate duly receipted should be returned to the pound-keeper for his record.

¶ 106. If the municipality purchases grass for feeding impounded cattle, the pound-keeper shall maintain a stock account showing (i) the stock of grass on hand, (ii) the stock purchased from time to time, (iii) the quantity issued from day to day in accordance with the prescribed scale and (iv) the balance. If the feeding of the cattle is entrusted to the pound-keeper himself he shall appropriate the whole of the feeding charges collected in accordance with the sanctioned rates. In the latter case, the pound-keeper shall deduct the feeding charges from the total collections and remit the balance to the municipality.

107. (1) The surplus sale proceeds of impounded cattle should in the first instance be credited to "deposits" in the Board's accounts, the necessary entries being made in the register of deposits.

(2) When a claim is preferred under section 17 of the Cattle Trespass Act for any sum credited as net surplus sale proceeds of unclaimed cattle, the original credit shall be traced in the deposit register. If, on investigation, the claim is established, the amount payable shall be paid under the written orders of the competent authority and the payment shall be brought to account direct in the General Cash Book, the payment being noted in the Deposit Register against the original entry.

(3) The surplus sale proceeds remaining unclaimed for more than three months shall be adjusted by credit to "cattle pound receipts" and debit to "deposits". These receipts shall be entered in the Cash Book as well as in the collection register to the account of the pound concerned.

108. *Garden Produce.*—(1) When garden produce is sold on credit a ledger in Form 63 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 64 (modified where necessary) shall be prepared in accordance with the schedule of rates for various kinds of garden produce fixed by the municipality. The bills thus prepared shall be entered in monthly bill register in Form 65 and presented to the parties concerned. The particulars of the bill shall be transcribed into a Register of Miscellaneous Demands in Form 71.

(2) Every payment made by a purchaser shall be duly entered in the bill register and acknowledged by means of a receipt in Form 1. The daily receipts shall be shown in a collection register in Form 61.

(3) The daily cash sale proceeds shall be remitted to the Municipal office with a chalan. 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 71.

109. *Record Room Receipts.*—(1) Every application for copies of municipal records shall, on receipt, be recorded in a register of copying fees in Form 66 and serially numbered. A receipt for the fee received shall be issued to the applicant in Form 1.

(2) After the copies of records have been made, the copying and comparing fees due as per sanctioned schedule, the cost of paper and the balance if any, due to the applicant shall be worked out and detailed on the application and thereafter 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 to him.

(3) The acquittance of the copyist for copying fees, if the work is done by an outsider, and of the applicant for the balance refunded to him shall be obtained on the application after the payment has been made and a receipt in Form 1 issued for the deficiency recovered.



(4) The fees shall be remitted by the Record-keeper at such intervals as the Board may prescribe. If the fees are not remitted daily, an account shall be kept by the Record-keeper showing every transaction and the balance of money with him from day to day. These receipts shall be brought to account in the day 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 head of the municipal office or the officer deputed by him at frequent intervals of not less than once a month to ensure that the cash balance agrees with the accounts.

(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.

110. *Travellers' Bungalow and Dharmashala Receipts.*—(1) Whenever rent is charged to occupiers of a travellers' bungalow or dharmashala owned by a municipality, a register in Form 67 shall be kept at the place in charge of the watchman.

(2) Travellers shall be required to note the dates and hours of their arrival and departure and make payments before their departure in accordance with the scale prescribed by the Board in the proper column of the register with their signature.

(3) The watchman shall bring the register to the municipal office and pay the collections every day and obtain an acknowledgment of the receiving officer in the last column of the register. The Accountant or the receiving clerk shall examine the register, and bring any short recoveries to the notice of the head of the Municipal Office, so that he may take steps to recover them from the traveller concerned or from the watchman in charge of the bungalow or dharmashala.

111. *Recoveries for Services Rendered.*—No work for a private individual shall ordinarily be undertaken by a municipality unless its estimated cost is paid in advance. The Board may levy a fee for supervision, the exact rate to be charged being fixed with reference to local circumstances.

112. When a deposit for a work or for service to be rendered is received by the municipality, 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 68. On the completion of the work a bill of charges including supervision charges shall be prepared, and the deposit adjusted by debit to deposits. The supervision charges shall then be credited to the head "Miscellaneous". 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.

113. *Hire of Municipal Property.*—A register of hire of municipal property shall be maintained in Form 69. The amount of fee due with particulars regarding the articles and the person to whom it was let on hire shall be filled in from the details in the application of the party and 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 forward to the next year.

114. A Register of Suits in Form 70 shall be maintained to watch advances made to conduct suits filed on behalf or against the municipality. recoveries of amounts due under decrees obtained from Courts and payments made under decrees.

115. *Miscellaneous Demands.*—The recovery of demands not otherwise provided for in these rules and all other fixed recurring demands shall be watched through the demand register in Form 71, in columns 1 to 7 of which, the demands shall be posted as they occur.

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## CHAPTER VIII

### *Establishment*

116. (1) The whole establishment of the municipality shall be recorded in a scale register in Form 72 in which every appointment shall be entered under the initials of the Chief Officer in the case of Borough Municipalities and of the President in the case of non-Borough Municipalities, 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, leave and pension contributions etc., shall be recorded on a separate page of the Scale Register.

117. *Pay Bills.*—The pay of the establishment of a municipality shall not be drawn or paid before the first working day of the month succeeding that during which it has been earned.

118. (1) Pay bills for each department of the municipality shall be prepared in Form 73 and signed by the Chief Officer in a Borough Municipality or by the President in a non-Borough Municipality. They shall be divided into convenient sections and the totals worked out separately for each section.

(2) The details by names should without exception be given in the bill in cases in which the incumbent is a subscriber to the Provident Fund.

(3) The following instructions shall be observed in preparing the pay bills :—

(a) The pay, acting and leave allowances, whether drawn or not, shall be entered in columns 3 to 6. Pay, officiating pay and leave salary, now drawn but held over for future payment shall be entered in column 7, the reason for doing so, being briefly noted in the remarks column. When the amount is redrawn on a supplementary bill, reference to that bill shall be given in the original bill from which the charge was withheld and *vice versa*. Deductions on account of fines, provident fund, 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.

(b) When salary is drawn for a broken period of the month, the reasons why this has been done, the period for and the rate at which it is drawn shall be distinctly entered in column 1 under the name of the incumbent.

(c) Officers absent on leave or on deputation or under suspension shall be clearly shown as such in the monthly pay bills and officiating arrangements that may have been made shall be noted. An absentee statement in Form 74 shall also be attached to the bills.

(d) Arrear pay shall not be drawn in the ordinary monthly bill, but should be drawn in a separate bill, the amount claimed for each month being entered separately with 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 granting with retrospective effect a new allowance. Such bills may be paid at any time and may include as many items as are necessary.

(e) The pay of all temporary establishments shall be billed for separately in the same form, the sanction being quoted.

(f) The pay of labourers, workmen, etc., shall not be drawn in the regular pay bill from but only on muster rolls.

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

(h) To the first bill in which a periodical increment is drawn an increment certificate in Form 75 signed by the authority empowered to sign the pay bill shall be appended.

(i) The total amount of income-tax deducted from pay bills shall be credited to Government.

119. *Distribution of Pay.*—(1) When the pay bill has been drawn the money shall be promptly disbursed to the payees concerned and their acquittances obtained in the last column of the bill. If the payee does not present himself before the end of the month his pay shall be refunded by short drawal in the next bill and redrawn when he presents himself. For amounts drawn but not paid during the month, a register shall be maintained in Form 16 to watch payments.

(2) The officer signing the pay bills shall see that all salaries drawn on bills signed by him are disbursed to the proper recipients, and their acquittances obtained for the same. If, in any case, it is impracticable to get the payees' receipts on the bill itself, a separate acquittance shall be taken and attached to the bill.

120. *Provident Fund and Pension.*—(1) The account of each subscriber to the Provident Fund, shall be kept separately and shall show the amount of his subscription, the municipal contribution and the interest accrued thereon.

(2) As soon as possible after the closing of the financial year, each subscriber shall receive from the Chief Officer a statement of his account showing the opening balance, deposits and withdrawals during the year and the closing balance with interest made up to 31st March. Subscribers shall satisfy themselves as to the correctness of these statements, and unless errors are brought to the notice of the Chief Officer or President within one month from the date of the receipt of the statement, the Municipality shall not be responsible for any amounts not included in the account.

(3) For subscribers to Provident Fund a Provident Fund ledger in Form 76 and broad sheet in Form 77 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 (4) below, 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 column 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 with the rules framed by the municipality on this account.

(5) The recovery of advances from the Provident Fund shall also be watched through the Provident Fund ledger in Form 76.

(6) A Provident Fund Cash Book shall also be maintained in Form 77-A to show the balance at the credit of the Provident Fund Account.

121. (1) If a municipality has established a Pension Fund, the contribution to such a fund by the municipality and the interest earned on the fund shall be adjusted in the municipal accounts on the due dates, and the contribution payable, if any, by municipal officers or servants shall be recovered monthly by deduction from their pay bills.

(2) In order to watch the payment of pension bills a register in Form 78 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 or the Secretary.

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## CHAPTER IX

### *Contingent and other Charges*

122. All contingent charges shall be drawn on a bill in Form 15 or 79. They may be paid from the permanent advance in the first instance and billed for subsequently by the head of the office or they may be preferred by the supplier himself through the head of the office on a bill form supplied by the municipal office. The requisitions issued by the municipality shall always be attached to these bills.

123. (1) The head of the office may, with the sanction of the Board, be allowed a fixed sum as permanent advance to meet emergent payments which have to be made before the money can be drawn on a contingent bill. The amount shall be fixed on the basis of the probable requirements of a month.

(2) Each holder of a permanent advance shall, on first receiving it and thereafter on the 1st of April in each year, sign an acknowledgment 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 office, a similar acknowledgment for the full amount shall be signed by the relieving officer and shall be filed.

(3) Each officer holding a permanent advance shall maintain a permanent advance account in Form 80 in which shall be entered the items of the expenditure as they occur. A receipt in support of each item paid shall be obtained from the payee. When the permanent advance begins to run low and in any case at the end of the year a recoupment bill in Form 79 shall be drawn up grouping the items under the major and detailed head of account to which they are debitable, 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 Chief Officer or the controlling committee for sanction.

124. *Inter-Departmental Transfers.*—(1) In the case of work done by a municipal 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 account office 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 81) and also on the receipt side of the stores ledger (Form 82). Issues as they are made to the departments concerned shall be noted in the Journal of Issues of Stores (Form 81) and also on the debit side of the Stores Ledger (Form 82). All orders for the supply of stores shall be issued by means of requisitions in Form 83 signed by the head of the department. The suspense head "stores advances", shall be cleared at the end of each month, by debit to the departments concerned after return by them of the bills duly countersigned as stated in (1) above and credit to the suspense head "stores advances".

125. *Stamp Account.*—A stamp account showing the purchases and issues of stamps shall be maintained in Form 84. The balance of stamps on hand shall be verified once a month by an officer duly authorised, who shall make a note of such verification in the register under his signature.

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## CHAPTER X

### *Stock and Stores Accounts*

126. (1) A list of all moveable property of a permanent or durable nature such as engines or machines, conservancy and road watering carts, lamps, lampposts, meters, furniture, etc., shall be recorded in a register of moveable property in Form 85 under the initials of the Chief Officer or the Secretary or in the case of the departments under the direct supervision of the Municipal Engineer or water works superintendent under the initials of that officer. When the property is disposed of finally by sale or otherwise the particulars of disposal shall be entered in columns 8 to 12 under the initials of the officer aforesaid. This officer shall be responsible that the register is a complete record of the moveable property belonging to the Board.

(2) The register of moveable property is intended to be a permanent record and shall be kept under the personal supervision of the Chief Officer or Engineer as the case may be. 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 as "opening balance on" so as to be clearly distinguishable from subsequent purchases.

127. (1) For stores such as bhusa (bran), gram, disinfectants, oil, glass chimneys, coal, spare parts of machinery, etc., which are consumable, stock books shall be kept by the officers in charge of the departments in Form 86 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 balances verified by the officer who keeps the book.

(3) When coal is purchased at rates inclusive of carting charges up to the destination, the quantity received shall be brought to account in form 86 and paid for accordingly. When coal is purchased at invoice rates for delivery at the colliery and railway freight and cartage are paid by the municipality separately, entries in the stock book shall be made through a Register in Form 87. Every consignment shall be weighed at the destination and the deficiency if any, on the quantity shown in the invoice shall be noted in columns 3 to 5 of Form 87.

128. *Lighting Account.*—The receipts and issues of kerosene oil in tins shall be accounted for in Form 86. In addition, a register shall be maintained in Form 88 to show the details of daily issues. This register shall be closed monthly and the balances verified and certified by the Chief Officer or the Secretary or other officer duly authorised. To enable the Board 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 municipality. The Chief Officer or other officer in charge shall periodically check the consumption of oil according to this scale.

129. (1) A register shall also be maintained in Form 89 to show the number of electric lights maintained by the municipality 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 89A to record the monthly meter readings.

130. *Live Stock Register.*—A register of live stock shall be maintained in Form 90. The register shall be written up every year and as new purchases or writes-off are made.

131. *Fodder Account.*—An account of the receipts and issues of fodder (kadba, green grass, oilcake, etc.) shall be maintained in Form 91. The account shall be closed every month and the balance verified and certified by an officer duly authorised at least once a quarter.

132. *Account of Receipt Books.*—An account of all the receipt books, tickets and license forms, etc., brought to stock by the Municipality shall be maintained in Form 92. The following instructions regarding the maintenance of the accounts shall be strictly observed :—

(1) The stock of receipt books, tickets, licenses, etc., shall be in the personal custody of the head of the office who shall maintain an account thereof in Form 92. Receipt books, etc., pertaining to different departments shall be recorded on different pages.

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

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

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

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

(6) Unless the partly use receipt books are brought into use during the next year, the unused receipts shall be cancelled at the close of the year and an endorsement to that effect shall be made by the head of the municipal office.

(7) On return of the completed books, the entries therein shall be carefully scrutinised by the Chief Officer or the Secretary or some other officer duly authorised by him and the counterfoils therein shall be counted to see that none have been removed and a certificate to this effect shall be recorded on the reverse of the last counterfoil. Erasures and corrections shall be critically srutinised and the used books shall be kept in the personal custody of the Chief Officer or the Secretary.

133. *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 81, and issues 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 82, a page or pages being allotted for each kind of articles.

(2) An "Order Book" in Form 82A 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. 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) the dates of completion of the orders, (v) the amounts due for recovery from the persons concerned, (vi) the amounts actually recovered and (vii) the number and date of receipt issued.

(3) Bills of demand for articles manufactured and supplied to order shall be issued in Fofm 93. 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 86 classified according to the different kinds of articles, and their disposals watched.

(5) A blance 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 Board 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.



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

135. *Petrol Accounts.*—The petrol account of a municipality shall be maintained in Form 94. A motor vehicle account shall also be maintained in Form 95 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 86 for each motor vehicle.

136. *Scrutiny of Bills.*—Before any bill of 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 carried out.

137. *Registers of Immovable Properties.*—All immovable properties other than lands shall be entered in the Register of Immovable Properties in Form 96. All lands transferred by Government, purchased or acquired by the Municipality shall be entered in the Register of Lands in Form 97.

138. *Verification of Property.*—All movable and immovable properties as recorded in the stock books, register of movable property and the register of immovable property (Form 96) 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.

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## CHAPTER XI.

### *Public Works.*

139. *Plans and Estimates.*—(1) For every new work or work of repairs, detailed plans and estimates shall be prepared by the Engineer or other qualified officer and shall be approved and sanctioned by the Board, or other authority empowered in this behalf, before provision therefor is made in the annual budget. In cases of emergency, however, this rule may be relaxed and works carried out immediately; but the estimates shall be prepared and sanctioned by the competent authority at the earliest possible date thereafter. The estimates shall be in the form used by the Government Public Works Department.

(2) The estimate for each work shall bear an endorsement of sanction quoting the number and date of the resolution under the signature of the President.

(3) The rate provided in the estimates shall not ordinarily exceed those in the schedule of rates prepared under sub-rule (9) of this rule. If, however, a 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.

(4) Deviation from the original estimates 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.

(5) 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.

(6) 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.

(7) 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 plan and estimate for the work.

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

(9) A schedule of rates in Form 98 shall be prepared by the Engineer and approved by the Board on the lines of similar schedules prepared by the Government Executive Engineer. 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.

(10) When a work is to be carried out as a piece work, an agreement shall be entered into with the contractor regarding the rate only and without any reference to the total quantity of work to be done. The rates shall not exceed those in the sanctioned estimates. If petty works are to be carried out as job works, the detailed rates or quantities need not be shown.

140. *Contracts.*—(1) The contractor's bills shall be prepared in Form 99 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 municipalities where there is an Engineer the bill shall be checked by that officer 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 other officer duly authorised.

(3) The final bill shall be distinctly marked as such and shall be checked by the municipal accountant before payment with reference to connected documents (e.g., contract deed, sanctioned estimate and measurement book) and with reference to the corresponding entries in the register of works.

141. *Departmental Labour.*—(1) When any work is done by daily labour a muster roll shall be maintained in Form 100 by the officer in charge of the work and shall be written up daily.

(2) A report in Form 101 shall be submitted by the subordinate in charge of the work every morning to the Engineer and the Chief Officer showing the details of the labour employed. This report shall be used in the Engineer's and the Account Office to check the muster-roll when presented for payment. Labour employed daily as shown in these reports shall be teste checked as often as practicable by the Engineer, or 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 in 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 payments 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 spent shown thereon.

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

142. *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 the measurement books in the form in use in the Government Public Works Department.

(2) The measurement books shall be numbered serially and when completed shall be filed in the municipal 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 Engineer or where there is no Engineer by the Chief Officer, or other officer duly authorised and the measurement book signed by him. These calculations in the measurement books shall be checked in the Engineer's and in the Account Offices.

143. *Completion Reports.*—When a work is finished, a completion report shall be given by the Engineer, or by the Chief Officer where there is no Engineer, or by the Chairman, Managing Committee in non-borough municipalities which have neither an Engineer nor Chief Officer to the effect that the work has been satisfactory done in accordance with the sanctioned plan and estimate. In case of contract works the final bill shall not be paid without the completion report.

144. *Register of Works.*—For every work undertaken by the Board, the estimated cost of which does not exceed Rs. 2,000 an account shall be kept in a register in Form 102.

145. (1) The accounts of all works other than those mentioned in the preceding rule shall be kept in Form 103 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 bills as they are passed for payment. 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 on."

146. *Materials Account.*—(1) For road materials such as road metal, etc. a stock account shall be kept in Form 104 in which a separate page or pages according to requirements 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 Engineer or the Chief Officer or by the Chairman, Managing Committee, where there is no Engineer or 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 104 through which their subsequent disposal shall be watched.

147. *Register of Tools and Plant.*—(1) A register of tools and plant shall be maintained in Form 105 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 signatures of the persons concerned shall be obtained at the time of issue and return of the articles.

148. *Water Works and Drainage Accounts.*—The water works and drainage accounts of a municipality shall be maintained in the manner and forms prescribed by Government from time to time.

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## CHAPTER XII

### *Debt Heads*

149. *Investments.*—A record of all investments shall be maintained in a register of investments in Form 106. Each entry therein shall be attested by the Chief Officer or Secretary. Government securities shall be kept distinct from other investments. The investments of Provident and other Trust Funds shall be kept distinct from the General Fund, a separate page or pages being allotted for the purpose.

150. *Loans.*—(1) All loans received by the Municipality from Government shall be recorded each on a separate page in a register of loans in Form 107, 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) (a) 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 107A.

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.

(b) A separate Cash Book in Form 108 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 purpose of securities and other payments shall be maintained in Form 108.

(c) Where a local is raised by issuing debentures a separate register for the debentures so issued shall be maintained in Form 108A.

151. *Advances*.—An account of advances shall be maintained in Form 109. 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.

152. *Deposits*.—(1) All deposits received and refunded by the municipality shall be recorded in a register in Form 109, 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.

153. The deposit balance shall not be drawn upon to meet charges debitable to the general revenues of the municipality, provided that in the following cases, the amounts of unclaimed deposits shall lapse at the close of March of each year, and be credited to the municipality under the head "Miscellaneous—other items—lapsed deposits":—

(i) Deposits not exceeding one rupee unclaimed for one whole account year.

(ii) Balances not exceeding one rupee of deposits partly repaid during the year closing.

(iii) Deposits remaining unclaimed for more than three complete account years.

(iv) Surplus sale proceeds of distrained goods not claimed within one year from the date of credit in the municipal accounts.

(v) The net sale proceeds of impounded cattle not claimed within three months from the date of sale.

Refund of lapsed deposit when made from the general balance shall be noted against the original entry of lapse in the deposit register.

154. *Security Deposits*.—A separate register shall be maintained in Form 110 of all security and other deposits not paid to the Municipality in cash, viz. 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 or the Chairman of the Managing or Standing Committee.

## M. A. CODE FORM 1.

[Rules 12, 99(2), 103, 108(2), 109(1), 109(3)].

Municipality.

*General Receipt.*

Book No.

Receipt No.

Received from

a sum of Rs. ( )

on account of

Signature of Collection Clerk.

Date

## M. A. CODE FORM 2.

[Rule 24]

*Budget Estimate for 19 -19 .*

Summary (in whole rupees).

| Headings.                                                     | Actuals for |     | Revised Budget for 19 -19  |                       |                         | Budget for |        |
|---------------------------------------------------------------|-------------|-----|----------------------------|-----------------------|-------------------------|------------|--------|
|                                                               | 19          | -19 | Original budget for 19 -19 | Actuals for 9 months. | Probables for 3 months. | Total      | 19 -19 |
|                                                               | Rs.         | Rs. | Rs.                        | Rs.                   | Rs.                     | Rs.        | Rs.    |
| <b>Part I—General (Revenue) Account—</b>                      |             |     |                            |                       |                         |            |        |
| (i) Opening balance ..                                        |             |     |                            |                       |                         |            |        |
| (ii) Receipts ..                                              |             |     |                            |                       |                         |            |        |
| (iii) Expenditure ..                                          |             |     |                            |                       |                         |            |        |
| (iv) Closing balance ..                                       |             |     |                            |                       |                         |            |        |
| <b>Part II—Capital Account—</b>                               |             |     |                            |                       |                         |            |        |
| (i) Opening balance ..                                        |             |     |                            |                       |                         |            |        |
| (ii) Receipts ..                                              |             |     |                            |                       |                         |            |        |
| (iii) Expenditure ..                                          |             |     |                            |                       |                         |            |        |
| (iv) Closing balance ..                                       |             |     |                            |                       |                         |            |        |
| <b>Part III—Extraordinary and Debt and Suspense Accounts—</b> |             |     |                            |                       |                         |            |        |
| (i) Opening balance ..                                        |             |     |                            |                       |                         |            |        |
| (ii) Receipts ..                                              |             |     |                            |                       |                         |            |        |
| (iii) Expenditure ..                                          |             |     |                            |                       |                         |            |        |
| (iv) Closing balance ..                                       |             |     |                            |                       |                         |            |        |
| <b>Parts I, II and III Consolidated—</b>                      |             |     |                            |                       |                         |            |        |
| (i) Opening balance ..                                        |             |     |                            |                       |                         |            |        |
| (ii) Receipts ..                                              |             |     |                            |                       |                         |            |        |
| (iii) Expenditure ..                                          |             |     |                            |                       |                         |            |        |
| (iv) Closing balances* ..                                     |             |     |                            |                       |                         |            |        |

\*Details of closing balance—

- (1) Cash in hand.
- (2) Cash in banks and in treasury.
- (3) Fixed deposits.
- (4) Investments in Securities.

Accountant.

Chief Officer.  
Secretary.

President.

## GENERAL (REVENUE) ACCOUNT—

*Detailed Estimate*

| Serial<br>No. | Heads of Account.                          | Actuals<br>for |     | Actuals<br>for |     | Actuals<br>Budget for |     |
|---------------|--------------------------------------------|----------------|-----|----------------|-----|-----------------------|-----|
|               |                                            | 19             | -19 | 19             | -19 | 19                    | -19 |
| 1             | 2                                          | 3              |     | 4              |     | 5                     |     |
|               |                                            |                |     | Rs.            | Rs. | Rs.                   |     |
|               | Opening balance ..                         |                |     |                |     |                       |     |
|               | <i>Receipts.</i>                           |                |     |                |     |                       |     |
|               | <b>A.—Municipal Rates and Taxes.</b>       |                |     |                |     |                       |     |
| 1             | Octroi or Terminal tax .. ..               | ..             | ..  |                |     |                       |     |
| 2             | Tax on houses and lands .. ..              | ..             | ..  |                |     |                       |     |
| 3             | General Water rate .. ..                   | ..             | ..  |                |     |                       |     |
| 4             | Special Water rate .. ..                   | ..             | ..  |                |     |                       |     |
| 5             | General Sanitary Cess .. ..                | ..             | ..  |                |     |                       |     |
| 6             | Toll .. ..                                 | ..             | ..  |                |     |                       |     |
| 7             | Tax on Vehicles and Animals .. ..          | ..             | ..  |                |     |                       |     |
| 8             | Tax on Trades and Professions .. ..        | ..             | ..  |                |     |                       |     |
| 9             | Drainage tax .. ..                         | ..             | ..  |                |     |                       |     |
| 10            | Sullage Water tax .. ..                    | ..             | ..  |                |     |                       |     |
| 11            | Lighting tax .. ..                         | ..             | ..  |                |     |                       |     |
| 12            | Pilgrim tax .. ..                          | ..             | ..  |                |     |                       |     |
| 13            | Other taxes (to be specified)              |                |     |                |     |                       |     |
|               | (a) .. ..                                  | ..             | ..  |                |     |                       |     |
|               | (b) .. ..                                  | ..             | ..  |                |     |                       |     |
|               | (c) .. ..                                  | ..             | ..  |                |     |                       |     |
|               | Total A .. ..                              |                |     |                |     |                       |     |
|               | <b>B.—Realisations under Special Acts.</b> |                |     |                |     |                       |     |
| 1             | Cattle Pounds .. ..                        | ..             | ..  |                |     |                       |     |
| 2             | Hackney Carriages .. ..                    | ..             | ..  |                |     |                       |     |
| 3             | Cess on land within Municipal limits .. .. | ..             | ..  |                |     |                       |     |
| 4             | Other items (to be specified)—             |                |     |                |     |                       |     |
|               | (a) .. ..                                  | ..             | ..  |                |     |                       |     |
|               | (b) .. ..                                  | ..             | ..  |                |     |                       |     |
|               | (c) .. ..                                  | ..             | ..  |                |     |                       |     |
|               | Total, B .. ..                             |                |     |                |     |                       |     |
|               | Carried over                               |                |     |                |     |                       |     |





## GENERAL (REVENUE) ACCOUNT—

*Detailed Estimate*

| Serial No.                                                                  | Head of Account.                                                    | Actuals for 19 -19 | Actuals for 19 -19 | Original Budget for 19 -19 |
|-----------------------------------------------------------------------------|---------------------------------------------------------------------|--------------------|--------------------|----------------------------|
| 1                                                                           | 2                                                                   | 3                  | 4                  | 5                          |
|                                                                             | Brought forward ..                                                  | Rs.                | Rs.                | Rs.                        |
| <i>Receipts—contd.</i>                                                      |                                                                     |                    |                    |                            |
| C—Revenue derived from Municipal Properties and Powers apart from Taxation— |                                                                     |                    |                    |                            |
| 1                                                                           | Rents of lands and buildings .. ..                                  |                    |                    |                            |
| 2                                                                           | Income from gardens .. ..                                           |                    |                    |                            |
|                                                                             | (a) Secondary Education .. ..                                       |                    |                    |                            |
| 3                                                                           | Income from Educational Institutions. (b) Technical Education .. .. |                    |                    |                            |
|                                                                             | (c) Industrial Schools .. ..                                        |                    |                    |                            |
| 4                                                                           | Income from Medical Institutions .. ..                              |                    |                    |                            |
| 5                                                                           | " " Veterinary Dispensary .. ..                                     |                    |                    |                            |
| 6                                                                           | " " Markets .. ..                                                   |                    |                    |                            |
| 7                                                                           | " " Slaughter House .. ..                                           |                    |                    |                            |
| 8                                                                           | " " Stables .. ..                                                   |                    |                    |                            |
| 9                                                                           | License fees (as per appendix) .. ..                                |                    |                    |                            |
| 10                                                                          | Notice fees .. ..                                                   |                    |                    |                            |
| 11                                                                          | Warrant fees .. ..                                                  |                    |                    |                            |
| 12                                                                          | Other items (as per appendix) .. ..                                 |                    |                    |                            |
|                                                                             | Total, C ..                                                         |                    |                    |                            |
| D—Grants and Contributions—                                                 |                                                                     |                    |                    |                            |
| 1                                                                           | From Government—                                                    |                    |                    |                            |
|                                                                             | (i) For Secondary Education .. ..                                   |                    |                    |                            |
|                                                                             | (ii) For Technical Education .. ..                                  |                    |                    |                            |
|                                                                             | (iii) Medical .. ..                                                 |                    |                    |                            |
|                                                                             | (iv) Veterinary .. ..                                               |                    |                    |                            |
|                                                                             | (v) For other purposes (to be specified)—                           |                    |                    |                            |
|                                                                             | (a) .. ..                                                           |                    |                    |                            |
|                                                                             | (b) .. ..                                                           |                    |                    |                            |
|                                                                             | Total, D 1 ..                                                       |                    |                    |                            |
|                                                                             | Carried over ..                                                     |                    |                    |                            |



## GENERAL (REVENUE) ACCOUNT—

*Detailed Estimate*

| Serial<br>No. | Heads of Account.                         | Actuals       |               | Original             |
|---------------|-------------------------------------------|---------------|---------------|----------------------|
|               |                                           | for<br>19 -19 | for<br>19 -19 | Budget for<br>19 -19 |
| 1             | 2                                         | 3             | 4             | 5                    |
|               |                                           | Rs.           | Rs.           | Rs.                  |
|               | Brought forward                           | ..            |               |                      |
|               | <i>Receipts—contd.</i>                    |               |               |                      |
| 2             | From Local Funds—                         |               |               |                      |
|               | (i) For Secondary Education               | ..            |               |                      |
|               | (ii) For Technical Education              | ..            |               |                      |
|               | (iii) Medical                             | ..            |               |                      |
|               | (iv) Veterinary                           | ..            |               |                      |
|               | (v) For other purposes (to be specified)— |               |               |                      |
|               | (a)                                       | ..            |               |                      |
|               | (b)                                       | ..            |               |                      |
|               | (c)                                       | ..            |               |                      |
|               | Total, D 2                                | ..            |               |                      |
| 3             | From other sources—                       |               |               |                      |
|               | (i) General                               | ..            |               |                      |
|               | (ii) Educational                          |               |               |                      |
|               |                                           | { Secondary   | ..            |                      |
|               |                                           | { Technical   | ..            |                      |
|               | (iii) Veterinary                          | ..            |               |                      |
|               | (iv) Medical                              | ..            |               |                      |
|               | (v) For other purpose (to be specified)—  |               |               |                      |
|               | (a)                                       | ..            |               |                      |
|               | (b)                                       | ..            |               |                      |
|               | (c)                                       | ..            |               |                      |
|               | Total, D 3                                | ..            |               |                      |
|               | Total, D                                  | ..            |               |                      |
|               | Carried over                              | ..            |               |                      |



## GENERAL (REVENUE) ACCOUNT—

*Detailed Estimate*

| Serial<br>No.            | Heads of Account.                                                       | Actuals<br>for |     | Actuals<br>for |     | Original<br>Budget for |     |
|--------------------------|-------------------------------------------------------------------------|----------------|-----|----------------|-----|------------------------|-----|
|                          |                                                                         | 19             | -19 | 19             | -19 | 19                     | -19 |
| 1                        | 2                                                                       | 3              |     | 4              |     | 5                      |     |
|                          |                                                                         | Rs.            |     | Rs.            |     | Rs.                    |     |
|                          | Brought forward ..                                                      |                |     |                |     |                        |     |
| <i>Receipts—concl.</i>   |                                                                         |                |     |                |     |                        |     |
| <b>E.—Miscellaneous—</b> |                                                                         |                |     |                |     |                        |     |
| 1                        | Interest from Municipal Investments ..                                  |                |     |                |     |                        |     |
| 2                        | Conservancy receipts other than taxes ..                                |                |     |                |     |                        |     |
| 3                        | Copying and comparing fees ..                                           |                |     |                |     |                        |     |
| 4                        | Supervision charges on account of work done<br>for private individuals. |                |     |                |     |                        |     |
| 5                        | Sale-proceeds of old stores .. ..                                       |                |     |                |     |                        |     |
| 6                        | Workshop receipts .. ..                                                 |                |     |                |     |                        |     |
| 7                        | Sale-proceeds of Voters' lists and other<br>Municipal publications.     |                |     |                |     |                        |     |
| 8                        | Process fees and legal costs ..                                         |                |     |                |     |                        |     |
| 9                        | Contributions from the pilgrim tax fund ..                              |                |     |                |     |                        |     |
| 10                       | Other receipts (to be specified)—                                       |                |     |                |     |                        |     |
|                          | <b>Total, E</b> ..                                                      |                |     |                |     |                        |     |
|                          | <b>Total, Revenue</b> ..                                                |                |     |                |     |                        |     |
|                          | <b>Total, Revenue including opening balance</b>                         |                |     |                |     |                        |     |
|                          | <b>Carried over</b> ..                                                  |                |     |                |     |                        |     |



## GENERAL (REVENUE) ACCOUNT—

*Detailed Estimate*

| Serial<br>No. | Heads of Account.                                 | Actuals<br>for |           | Actuals<br>for |       | Original<br>Budget for |       |
|---------------|---------------------------------------------------|----------------|-----------|----------------|-------|------------------------|-------|
|               |                                                   | 19             | -19 .     | 19             | -19 . | 19                     | -19 . |
| 1             | 2                                                 | 3              |           | 4              |       | 5                      |       |
|               |                                                   | Rs.            |           | Rs.            |       | Rs.                    |       |
|               | Brought forward ..                                |                |           |                |       |                        |       |
|               | <i>Expenditure.</i>                               |                |           |                |       |                        |       |
|               | A.—General Administration and Collection Charges— |                |           |                |       |                        |       |
|               | General Administration—                           |                |           |                |       |                        |       |
|               | (i) Permanent Establishment (as per Appendix).    |                |           |                |       |                        |       |
|               | (ii) Temporary Establishment (as per Appendix.)   |                |           |                |       |                        |       |
|               | (iii) Travelling Allowance .. ..                  | ..             | ..        |                |       |                        |       |
|               | (iv) Contingencies .. ..                          | ..             | ..        |                |       |                        |       |
|               | (v) Cost of printing forms .. ..                  | ..             | ..        |                |       |                        |       |
|               | (vi) Miscellaneous (to be specified)—             |                |           |                |       |                        |       |
|               | (a) .. ..                                         | ..             | ..        |                |       |                        |       |
|               | (b) .. ..                                         | ..             | ..        |                |       |                        |       |
|               | (c) .. ..                                         | ..             | ..        |                |       |                        |       |
|               | Total ..                                          |                |           |                |       |                        |       |
| 2             | Collection of taxes—                              |                |           |                |       |                        |       |
|               | (a) Octroi or Terminal tax .. ..                  | ..             | ..        |                |       |                        |       |
|               | (i) Establishment (as per appendix.               | Permanent      | Temporary |                |       |                        |       |
|               | (ii) Contingencies .. ..                          | ..             | ..        |                |       |                        |       |
|               | (iii) Printing charges .. ..                      | ..             | ..        |                |       |                        |       |
|               | (iv) Construction of and repairs to Nakas ..      | ..             | ..        |                |       |                        |       |
|               | (v) Other items (to be specified)—                |                |           |                |       |                        |       |
|               | (a) .. ..                                         | ..             | ..        |                |       |                        |       |
|               | (b) .. ..                                         | ..             | ..        |                |       |                        |       |
|               | (c) .. ..                                         | ..             | ..        |                |       |                        |       |
|               | Total, Octroi ..                                  |                |           |                |       |                        |       |
|               | Carried over ..                                   |                |           |                |       |                        |       |





## GENERAL (REVENUE) ACCOUNT—

*Detailed Estimate*

| Serial<br>No.             | Heads of Accounts.                        | Actuals<br>for |     | Actuals<br>for |     | Original<br>Budget for |     |
|---------------------------|-------------------------------------------|----------------|-----|----------------|-----|------------------------|-----|
|                           |                                           | 19             | -19 | 19             | -19 | 19                     | -19 |
| 1                         | 2                                         | 3              |     | 4              |     | 5                      |     |
|                           |                                           | Rs.            |     | Rs.            |     | Rs.                    |     |
|                           | Brought forward:                          |                |     |                |     |                        |     |
| <i>Expenditure—contd.</i> |                                           |                |     |                |     |                        |     |
| (b) Toll—                 |                                           |                |     |                |     |                        |     |
|                           | (i) Establishment (As per appendix).      | { Permanent    | ..  |                |     |                        |     |
|                           |                                           | { Temporary    | ..  |                |     |                        |     |
|                           | (ii) Contingencies                        | ..             | ..  |                |     |                        |     |
|                           | (iii) Printing charges                    | ..             | ..  |                |     |                        |     |
|                           | (iv) Construction of and repairs to Nakas | ..             | ..  |                |     |                        |     |
|                           | (v) Other items (to be specified)—        |                |     |                |     |                        |     |
|                           | (a)                                       | ..             | ..  | ..             |     |                        |     |
|                           | (b)                                       | ..             | ..  | ..             |     |                        |     |
|                           | (c)                                       | ..             | ..  | ..             |     |                        |     |
|                           | Total, Toll                               | ..             | ..  | ..             |     |                        |     |
| (c) Other taxes—          |                                           |                |     |                |     |                        |     |
|                           | (i) Establishment (As per appendix).      | { Permanent    | ..  |                |     |                        |     |
|                           |                                           | { Temporary    | ..  |                |     |                        |     |
|                           | (ii) Contingencies                        | ..             | ..  |                |     |                        |     |
|                           | (iii) Printing charges                    | ..             | ..  |                |     |                        |     |
|                           | (iv) Other items (to be specified)—       |                |     |                |     |                        |     |
|                           | (a)                                       |                | ..  |                |     |                        |     |
|                           | (b)                                       |                | ..  |                |     |                        |     |
|                           | (c)                                       |                | ..  |                |     |                        |     |
|                           | Total, Other taxes                        | ..             | ..  | ..             |     |                        |     |
|                           | Carried over                              | ..             | ..  | ..             |     |                        |     |



## GENERAL (REVENUE) ACCOUNT—

*Detailed Estimate*

| Serial<br>No. | Heads of Account.                         | Actuals<br>for |     | Actuals<br>for |     | Original<br>Budget for |     |
|---------------|-------------------------------------------|----------------|-----|----------------|-----|------------------------|-----|
|               |                                           | 19             | -19 | 19             | -19 | 19                     | -19 |
| 1             | 2                                         | 3              |     | 4              |     | 5                      |     |
|               |                                           |                |     | Rs.            | Rs. | Rs.                    |     |
|               | Brought forward ..                        |                |     |                |     |                        |     |
| 3             | Refunds—                                  |                |     |                |     |                        |     |
|               | (i) Octroi .. ..                          | ..             | ..  | ..             |     |                        |     |
|               | (ii) Other taxes .. ..                    | ..             | ..  | ..             |     |                        |     |
|               | Total, Refunds ..                         |                |     |                |     |                        |     |
| 4             | Pensions and gratuities .. ..             | ..             | ..  | ..             |     |                        |     |
| 5             | Contributions to Provident Fund ..        |                |     | ..             |     |                        |     |
| 6             | Survey charges .. ..                      | ..             | ..  | ..             |     |                        |     |
| 7             | Miscellaneous (to be specified)—          |                |     |                |     |                        |     |
|               | (a) ..                                    |                |     | ..             |     |                        |     |
|               | (b) ..                                    |                |     | ..             |     |                        |     |
|               | (c) ..                                    |                |     | ..             |     |                        |     |
|               | Total, Miscellaneous ..                   |                |     |                |     |                        |     |
|               | Total, A ..                               |                |     |                |     |                        |     |
|               | B.—Public Safety—                         |                |     |                |     |                        |     |
| 1             | Fire—                                     |                |     |                |     |                        |     |
|               | (i) Establishment (As per { Permanent ..  |                |     |                |     |                        |     |
|               | appendix) { Temporary ..                  |                |     |                |     |                        |     |
|               | (ii) Contingencies .. ..                  | ..             | ..  | ..             |     |                        |     |
|               | (iii) Purchase of equipment and stores .. |                |     | ..             |     |                        |     |
|               | (iv) Rewards .. ..                        | ..             | ..  | ..             |     |                        |     |
|               | (v) Other items (to be specified)—        |                |     |                |     |                        |     |
|               | (a) ..                                    |                |     | ..             |     |                        |     |
|               | (b) ..                                    |                |     | ..             |     |                        |     |
|               | (c) ..                                    |                |     | ..             |     |                        |     |
|               | Total, Fire ..                            |                |     |                |     |                        |     |
|               | Carried over ..                           |                |     |                |     |                        |     |



## GENERAL (REVENUE) ACCOUNT—

*Detailed Estimate*

| Serial<br>No.                   | Heads of Account.                                         | Actuals<br>for |     | Actuals<br>for |     | Original<br>Budget for |     |
|---------------------------------|-----------------------------------------------------------|----------------|-----|----------------|-----|------------------------|-----|
|                                 |                                                           | 19             | -19 | 19             | -19 | 19                     | -19 |
| 1                               | 2                                                         | 3              |     | 4              |     | 5                      |     |
|                                 |                                                           | Rs.            |     | Rs.            |     | Rs.                    |     |
|                                 | Brought forward ..                                        |                |     |                |     |                        |     |
| <i>Expenditure—contd.</i>       |                                                           |                |     |                |     |                        |     |
| B.—Public Safety— <i>contd.</i> |                                                           |                |     |                |     |                        |     |
| 2                               | Lighting—                                                 |                |     |                |     |                        |     |
|                                 | (i) Establishment (as per appendix).                      | { Permanent .. |     | { Temporary .. |     |                        |     |
|                                 | (ii) Contingencies ..                                     | ..             |     | ..             |     |                        |     |
|                                 | (iii) Purchase of Kerosene oil ..                         | ..             |     | ..             |     |                        |     |
|                                 | (iv) Purchase of lamps and other materials ..             | ..             |     | ..             |     |                        |     |
|                                 | (v) Electric lights and fixtures ..                       | ..             |     | ..             |     |                        |     |
|                                 | (vi) Cost of energy utilised ..                           | ..             |     | ..             |     |                        |     |
|                                 | (vii) Miscellaneous (to be specified)—                    |                |     |                |     |                        |     |
|                                 | (a) ..                                                    | ..             |     | ..             |     |                        |     |
|                                 | (b) ..                                                    | ..             |     | ..             |     |                        |     |
|                                 | (c) ..                                                    | ..             |     | ..             |     |                        |     |
|                                 | Total, Lighting ..                                        |                |     |                |     |                        |     |
| 3                               | Rewards for the destruction of wild animals and snakes .. | ..             |     | ..             |     |                        |     |
| 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 ..                                               |                |     |                |     |                        |     |
|                                 | Carried over ..                                           |                |     |                |     |                        |     |



## GENERAL (REVENUE) ACCOUNT—

*Detailed Estimate*

| Serial<br>No.                       | Head of Account.                                             | Actuals<br>for |     | Actuals<br>for |      | Original<br>Budget for |       |
|-------------------------------------|--------------------------------------------------------------|----------------|-----|----------------|------|------------------------|-------|
|                                     |                                                              | 19             | -19 | 19             | -19. | 19                     | -19 . |
| 1                                   | 2                                                            | 3              |     | 4              |      | 5                      |       |
|                                     |                                                              | Rs.            |     | Rs.            |      | Rs.                    |       |
| Brought forward ..                  |                                                              |                |     |                |      |                        |       |
| <i>Expenditure—contd.</i>           |                                                              |                |     |                |      |                        |       |
| C.—Public Health and Convenience .. |                                                              |                |     |                |      |                        |       |
| 1                                   | Water Supply—                                                |                |     |                |      |                        |       |
|                                     | (i) Maintenance and repairs (as per Water Works accounts) .. |                |     |                |      |                        |       |
|                                     | (ii) Other items (to be specified)—                          |                |     |                |      |                        |       |
|                                     | (a) ..                                                       |                |     |                |      |                        |       |
|                                     | (b) ..                                                       |                |     |                |      |                        |       |
|                                     | (c) ..                                                       |                |     |                |      |                        |       |
|                                     | Total, Water Supply ..                                       |                |     |                |      |                        |       |
| 2                                   | Drainage—                                                    |                |     |                |      |                        |       |
|                                     | (i) Maintenance and repairs (as per Drainage accounts) ..    |                |     |                |      |                        |       |
|                                     | (ii) Other items (to be specified)—                          |                |     |                |      |                        |       |
|                                     | (a) ..                                                       |                |     |                |      |                        |       |
|                                     | (b) ..                                                       |                |     |                |      |                        |       |
|                                     | (c) ..                                                       |                |     |                |      |                        |       |
|                                     | Total, Drainage ..                                           |                |     |                |      |                        |       |
| 3                                   | Supervision—                                                 |                |     |                |      |                        |       |
|                                     | (i) Health Officer                                           |                |     |                |      |                        |       |
|                                     | (ii) Sanitary Inspectors (as per appendix) ..                |                |     |                |      |                        |       |
|                                     | (iii) Sanitary Mukadams ..                                   |                |     |                |      |                        |       |
|                                     | (iv) Contingencies ..                                        |                |     |                |      |                        |       |
|                                     | (v) Other items (to be specified)—                           |                |     |                |      |                        |       |
|                                     | (a) ..                                                       |                |     |                |      |                        |       |
|                                     | (b) ..                                                       |                |     |                |      |                        |       |
|                                     | (c) ..                                                       |                |     |                |      |                        |       |
|                                     | Total, Supervision ..                                        |                |     |                |      |                        |       |
|                                     | Carried over ..                                              |                |     |                |      |                        |       |





## GENERAL (REVENUE) ACCOUNT—

*Detailed Estimate*

| Serial<br>No.                                  | Heads of Account.                     | Actuals<br>for |              | Actuals<br>for |     | Original<br>Budget for |     |
|------------------------------------------------|---------------------------------------|----------------|--------------|----------------|-----|------------------------|-----|
|                                                |                                       | 19             | -19          | 19             | -19 | 19                     | -19 |
| 1                                              | 2                                     | 3              |              | 4              |     | 5                      |     |
|                                                |                                       |                |              | Rs.            | Rs. |                        | Rs. |
|                                                | Brought forward ..                    |                |              |                |     |                        |     |
| PART I—contd.                                  |                                       |                |              |                |     |                        |     |
| <i>Expenditure—contd.</i>                      |                                       |                |              |                |     |                        |     |
| C—Public Health and Convenience— <i>contd.</i> |                                       |                |              |                |     |                        |     |
| 4                                              | General Conservancy .. ..             |                |              |                |     |                        |     |
|                                                | (i) Establishment (as per Appendix).  | {              | Permanent .. |                |     |                        |     |
|                                                |                                       |                | Temporary .. |                |     |                        |     |
|                                                | (ii) Contingencies .. ..              |                |              |                |     |                        |     |
|                                                | (iii) Purchase and upkeep of carts .. |                |              |                |     |                        |     |
|                                                | (iv) Purchase and upkeep of motors .. |                |              |                |     |                        |     |
|                                                | (v) Petrol and lubricants, etc. .. .. |                |              |                |     |                        |     |
|                                                | (vi) Purchase of fodder .. ..         |                |              |                |     |                        |     |
|                                                | (vii) Purchase of live stock .. ..    |                |              |                |     |                        |     |
|                                                | (viii) Other items (to be specified)— |                |              |                |     |                        |     |
|                                                | (a) .. ..                             |                |              |                |     |                        |     |
|                                                | (b) .. ..                             |                |              |                |     |                        |     |
|                                                | (c) .. ..                             |                |              |                |     |                        |     |
|                                                | Total, General Conservancy ..         |                |              |                |     |                        |     |
| 5                                              | Special Conservancy—                  |                |              |                |     |                        |     |
|                                                | (i) Establishment (as per appendix.)  | {              | Permanent .. |                |     |                        |     |
|                                                |                                       |                | Temporary .. |                |     |                        |     |
|                                                | (ii) Contingencies .. ..              |                |              |                |     |                        |     |
|                                                | (iii) Purchase and upkeep of carts .. |                |              |                |     |                        |     |
|                                                | (iv) Purchase and upkeep of motors .. |                |              |                |     |                        |     |
|                                                | (v) Petrol and lubricants, etc. .. .. |                |              |                |     |                        |     |
|                                                | (vi) Purchase of fodder .. ..         |                |              |                |     |                        |     |
|                                                | (vii) Purchase of live stock .. ..    |                |              |                |     |                        |     |
|                                                | (viii) Rent of land for night soil .. |                |              |                |     |                        |     |
|                                                | (ix) Other items to be specified—     |                |              |                |     |                        |     |
|                                                | (a) .. ..                             |                |              |                |     |                        |     |
|                                                | (b) .. ..                             |                |              |                |     |                        |     |
|                                                | (c) .. ..                             |                |              |                |     |                        |     |
|                                                | Total, Special Conservancy ..         |                |              |                |     |                        |     |
|                                                | Carried over ..                       |                |              |                |     |                        |     |



## GENERAL (REVENUE) ACCOUNT—

*Detailed Estimate*

| Serial<br>No. | Heads of Account.                               | Actuals<br>for |     | Actuals<br>for |     | Original<br>Budget for |     |
|---------------|-------------------------------------------------|----------------|-----|----------------|-----|------------------------|-----|
|               |                                                 | 19             | -19 | 19             | -19 | 19                     | -19 |
| 1             | 2                                               | 3              |     | 4              |     | 5                      |     |
|               |                                                 | Rs.            |     | Rs.            |     | Rs.                    |     |
|               | Brought forward                                 | ..             |     | _____          |     | _____                  |     |
|               | <i>Expenditure—contd.</i>                       |                |     |                |     |                        |     |
|               | C.—Public Health and Convenience— <i>contd.</i> |                |     |                |     |                        |     |
| 6             | Hospitals and Dispensaries—                     |                |     |                |     |                        |     |
|               | (i) Establishment (as per appendix)             | { Permanent .. |     | { Temporary .. |     |                        |     |
|               | (ii) Contingencies                              | .. ..          |     |                |     |                        |     |
|               | (iii) Purchase of medicines and instruments     |                |     |                |     |                        |     |
|               | (iv) Dieting of patients                        | .. ..          |     |                |     |                        |     |
|               | (v) Contributions                               | .. ..          |     |                |     |                        |     |
|               | (vi) Other items (to be specified)              | .. ..          |     |                |     |                        |     |
|               | Total, Hospitals and Dispensaries               | .. ..          |     | _____          |     | _____                  |     |
| 7             | Veterinary Dispensaries—                        |                |     |                |     |                        |     |
|               | (i) Establishments (as per appendix)            | { Permanent .. |     | { Temporary .. |     |                        |     |
|               | (ii) Contingencies                              | .. ..          |     |                |     |                        |     |
|               | (iii) Purchase of medicines and instruments     |                |     |                |     |                        |     |
|               | (iv) Feeding of animals                         | .. ..          |     |                |     |                        |     |
|               | (v) Contributions                               | .. ..          |     |                |     |                        |     |
|               | (vi) Other items to be specified                | .. ..          |     |                |     |                        |     |
|               | Total, Veterinary Dispensaries                  | .. ..          |     | _____          |     | _____                  |     |
| 8             | Registration of Births and Deaths—              |                |     |                |     |                        |     |
|               | (i) Establishment                               | { Permanent .. |     | { Temporary .. |     |                        |     |
|               | (ii) Contingencies                              | .. ..          |     |                |     |                        |     |
|               | Total, Births and Deaths                        | .. ..          |     | _____          |     | _____                  |     |
|               | Carried over                                    | _____          |     |                |     |                        |     |



## GENERAL (REVENUE) ACCOUNT—

*Detailed Estimate*

| Serial<br>No.                                   | Heads of Account.                       | Actuals<br>for            |          | Original<br>Budget for |
|-------------------------------------------------|-----------------------------------------|---------------------------|----------|------------------------|
|                                                 |                                         | 19 -19 .                  | 19 -19 . | 19 -19 .               |
| 1                                               | 2                                       | 3                         | 4        | 5                      |
|                                                 | Brought forward ..                      | Rs.                       | Rs.      | Rs.                    |
| <i>Expenditure—contd.</i>                       |                                         |                           |          |                        |
| C.—Public Health and Convenience— <i>contd.</i> |                                         |                           |          |                        |
| 9                                               | Vaccination—                            |                           |          |                        |
|                                                 | (i) Establishment                       | { Permanent<br>Temporary. |          |                        |
|                                                 | (ii) Contingencies ..                   |                           |          |                        |
|                                                 | (iii) Cost of vaccine ..                |                           |          |                        |
|                                                 | Total, Vaccination ..                   |                           |          |                        |
| 10                                              | Charges on account of Epidemics—        |                           |          |                        |
|                                                 | (i) Establishment (as per<br>appendix). | { Permanent<br>Temporary. |          |                        |
|                                                 | (ii) Cost of serums, etc. ..            |                           |          |                        |
|                                                 | (iii) Disinfectants ..                  |                           |          |                        |
|                                                 | (iv) Contingencies ..                   |                           |          |                        |
|                                                 | (v) Miscellaneous ..                    |                           |          |                        |
|                                                 | Total, Epidemics ..                     |                           |          |                        |
| 11                                              | Burial Grounds—                         |                           |          |                        |
|                                                 | (i) Establishment                       | { Permanent<br>Temporary  |          |                        |
|                                                 | (ii) Contingencies ..                   |                           |          |                        |
|                                                 | (iii) Miscellaneous ..                  |                           |          |                        |
|                                                 | Total, Burial Grounds ..                |                           |          |                        |



## GENERAL (REVENUE) ACCOUNT—

*Detailed Estimate*

| Serial<br>No. | Heads of Account.                              | Actuals<br>for |     | Actuals<br>for |     | Original<br>Budget for |     |
|---------------|------------------------------------------------|----------------|-----|----------------|-----|------------------------|-----|
|               |                                                | 19             | -19 | 19             | -19 | 19                     | -19 |
| 1             | 2                                              | 3              |     | 4              |     | 5                      |     |
|               |                                                | Rs.            |     | Rs.            |     | Rs.                    |     |
|               | Brought forward ..                             |                |     |                |     |                        |     |
|               | <i>Expenditure—contd.</i>                      |                |     |                |     |                        |     |
|               | C—Public Health and Convenience— <i>contd.</i> |                |     |                |     |                        |     |
| 12            | Markets and Slaughter Houses—                  |                |     |                |     |                        |     |
|               | (i) Establishment                              | { Permanent .. |     |                |     |                        |     |
|               |                                                | { Temporary .. |     |                |     |                        |     |
|               | (ii) Contingencies                             | .. ..          |     |                |     |                        |     |
|               | (iii) Miscellaneous                            | .. ..          |     |                |     |                        |     |
|               | Total, Markets and Slaughter Houses.           | ..             |     | ..             |     | ..                     |     |
| 13            | Public Washing Places—                         |                |     |                |     |                        |     |
|               | (i) Establishment                              | { Permanent .. |     |                |     |                        |     |
|               |                                                | { Temporary .. |     |                |     |                        |     |
|               | (ii) Contingencies                             | .. ..          |     |                |     |                        |     |
|               | (iii) Miscellaneous                            | .. ..          |     |                |     |                        |     |
|               | Total                                          | ..             |     | ..             |     | ..                     |     |
| 14            | Cattle-pounds—                                 |                |     |                |     |                        |     |
|               | (i) Establishment                              | { Permanent .. |     |                |     |                        |     |
|               |                                                | { Temporary .. |     |                |     |                        |     |
|               | (ii) Contingencies                             | .. ..          |     |                |     |                        |     |
|               | (iii) Feed of Animals                          | .. ..          |     |                |     |                        |     |
|               | (iv) Remuneration to pound-keepers             | .. ..          |     |                |     |                        |     |
|               | (v) Repairs to pounds                          | .. ..          |     |                |     |                        |     |
|               | (vi) Miscellaneous                             | .. ..          |     |                |     |                        |     |
|               | Total                                          | ..             |     | ..             |     | ..                     |     |
|               | Carried over ..                                | ..             |     | ..             |     | ..                     |     |





## GENERAL (REVENUE) ACCOUNT—

*Detailed Estimate*

| Serial<br>No.                                   | Head of Account.                         | Actuals<br>for |           | Actuals<br>for |     | Original<br>Budget for |     |
|-------------------------------------------------|------------------------------------------|----------------|-----------|----------------|-----|------------------------|-----|
|                                                 |                                          | 19             | -19       | 19             | -19 | 19                     | -19 |
| 1                                               | 2                                        | 3              |           | 4              |     | 5                      |     |
|                                                 |                                          |                |           | Rs.            | Rs. |                        | Rs. |
|                                                 | Brought forward                          | ..             |           |                |     |                        |     |
| <i>Expenditure—contd.</i>                       |                                          |                |           |                |     |                        |     |
| C.—Public Health and Convenience— <i>contd.</i> |                                          |                |           |                |     |                        |     |
| 15                                              | Dak Bungalow and Sarais—                 |                |           |                |     |                        |     |
|                                                 | (i) Establishment                        | {              | Permanent | ..             |     |                        |     |
|                                                 |                                          |                | Temporary | ..             |     |                        |     |
|                                                 | (ii) Contingencies                       | ..             | ..        |                |     |                        |     |
|                                                 | (iii) Repairs                            | ..             | ..        |                |     |                        |     |
|                                                 | (iv) Miscellaneous                       | ..             | ..        |                |     |                        |     |
|                                                 | Total                                    | ..             | ..        |                |     |                        |     |
| 16                                              | Public Halls—                            |                |           |                |     |                        |     |
|                                                 | (i) Establishment                        | {              | Permanent | ..             |     |                        |     |
|                                                 |                                          |                | Temporary | ..             |     |                        |     |
|                                                 | (ii) Contingencies                       | ..             | ..        |                |     |                        |     |
|                                                 | (iii) Repairs and equipment              | ..             | ..        |                |     |                        |     |
|                                                 | (iv) Miscellaneous                       | ..             | ..        |                |     |                        |     |
|                                                 | Total                                    | ..             | ..        |                |     |                        |     |
| 17                                              | Public Gardens—                          |                |           |                |     |                        |     |
|                                                 | (i) Establishment                        | {              | Permanent | ..             |     |                        |     |
|                                                 |                                          |                | Temporary | ..             |     |                        |     |
|                                                 | (ii) Contingencies                       | ..             | ..        |                |     |                        |     |
|                                                 | (iii) Maintenance of Roads and footpaths | ..             | ..        |                |     |                        |     |
|                                                 | (iv) Repairs to fences and properties    | ..             | ..        |                |     |                        |     |
|                                                 | (v) Miscellaneous                        | ..             | ..        |                |     |                        |     |
|                                                 | Total                                    | ..             | ..        |                |     |                        |     |
|                                                 | Carried over                             | ..             | ..        |                |     |                        |     |



## GENERAL (REVENUE) ACCOUNT—

*Detailed Estimate*

| Serial<br>No.                            | Heads of Account.                             | Actuals<br>for              |     | Actuals<br>for |     | Original<br>Budget for |      |
|------------------------------------------|-----------------------------------------------|-----------------------------|-----|----------------|-----|------------------------|------|
|                                          |                                               | 19                          | -19 | 19             | -19 | 19                     | -19. |
| 1                                        | 2                                             | 3                           |     | 4              |     | 5                      |      |
|                                          |                                               | Rs.                         |     | Rs.            |     | Rs.                    |      |
|                                          | Brought forward ..                            |                             |     |                |     |                        |      |
| <i>Expenditure—contd.</i>                |                                               |                             |     |                |     |                        |      |
| C.—Public Health and Conveniences—contd. |                                               |                             |     |                |     |                        |      |
| 18                                       | Agriculture—                                  |                             |     |                |     |                        |      |
|                                          | (i) Establishment                             | } Permanent ..<br>Temporary |     |                |     |                        |      |
|                                          | (ii) Contingencies ..                         |                             |     |                |     |                        |      |
|                                          | (iii) Miscellaneous ..                        |                             |     |                |     |                        |      |
|                                          | Total ..                                      |                             |     |                |     |                        |      |
| 19                                       | Experimental Cultivation—                     |                             |     |                |     |                        |      |
|                                          | (i) Establishment                             | } Permanent ..<br>Temporary |     |                |     |                        |      |
|                                          | (ii) Contingencies ..                         |                             |     |                |     |                        |      |
|                                          | (iii) Purchase and up-keep of live stock ..   |                             |     |                |     |                        |      |
|                                          | (iv) Repairs to fences, pumps and properties  |                             |     |                |     |                        |      |
|                                          | (v) Miscellaneous ..                          |                             |     |                |     |                        |      |
|                                          | Total ..                                      |                             |     |                |     |                        |      |
| 20                                       | Public Works—                                 |                             |     |                |     |                        |      |
|                                          | (a) (i) Establishment (as per appendix) ..    |                             |     |                |     |                        |      |
|                                          | (ii) Tools and Plant (ordinary) ..            |                             |     |                |     |                        |      |
|                                          | (iii) Contingencies ..                        |                             |     |                |     |                        |      |
|                                          | (b) Repairs to buildings (as per appendix) .. |                             |     |                |     |                        |      |
|                                          | (c) Repairs to Roads (as per appendix) ..     |                             |     |                |     |                        |      |
|                                          | (d) Repairs to other works (as per appendix)  |                             |     |                |     |                        |      |
|                                          | (e) Miscellaneous (to be specified)—          |                             |     |                |     |                        |      |
|                                          | (a) ..                                        |                             |     |                |     |                        |      |
|                                          | (b) ..                                        |                             |     |                |     |                        |      |
|                                          | (c) ..                                        |                             |     |                |     |                        |      |
|                                          | Total, Public Works ..                        |                             |     |                |     |                        |      |
|                                          | Total, C ..                                   |                             |     |                |     |                        |      |
|                                          | Carried over ..                               |                             |     |                |     |                        |      |



## GENERAL (REVENUE) ACCOUNT—

*Detailed Estimate*

| Serial<br>No.             | Heads of Account.                                    | Actuals<br>for |     | Actuals<br>for |     | Original<br>Budget for |     |
|---------------------------|------------------------------------------------------|----------------|-----|----------------|-----|------------------------|-----|
|                           |                                                      | 19             | -19 | 19             | -19 | 19                     | -19 |
| 1                         | 2                                                    | 3              |     | 4              |     | 5                      |     |
|                           |                                                      | Rs.            |     | Rs.            |     | Rs.                    |     |
|                           | Brought forward                                      | ..             |     | ..             |     | ..                     |     |
| <i>Expenditure—contd.</i> |                                                      |                |     |                |     |                        |     |
| D.—Public Instruction—    |                                                      |                |     |                |     |                        |     |
| 1                         | Primary Education (contribution to the School Board) | ..             | ..  | ..             | ..  | ..                     | ..  |
| 2                         | (a) Secondary Education—                             |                |     |                |     |                        |     |
|                           | (i) Establishment (as per appendix)                  | ..             | ..  | ..             | ..  | ..                     | ..  |
|                           | (ii) Contingencies                                   | ..             | ..  | ..             | ..  | ..                     | ..  |
|                           | (iii) Contributions                                  | ..             | ..  | ..             | ..  | ..                     | ..  |
|                           | (b) Technical Education—                             |                |     |                |     |                        |     |
|                           | (i) Establishment (as per appendix)                  | ..             | ..  | ..             | ..  | ..                     | ..  |
|                           | (ii) Contingencies                                   | ..             | ..  | ..             | ..  | ..                     | ..  |
|                           | (iii) Stores and equipments                          | ..             | ..  | ..             | ..  | ..                     | ..  |
|                           | (iv) Contributions                                   | ..             | ..  | ..             | ..  | ..                     | ..  |
|                           | (v) Miscellaneous                                    | ..             | ..  | ..             | ..  | ..                     | ..  |
|                           | (c) Industrial Schools—                              |                |     |                |     |                        |     |
|                           | (i) Establishment                                    | ..             | ..  | ..             | ..  | ..                     | ..  |
|                           | (ii) Contingencies                                   | ..             | ..  | ..             | ..  | ..                     | ..  |
|                           | (iii) Miscellaneous                                  | ..             | ..  | ..             | ..  | ..                     | ..  |
| 3                         | Libraries, Museums, menageries, etc.—                |                |     |                |     |                        |     |
|                           | (i) Establishment (as per appendix)                  | ..             | ..  | ..             | ..  | ..                     | ..  |
|                           | (ii) Contingencies                                   | ..             | ..  | ..             | ..  | ..                     | ..  |
|                           | (iii) Purchase of books, periodicals and exhibits.   | ..             | ..  | ..             | ..  | ..                     | ..  |
|                           | (iv) Contributions                                   | ..             | ..  | ..             | ..  | ..                     | ..  |
|                           | (v) Miscellaneous                                    | ..             | ..  | ..             | ..  | ..                     | ..  |
|                           | Total, D                                             | ..             |     | ..             |     | ..                     |     |

PART I.—*contd.**for the year 19 -19 .—contd.*

| Revised for 19 -19.      |                            |        | Budget<br>for<br>19 -19. | Explanation for increases<br>or decreases (columns 8<br>and 9). |
|--------------------------|----------------------------|--------|--------------------------|-----------------------------------------------------------------|
| Actuals for<br>9 months. | Probables for<br>3 months. | Total. |                          |                                                                 |
| 6                        | 7                          | 8      | 9                        | 10                                                              |
| Rs.                      | Rs.                        | Rs.    | Rs.                      |                                                                 |
| <hr/>                    |                            |        |                          |                                                                 |
| <hr/>                    |                            |        |                          |                                                                 |
| <hr/>                    |                            |        |                          |                                                                 |

## GENERAL (REVENUE) ACCOUNT—

*Detailed Estimate*

| Serial<br>No. | Heads of Account.                                                                      | Actuals<br>for |     | Actuals<br>for |     | Original<br>Budget for |     |
|---------------|----------------------------------------------------------------------------------------|----------------|-----|----------------|-----|------------------------|-----|
|               |                                                                                        | 19             | -19 | 19             | -19 | 19                     | -19 |
| 1             | 2                                                                                      | 3              |     | 4              |     | 5                      |     |
|               |                                                                                        | Rs.            |     | Rs.            |     | Rs.                    |     |
|               | Brought forward ..                                                                     | _____          |     | _____          |     | _____                  |     |
|               | <i>Expenditure—contd.</i>                                                              |                |     |                |     |                        |     |
|               | <b>E.—Contributions—</b>                                                               |                |     |                |     |                        |     |
| 1             | Transfers to capital account for original and capital works ( <i>vide</i> appendix) .. | ..             | ..  | ..             | ..  | ..                     | ..  |
|               | Other contributions (to be specified)—                                                 |                |     |                |     |                        |     |
|               | (a)                                                                                    | ..             | ..  | ..             | ..  | ..                     | ..  |
|               | (b)                                                                                    | ..             | ..  | ..             | ..  | ..                     | ..  |
|               | (c)                                                                                    | ..             | ..  | ..             | ..  | ..                     | ..  |
|               | Total, E                                                                               | _____          |     | _____          |     | _____                  |     |
|               | <b>F.—Miscellaneous—</b>                                                               |                |     |                |     |                        |     |
| 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             | Election charges .. ..                                                                 | ..             | ..  | ..             | ..  | ..                     | ..  |
| 7             | Census charges .. ..                                                                   | ..             | ..  | ..             | ..  | ..                     | ..  |
| 8             | Expenses in connection with suits and prosecutions.                                    | ..             | ..  | ..             | ..  | ..                     | ..  |
|               | Other items to be specified—                                                           |                |     |                |     |                        |     |
|               | (a)                                                                                    | ..             | ..  | ..             | ..  | ..                     | ..  |
|               | (b)                                                                                    | ..             | ..  | ..             | ..  | ..                     | ..  |
|               | (c)                                                                                    | ..             | ..  | ..             | ..  | ..                     | ..  |
|               | Total, F                                                                               | _____          |     | _____          |     | _____                  |     |
|               | Total, Revenue disbursements ..                                                        | _____          |     | _____          |     | _____                  |     |
|               | Closing balance ..                                                                     | _____          |     | _____          |     | _____                  |     |
|               | Grand Total, Part I ..                                                                 | _____          |     | _____          |     | _____                  |     |
|               | Carried over ..                                                                        | _____          |     | _____          |     | _____                  |     |





## CAPITAL

*Detailed Estimate*

| Serial<br>No.                               | Heads of Account.                                           | Actuals<br>for |     | Actuals<br>for |     | Original<br>Budget for |     |
|---------------------------------------------|-------------------------------------------------------------|----------------|-----|----------------|-----|------------------------|-----|
|                                             |                                                             | 19             | -19 | 19             | -19 | 19                     | -19 |
| 1                                           | 2                                                           | 3              |     | 4              |     | 5                      |     |
|                                             |                                                             | Rs.            |     | Rs.            |     | Rs.                    |     |
| Brought forward                             |                                                             |                |     |                |     |                        |     |
| <i>Capital Receipts.</i>                    |                                                             |                |     |                |     |                        |     |
| Opening balance—                            |                                                             |                |     |                |     |                        |     |
| 1                                           | Water Works                                                 | ..             | ..  | ..             |     |                        |     |
| 2                                           | Drainage                                                    | ..             | ..  | ..             |     |                        |     |
| 3                                           | Town Planning                                               |                | ..  | ..             |     |                        |     |
| 4                                           | Building Schemes                                            |                | ..  | ..             |     |                        |     |
| 5                                           | Road Improvement, etc.                                      |                |     | ..             |     |                        |     |
| 6                                           | Other Schemes                                               |                | ..  | ..             |     |                        |     |
| <i>Receipts.</i>                            |                                                             |                |     |                |     |                        |     |
| 1                                           | Water Works ( <i>vide</i> appendix)                         |                |     | ..             |     |                        |     |
| 2                                           | Drainage Works ( <i>vide</i> appendix)                      | ..             |     | ..             |     |                        |     |
| 3                                           | Road Improvement and Constructions ( <i>vide</i> appendix.) |                |     | ..             |     |                        |     |
| 4                                           | Town Planning Schemes ( <i>vide</i> appendix)               |                |     | ..             |     |                        |     |
| 5                                           | Building Constructions ( <i>vide</i> appendix)              |                |     | ..             |     |                        |     |
| 6                                           | Other special schemes (to be specified)                     |                |     | ..             |     |                        |     |
| Total, Receipts                             |                                                             |                |     | ..             |     |                        |     |
| Total, Receipts including opening balance.. |                                                             |                |     |                |     |                        |     |
| Carried over                                |                                                             |                |     | ..             |     |                        |     |



## CAPITAL

*Detailed Estimate*

| Serial<br>No.             | Heads of Account.                                            | Actuals<br>for |     | Actuals<br>for |     | Original<br>Budget for |     |
|---------------------------|--------------------------------------------------------------|----------------|-----|----------------|-----|------------------------|-----|
|                           |                                                              | 19             | -19 | 19             | -19 | 19                     | -19 |
| 1                         | 2                                                            | 3              |     | 4              |     | 5                      |     |
|                           |                                                              | Rs.            |     | Rs.            |     | Rs.                    |     |
|                           | Brought forward                                              | ..             |     | ..             |     | ..                     |     |
| <i>Expenditure.—contd</i> |                                                              |                |     |                |     |                        |     |
| 1                         | Water Works ( <i>vide</i> appendix)                          | ..             | ..  | ..             | ..  | ..                     | ..  |
| 2                         | Drainage Works ( <i>vide</i> appendix)                       | ..             | ..  | ..             | ..  | ..                     | ..  |
| 3                         | Road Constructions and Improvements ( <i>vide</i> appendix.) | ..             | ..  | ..             | ..  | ..                     | ..  |
| 4                         | Buildings Constructions ( <i>vide</i> appendix)              | ..             | ..  | ..             | ..  | ..                     | ..  |
| 5                         | Town Planning Schemes ( <i>vide</i> appendix)                | ..             | ..  | ..             | ..  | ..                     | ..  |
| 6                         | Other Special Schemes ( <i>vide</i> appendix)                | ..             | ..  | ..             | ..  | ..                     | ..  |
|                           | Total, Expenditure                                           | ..             |     | ..             |     | ..                     |     |
| Closing balance—          |                                                              |                |     |                |     |                        |     |
| 1                         | Water Works                                                  | ..             | ..  | ..             | ..  | ..                     | ..  |
| 2                         | Drainage                                                     | ..             | ..  | ..             | ..  | ..                     | ..  |
| 3                         | Town Planning                                                | ..             | ..  | ..             | ..  | ..                     | ..  |
| 4                         | Building Scheme                                              | ..             | ..  | ..             | ..  | ..                     | ..  |
| 5                         | Road Improvement, etc.                                       | ..             | ..  | ..             | ..  | ..                     | ..  |
| 6                         | Other Schemes                                                | ..             | ..  | ..             | ..  | ..                     | ..  |
|                           | Grand Total                                                  | ..             |     | ..             |     | ..                     |     |



## EXTRAORDINARY AND DEBT AND

*Detailed Estimate*

| Serial<br>No. | Heads of Account.  | Actuals<br>for |     | Actuals<br>for |     | Original<br>Budget for |     |
|---------------|--------------------|----------------|-----|----------------|-----|------------------------|-----|
|               |                    | 19             | -19 | 19             | -19 | 19                     | -19 |
| 1             | 2                  | 3              |     | 4              |     | 5                      |     |
|               |                    | Rs.            |     | Rs.            |     | Rs.                    |     |
|               | Brought forward .. |                |     |                |     |                        |     |

*Extraordinary and Debt and Suspense Heads.*

Opening balance ..

*Receipts.*

|   |                                                               |  |  |
|---|---------------------------------------------------------------|--|--|
| 1 | Sale-proceeds of Government Securities and other investments. |  |  |
| 2 | Realisations 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 .. ..                                           |  |  |
| 4 | Provident Fund—                                               |  |  |
|   | (i) Subscriptions .. ..                                       |  |  |
|   | (ii) Contributions .. ..                                      |  |  |
|   | (iii) Advances recoverable .. ..                              |  |  |
|   | (iv) Interest .. ..                                           |  |  |
|   | Carried over ..                                               |  |  |

## SUSPENSE ACCOUNT—PART III .

*for the year 19 -19 .*

| Revised for 19 -19 .     |                            | Total | Budget<br>for<br>19 -19 . | Explanation for increases<br>or decreases (columns 8<br>and 9). |
|--------------------------|----------------------------|-------|---------------------------|-----------------------------------------------------------------|
| Actuals for<br>9 months. | Probables for<br>3 months. |       |                           |                                                                 |
| 6                        | 7                          | 8     | 9                         | 10                                                              |
| Rs.                      | Rs.                        | Rs.   | Rs.                       |                                                                 |
| <hr/>                    |                            |       |                           |                                                                 |
| <hr/>                    |                            |       |                           |                                                                 |
| <hr/>                    |                            |       |                           |                                                                 |

## EXTRAORDINARY AND DEBT AND

*Detailed Estimate*

| Serial<br>No. | Heads of Account.  | Actuals<br>for |     | Actuals<br>for |     | Original<br>Budget for |     |
|---------------|--------------------|----------------|-----|----------------|-----|------------------------|-----|
|               |                    | 19             | -19 | 19             | -19 | 19                     | -19 |
| 1             | 2                  | 3              |     | 4              |     | 5                      |     |
|               |                    |                |     | Rs.            | Rs. |                        | Rs. |
|               | Brought forward .. |                |     |                |     |                        |     |

*Extraordinary and Debt and Suspense Heads—contd.**Receipts.—contd.*

|    |                                                            |    |    |    |  |  |  |
|----|------------------------------------------------------------|----|----|----|--|--|--|
| 5  | Depreciation Fund—                                         |    |    |    |  |  |  |
|    | (i) Contribution .. ..                                     | .. | .. | .. |  |  |  |
|    | (ii) Interest .. ..                                        | .. | .. | .. |  |  |  |
| 6  | Other reserve funds (to be specified)—                     |    |    |    |  |  |  |
|    | (a) (i) Contribution .. ..                                 | .. | .. | .. |  |  |  |
|    | (ii) Interest .. ..                                        | .. | .. | .. |  |  |  |
|    | (b) (i) .. ..                                              | .. | .. | .. |  |  |  |
|    | (ii) .. ..                                                 | .. | .. | .. |  |  |  |
| 7  | Government grant for primary education ..                  |    |    |    |  |  |  |
| 8  | Recovery of the cost of work done for private individuals— |    |    |    |  |  |  |
|    | (i) Cost of work .. ..                                     | .. | .. | .. |  |  |  |
|    | (ii) Supervision charges .. ..                             | .. | .. | .. |  |  |  |
| 9  | Deposits—                                                  |    |    |    |  |  |  |
|    | (i) Criminal deposits .. ..                                | .. | .. | .. |  |  |  |
|    | (ii) Contractors deposits .. ..                            | .. | .. | .. |  |  |  |
|    | (iii) Contractors deposits .. ..                           | .. | .. | .. |  |  |  |
|    | (iii) Security deposits .. ..                              | .. | .. | .. |  |  |  |
|    | (iv) Other deposits .. ..                                  | .. | .. | .. |  |  |  |
| 10 | Advances recoverable—                                      |    |    |    |  |  |  |
|    | (i) From contractors .. ..                                 | .. | .. | .. |  |  |  |
|    | (ii) From employees .. ..                                  | .. | .. | .. |  |  |  |
|    | (iii) Store advances .. ..                                 | .. | .. | .. |  |  |  |
|    | (iv) Other advances (to be specified) ..                   | .. | .. | .. |  |  |  |
| 11 | Permanent Advance .. ..                                    | .. | .. | .. |  |  |  |
| 12 | Deposit of Pilgrim Tax Receipts ..                         |    |    |    |  |  |  |
| 13 | Other Miscellaneous items (to be specified)—               |    |    |    |  |  |  |
|    | (a)                                                        |    |    |    |  |  |  |
|    | (b)                                                        |    |    |    |  |  |  |
|    | (c)                                                        |    |    |    |  |  |  |
|    | Total, Receipts—Part III ..                                |    |    |    |  |  |  |
|    | Total, Part III including opening balance ..               |    |    |    |  |  |  |
|    | Grand Total ..                                             |    |    |    |  |  |  |

SUSPENSE ACCOUNT—Part III—*contd.**for the year 19 -19 .—contd.*

| Revised for 19 -19 .     |                            |        | Budget<br>for<br>19 -19 . | Explanation for increases<br>or decreases (columns 8<br>and 9). |
|--------------------------|----------------------------|--------|---------------------------|-----------------------------------------------------------------|
| Actuals for<br>9 months. | Probables for<br>3 months. | Total. |                           |                                                                 |
| 6                        | 7                          | 8      | 9                         | 10                                                              |
| Rs.                      | Rs.                        | Rs.    | Rs.                       |                                                                 |
|                          |                            |        |                           |                                                                 |
|                          |                            |        |                           |                                                                 |
|                          |                            |        |                           |                                                                 |
|                          |                            |        |                           |                                                                 |



## EXTRAORDINARY AND DEBT AND

*Detailed Estimate*

| Serial<br>No. | Heads of Account. | Actuals         | Actuals          | Original               |
|---------------|-------------------|-----------------|------------------|------------------------|
|               |                   | for<br>19 -19 . | for<br>19, -19 . | Budget for<br>19 -19 . |
| 1             | 2                 | 3               | 4                | 5                      |
|               |                   | Rs.             | Rs.              | Rs.                    |
|               | Brought forward   | ..              |                  |                        |

*Extraordinary and Debt and Suspense Heads—contd.**Disbursement.*

|   |                                                  |    |    |
|---|--------------------------------------------------|----|----|
| 1 | Investments                                      | .. | .. |
| 2 | Repayment of loans                               | .. | .. |
| 3 | Trust Funds ( <i>vide</i> 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              | .. | .. |
|   | Carried over                                     | .. | .. |

SUSPENSE ACCOUNT—Part III—*contd.**for the year 19 -19 .—contd.*

| Revised for 19 -19 .     |                            |        | Budget<br>for<br>19 -19 . | Explanation for increases<br>or decreases (columns 8<br>and 9). |
|--------------------------|----------------------------|--------|---------------------------|-----------------------------------------------------------------|
| Actuals for<br>9 months. | Probables for<br>3 months. | Total. |                           |                                                                 |
| 6                        | 7                          | 8      | 9                         | 10                                                              |
| Rs.                      | Rs.                        | Rs.    | Rs.                       |                                                                 |

## EXTRAORDINARY AND DEBT AND

*Detailed Estimate*

| Serial<br>No. | Heads of Account. | Actuals<br>for |     | Actuals<br>for |     | Original<br>Budget for |     |
|---------------|-------------------|----------------|-----|----------------|-----|------------------------|-----|
|               |                   | 19             | -19 | 19             | -19 | 19                     | -19 |
| 1             | 2                 | 3              |     | 4              |     | 5                      |     |
|               |                   | Rs.            |     | Rs.            |     | Rs.                    |     |
|               | Brought forward   | ..             |     |                |     |                        |     |

*Extraordinary and Debt and Suspense Heads—contd.**Disbursements—contd.*

|    |                                              |    |    |  |  |  |  |
|----|----------------------------------------------|----|----|--|--|--|--|
| 6  | Expenditure from other reserve funds—        |    |    |  |  |  |  |
|    | (a)                                          | .. | .. |  |  |  |  |
|    | (b)                                          | .. | .. |  |  |  |  |
|    | (c)                                          | .. | .. |  |  |  |  |
| 7  | Transfer of primary education grant to Board | .. | .. |  |  |  |  |
| 8  | Cost of work done for private individuals    | .. | .. |  |  |  |  |
| 9  | Cost incurred for interring paupers          | .. | .. |  |  |  |  |
| 10 | Refund of deposits—                          |    |    |  |  |  |  |
|    | (i) Criminal deposits                        | .. | .. |  |  |  |  |
|    | (ii) Contractors deposits                    | .. | .. |  |  |  |  |
|    | (iii) Security deposits                      | .. | .. |  |  |  |  |
|    | (iv) Other deposits                          | .. | .. |  |  |  |  |
| 11 | Advances to—                                 |    |    |  |  |  |  |
|    | Contractors                                  | .. | .. |  |  |  |  |
|    | Employees                                    | .. | .. |  |  |  |  |
|    | Store Advances                               | .. | .. |  |  |  |  |
|    | Other Advances (to be specified)—            |    |    |  |  |  |  |
|    | (a)                                          |    | .. |  |  |  |  |
|    | (b)                                          |    | .. |  |  |  |  |
|    | (c)                                          |    | .. |  |  |  |  |
| 12 | Transfer of pilgrim tax receipts—            |    |    |  |  |  |  |
|    | (a) To pilgrim tax fund                      |    | .. |  |  |  |  |
|    | (b) To general revenue                       |    | .. |  |  |  |  |
|    | Total, Expenditure, Part III                 | .. |    |  |  |  |  |
|    | Closing balance                              | .. |    |  |  |  |  |
|    | Grand Total, Part III                        | .. |    |  |  |  |  |

SUSPENSE ACCOUNT—Part III—concl'd.

for the year 19 -19 .—cont'd.

| Revised for 19 -19 .     |                            |        | Budget          | Explanation for increases<br>for decreases (columns 8<br>and 9). |
|--------------------------|----------------------------|--------|-----------------|------------------------------------------------------------------|
| Actuals for<br>9 months. | Probables for<br>3 months. | Total. | for<br>19 -19 . |                                                                  |
| 6                        | 7                          | 8      | 9               | 10                                                               |
| Rs.                      | Rs.                        | Rs.    | Rs.             |                                                                  |
|                          |                            |        |                 |                                                                  |
|                          |                            |        |                 |                                                                  |
|                          |                            |        |                 |                                                                  |
|                          |                            |        |                 |                                                                  |

## APPENDIX

*Detailed Estimate*

| Serial<br>No. | Heads of Account. | Actuals<br>for |       | Actuals<br>for |       | Original<br>Budget for |       |
|---------------|-------------------|----------------|-------|----------------|-------|------------------------|-------|
|               |                   | 19             | -19 . | 19             | -19 . | 19                     | -19 . |
| 1             | 2                 | 3              |       | 4              |       | 5                      |       |
|               |                   |                |       | Rs.            | Rs.   |                        | Rs.   |
|               | Brought forward   |                | ..    |                |       |                        |       |

## APPENDIX A.

*Capital Receipts on Water Works Scheme No. 1*

## Open 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                            | .. | .. |
|   | Other receipts (to be specified)—               |    |    |
|   | (a)                                             |    |    |
|   | (b)                                             |    |    |
|   | (c)                                             |    |    |

---

Total ..

---

Total, Receipts including opening balance ..

---

Carried over ..

---

A.

*for the year 19 -19 .—contd.*

| Revised for 19 -19 .     |                            |        | Budget<br>for<br>19 -19 . | Explanation for increases<br>or decreases (columns 8<br>and 9). |
|--------------------------|----------------------------|--------|---------------------------|-----------------------------------------------------------------|
| Actuals for<br>9 months. | Probables for<br>3 months. | Total. | 9                         |                                                                 |
| 6                        | 7                          | 8      | 9                         | 10                                                              |
| Rs.                      | Rs.                        | Rs.    | Rs.                       |                                                                 |
| <hr/>                    |                            |        |                           |                                                                 |
| <hr/>                    |                            |        |                           |                                                                 |
| <hr/>                    |                            |        |                           |                                                                 |
| <hr/>                    |                            |        |                           |                                                                 |
| <hr/>                    |                            |        |                           |                                                                 |

## APPENDIX

*Detailed Estimate for*

| Serial<br>No.                                           | Heads of Account.                                 | Actuals<br>for |     | Actuals<br>for |     | Original<br>Budget for |     |
|---------------------------------------------------------|---------------------------------------------------|----------------|-----|----------------|-----|------------------------|-----|
|                                                         |                                                   | 19             | -19 | 19             | -19 | 19                     | -19 |
| 1                                                       | 2                                                 | 3              |     | 4              |     | 5                      |     |
|                                                         |                                                   | Rs.            |     | Rs.            |     | Rs.                    |     |
|                                                         | Brought forward ..                                |                |     |                |     |                        |     |
| APPENDIX A—contd.                                       |                                                   |                |     |                |     |                        |     |
| <i>Capital Expenditure on Water Works Scheme No. 1.</i> |                                                   |                |     |                |     |                        |     |
|                                                         | 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 ..                                    |                |     |                |     |                        |     |

A.—contd.

the year 19 -19 .—contd.

| Revised for 19 -19 .     |                            | Total | Budget<br>for<br>19 -19 . | Explanation for increases<br>or decreases (columns 8<br>and 9). |
|--------------------------|----------------------------|-------|---------------------------|-----------------------------------------------------------------|
| Actuals for<br>9 months. | Probables for<br>3 months. |       |                           |                                                                 |
| 6                        | 7                          | 8     | 9                         | 10                                                              |
| Rs.                      | Rs.                        | Rs.   | Rs.                       |                                                                 |
| <hr/>                    |                            |       |                           |                                                                 |
| <hr/>                    |                            |       |                           |                                                                 |
| <hr/>                    |                            |       |                           |                                                                 |
| <hr/>                    |                            |       |                           |                                                                 |
| <hr/>                    |                            |       |                           |                                                                 |



## APPENDIX

*Detailed Estimate*

| Serial<br>No. | Heads of Account. | Actuals<br>for |     | Actuals<br>for |     | Original<br>Budget for |     |
|---------------|-------------------|----------------|-----|----------------|-----|------------------------|-----|
|               |                   | 19             | -19 | 19             | -19 | 19                     | -19 |
| 1             | 2                 | 3              |     | 4              |     | 5                      |     |

## APPENDIX B.

*Capital Receipts on Drainage Scheme No. 1.*

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 ..

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

B.

*for the year 19 -19 .—contd.*

| Revised for 19 -19 .     |                            |        | Budget<br>for<br>19 -19 . | Explanation for increases<br>or decreases (columns 8<br>and 9). |
|--------------------------|----------------------------|--------|---------------------------|-----------------------------------------------------------------|
| Actuals for<br>9 months. | Probables for<br>3 months. | Total. |                           |                                                                 |
| 6                        | 7                          | 8      | 9                         | 10                                                              |

## APPENDIX

*Detailed Estimate*

| Serial<br>No.                                        | Heads of Account.                                 | Actuals<br>for |     | Actuals<br>for |     | Original<br>Budget for |     |
|------------------------------------------------------|---------------------------------------------------|----------------|-----|----------------|-----|------------------------|-----|
|                                                      |                                                   | 19             | -19 | 19             | -19 | 19                     | -19 |
| 1                                                    | 2                                                 | 3              |     | 4              |     | 5                      |     |
|                                                      |                                                   | Rs.            |     | Rs.            |     | Rs.                    |     |
|                                                      | Brought forward ..                                |                |     |                |     |                        |     |
| <b>APPENDIX B—contd.</b>                             |                                                   |                |     |                |     |                        |     |
| <i>Capital Expenditure on Drainage Scheme No. 1.</i> |                                                   |                |     |                |     |                        |     |
| <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 ..                                    |                |     |                |     |                        |     |

B—contd.

for the year 19 -19 .—contd.

| Revised for 19 -19 .    |                            |        | Budget<br>for<br>19 -19 . | Explanation for increases<br>or decreases (columns 8<br>and 9). |
|-------------------------|----------------------------|--------|---------------------------|-----------------------------------------------------------------|
| Actuals for<br>9 months | Probables for<br>3 months. | Total. |                           |                                                                 |
| 6                       | 7                          | 8      | 9                         | 10                                                              |
| Rs.                     | Rs.                        | Rs.    | Rs.                       |                                                                 |
|                         |                            |        |                           |                                                                 |
|                         |                            |        |                           |                                                                 |
|                         |                            |        |                           |                                                                 |
|                         |                            |        |                           |                                                                 |

Statement of loans raised and financial position at the end of 19 -19 .

Authority for Loan.

Purpose of Loan.

Amount sanctioned.

Rate of Interest.

Yearly Interest due.

Premium or Discount, if any.

Borrowed from

Date of maturity.

|                   |                         |
|-------------------|-------------------------|
| Payable in<br>Ra. | Instalments of<br>each. |
|-------------------|-------------------------|

|                                                       |                                   |
|-------------------------------------------------------|-----------------------------------|
| Amount of Sinking<br>Fund to end of<br>previous year. | If repayable from a Sinking Fund. |
|-------------------------------------------------------|-----------------------------------|

|                             |                                        |
|-----------------------------|----------------------------------------|
| Amount paid during<br>year. | If repayable by equal yearly payments. |
|-----------------------------|----------------------------------------|

Balance.

|                                 |                                   |
|---------------------------------|-----------------------------------|
| Interest earned during<br>year. | If repayable from a Sinking Fund. |
|---------------------------------|-----------------------------------|

Total.

|                                            |                                        |
|--------------------------------------------|----------------------------------------|
| Balance of Loan at be-<br>ginning of year. | If repayable by equal yearly payments. |
|--------------------------------------------|----------------------------------------|

|                                  |                                        |
|----------------------------------|----------------------------------------|
| Instalments paid during<br>year. | If repayable by equal yearly payments. |
|----------------------------------|----------------------------------------|

|                                    |                                        |
|------------------------------------|----------------------------------------|
| Balance due at the end<br>of year. | If repayable by equal yearly payments. |
|------------------------------------|----------------------------------------|

Remarks.

## APPENDIX A.

*Detailed Estimate of Establishment for the year 19 -19 .*

| Heads of Account | Actuals for |     |     |     | Original<br>Budget<br>for<br>19 -19 | Revised Budget for 19 -19 . |                              |       | Budget<br>for<br>19 -19 . |
|------------------|-------------|-----|-----|-----|-------------------------------------|-----------------------------|------------------------------|-------|---------------------------|
|                  | 19          | -19 | .19 | -19 |                                     | Actuals<br>for 9<br>months. | Probable<br>for 3<br>months. | Total |                           |
| 1                | 2           | 3   | 4   | 5   | 6                                   | 7                           | 8                            |       |                           |

Here enter establishments  
referred to at pages....  
to.... in such detail as  
is settled by the Board.

## APPENDIX B.

*Detailed Estimate of Contingencies for the year 19 -19 .*

| Heads of Account. | Actuals for |     |     |     | Original<br>Budget<br>for<br>19 -19 | Revised Budget for 19 -19 . |                              |       | Budget<br>for<br>19 -19. |
|-------------------|-------------|-----|-----|-----|-------------------------------------|-----------------------------|------------------------------|-------|--------------------------|
|                   | 19          | -19 | .19 | -19 |                                     | Actuals<br>for 9<br>months. | Probable<br>for 3<br>months. | Total |                          |
| 1                 | 2           | 3   | 4   | 5   | 6                                   | 7                           | 8                            |       |                          |

Here enter contingencies  
referred to at pages....  
to.... in such detail as is  
settled by the Board.

**APPENDIX.**

**APPENDIX.**

M. A. CODE FORM 3

Department or Office.

Statement of details of provisions proposed for pay of Officers/Establishments for the year 19 -19 .

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

In the case of temporary establishments, authority under which they are entertained should be quoted.  
 Numbers and amount of provision should agree with the entries in the estimate form.  
 Names need not be given in the case of officers whose names are omitted from pay bills.

Signature and Designation of Officer.



M. A. CODE FORM 4.

[Rule 24 (2)]

Municipality.

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

| Items. | Estimate. |         | Grant for 19 . 19 . | Remarks regarding previous cost etc. |
|--------|-----------|---------|---------------------|--------------------------------------|
|        | No.       | Amount. |                     |                                      |
| 1      | 2         | 3       | 4                   | 5                                    |

M. A. CODE FORM 5

[Rule 24 (3)]

Municipality.

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

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

M. A. CODE FORM 6

[Rule 24 (4)]

Municipality.

*Statement showing the estimated receipts, payments and balances of Trust Fund administered by the Municipality 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        |

## M. A. CODE FORM 7

[Rule 26]

Municipality.

*Statement of Reappropriations sanctioned by the Municipality at their  
meeting held on 19 .*

| Serial<br>No. | Major<br>Head. | From           |                   |  | Work<br>service etc. | Balance<br>available. |
|---------------|----------------|----------------|-------------------|--|----------------------|-----------------------|
|               |                | Minor<br>Head. | Detailed<br>Head. |  |                      |                       |
| 1             | 2              | 3              | 4                 |  | 5                    | 6                     |

| To             |                |                   |                      | Amount.   | Remarks. |
|----------------|----------------|-------------------|----------------------|-----------|----------|
| Major<br>Head. | Minor<br>Head. | Detailed<br>Head. | Work<br>service etc. |           |          |
| 7              | 8              | 9                 | 10                   | 11<br>Rs. | 12       |

## M. A. CODE FORM 8

[Rules 28, 120 (6)]

*General cash book for the Municipality of for 19 -19 .*

Dr.

| Month<br>and date<br>of receipt. | Serial<br>No. | Particulars of receipt.   |                        | Head<br>of<br>account. | Amount. | Daily<br>total<br>with<br>balance. |
|----------------------------------|---------------|---------------------------|------------------------|------------------------|---------|------------------------------------|
|                                  |               | From<br>whom<br>received. | On<br>what<br>account. |                        |         |                                    |
| 1                                | 2             | 3                         | 4                      | 5                      | 6       | 7                                  |

Cr.

| Date<br>of<br>payment. | Voucher<br>number. | Particulars of payments |                        | Head<br>of<br>account. | Amount. | Daily<br>total<br>with<br>balance. |
|------------------------|--------------------|-------------------------|------------------------|------------------------|---------|------------------------------------|
|                        |                    | To<br>whom<br>paid.     | On<br>what<br>account. |                        |         |                                    |
| 8                      | 9                  | 10                      | 11                     | 12                     | 13      | 14                                 |

M. A. CODE FORM 9

[Rules 32, 58 (1)]

*Subsidiary Register of Receipts.*

“ \* ”  $\frac{\text{tax}}{\text{revenue}}$  for the year 19 -19 .

| Date. | Serial No. | Names of Nakas, Stations, Wards or Circles and the amount of Collections. |         |         | Daily Total carried to General cash book. | Entry No. in the General cash book | Initials of Officer. |
|-------|------------|---------------------------------------------------------------------------|---------|---------|-------------------------------------------|------------------------------------|----------------------|
|       |            | Rs. nP.                                                                   | Ra. nP. | Rs. nP. |                                           |                                    |                      |

\*Here enter the name of the tax/revenue.

M. A. CODE FORM 10.

[Rules 32, 58 (1)]

Municipality.

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

| Date of receipt | Chalan or receipt number | From whom received. | Details of receipts and their amounts. |   |   |   |   |   |    |    |    |    | Total of each chalan or receipt | Item No. in the General cash book | Initials of chief officer |
|-----------------|--------------------------|---------------------|----------------------------------------|---|---|---|---|---|----|----|----|----|---------------------------------|-----------------------------------|---------------------------|
|                 |                          |                     | 4                                      | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |                                 |                                   |                           |

## M. A. CODE FORM 11

[Rule 33]

Municipality.

*Money Orders received during the year 19 -19 .*

| Serial No.                                       | Date of receipt.                   | From whom received. | On what account. | Amount.                    | Initials of Chief Officer. |
|--------------------------------------------------|------------------------------------|---------------------|------------------|----------------------------|----------------------------|
| 1                                                | 2                                  | 3                   | 4                | 5                          | 6                          |
|                                                  |                                    |                     |                  |                            |                            |
| Signature of the Treasurer receiving the amount. | Head of account to which credited. | Chalan No.          | Date of credit.  | Initials of Chief Officer. | Remarks.                   |
| 7                                                | 8                                  | 9                   | 10               | 11                         | 12                         |

## M. A. CODE FORM 12

[Rule 35]

Municipality.

*Treasurer's Cash Book for the year 19 -19 .*

Dr.

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

| Date of payment. | Voucher No. | To whom paid. | On what account. | Amount. | Daily total with balance. |
|------------------|-------------|---------------|------------------|---------|---------------------------|
| 7                | 8           | 9             | 10               | 11      | 12                        |
|                  |             |               |                  | Rs. nP. | Rs. nP.                   |

## M. A. CODE FORM 13

[Rule 37]

(Obverse).

CHALAN NO.

Chalan of cash paid into the Treasury/Sub-treasury at \_\_\_\_\_  
State  
Reserve Bank of India

To be filled in by the remitter.

To be filled in by the departmental officers  
or the treasury.

| By whom<br>tendered. | Name (or designa-<br>tion) and address<br>of the person<br>on whose behalf<br>money is paid. | Full particulars of<br>the remittance<br>and of authority<br>(if any). | Amount. | Head<br>of<br>Account.                                                                | Order<br>to the<br>Bank.† |
|----------------------|----------------------------------------------------------------------------------------------|------------------------------------------------------------------------|---------|---------------------------------------------------------------------------------------|---------------------------|
| Name                 | Rs. nP.                                                                                      |                                                                        |         | Date .....                                                                            |                           |
|                      |                                                                                              |                                                                        |         | <i>Correct.</i> —Receive and grant<br>Receipt.                                        |                           |
| Signature            | Total*                                                                                       |                                                                        |         | Signature and full designation<br>of the officer ordering the<br>money to be paid in. |                           |

\*(in words) Rupees.

†To be used only in the case of remit-  
tances to the Bank through depart-  
mental 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 Ra. 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. nP. |
| Coin ..                  | ..      |
| Notes (with details) ..  | ..      |
| Cheque (with details) .. | ..      |
| Total ..                 | ..      |

## M. A. CODE FORM 14

[Rules 38 (1), 38 (2)]

Municipality

*Register of Bills for payment during the year 19 -19 .*

| Serial No. | Date of presentation. | Name of party. | Particulars. | Amount of bill. | Initials of Head of municipal office |
|------------|-----------------------|----------------|--------------|-----------------|--------------------------------------|
| 1          | 2                     | 3              | 4            | 5               | 6                                    |
|            |                       |                |              |                 |                                      |

| Date. | Payment.    |         | Amount disallowed. | Balance outstanding at the end of the year. | Reasons for delay in payment. | Remarks. |
|-------|-------------|---------|--------------------|---------------------------------------------|-------------------------------|----------|
|       | Voucher No. | Amount. |                    |                                             |                               |          |
| 7     | 8           | 9       | 10                 | 11                                          | 12                            | 13       |
|       |             |         |                    |                                             |                               |          |

M. A. CODE FORM 15  
[Rules 38 (1), 122]

Municipality

Bill No.

| Name of articles. | Quantity<br>or<br>weight. | Rate. | Unit. | Amount. |
|-------------------|---------------------------|-------|-------|---------|
| 1                 | 2                         | 3     | 4     | 5       |

1 Amount of allotment

2 Previous expenditure

3 Expenditure shown in this bill

Certified that the rates and quantities shown in this bill are correct and the articles have been received by me.

Total of 2 and 3

Balance available

Date

Signature of officer  
receiving the articles.

[Reverse of Form 15]

Submitted to the \_\_\_\_\_ committee for sanction. I have examined the claim and found it correct in all respects.

Accountant

Chief Officer

Resolution No.

dated

The sum of Rs.

shown in the bill is sanctioned.

Date

Chairman

Committee.

Pay Rupees (

) in figures and words

Date

Head of Office

To

Accountant for payment

Date

Chief Officer.

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

Stamp.

Voucher No.

Payee's Signature.

Entered in the Day Book on page

Head Clerk.

Accountant.

Chief Officer.

M. A. CODE FORM 16

[Rules 39, 119 (1)]

Municipality

Unpaid Register 19 -19 .

| Receipts |                          |                                                  |                 |                  |         |        |       |
|----------|--------------------------|--------------------------------------------------|-----------------|------------------|---------|--------|-------|
| Date.    | Serial number of credit. | Connecting number of payment voucher (Column 9). | Name of person. | On what account. | Amount. | Total. | Date. |
| 1        | 2                        | 3                                                | 4               | 5                | 6       | 7      | 8     |

| Payments.                 |                                                       |                 |         |       |                         |  |
|---------------------------|-------------------------------------------------------|-----------------|---------|-------|-------------------------|--|
| Serial number of payment. | Connecting number of original receipt entry Column 2. | Name of person. | Amount. | Total | Acquit- tance of payee. |  |
| 9                         | 10                                                    | 11              | 12      | 13    | 14                      |  |

M. A. CODE FORM 17

[Rule 47]

*Classified Register of  $\frac{\text{Receipts}}{\text{Payments}}$  for the Municipality of 19 -19*

| Head of account (as in model budget). | Budget grant. | Dates. |       | Total for the month. | Total up to the end of previous month. | Pro- gressive Total. |
|---------------------------------------|---------------|--------|-------|----------------------|----------------------------------------|----------------------|
|                                       |               | _____  | _____ |                      |                                        |                      |



## M. A. CODE FORM 17-A

[Rule 46-A]

*Transferred Entries for the Month of* 19 .

---

| Amount. | Transferred from | Transferred to | Amount. | Initials of <u>President.</u><br><u>Chief Officer.</u><br><u>Engineer.</u> |
|---------|------------------|----------------|---------|----------------------------------------------------------------------------|
| 1       | 2                | 3              | 4       | 5                                                                          |
| <hr/>   |                  |                |         |                                                                            |

---

M. A. CODE FORM 18  
[Rule 5].

*Octroi Receipt.*

Book No. \_\_\_\_\_  
 Receipt No. \_\_\_\_\_  
 Name of Importer  
Owner  
 Address :— \_\_\_\_\_

Naka \_\_\_\_\_ Municipality. \_\_\_\_\_

*Octroi Receipt.*

Book No. \_\_\_\_\_  
 Receipt No. \_\_\_\_\_  
 Name of Importer  
Owner  
 Address :— \_\_\_\_\_

Naka \_\_\_\_\_ Municipality. \_\_\_\_\_

| Description of goods. | Kind of conveyance or load. | Weight or value. | Rate of Octroi. |         | Amount of Octroi paid. |
|-----------------------|-----------------------------|------------------|-----------------|---------|------------------------|
|                       |                             |                  | Amount (a)      | Per (b) |                        |
| 1                     | 2                           | 3                | 4               | 5       |                        |

| Description of goods. | Kind of conveyance or load. | Weight or value. | Rate of Octroi. |         | Amount of Octroi paid. |
|-----------------------|-----------------------------|------------------|-----------------|---------|------------------------|
|                       |                             |                  | Amount (a)      | Per (b) |                        |
| 1                     | 2                           | 3                | 4               | 5       |                        |

Ra. nP. \_\_\_\_\_

*Vide* Serial No. \_\_\_\_\_  
 in Railway invoice Register/  
 Customs Manifesto Form No. 25 (in respect of goods imported by rail/steamer).

Total .. \_\_\_\_\_

Ra. nP. \_\_\_\_\_

Total .. \_\_\_\_\_

Total Rupees (in words) \_\_\_\_\_  
 Time of Import \_\_\_\_\_  
 Date \_\_\_\_\_ 19 .  
 Toll Receipt No. \_\_\_\_\_  
 Wheel Tax Plate No. \_\_\_\_\_

Total Rupees (in words) \_\_\_\_\_  
 Time of Import \_\_\_\_\_  
 Date \_\_\_\_\_ 19  
 Toll Receipt No. \_\_\_\_\_  
 Wheel Tax Plate No. \_\_\_\_\_

Signature of Naka Clerk. \_\_\_\_\_

Signature of Naka Clerk \_\_\_\_\_

M. A. CODE FORM 19

[Rule 52]

*Receipt for deposit in lieu of Octroi*

Book No. \_\_\_\_\_ Receipt No. \_\_\_\_\_  
 Naka \_\_\_\_\_ Municipality \_\_\_\_\_  
 Name of Depositor : \_\_\_\_\_  
 Address : \_\_\_\_\_

*Receipt for deposit in lieu of Octroi*

Book No. \_\_\_\_\_ Receipt No. \_\_\_\_\_  
 Naka \_\_\_\_\_ Municipality \_\_\_\_\_  
 Name of Depositor : \_\_\_\_\_  
 Address : \_\_\_\_\_

| Description of goods. | Number of packages or boxes. | Rate of deposit |         | Deposit received. |
|-----------------------|------------------------------|-----------------|---------|-------------------|
|                       |                              | Amount          | Per     |                   |
|                       |                              | (a)             | (b)     |                   |
| 1                     | 2                            | 3               | 4       |                   |
|                       |                              | Rs. nP.         | Rs. nP. |                   |
| <b>Total</b>          | ..                           |                 |         |                   |

| Description of goods. | Number of packages or boxes. | Rate of deposit |         | Deposit received. |
|-----------------------|------------------------------|-----------------|---------|-------------------|
|                       |                              | Amount          | Per     |                   |
|                       |                              | (a)             | (b)     |                   |
| 1                     | 2                            | 3               | 4       |                   |
|                       |                              | Rs. nP.         | Rs. nP. |                   |
| <b>Total</b>          | ..                           |                 |         |                   |

Total Rupees (in words)

Time of Import

Date 19

Toll Receipt No.

Wheel Tax Plate No.

Signature of Naka Clerk.

Total Rupees (in words)

Time of Import

Date 19

Toll Receipt No.

Wheel Tax Plate No.

Signature of Naka Clerk.



M. A. CODE FORM 20

[Rule 53]

Municipality

Collection Register of Octroi for the year 19 -19 .

Naka

| Date. | Receipt No.<br>and<br>Book No. | Name of<br>Importer or<br>owner. | Description<br>of<br>goods. | Kind of<br>conveyance<br>or load. | Weight<br>number or<br>value. | Rate    |     | Amount<br>or<br>Octroi. | Remarks. |
|-------|--------------------------------|----------------------------------|-----------------------------|-----------------------------------|-------------------------------|---------|-----|-------------------------|----------|
|       |                                |                                  |                             |                                   |                               | Amount. | Per |                         |          |
| 1     | 2                              | 3                                | 4                           | 5                                 | 6                             | 7       | 8   | 9                       | 10       |
|       |                                |                                  |                             |                                   |                               | Rs. nP. |     | Rs. nP.                 |          |
|       |                                |                                  |                             |                                   |                               |         |     |                         | Total .. |

Remitted to-

as per Chalan No.

Signature of the Naka Clerk

## M. A. CODE FORM 21

[Rules 53, 63 (ii), 68 (iii), 86 (3), 96]

*Challan for remittance of Collections.*

Naka or Station \_\_\_\_\_ Date 19  
Ward or Circle \_\_\_\_\_

| Name of tax. | Receipt Nos. | 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 entered.

Treasurer:

Accountant.

Superintendent

Head of Municipal Office.

Inspector.

M. A. CODE FORM 22

[Rule 54]

Serial No.

No.

*Chalan for remittance of Octroi Deposit Collections.*

Naka.

To be filled up by Naka Clerk.

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

To be filled at the Head Octroi Office.

| Date of production of invoice. | Date of repayment. | 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.

Date

Naka Clerk.

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

Date

Cash received and entered in

Date

Treasurer

Octroi Superintendent.

Accountant

Head of Office.

M. A. CODE FORM 23

[Rule 55]

*Octroi Receipt.*

*Octroi Receipt.*

no. 5 H 3811-8

Book No.

Receipt No.

Book No.

Receipt No.

Municipality.

Municipality.

Name of Importer  
Owner

Name of Importer  
Owner

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. |  | 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. | Pay-able. |                                 |  |                                                                  |                       | At Naka.                 | By Octroi Inspector. | Paid at Naka. | Pay-able. |                                 |  |
| 1                                                                | 2                     | 3                        | 4                    | 5             | 6         | 7                               |  | 1                                                                | 2                     | 3                        | 4                    | 5             | 6         | 7                               |  |
|                                                                  |                       |                          |                      | Ra. nP.       | Ra. nP.   | Ra. nP.                         |  |                                                                  |                       |                          |                      | Ra. nP.       | Ra. nP.   | Ra. nP.                         |  |
| Total ..                                                         |                       |                          |                      |               |           |                                 |  | Total ..                                                         |                       |                          |                      |               |           |                                 |  |

Total Rupees (in words)

Total Rupees (in words)

Date

Signature of  
Octroi Inspector.

Date

Signature of  
Octroi Inspector.

113



## M. A. CODE FORM 24

[Rule 56]

*Railway Invoice Register for the year 19 -19 .*

Municipality.

| Serial No. | Date. | No. and date of Railway Receipt. | Place from which despatched. | Name of consignor. | Name of addressee. | Description of goods. | No. of Packages. |
|------------|-------|----------------------------------|------------------------------|--------------------|--------------------|-----------------------|------------------|
| 1          | 2     | 3                                | 4                            | 5                  | 6                  | 7                     | 8                |

| 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. |
|---------|--------|--------------------------------------|-----------------|--------------------------|-------------------------------------------------|------------------------------------|----------|
| T.      | Q. Kg. |                                      |                 |                          |                                                 |                                    |          |
| 9       | 10     | 11                                   | 12              | 13                       | 14                                              | 15                                 |          |

## M. A. CODE FORM 25

[Rule 58 (ii)]

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

| Date. | Serial No. | Name of Naka or Station Ward or Circle. | Kind of taxes and their amount. |                  |                         |       | Total. | Chalan No. and date. | Initials of Chief Officer or Treasurer. |
|-------|------------|-----------------------------------------|---------------------------------|------------------|-------------------------|-------|--------|----------------------|-----------------------------------------|
|       |            |                                         | Octroi.                         | Octroi deposits. | Transit goods deposits. | Toll. |        |                      |                                         |
| 1     | 2          | 3                                       | 4                               | 5                | 6                       | 7     |        |                      |                                         |

## M. A. CODE FORM 26

[Rule 58 (ii)]

Serial No.

*Chalan for remittance of money to the municipal office .*

|                        |              | Dated   |                            |
|------------------------|--------------|---------|----------------------------|
| On what account.       |              | Amount. | Details of money remitted. |
|                        |              | Rs.     | nP.                        |
| Octroi                 | ..           | ..      |                            |
| Octroi deposits        | ..           | ..      |                            |
| Transit goods deposits | ..           | ..      |                            |
| Toll                   | ..           | ..      |                            |
|                        |              | <hr/>   |                            |
|                        | <b>Total</b> | ..      |                            |

Please receive the above amount and credit it to the Municipal funds and acknowledge receipt in my remittance book.

Cash received

Designation.

Examined and entered

Treasurer.

Accountant.

Head of Municipal Office.

M. A. CODE FORM 27

[Rule 59]

*Counterfoil of Transit pass.*

Book No.                      Naka                      Municipality.

Receipt No.

Name of Importer  
Owner

Address

| Particulars<br>of goods. | Kind of<br>convey-<br>ance or<br>load. | Weight,<br>number<br>or<br>value. | Date of Octroi |      | Amount<br>deposited<br>in lieu of<br>Octroi. |
|--------------------------|----------------------------------------|-----------------------------------|----------------|------|----------------------------------------------|
|                          |                                        |                                   | Amount.        | Per. |                                              |

Total ..

Time of Import

Date                      19 .

Name of export Naka.

Initials of Naka Clerk.

*Transit Pass.*

Book No.                      Naka                      Municipality.

Receipt No.

Name of Importer  
Owner

Address

| Particulars<br>of goods. | Kind of<br>convey-<br>ance or<br>load. | Weight,<br>number<br>or<br>value. | Rate of Octroi |      | Amount<br>deposited<br>in lieu of<br>Octroi. |
|--------------------------|----------------------------------------|-----------------------------------|----------------|------|----------------------------------------------|
|                          |                                        |                                   | Amount.        | Per. |                                              |

Total ..

Time of Import

Date                      19 .

Name of export Naka.

Initials of Naka Clerk.

[Reverse of Form 27]

Certified that I have checked the goods and filled in the blank columns of the receipt on the reverse and that the goods passed out of the Naka

at \_\_\_\_\_ a.m.  
 \_\_\_\_\_ today.  
 p.m.

Date 19 .

Signature of Export Naka Clerk.

*Octroi Superintendent's order.*

Claim admitted or barred by time. *Vide* receipt attached (No. )

Pay Rs. nP. in cash from the permanent advance.

Date 19 . Octroi Superintendent.

*Payees' acknowledgement.*

I acknowledge receipt of the amount entered in the payment order, namely,

Rs. nP.

Signature of payee

*Notes.*—1. The goods should be exported within \_\_\_\_\_ hours of import from the naka mentioned in the receipt. days

2. If the refund of deposit is payable at the Head Octroi, it should be claimed within days.

3. Failure to comply with the instructions in either of the notes 1 or 2 shall entail forfeiture of deposit.

M. A. CODE FORM 28

Municipality

[Rule 60]

Serial No.

Coupon.

*Form of application for refund of octroi on goods exported from the Municipality*

Name and address of Exporter  
Name and address of representative

| To be filled up by the Exporter.                                                                                                                                                                                                                         |                                      |                            |                                              |                                    |                                                 |                                   |                           |                      | To be filled up by the Verifying Officer:                                                                                                                                                                                                                                                                                |                 |                   |                   | Application No. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|----------------------------|----------------------------------------------|------------------------------------|-------------------------------------------------|-----------------------------------|---------------------------|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|-------------------|-----------------|
| Original Import receipts, 1                                                                                                                                                                                                                              | Description of goods to be exported. | Quantity, number or value. | Place to which the goods are to be exported. | Name of consignee and his address. | Name of naka at which goods are to be exported. | Probable date and hour of export. | No. of separate packages. | Means of conveyance. | Net quantity, number of value.                                                                                                                                                                                                                                                                                           | Rate of octroi. | Amount of refund. | Deduction if any. |                 |
| No. and Amount date.                                                                                                                                                                                                                                     |                                      |                            |                                              |                                    |                                                 |                                   |                           |                      | Per                                                                                                                                                                                                                                                                                                                      | Amount.         |                   |                   | 14              |
| 1                                                                                                                                                                                                                                                        | 2                                    | 3                          | 4                                            | 5                                  | 6                                               | 7                                 | 8                         | 9                    | 10                                                                                                                                                                                                                                                                                                                       | 11              | 12                | 13                |                 |
| <p>I intend exporting the goods mentioned above from the municipality. Please refund the duty thereon to Shri</p> <p>Date 19 .</p> <p>Signature of Exporter or authorised representative.</p> <p>Date of Receipt.</p> <p>Initials of Refund Officer.</p> |                                      |                            |                                              |                                    |                                                 |                                   |                           |                      | <p><i>Endorsement by Verifying Officer.</i></p> <p>I have as far as possible examined the goods mentioned in this application and made entries in columns 10 to 13 a.m.</p> <p>I have this day at _____ satisfied p.m.</p> <p>myself that they agree with the details of the applications.</p> <p>Verifying Officer.</p> |                 |                   |                   | (See reverse)   |

[Reverse of Form 28]

*Endorsement by Export Naka Clerk.*

I certify that the packages were examined by me and that the seals placed on them at the Municipal Office were unbroken, and that the packages actually passed out of Municipal limits

at  $\frac{\text{a.m.}}{\text{p.m.}}$  on

Export Naka Clerk at B.

*Report of the Refund Clerk.*

Checked and agreed with the Refund Ledger. (The Claim admitted.  
exporter has produced railway receipt No. \_\_\_\_\_  
in proof of export).

*Order of the Disbursing Officer.*

Pay Rupees nP.

Date 19

(Signature)

*Payee's acknowledgement.*

I acknowledge receipt of the amount entered in the payment order, namely, Rs. nP.

Date

Refund Clerk.

Signature of payee.

Export Naka Clerk at B.

Certified that the packages containing goods mentioned in this application have actually passed out of the municipal limits at  $\frac{\text{a.m.}}{\text{p.m.}}$  on

M. A. CODE FORM 29.

[Rule 60]

Municipality.

*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. |
|-------|----------------------------|-------------------------------------------------|---------------------------|---------|--------------------------------------|----------------------------|-----------------|
|       |                            |                                                 | * 4                       |         |                                      |                            | 7               |
|       |                            |                                                 | No. and date.             | Amount. |                                      |                            | Amount per      |
| 1     | 2                          | 3                                               |                           |         | 5                                    | 6                          |                 |
|       |                            |                                                 |                           |         |                                      |                            |                 |

| Amount of refund payable. | Initials of refund clerk. | Date of payment. | Serial No. of payment register. | Amount of refund paid. | Deduction if any, made. | Initials of refund clerk. | Remarks. |
|---------------------------|---------------------------|------------------|---------------------------------|------------------------|-------------------------|---------------------------|----------|
| 8                         | 9                         | 10               | 11                              | 12                     | 13                      | 14                        | 15       |
|                           |                           |                  |                                 |                        |                         |                           |          |





M. A. CODE FORM 31

[Rule 61 (t)]

| <p style="text-align: right;">Municipality.</p> <p>Book No.                      Naka</p> <p>No.</p> <p>Counterfoil of pass.</p> <p>( Account Current).</p> | <p style="text-align: right;">Municipality.</p> <p>Book No.                      Naka</p> <p style="text-align: right;">Pass for goods imported</p> <p>by <u>Firm</u> in</p> <p style="text-align: right;">Body</p> <p style="text-align: right;">Account Current.</p> <p style="text-align: right;">Name of Firm or Body.</p>                                                                                                                                                                    |                                  |                       |                         |   |   |   |  |  |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|-----------------------|-------------------------|---|---|---|--|--|--|
| <p>Description.</p>                                                                                                                                         | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">No. and description of packages.</th> <th style="width: 33%;">Description of goods.</th> <th style="width: 33%;">Weight number or value.</th> </tr> <tr> <th style="text-align: center;">1</th> <th style="text-align: center;">2</th> <th style="text-align: center;">3</th> </tr> </thead> <tbody> <tr> <td style="height: 150px;"> </td> <td> </td> <td> </td> </tr> </tbody> </table> | No. and description of packages. | Description of goods. | Weight number or value. | 1 | 2 | 3 |  |  |  |
| No. and description of packages.                                                                                                                            | Description of goods.                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Weight number or value.          |                       |                         |   |   |   |  |  |  |
| 1                                                                                                                                                           | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 3                                |                       |                         |   |   |   |  |  |  |
|                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                  |                       |                         |   |   |   |  |  |  |
| <p>Date</p> <p style="text-align: right;">Naka Clerk.</p>                                                                                                   | <p>Date</p> <p style="text-align: right;">Naka Clerk.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                  |                       |                         |   |   |   |  |  |  |

## M. A. CODE FORM 32 .

[Rule 61 (3)]

*Account Current with firms or Public Bodies for Octroi dues from them*

| Name  |                            |                                  |                       |                          |                |     |                                      |
|-------|----------------------------|----------------------------------|-----------------------|--------------------------|----------------|-----|--------------------------------------|
| Dr.   |                            |                                  |                       |                          |                | Cr. |                                      |
| Date. | Serial No. of Declaration. | No. and description of packages. | Description of goods. | Weight, Number of value. | Rate of Octroi |     | Amount of Octroi duty - recoverable. |
|       |                            |                                  |                       |                          | Amount         | Per |                                      |
| 1     | 2                          | 3                                | 4                     | 5                        | 6              | 7   |                                      |
|       |                            |                                  |                       |                          |                |     |                                      |

| Initials of Octroi Superintendent. | Date. | Bill  |     | Octroi Receipt. | Amount. | Initials of Octroi Superintendent. | Remarks. |
|------------------------------------|-------|-------|-----|-----------------|---------|------------------------------------|----------|
|                                    |       | Date. | No. |                 |         |                                    |          |
| 8                                  | 9     | 10    | 11  | 12              | 13      | 14                                 |          |
|                                    |       |       |     |                 |         |                                    |          |

M. A. CODE FORM 33

[Rule 63 (i)]

..... Municipality

Book No. .... Toll Receipt No. ....

Naka .....

Name .....

*Face Value.*

Naye Pais: .....

Time .....

Date .....

M. A. CODE FORM 34

[Rule 63 (ii)]

Municipality

*Collection Register of Toll Receipts for the year 19 -19 .*

Naka

| Date. | Receipt No. and Book No. | Name of payer. | Description of vehicles and animals. | Rate of Toll | Toll collection. | Remarks. |
|-------|--------------------------|----------------|--------------------------------------|--------------|------------------|----------|
| 1     | 2                        | 3              | 4                                    | 5            | 6                | 7        |
|       |                          |                |                                      |              |                  |          |

M. A. CODE FORM 35

[Rule 64]

Assessment list of buildings and lands liable to taxation for the year 19 -19 .

| Serial No. | Name of Street. | Property No. | Description of property. | Name of owner. | Name of occupier. | Annual letting value or other valuation. |
|------------|-----------------|--------------|--------------------------|----------------|-------------------|------------------------------------------|
| 1          | 2               | 3            | 4                        | 5              | 6                 | 7                                        |

| Amount of taxes assessed |      |      |       | Result or appeals and subsequent alterations |      |      |      | Remarks including reference to others in the case of subsequent increases and decreases. |       |
|--------------------------|------|------|-------|----------------------------------------------|------|------|------|------------------------------------------------------------------------------------------|-------|
| Tax.                     | Tax. | Tax. | Total | Annual letting value or other valuation.     | Tax. | Tax. | Tax. |                                                                                          | Total |
| 8                        | 9    | 10   | 11    | 12                                           | 13   | 14   | 15   | 16                                                                                       | 17    |

[Entries to be made at the end of assessment list from year to year.]

- (1) Total assessment—Increase or decrease during the year 19 -19 as per Increase and Decrease Register.
- (2) Total assessment for the year 19 -19 Increase or decrease during the year 19 -19 as per increase and Decrease Register.
- (3) Total assessment for the year 19 -19 Increase or decrease during the year 19 -19 as per Increase and Decrease Register.
- (4) Total assessment for the year 19 -19 Increase or decrease during the year 19 -19 as per Increase and Decrease Register.

M. A. CODE FORM 36

[Rule 65 (v)]

Register of objections to Assessed Taxes for the year 19 -19 —Ward or Circle.

Municipality.

| Serial No. | Name of applicant. | House or Property No. | Date of             |                         | Assessment objected to |                |
|------------|--------------------|-----------------------|---------------------|-------------------------|------------------------|----------------|
|            |                    |                       | Service of notices. | Receipt of application. | Valuation.             | Amount of Tax. |
| 1          | 2                  | 3                     | 4                   | 5                       | 6                      | 7              |

| Nature of objections. | Assessment confirmed. |                | Date of Decision. | Brief Notes of orders (if any) passed. | Signature of Presiding Officer. | Remarks. |
|-----------------------|-----------------------|----------------|-------------------|----------------------------------------|---------------------------------|----------|
|                       | Valuation.            | Amount of Tax. |                   |                                        |                                 |          |
| 8                     | 9                     | 10             | 11                | 12                                     | 13                              | 14       |

M. A. CODE FORM 37

[Rule 65 (vi)]

*Register of Building Permissions.*

| Serial No. | Ward No. | House No. | Owner's 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       |
|                     |                     |                                       |                     |                       |          |

M. A. CODE FORM 38

[Rule 65 (vi)]

Register of Increases and Decreases of Assessed Taxes for the year 19 -19 .

Ward or Circle

| Serial No. | Name of Street. | Property No. | Name of Tax-payer. | Original assessment |                | Revised assessment |                | Differences between original and revised tax |        | Remarks. |
|------------|-----------------|--------------|--------------------|---------------------|----------------|--------------------|----------------|----------------------------------------------|--------|----------|
|            |                 |              |                    | valuation.          | Amount of Tax. | Valuation.         | Amount of Tax. | Plus.                                        | Minus. |          |
| 1          | 2               | 3            | 4                  | 5                   | 6              | 7                  | 8              | 9                                            | 10     | 11       |

*Note.*—If there are two or more assessed taxes, separate columns for "amount of tax" for each such tax shall be added on the columns for original and revised assessments, similarly additional columns for "Plus and Minus" for each tax shall also be drawn.

M. A. CODE FORM 39

[Rule 66 (i)]

Demand Register of Assessed Taxes for the year 19 -19

Ward or Circle

| Property No. | Name of Street. | Name of the person from whom Tax is due (owner or occupier). | Demand   |          |        |          |          |        |          |          |        | Receipt No. and date. |
|--------------|-----------------|--------------------------------------------------------------|----------|----------|--------|----------|----------|--------|----------|----------|--------|-----------------------|
|              |                 |                                                              | Tax      |          |        | Tax      |          |        | Tax      |          |        |                       |
|              |                 |                                                              | Arrears. | Current. | Total. | Arrears. | Current. | Total. | Arrears. | Current. | Total. | Grand Total.          |

M. A. CODE FORM 39—*contd.*

|          |          |        | Collection |          |        | Remissions |          |        |              | Balance |      |      | Remarks,<br>including<br>reference to<br>orders sanction-<br>ing remission. |      |      |      |        |
|----------|----------|--------|------------|----------|--------|------------|----------|--------|--------------|---------|------|------|-----------------------------------------------------------------------------|------|------|------|--------|
| Tax      |          |        | Tax        |          |        | Tax        |          |        |              | Tax     |      |      |                                                                             |      |      |      |        |
| Arrears. | Current. | Total. | Arrears.   | Current. | Total. | Arrears.   | Current. | Total. | Grand Total. | Tax.    | Tax. | Tax. | Total.                                                                      | Tax. | Tax. | Tax. | Total. |
|          |          |        |            |          |        |            |          |        |              |         |      |      |                                                                             |      |      |      |        |

## M. A. CODE FORM 40

[Rule 67]

*Bill of Taxes for the period ending*

No.

Municipality.

Name

Address

The taxes shown in the margin amounting to Rs.

are due

| —             | Previous<br>arrears | Current<br>demand. | Total. |
|---------------|---------------------|--------------------|--------|
| House Tax     |                     |                    |        |
| Water Rate    |                     |                    |        |
| Sanitary Cess |                     |                    |        |
|               |                     |                    |        |

by you in respect of

and you

are required to pay the same to the Municipality within 15 days from the presentation of this bill failing which a notice of demand will be issued and a fee charged therefor. If

the sum demanded in the said notice is not paid or cause shown to the satisfaction of the Municipality why the same should not be paid or an appeal preferred according to section \_\_\_\_\_ of the Act, the same due, with all costs will be recovered under a warrant of distress under section \_\_\_\_\_ of the Act.

Station

Date

19 .

Chairman,

Committee,  
or Head of the Municipal Office.



M. A. CODE FORM 41

[Rule 68 (i), 85]

*Receipt for Taxes.*

Book No.

Municipality.

Receipt No.

Received from  
year 19 -19 for house No.

on account of the following taxes for the

Bill No.

| Names of Taxes. | Amounts received |          |        |
|-----------------|------------------|----------|--------|
|                 | Arrears.         | Current. | Total. |
| Tax .. .. .     | ..               | ..       | ..     |
| Tax .. .. .     | ..               | ..       | ..     |
| Tax .. .. .     | ..               | ..       | ..     |
| Total ..        |                  |          | ..     |
| Notice fee ..   |                  |          | ..     |
| Warrant fee ..  |                  |          | ..     |
| Grand Total ..  |                  |          | ..     |

Date

Initials of Collection Clerk.

M. A. CODE FORM 42

[Rule.68 (iii)]

Municipality

Collection Register of Taxes for the year 19 -19 .

Names and amounts of Taxes collected

| Date. | Receipt No. and Book No. | Name of Tax-payer | House No. or Demand Register No. | Tax      |           |        | Notice fee. | Warrant fee. | Total of each receipt. | Remarks |
|-------|--------------------------|-------------------|----------------------------------|----------|-----------|--------|-------------|--------------|------------------------|---------|
|       |                          |                   |                                  | Arr-eas. | Cur-rent. | Total. |             |              |                        |         |
|       |                          |                   |                                  |          |           |        |             |              |                        |         |

Total ..

## M. A. CODE FORM 43

[Rule 71]

*Notice of Demand.*

Under section 104 (3) of the Bombay Municipal Boroughs Act, 1925.  
82 of District Municipal Act, 1901.

To

residing at

Take notice the Municipal Board of

demands from

the sum of

due from

on account

leviable under

for the period of

commencing on the

day of

19 , and ending on the

day of

19 , and that if within fifteen days from the service of this notice the said sum

is not paid into the municipal office at

or sufficient cause

for non-payment is not shown to the satisfaction of the Chief Officer, a warrant

of distress will be issued for recovery of the same with costs.

Dated this

day of

19

(Signed)

Chief Officer.

(Counterfoil)

Serial No.

Book No.

Serial No. in the demand and collection register

Nature of demand

Date of issue

Date of payment

Signature.

## M. A. CODE FORM 44

[Rule 71]

*Warrant.*

Under section 105 (f) of the Bombay Municipal Boroughs Act, 1925.  
83 of the District Municipal Act, 1901.

“ \* ”

Whereas \_\_\_\_\_ of \_\_\_\_\_ has not paid, and has not shown satisfactory cause for the non-payment of the sum of \_\_\_\_\_ due for the liability mentioned in the margin for the period \_\_\_\_\_ commencing on the \_\_\_\_\_ day of \_\_\_\_\_ 19 , and ending with the \_\_\_\_\_ day of \_\_\_\_\_ 19 , and leviable under \_\_\_\_\_ and whereas fifteen days have elapsed since the service on him of notice of demand for the same ;

This is to command you to <sup>distrain</sup><sub>attach</sub> subject to the provisions of section 105 of the Bombay Municipal Boroughs Act, 1925, the goods and chattels 83 of the District Municipal Act, 1901, any property of the said \_\_\_\_\_ to the amount of \_\_\_\_\_ being the amount due from him as follows :—

|                                  |    |    |    | Rs. nP. |
|----------------------------------|----|----|----|---------|
| On account of the said liability | .. | .. | .. |         |
| For service of notice            | .. | .. | .. |         |
| For warrant fee                  | .. | .. | .. |         |

and forthwith to certify to me together with this warrant all particulars of the goods seized by you thereunder.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19 .

(Signed)  
 Chief Officer.

Serial No.

Book No.

Serial No. in the demand and collection register

Nature of demand

Date of issue

Date of payment

Signature.

\* Here insert the name of the officer charged with the execution of the warrant.

M. A. CODE FORM 45

[Rule 72]

Municipality

Register of Notice and Warrant Fees for the year 19 - 19 .

Ward or Circle

Notice fees

| Serial No.<br>of notice. | Name and<br>address of<br>tax payer. | Amount due on<br>account of taxes. | Date of |          | Amount of<br>notice fee. | Recovery                           | Remission. |
|--------------------------|--------------------------------------|------------------------------------|---------|----------|--------------------------|------------------------------------|------------|
|                          |                                      |                                    | Issue.  | Service. |                          | Receipt Amount<br>No. and<br>date. |            |

Warrant fees

Balance

| Serial No.<br>of warrant. | Date of |            | Amount of<br>warrant fee. | Recovery.                   |         | Remission. | Notice fee. | Warrant fee. | Remarks. |
|---------------------------|---------|------------|---------------------------|-----------------------------|---------|------------|-------------|--------------|----------|
|                           | Issue.  | Execution. |                           | Receipt<br>No. and<br>date. | Amount. |            |             |              |          |

M. A. CODE FORM 46

[Rule 75 (i)]

*Notice of Private Scavenging Service.*

|                                    |              |
|------------------------------------|--------------|
|                                    | Municipality |
|                                    | 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       |              |

Entry in Demand Register at item No.

Chairman or Head of Municipal Office. Committee

Tax Superintendent.

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*Notice of Private Scavenging Service.*

|                                                                                                                                                                                                                                                                                                                                                                                                                          |              |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                          | Municipality |
|                                                                                                                                                                                                                                                                                                                                                                                                                          | Date 19      |
| 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 or Head of Municipal Office. Committee



M. A. CODE FORM 48

[Rule 75 (4)]

*Sanitary Inspector's Report of Private Scavenging Service for the quarter ending 19 .*

To be filled by the Sanitary Inspector

| Serial No. | Name of party. | Address. | Date of                  |                            |
|------------|----------------|----------|--------------------------|----------------------------|
|            |                |          | Commencement of Service. | Discontinuance of Service. |
| 1          | 2              | 3        | 4                        | 5                          |
|            |                |          |                          |                            |
|            |                |          |                          |                            |
|            |                |          |                          |                            |
|            |                |          |                          |                            |

Station

Dated

19 .

Sanitary Inspector,  
Municipality.

To be filled up by the Tax Superintendent.

Entry in Demand Register

| No. | Entry in Demand Register |           | Initials of poster. | Remarks. |
|-----|--------------------------|-----------|---------------------|----------|
|     | Increase.                | Decrease. |                     |          |
| 6   | 7                        | 8         | 9                   | 10       |
|     |                          |           |                     |          |
|     |                          |           |                     |          |
|     |                          |           |                     |          |

Tax Superintendent.





\* Note—The entry in this column should clearly show whether it is residential building, bungalow, temple, mosque, school, Dharmashala, garden, factory, shop, etc.

|    |                                                           |
|----|-----------------------------------------------------------|
| 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., etc. |
| 18 | Date.                                                     |
|    | Reduction of ferrule.                                     |
| 19 | Size.                                                     |
| 20 | Date.                                                     |
|    | Enlargement of ferrule.                                   |
| 21 | Size.                                                     |
| 22 | Date of fixing meter.                                     |
| 23 | Number of the meter.                                      |
| 24 | Size of the meter.                                        |
| 25 | Date of removal of meter.                                 |
| 26 | Date of permanently cutting off connection.               |
| 27 | Remarks.                                                  |

Register of House Connection—(contd.)

|    |                                                                                                                  |
|----|------------------------------------------------------------------------------------------------------------------|
| 1  | Serial No.                                                                                                       |
| 2  | Name of street or mohalla 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., etc. |
| 11 | Size of ferrule.                                                                                                 |
| 12 | Size of communication pipe.                                                                                      |
| 13 | Number of stop cocks.                                                                                            |

Register of House Connection.

## M. A. CODE FORM 50.

[Rule 78]

*Meter Reading Book.*

Page of previous year's register.

Name of registered consumer

Purpose for which water is taken

House No.  $\frac{\text{Mohalla}}{\text{Ward}}$  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 Water Works Superintendent  
or Engineer.

---

| Month for which reading is taken.    | Date of reading. | Meter reading. | Actual monthly consumption. | Initials of Water Works Inspector. | Remarks. |
|--------------------------------------|------------------|----------------|-----------------------------|------------------------------------|----------|
| <b>Last reading brought forward.</b> |                  |                |                             |                                    |          |
| April                                | ..               | ..             |                             |                                    |          |
| May                                  | ..               | ..             |                             |                                    |          |
| June                                 | ..               | ..             |                             |                                    |          |
| July                                 | ..               | ..             |                             |                                    |          |
| August                               | ..               | ..             |                             |                                    |          |
| September                            | ..               | ..             |                             |                                    |          |
| October                              | ..               | ..             |                             |                                    |          |
| November                             | ..               | ..             |                             |                                    |          |
| December                             | ..               | ..             |                             |                                    |          |
| January                              | ..               | ..             |                             |                                    |          |
| February                             | ..               | ..             |                             |                                    |          |
| March                                | ..               | ..             |                             |                                    |          |

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Carried over to page

of register for 19 .

M. A. CODE FORM 51

[Rule 79 (f)]

*Demand Register of Special Water Rate for the year 19 -19 .*

Ward  
Circle

| Serial No.                  | Name and address of the rate-payer. | House No. | Connection Register No. | Water connection  |                                                     |        | Demand                |          |          |          |          |        |          |
|-----------------------------|-------------------------------------|-----------|-------------------------|-------------------|-----------------------------------------------------|--------|-----------------------|----------|----------|----------|----------|--------|----------|
|                             |                                     |           |                         | For what purpose. | Size of pipe or meter reading or other particulars. | Rate.  | Period of instalment. | Arrears. | Current. | Total.   |          |        |          |
|                             |                                     |           |                         | Collections       |                                                     |        | Remission             |          |          | Balance  |          |        |          |
| Number and date of receipt. |                                     |           |                         | Arrears.          | Current.                                            | Total. | Arrears.              | Current. | Total.   | Arrears. | Current. | Total. | Remarks. |



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M. A. CODE FORM 53

[Rule 86 (1)]

*Pilgrim Tax Receipt.*

Book No. .... Receipt No. ....

Name of Municipality .....

M. A. CODE FORM 54

[Rule 63 (i), 86 (2)]

Municipality.

Stock Account of face value tickets for the year 19 -19 .

Face value tickets for Toll/Pilgrim Receipts/etc.

Denomination of Ticket.

|                 |                          | Receipts                     |       |                                                       | Issues          |                               |                  |                    |                                        |                                               | Closing balance  |                    |       |         |    |    |
|-----------------|--------------------------|------------------------------|-------|-------------------------------------------------------|-----------------|-------------------------------|------------------|--------------------|----------------------------------------|-----------------------------------------------|------------------|--------------------|-------|---------|----|----|
| Month and date. | Balance brought forward. | Tickets printed during year. |       | Under whose supervision printed (if printed locally). | Month and date. | Tickets issued.               |                  |                    | Signature of person authorizing issue. | Signature of Naka Clerks receiving the books. | Number of books. | Number of tickets. | Value | Remarks |    |    |
|                 |                          | Number.                      | Value |                                                       |                 | Name of Naka to which issued. | Number of books. | Number of tickets. |                                        |                                               |                  |                    |       |         |    |    |
| 1               | 2                        | 3                            | 4     | 5                                                     | 6               | 7                             | 8                | 9                  | 10                                     | 11                                            | 12               | 13                 | 14    | 15      | 16 | 17 |
|                 |                          |                              |       |                                                       |                 |                               |                  |                    |                                        |                                               |                  |                    |       |         |    |    |

M. A. CODE FORM 55

[Rule 91]

*Counterfoil of license.*

*License.*

Book No. Municipality

No.

Name of Licensee

Father's name

Address

Trade

Purpose of License

Site

Date of License

Permit of License

Amount paid Rs.

Book No. Municipality

No.

Whereas \_\_\_\_\_ has paid to the Municipality

Rs. \_\_\_\_\_ he is permitted subject to the conditions

prescribed in the municipal by-laws to \_\_\_\_\_ at

within the Municipality of \_\_\_\_\_ from 1st to

*Description of Licensee.*

| Name. | Father's Name. | Address. | Trade. | Remarks. |
|-------|----------------|----------|--------|----------|
|       |                |          |        |          |
|       |                |          |        |          |
|       |                |          |        |          |

Initials of the Licensing Officer.

Signature of Licensing Officer.



M. A. CODE FORM 54

M. A. CODE FORM 56

[Rule 91]

*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 Licensing Officer. | Remarks. |
|------------|-------------------|----------|--------------------|------------------|------------------|--------------------|------------------------|--------------------------------|----------|
| 1          | 2                 | 3        | 4                  | 5                | 6                | 7                  | 8                      | 9                              | 10       |

M. A. CODE FORM 57

[Rule 92(2)]

*Permit.*

Municipality.

Book No.

No.

Name of applicant

Permission for

Fee received Rs.

Date of receipt

Initials of Officer issuing permit.

Initials of the Receiving Officer.

*Permit.*

Municipality.

Book No.

No.

Shri

Municipality the sum of Rs.

permitted to

to

Date

Received Rs.

having paid the

is

from the

19 .

Signature of the officer issuing permit.

on account of this permit.

Signature of the Receiving Officer.

M. A. CODE FORM 58

[Rule 95]

Municipality.

Municipality.

*Counterfoil of slaughter house receipt.*

*Counterfoil of slaughter house receipt.*

Book No.

Book No.

No.

No.

Name of Butcher

Name of Butcher

| Description of animals. | Number. | Rate per animal. | Amount. |
|-------------------------|---------|------------------|---------|
| 1                       | 2       | 3                | 4       |
|                         |         | Rs. nP.          | Rs. nP, |

| Description of animals. | Number. | Rate per animal. | Amount. |
|-------------------------|---------|------------------|---------|
| 1                       | 2       | 3                | 4       |
|                         |         | Rs. nP.          | Rs. nP. |

Date 19

Date 19

(Initials) Collection Clerk.

(Initials) Collection Clerk.

M. A. CODE FORM 59

[Rule 97]

*Account of tickets issued to the Collection Clerks.*

| Date. | Two nP.<br>tickets. |        | Three nP.<br>tickets. |        | Six nP.<br>tickets. |        | Twelve nP.<br>tickets. |        | Twenty five nP.<br>tickets. |        | Total Value. ; Remarks. |
|-------|---------------------|--------|-----------------------|--------|---------------------|--------|------------------------|--------|-----------------------------|--------|-------------------------|
|       | No.                 | Value. | No.                   | Value. | No.                 | Value. | No.                    | Value. | No.                         | Value. |                         |

1st April 19 ..  
 Date of credit (with chalan  
 No. ).  
 [ ]  
 Balance at the end of the  
 month.

- M. A. CODE FORM 60

[Rule 99 (2)]

*Demand Register of Rents of Lands and Buildings, 19 -19 .*

| Serial No. | Description of property plot No. or name of building, and Serial No. of rent, rate or lease bond. | Name of tenant. | No. and date of order sanctioning lease | Date of occupation | Period of lease. | Current demand |         |
|------------|---------------------------------------------------------------------------------------------------|-----------------|-----------------------------------------|--------------------|------------------|----------------|---------|
|            |                                                                                                   |                 |                                         |                    |                  | Instalment.    | Amount. |
| 1          | 2                                                                                                 | 3               | 4                                       | 5                  | 6                | 7              | 8       |
|            |                                                                                                   |                 |                                         |                    |                  |                |         |

| Arrears. | Total demand. | Collections              |          |          |        | Remission              |         | Balance. | Remarks. |
|----------|---------------|--------------------------|----------|----------|--------|------------------------|---------|----------|----------|
|          |               | No. and date of receipt. | Current. | Arrears. | Total. | No. and date of order. | Amount. |          |          |
| 9        | 10            | 11                       | 12       | 13       | 14     | 15                     | 16      | 17       | 18       |
|          |               |                          |          |          |        |                        |         |          |          |

M. A. CODE FORM 61

[Rules 92 (2), 99 (2), 108 (2) ]

*Collection Register of Miscellaneous Receipts for the year 19 -19 .*

| Date of receipt. | Receipt No. and Book No. | Name of payer. | On what account. | Period for which due. | Name and amount of revenue collected. | Total. |
|------------------|--------------------------|----------------|------------------|-----------------------|---------------------------------------|--------|
|                  |                          |                |                  |                       |                                       |        |

M. A. CODE FORM 62

[Rules 100, 103]

Municipality.

*Register of Miscellaneous Sales.*

| 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. | Initials of the Head of Municipal Office or the Head of Department. | Number and date of receipt. | Amount received. | Balance due at the end of year, if any. | Remarks. |
|------------|-----------------------------------------------------|-------------------------------|----------------------------------------------------------------------|---------------|------------------------|---------------------------------------------------------------------|-----------------------------|------------------|-----------------------------------------|----------|
| 1          | 2                                                   | 3                             | 4                                                                    | 5             | 6                      | 7                                                                   | 8                           | 9                | 10                                      | 11       |
|            |                                                     |                               |                                                                      |               |                        |                                                                     |                             |                  |                                         |          |
|            |                                                     |                               |                                                                      |               | Rs. nP.                |                                                                     |                             | Rs. nP.          | Rs. nP.                                 |          |

M. A. CODE FORM 63

[Rule 108 (i) ]

Municipality.

*Garden Ledger for the year 19 -19 .*

Name of Customer

Address

| Date.    | Name of article. | Rate       | Amount. | Bill No. and date. | Initials of Bill preparer. | Remarks. |
|----------|------------------|------------|---------|--------------------|----------------------------|----------|
|          |                  | Amount Per |         |                    |                            |          |
| 1        | 2                | 3          | 4       | 5                  | 6                          | 7        |
| Total .. |                  |            |         |                    |                            |          |

M. A. CODE FORM 64

[Rule 108 (1)]

*Bill for Miscellaneous Demands.*

Municipality.

Book No.

Bill No.

To

Address .....

The amount due by you as per details given in the margin is Rs.

| Date. | Particulars. | Amount. |
|-------|--------------|---------|
|       |              | Rs. nP. |
|       |              |         |

and you are requested to pay the same to the Municipality within 15 days from the presentation of this bill. If the amount of the bill is not paid within 15 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 municipal office.

Station

Date .....19

Chairman.....Committee  
or  
Head of Municipal Office.

## M. A. CODE FORM 65

[Rule 108 (1)]

*Register of Bills for Miscellaneous demands for the year*

19 .

Municipality.

|                |          |                               |                 |                       |             |                  | Notice         |                    | Warrant        |                    |
|----------------|----------|-------------------------------|-----------------|-----------------------|-------------|------------------|----------------|--------------------|----------------|--------------------|
| 1              | 2        | 3                             | 4               | 5                     | 6           | 7                | 8              | 9                  | 10             | 11                 |
| Date of issue. | Bill No. | Name and address<br>of party. | Nature of claim | Period for which due. | Amount due. | Date of receipt. | Date of issue. | Receipt of demand. | Date of issue. | Receipt of demand. |



M. A. CODE FORM 66

[Rule 109 (1)]

Municipality.

Register of Copying Fees for the year 19 -19

| Serial No. | Date of receipt of application. | Name of applicant. | Amount received          |          | Initials of receiving officer. | Date of disposal of application. | Copying fee |                  |
|------------|---------------------------------|--------------------|--------------------------|----------|--------------------------------|----------------------------------|-------------|------------------|
|            |                                 |                    | No. and date of receipt. | Advance. |                                |                                  | Due.        | Date of payment. |
| 1          | 2                               | 3                  | 4                        | 5        | 6                              | 7                                | 8           | 9                |
|            |                                 |                    |                          | Rs. nP.  |                                |                                  | Rs. nP.     |                  |

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| Fees due to Municipality |             |              | Balance                     |                   | Total. | Initials of the record keeper. | Daily account of cash received and paid. |                  |
|--------------------------|-------------|--------------|-----------------------------|-------------------|--------|--------------------------------|------------------------------------------|------------------|
| Comparing fee.           | Search fee. | Other costs. | Date of credit in accounts. | Due to applicant. |        |                                |                                          | Date of payment. |
| 10                       | 11          | 12           | 13                          | 14                | 15     | 16                             | 17                                       | 18               |
| Rs. nP.                  |             | Rs. nP.      |                             | Rs. nP.           |        |                                |                                          |                  |

M. A. CODE FORM 67

[Rule 110 (i)]

Municipality.

*Register of Travellers*

*at the*

| Name and address of traveller.<br>1 | Whether travelling alone or with family.<br>2 | Arrival    |            | Departure  |            | Period of halt |             |
|-------------------------------------|-----------------------------------------------|------------|------------|------------|------------|----------------|-------------|
|                                     |                                               | Date.<br>3 | Hour.<br>4 | Date.<br>5 | Hour.<br>6 | Days.<br>7     | Hours.<br>8 |
|                                     |                                               |            |            |            |            |                |             |

| No. of days for which due.<br>9 | Rent                |                  | Any other charges.<br>12 | Total amount paid.<br>13 | Initials of Traveller and remarks, if any.<br>14 | Date of remittance to municipal office.<br>15 | Initials of the Head of the Municipal office.<br>16 | Remarks.<br>17 |
|---------------------------------|---------------------|------------------|--------------------------|--------------------------|--------------------------------------------------|-----------------------------------------------|-----------------------------------------------------|----------------|
|                                 | Rate per day.<br>10 | Total due.<br>11 |                          |                          |                                                  |                                               |                                                     |                |
|                                 |                     |                  |                          |                          |                                                  |                                               |                                                     |                |

M. A. CODE FORM 68

[Rule 112]

Register of works done for Private individuals by

Municipality.

| Serial No. | Date. | Name and address. | Name of work done. | Amount of deposit received. | No. and date of receipt. | Cost of work done. |                   | Super-vision. | Total. | Balance due from party. | Balance due to party. | No. and date of chalan voucher. | Signature of Chief Officer. | Remarks. |
|------------|-------|-------------------|--------------------|-----------------------------|--------------------------|--------------------|-------------------|---------------|--------|-------------------------|-----------------------|---------------------------------|-----------------------------|----------|
|            |       |                   |                    |                             |                          | Labour.            | Cost of material. |               |        |                         |                       |                                 |                             |          |

M. A. CODE FORM 69

[Rule 113]

Register of Hire of Municipal property.

| Serial No. | Date. | Name and address. | Nature of property issued. | Period of Hire of municipal property |                 |              | Rate at which charge. | Amount due. | Amount received. | Receipt No. and date of credit. | Balance due. | Initials of Chief Officer. | Remarks. |
|------------|-------|-------------------|----------------------------|--------------------------------------|-----------------|--------------|-----------------------|-------------|------------------|---------------------------------|--------------|----------------------------|----------|
|            |       |                   |                            | Date of issue.                       | Date of return. | No. of days. |                       |             |                  |                                 |              |                            |          |

## M. A. CODE FORM 70

[Rule 114]

*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                                                |
|----------------------------------------------------------------------------------|-------------------------------------------------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|
| 1                                                                                | 2                                                                             | 3                                                                      | 4                                                                                     | 5                                                                                                           | 6                                                                         |
|                                                                                  |                                                                               |                                                                        |                                                                                       |                                                                                                             |                                                                           |
| Date of report of the responsible officer                                        | Date of service of summons on the Municipality                                | Resolution of the General Board or of the Managing Committee with date | Particulars of pleaders engaged and fee fixed                                         | Date of information given to pleader                                                                        | Date of institution of the suit or the production of Vakilatnama in Court |
| 7                                                                                | 8                                                                             | 9                                                                      | 10                                                                                    | 11                                                                                                          | 12                                                                        |
|                                                                                  |                                                                               |                                                                        |                                                                                       |                                                                                                             |                                                                           |
| Name of the responsible officer attending the case on behalf of the Municipality | Particulars of judgment or decree (containing details regarding amount, fine) | Opinion of the pleader or other officer on the result of the case      | Particulars of further process for recovery, due date of darkhast                     | Particulars of actual amounts recovered                                                                     |                                                                           |
| 13                                                                               | 14                                                                            | 15                                                                     | 16                                                                                    | 17                                                                                                          |                                                                           |
|                                                                                  |                                                                               |                                                                        |                                                                                       |                                                                                                             |                                                                           |
| 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 Chief Officer or Secretary                                                                     | Remarks                                                                   |
| 18                                                                               | 19                                                                            | 20                                                                     | 21                                                                                    | 22                                                                                                          | 23                                                                        |
|                                                                                  |                                                                               |                                                                        |                                                                                       |                                                                                                             |                                                                           |



M. A. CODE FORM 72

[Rule 116 (i)]

Municipality

*Scale Register*

| Name of appointment | Sanctioned scale from 19 |                                        |                                          | Sanctioned scale from 19 |                                 |                                          | Sanctioned scale from 19 |                                 |                                          | Remarks |
|---------------------|--------------------------|----------------------------------------|------------------------------------------|--------------------------|---------------------------------|------------------------------------------|--------------------------|---------------------------------|------------------------------------------|---------|
|                     | No.                      | Monthly pay of each appointment<br>(a) | Authority and signature of chief officer | No.                      | Monthly pay of each appointment | Authority and signature of chief officer | No.                      | Monthly pay of each appointment | Authority and signature of chief officer |         |
| 1                   | 2                        | 3                                      | 4                                        | 5                        | 6                               | 7                                        | 8                        | 9                               | 10                                       | 11      |

(1) General Administration

Total (1) General Administration.

(a) If the pay of any appointment is progressive the minimum and the maximum pay the period and rate of increment should be given in this column in each case.

M. A. CODE

[Rule

*Pay Bill and Acquittance Roll of the Permanent Establishment of the Temporary*

| Name<br>of<br>incum-<br>bent                               | Name<br>of<br>post | Substantive pay<br>(personal pay or<br>special pay,<br>or compensatory<br>allowance, if any,<br>should also be shown<br>in this column as<br>a separate entry<br>below substantive<br>pay) | Leave<br>salary | Officiating<br>pay | Total of<br>columns 3<br>and 5 | Pay,<br>officiating<br>pay or<br>leave<br>salary<br>held over<br>for future<br>payment |
|------------------------------------------------------------|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|--------------------|--------------------------------|----------------------------------------------------------------------------------------|
| 1                                                          | 2                  | 3                                                                                                                                                                                          | 4               | 5                  | 6                              | 7                                                                                      |
| <i>Deduct undisbur sed pay refunded as detailed below*</i> |                    |                                                                                                                                                                                            |                 | ..                 | ..                             | ..                                                                                     |
| <i>Deduct Income-tax</i>                                   |                    |                                                                                                                                                                                            |                 | ..                 | ..                             | ..                                                                                     |
| <i>Deduct Provident Fund contributions</i>                 |                    |                                                                                                                                                                                            |                 | ..                 | ..                             | ..                                                                                     |
| <b>Total</b>                                               |                    |                                                                                                                                                                                            |                 |                    |                                | ..                                                                                     |
| <b>Net amount required for payment</b>                     |                    |                                                                                                                                                                                            |                 |                    |                                |                                                                                        |

**Certified—**

(1) That I have satisfied myself that all pay, leave salary and officiating pay, etc., included in of those detailed below (of which the total has been refunded by deduction from this bill) have rolls filed in my office, with receipt stamps duly cancelled for every payment in excess of officials 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.

Dated 19 . . .

Pay Rs .

Dated 19 . . . Examined and entered. \*Details

| Establishment | Name |
|---------------|------|
| 1             | 2    |

FORM 73

118 (i)]

*Municipality for the month of*

19 .

| Recoveries and fines | Net charge for each section | Deductions |                             | Net amount payable | Signature of payee | Remarks |
|----------------------|-----------------------------|------------|-----------------------------|--------------------|--------------------|---------|
|                      |                             | Income-tax | Provident Fund subscription |                    |                    |         |
| 8                    | 9                           | 10         | 11                          | 12                 | 13                 | 14      |
| ..                   | _____                       | Pay by     |                             |                    |                    |         |
| ..                   | _____                       | Cheque No. | dated                       |                    | in favour of       |         |
| ..                   | _____                       |            |                             |                    |                    |         |
| ..                   | _____                       |            |                             |                    |                    |         |
| ..                   | _____                       |            |                             |                    |                    |         |

bills drawn in the month of \_\_\_\_\_ 19 (the last preceding month) with the exception of \_\_\_\_\_ been disbursed to the proper persons and that their receipts have been taken in acquittance Rs. 20 and that all leave and promotions etc. have been entered in the service book of the

during the month.

President

Chief Officer.

*of pay of absentees refunded* Accountant

| Period | Amount |
|--------|--------|
| 3      | 4      |
|        |        |

Rs. nP.



M. A. CODE FORM 74

[Rule 118 (3) (o)]

*Absentee Statement.*

---

| Serial<br>No. | Name of<br>incumbent<br>on leave. | Designation. | Pay. | Period of leave |    | Name of<br>officiating<br>incumbent | Period<br>for<br>which<br>officiating. | Substantial<br>Pay. | Officiating<br>Pay. | Remarks. |
|---------------|-----------------------------------|--------------|------|-----------------|----|-------------------------------------|----------------------------------------|---------------------|---------------------|----------|
|               |                                   |              |      | From            | To |                                     |                                        |                     |                     |          |
| <hr/>         |                                   |              |      |                 |    |                                     |                                        |                     |                     |          |

## M. A. CODE FORM 75

[Rule 118 (3) (h)]

Municipality.

*Periodical Increment Certificate of the**Establishment*

Certified that the officers named below are allowed the sanctioned increments from the date cited in the column 8 for approved service—(1) Having been the incumbents of the appointments specified for not less than        year from the date in column 7 after deducting periods 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 |       | Date of last increment. |
|------------------------|--------------------------------|--------------------|----------|-----------|-------|-------------------------|
|                        |                                | Minimum.           | Maximum. | Period.   | Rate. |                         |
| 1                      | 2                              | 3                  | 4        | 5         | 6     | 7                       |
|                        |                                |                    |          |           |       |                         |

| Date of present increment | Pay after present increment. | Period of leave without pay |    | Period of suspension for misconduct |    | Remarks. |
|---------------------------|------------------------------|-----------------------------|----|-------------------------------------|----|----------|
|                           |                              | From                        | To | From                                | To |          |
| 8                         | 9                            | 10                          | 11 | 12                                  | 13 | 14       |
|                           |                              |                             |    |                                     |    |          |

*Note.*—The explanatory Memorandum should be made in a case in which the increment is given otherwise than for continuous service of the prescribed period.

Station

(Head of Office)

Dated

19

(Designation)

M. A. CODE FORM 76.

[Rules 120 (3), 120 (5)]

Provident Fund Ledger.

| Name                          | Number | Official Designation | District | Pay on 31st March of preceding year. |      | Subscription. | Board's contribution. | Refunds of withdrawals. | Total. | Withdrawals              |         | Monthly balance on which interest is calculated. | Remark. |
|-------------------------------|--------|----------------------|----------|--------------------------------------|------|---------------|-----------------------|-------------------------|--------|--------------------------|---------|--------------------------------------------------|---------|
|                               |        |                      |          | 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                                   | ..   | ..            | ..                    | ..                      | ..     | ..                       | ..      | ..                                               |         |
| Deduct—Withdrawals as above   |        |                      |          |                                      | ..   | ..            | ..                    | ..                      | ..     | ..                       | ..      | ..                                               |         |
| Posted by                     |        |                      |          |                                      | ..   | ..            | ..                    | ..                      | ..     | ..                       | ..      | ..                                               |         |
| Checked by                    |        |                      |          |                                      | ..   | ..            | ..                    | ..                      | ..     | ..                       | ..      | ..                                               |         |
| Balance on 31st March 19      |        |                      |          |                                      | ..   | ..            | ..                    | ..                      | ..     | ..                       | ..      | ..                                               |         |

M. A. CODE FORM 76—contd.

| Pay on 31st March<br>of preceding<br>year. |     | Subscription. | Board's<br>contribution. | Refunds<br>of<br>with-<br>drawals. | Total. | Withdrawals                    |         | Monthly<br>balance<br>on which<br>interest<br>is<br>calculated. | Remarks. |
|--------------------------------------------|-----|---------------|--------------------------|------------------------------------|--------|--------------------------------|---------|-----------------------------------------------------------------|----------|
| 19                                         | -19 |               |                          |                                    |        | No. and<br>date of<br>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 | .. | ..        |

M. A. CODE FORM 77

[Rule 120 (3)]

*Broad Sheet of the*

*President Fund for the year 19 -19 .*

| No. of Account.                        | Ledger Folio. | Balance at commencement of year. | Receipts in the month of |
|----------------------------------------|---------------|----------------------------------|--------------------------|
| 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. |               |                                  |                          |

| No. of Account.                           | Ledger Folio. | Balance at commencement of year. | Withdrawals in the month of |
|-------------------------------------------|---------------|----------------------------------|-----------------------------|
| April 19                                  |               |                                  |                             |
| May 19                                    |               |                                  |                             |
| June 19                                   |               |                                  |                             |
| July 19                                   |               |                                  |                             |
| August 19                                 |               |                                  |                             |
| September 19                              |               |                                  |                             |
| October 19                                |               |                                  |                             |
| November 19                               |               |                                  |                             |
| December 19                               |               |                                  |                             |
| January 19                                |               |                                  |                             |
| February 19                               |               |                                  |                             |
| March 19                                  |               |                                  |                             |
| Total of Withdrawals and Closing Balance. |               |                                  |                             |
| Remarks.                                  |               |                                  |                             |

Total as per Broad Sheet.  
 Total as per P. F. Day Book.  
 Difference.  
 Initials of Accountant.  
 Initials of the Chief Officer.

M. A. CODE FORM 77-A

[Rule 120 (6)]

*Provident Fund Day Book.*

| Date. | Member's Sub-<br>scription. | Board's contribu-<br>tion. | Refund of with-<br>drawals (advanc-<br>es) from the<br>Fund. | Interest on cur-<br>rent and Fixed<br>Deposits. | Interest on<br>loans recovered. | Total receipts. | Grand Total with<br>opening balance. |
|-------|-----------------------------|----------------------------|--------------------------------------------------------------|-------------------------------------------------|---------------------------------|-----------------|--------------------------------------|
| 1     | 2                           | 3                          | 4                                                            | 5                                               | 6                               | 7               | 8                                    |
|       | Rs. nP.                     | Rs. nP.                    |                                                              | Rs. nP.                                         | Rs. nP.                         | Rs. nP.         | Rs. nP.                              |

| Settlement of Account |                             |                           |                             |                            |           |                   |                                         |
|-----------------------|-----------------------------|---------------------------|-----------------------------|----------------------------|-----------|-------------------|-----------------------------------------|
| Date.                 | Fixed or other<br>deposits. | Withdrawals<br>(Advances) | Member's sub-<br>scription. | Board's Contri-<br>bution. | Interest. | Total<br>Payment. | Grand Total with<br>closing<br>balance. |
| 9                     | 10                          | 11                        | 12                          | 13                         | 14        | 15                | 16                                      |
| : : :                 |                             |                           | Rs. nP.                     | Rs. nP.                    | Rs. nP.   | Rs. nP.           | Rs. nP.                                 |

M. A. CODE

[Rule

Municipality.

*Pension*

Name of pensioner

Orders sanctioning the pension

| Month.    | 19 -19           |             |                             | 19 -19           |             |                             |
|-----------|------------------|-------------|-----------------------------|------------------|-------------|-----------------------------|
|           | Date of payment. | Voucher No. | Initials. of Chief Officer. | Date of payment. | Voucher No. | Initials. of Chief Officer. |
| April     | ..               |             |                             |                  |             |                             |
| May       | ..               |             |                             |                  |             |                             |
| June      | ..               |             |                             |                  |             |                             |
| July      | ..               |             |                             |                  |             |                             |
| August    | ..               |             |                             |                  |             |                             |
| September | ..               |             |                             |                  |             |                             |
| October   | ..               |             |                             |                  |             |                             |
| November  | ..               |             |                             |                  |             |                             |
| December  | ..               |             |                             |                  |             |                             |
| January   | ..               |             |                             |                  |             |                             |
| February  | ..               |             |                             |                  |             |                             |
| March     | ..               |             |                             |                  |             |                             |

FORM 78

121(2)]

*Register.*

Amount of pension Rs.

| 19 -19           |             |                            | 19 -19.          |             |                            | Remarks. |
|------------------|-------------|----------------------------|------------------|-------------|----------------------------|----------|
| Date of payment. | Voucher No. | Initials of Chief Officer. | Date of payment. | Voucher No. | Initials of Chief Officer. |          |
| <hr/>            |             |                            |                  |             |                            |          |
| <hr/>            |             |                            |                  |             |                            |          |



M. A. CODE FORM 79

[Rules 122, 123 (3)]

*Contingent Bill.*

Municipality.                      Month of                      19 .

| Serial No.<br>of Sub-<br>vouchers. | Description of charges and number and date of authority<br>for all charges requiring special sanction | Amount. |
|------------------------------------|-------------------------------------------------------------------------------------------------------|---------|
|------------------------------------|-------------------------------------------------------------------------------------------------------|---------|

*Head and item of budget.*

Rs.    pP.

Total Rs. (in words.)

Total ..

1. I certify that the expenditure charged in this bill could not with due regard to the interest of the Municipality be avoided and that the charges have been really paid.\*

† 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 that 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 month proportion of budget grant.

Date

Name

Pay (Rs.            ) (in words)

Office

Chief Officer

Accountant

\* The words "and that the charges have been really paid" apply only when the bill is for recoupment of permanent advances.

† Certificates 2 or 3 should be scored out.

M. A. CODE FORM 80  
[Rule 123 (3)]

Account of Permanent Advance of Rs.  
Name of Office

for the year 19 -19

Cr.

Dr.

| Date. | Recoupments        |                                                                 | Amount  | Serial number of payment voucher. | Name of payee. | On what account. | Head of Account debitale | Amount paid. | Bill No. and date of recoupment as shown in column 2. | Daily balance. | Initials of the Officer holding the advance. | Remarks. |
|-------|--------------------|-----------------------------------------------------------------|---------|-----------------------------------|----------------|------------------|--------------------------|--------------|-------------------------------------------------------|----------------|----------------------------------------------|----------|
|       | Bill No. and date. | Serial No. (as in col. 4) of payments which have been recouped. |         |                                   |                |                  |                          |              |                                                       |                |                                              |          |
| 1     | 2                  | 3                                                               | 4       | 5                                 | 6              | 7                | 8                        | 9            | 10                                                    | 11             | 12                                           | 13       |
|       |                    |                                                                 | Rs. nP. |                                   |                |                  |                          | Rs. nP.      |                                                       |                | Rs. nP.                                      |          |

M. A. CODE FORM 81.  
[Rules 124 (2), 133 (1)]

Municipality

Journal of  $\frac{\text{Receipts}}{\text{Issues}}$  of Stores.

| Date of Receipt    | Number of requisition. | From whom received |         | Name of article. | Quantity |         | Rate. | Unit. | Value. | Page of the ledger. | Initials of Superintendent or other responsible officer. | Remarks. |
|--------------------|------------------------|--------------------|---------|------------------|----------|---------|-------|-------|--------|---------------------|----------------------------------------------------------|----------|
|                    |                        | To whom issued.    | Name of |                  | Number   | Weight. |       |       |        |                     |                                                          |          |
| Issue of articles. | 2                      | 3                  | 4       | 5                | 6        | 7       | 8     | 9     | 10     | 11                  | 12                                                       |          |
| 1                  | 2                      | 3                  | 4       | 5                | 6        | 7       | 8     | 9     | 10     | 11                  | 12                                                       |          |

Note.—The articles as they are received or issued should be noted in the Journal in the first instance and subsequently taken over to the ledger of receipts or issues.

## M. A. CODE FORM 82

[Rules 124 (2), 133 (1)]

Municipality.

Name of article.

*Stores Ledger.*

| Receipts           |                    |          |         |       |       |        |
|--------------------|--------------------|----------|---------|-------|-------|--------|
| Month and<br>date. | Page of<br>Journal | Quantity |         | Rate. | Unit. | Value. |
|                    |                    | Number.  | Weight. |       |       |        |
| 1                  | 2                  | 3        | 4       | 5     | 6     | 7      |
|                    |                    |          |         |       |       |        |

| Issues             |                     |          |         |       |       |        |
|--------------------|---------------------|----------|---------|-------|-------|--------|
| Month and<br>date. | Page of<br>journal. | Quantity |         | Rate. | Unit. | Value. |
|                    |                     | Number.  | Weight. |       |       |        |
| 8                  | 9                   | 10       | 11      | 12    | 13    | 14     |
|                    |                     |          |         |       |       |        |

*Instruction.*—(1) The account should be totalled and balanced at the end of each month and it should be signed by the head of the department.  
 (2) The balances on hand should be occasionally verified and certified.

M. A. CODE FORM 82-A

[Rule 133 (2)]

Municipality.

Work order book.

|    |                                            |   |                                                               |
|----|--------------------------------------------|---|---------------------------------------------------------------|
| 10 | Balance to be recovered.                   | 1 | Serial No.                                                    |
| 11 | Date of delivery of articles to the party. | 2 | Month and date.                                               |
| 12 | Receipt or acknowledgment of the party.    | 3 | Name and address of the person giving the order.              |
| 13 | No. and date of issue of bill.             | 4 | Description of Articles ordered.                              |
| 14 | Amount recovered.                          | 5 | Amount of deposit, if any.                                    |
| 15 | Receipt No. and date.                      | 6 | Receipt No. and date.                                         |
| 16 | Superintendents initials.                  | 7 | Work Order No.                                                |
| 17 | Remarks.                                   | 8 | Date of completion of work.                                   |
|    |                                            | 9 | Total cost of the work as per work Order No. (vide column 7.) |



M. A. CODE FORM 83

[Rule 124 (2)]

Municipality.

*Requisition.*

Book No.

Form No.

To

Date

Please supply the following articles :—

| Serial No. | Name of article. | Quantity or weight. | Rate. | Amount. | Remarks. |
|------------|------------------|---------------------|-------|---------|----------|
|------------|------------------|---------------------|-------|---------|----------|

Received the articles correct and entered them in the journal at pages

Chief Officer.

Store Keeper.

*Note.*—The requisition form should be in carbon triplicate

M. A. CODE FORM 84

[Rule 125]

Municipality.

*Stamp Account for the year 19 -19 .*

| Receipts |             |                           | Issues         |                          | Daily Balance. | Initials of despatcher. | Remarks. |
|----------|-------------|---------------------------|----------------|--------------------------|----------------|-------------------------|----------|
| Date.    | Voucher No. | Value of stamps received. | Letter number. | Value of stamps affixed. |                |                         |          |
| 1        | 2           | 3                         | 4              | 5                        | 6              | 7                       | 8        |
|          |             | Rs. nP.                   |                | Rs. nP.                  | Rs. nP.        |                         |          |

*Note.*—The balance of stamps on hand should be verified and certified at least once a month by the Chief Officer or other responsible Officer.

M. A. CODE FORM 85

[Rule 126 (1).]

Municipality.

*Register of Moveable Property*

| Particulars and description of property. | Number of process. | Date of acquirement.      | Caste.                  | Number and Date of the bill in which charged for.          | Where the property is used or other particulars, if necessary. | Initials. | Date of disposal of property. |
|------------------------------------------|--------------------|---------------------------|-------------------------|------------------------------------------------------------|----------------------------------------------------------------|-----------|-------------------------------|
| 1                                        | 2                  | 3                         | 4                       | 5                                                          | 6                                                              | 7         | 8                             |
|                                          |                    |                           |                         |                                                            |                                                                |           |                               |
|                                          |                    |                           |                         |                                                            |                                                                |           |                               |
| Manner of disposal.                      | Number disposed of | Number and date of order. | Cost realised, if sold. | Balance after each transaction or at the end of each year. | Signature.                                                     | Remarks.  |                               |
| 9                                        | 10                 | 11                        | 12                      | 13                                                         | 14                                                             | 15        |                               |
|                                          |                    |                           |                         |                                                            |                                                                |           |                               |
|                                          |                    |                           |                         |                                                            |                                                                |           |                               |

MO-B H 3811-12

M. A. CODE FORM 86

[Rules 101, 127 (1), 127 (3), 128, 133 (4), 135]

Municipality.

Stock Book.

Description of articles—

| Date. | Opening<br>balance. | Number or quantity<br>received. |           | Total. | To whom<br>issued or<br>for what<br>purpose. | Number or quantity<br>issued or sold. |           | Balance. | Signature<br>of issuing<br>officer. | Signature<br>of<br>receiving<br>officer. | Remarks. |
|-------|---------------------|---------------------------------|-----------|--------|----------------------------------------------|---------------------------------------|-----------|----------|-------------------------------------|------------------------------------------|----------|
|       |                     | Voucher<br>No.                  | Quantity. |        |                                              | Date.                                 | Quantity. |          |                                     |                                          |          |
| 1     | 2                   | 3                               | 4         | 5      | 6                                            | 7                                     | 8         | 9        | 10                                  | 11                                       | 12       |
| <hr/> |                     |                                 |           |        |                                              |                                       |           |          |                                     |                                          |          |
| <hr/> |                     |                                 |           |        |                                              |                                       |           |          |                                     |                                          |          |



M. A. CODE FORM 87

[Rule 127 (3)]

Municipality :

*Particulars of coal consignments received in the month of .....*

| Number of wagons. | Net quantity of coal as per railway receipt. | Quantity received as per weighment at the railway station of destination. |           |             | Particulars of railway receipt. |
|-------------------|----------------------------------------------|---------------------------------------------------------------------------|-----------|-------------|---------------------------------|
|                   |                                              | Gross weight                                                              | Tare.     | Net weight. |                                 |
| 1                 | 2                                            | 3                                                                         | 4         | 5           | 6                               |
|                   | 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. | Gross weight of carts. | Tare.     | Net quantity. | Remarks. |
|---------------------|------------------------|-----------|---------------|----------|
| 1                   | 2                      | 3         | 4             | 5        |
|                     | T. Q. Kg.              | T. Q. Kg. | T. Q. Kg.     |          |

M. A. CODE FORM 88

[Rule 128]

Municipality :

*Kerosene Oil Account for the year 19 -19*

| Date of Receipt or Issue. | Receipts    |                  |                       | Street lighting                                          |                   |
|---------------------------|-------------|------------------|-----------------------|----------------------------------------------------------|-------------------|
|                           | No of tins. | Quantity of oil. | Voucher No. and date. | Particulars of Issues according to the sanctioned scale. | Municipal Office. |
| 1                         | 2           | 3                | 4                     | 5                                                        | 6                 |
|                           |             |                  |                       |                                                          |                   |
|                           |             |                  |                       |                                                          |                   |
|                           |             |                  |                       |                                                          |                   |

| Quantity issued to departments |   |   |    |    |    | Balance                |                      |                  | Remarks, regarding quantity of oil in tins wastage. |
|--------------------------------|---|---|----|----|----|------------------------|----------------------|------------------|-----------------------------------------------------|
| Nakas.                         |   |   |    |    |    | Total Quantity issued. | No. of tins unopened | Quantity of oil. |                                                     |
| 7                              | 8 | 9 | 10 | 11 | 12 | 13                     | 14                   | 15               | 16                                                  |
|                                |   |   |    |    |    |                        |                      |                  |                                                     |

M. A. CODE FORM 89

[Rule 129]

*Account of Electric lights for the year 19 -19 .*

| Serial<br>No. | Name of street. | Number of lights. |                  | Increases during<br>the year. | Decreases during<br>the year. | Net number. | Signature of<br>Head of Office. | Remarks. |
|---------------|-----------------|-------------------|------------------|-------------------------------|-------------------------------|-------------|---------------------------------|----------|
|               |                 | No.               | Candle<br>power. |                               |                               |             |                                 |          |

M. A. CODE FORM 89-A

[Rule 129 (2)]

*Meter Reading Book or consumption of Electrical Energy.*

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 reading | Initials of Head of Department. | Voucher No. and date of payment. | Remarks. |
|-----------------------------------|------------------|--------------------------|---------------------------------------------------------------------------------------|---------------------------------|----------------------------------|----------|
|-----------------------------------|------------------|--------------------------|---------------------------------------------------------------------------------------|---------------------------------|----------------------------------|----------|

Last reading brought forward—

|           |    |    |    |    |  |  |
|-----------|----|----|----|----|--|--|
| April     | .. | .. | .. | .. |  |  |
| May       | .. | .. | .. | .. |  |  |
| June      | .. | .. | .. | .. |  |  |
| July      | .. | .. | .. | .. |  |  |
| August    | .. | .. | .. | .. |  |  |
| September | .. | .. | .. | .. |  |  |
| October   | .. | .. | .. | .. |  |  |
| November  | .. | .. | .. | .. |  |  |
| December  | .. | .. | .. | .. |  |  |
| January   | .. | .. | .. | .. |  |  |
| February  | .. | .. | .. | .. |  |  |
| March     | .. | .. | .. | .. |  |  |

## M. A. CODE FORM 90

[Rule 130]

Municipality.

*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                     |
|            |                        |                   |                |                        |        |                       |

| Initial of officer. | Reference to orders for disposal of unserviceable animals. | Sale proceeds of unserviceable animal. | Date of receipt of realization. | Initials of officer. | Condition of the animal at the end of the year. | Remarks. |
|---------------------|------------------------------------------------------------|----------------------------------------|---------------------------------|----------------------|-------------------------------------------------|----------|
| 8                   | 9                                                          | 10                                     | 11                              | 12                   | 13                                              | 14       |
|                     |                                                            |                                        |                                 |                      |                                                 |          |

## M. A. CODE FORM 91

[Rule 131]

Municipality.

*Stock Account of Fodder.*

| Date. | Opening balance in number of quantity. | Number and quantity of articles received. | No. and Date of voucher. | Initials of the Head of office. | Total | Date of issue. |
|-------|----------------------------------------|-------------------------------------------|--------------------------|---------------------------------|-------|----------------|
| 1     | 2                                      | 3                                         | 4                        | 5                               | 6     | 7              |
|       |                                        |                                           |                          |                                 |       |                |

| Number of cattle. | Number or 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 particulars of issues. |
|-------------------|----------------------------------------|-----------------------------------------|---------|------------------------------------------|----------------------------------------------------------------|------------------------------------------|
| 8                 | 9                                      | 10                                      | 11      | 12                                       | 13                                                             | 14                                       |
|                   |                                        |                                         |         |                                          |                                                                |                                          |

M. A. CODE FORM 92

[Rules 132, 132 (1)]

Municipality.

*Stock Account of Receipt Books.*

Kind of Receipt Book (                      ).

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

| Balance          |                  | Return of Books and Forms   |       |                  |              | Initials of the person returning the books. | Initials of the Head of office. | Remarks. |
|------------------|------------------|-----------------------------|-------|------------------|--------------|---------------------------------------------|---------------------------------|----------|
| Number of forms. | Number of Books. | Initials of Head of office. | Date. | Number of forms. | Book Number. |                                             |                                 |          |
| 11               | 12               | 13                          | 14    | 15               | 16           | 17                                          | 18                              | 19       |
|                  |                  |                             |       |                  |              |                                             |                                 |          |



M. A. CODE FORM 95

[Rule 135]

*Lorry Account.*

Municipality

No. of Lorry.

| Date. | Mileage recorded at the beginning of the day. | Mileage recorded at the close of the day. | Total mileage for the day. | Petrol Account in gallons |                                 |        |                             |                  | Initials of the officer in charge. | Remarks. |
|-------|-----------------------------------------------|-------------------------------------------|----------------------------|---------------------------|---------------------------------|--------|-----------------------------|------------------|------------------------------------|----------|
|       |                                               |                                           |                            | Opening balance.          | Petrol received during the day. | Total. | Petrol used during the day. | Closing balance. |                                    |          |
| 1     | 2                                             | 3                                         | 4                          | 5                         | 6                               | 7      | 8                           | 9                | 10                                 | 11       |
|       |                                               |                                           |                            |                           |                                 |        |                             |                  |                                    |          |

M. A. CODE FORM 96

[Rules 137, 138]

Municipality.

*Register of Immovable Property.*

| Serial No. | Date of acquisition, purchase or construction. | No. and date of orders under which the property was acquired, purchased or constructed | Description and situation of property. | Purpose for which utilized. | Valuation. | Initials of Chief Officer. | Revaluation |            |             |        | Initials of Chief Officer. | Remarks |
|------------|------------------------------------------------|----------------------------------------------------------------------------------------|----------------------------------------|-----------------------------|------------|----------------------------|-------------|------------|-------------|--------|----------------------------|---------|
|            |                                                |                                                                                        |                                        |                             |            |                            | Date        | Additions. | Deductions. | Total. |                            |         |
| 1          | 2                                              | 3                                                                                      | 4                                      | 5                           | 6          | 7                          | 8           | 9          | 10          | 11     | 12                         | 13      |
|            |                                                |                                                                                        |                                        |                             |            |                            |             |            |             |        |                            |         |



## M. A. CODE FORM 97

[Rule 137]

*Register of Lands.*

| 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              |

M. A. CODE FORM 98

[Rule 139 (9)]

*Schedule of Rate.*

| No | Item. | Unit. | Rates for year. |     |    |     |    |     |    |     | Remarks. |
|----|-------|-------|-----------------|-----|----|-----|----|-----|----|-----|----------|
|    |       |       | 19              | -19 | 19 | -19 | 19 | -19 | 19 | -19 |          |
|    |       |       |                 |     |    |     |    |     |    |     |          |
|    |       |       |                 |     |    |     |    |     |    |     |          |

M. A. CODE FORM 99A

[Rule 140 (1)]

Municipality.

*Contractor's Bill.*

Name and address of the Contractor or Piece-worker ..

Name of work .. .. .

Reference to Agreement or Authority .. .. .

| Quantity<br>executed<br>or<br>supplied<br>since<br>last<br>certifi-<br>cate. | Quantity<br>executed<br>or<br>supplied.<br>to date. | Items. | Rate Per | Amount         |                                    | Remarks. |
|------------------------------------------------------------------------------|-----------------------------------------------------|--------|----------|----------------|------------------------------------|----------|
|                                                                              |                                                     |        |          | Up to<br>date. | Since<br>last<br>certi-<br>ficate. |          |
|                                                                              |                                                     |        |          |                |                                    |          |
|                                                                              |                                                     |        |          |                |                                    |          |

Total value of work done  
or supplies made up to  
date.

Rs. nP.

*Deduct* previous payment  
and other deductions if  
any as detailed below ..

Net amount payable ..

Amount of  
allotment  
Previous  
expenditure  
Total  
expenditure  
including  
this bill  
Balance  
available.

M. A. CODE FORM 100

[Rule 141 (1)]

Voucher No.  
Estimate No.  
Amount

Municipality.

Muster roll of daily labour employed on

for the period from

to

19

| 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 | Total. | Rate per diem. | Amount | Deductions, Fines etc. | Balance due. | Initials and remarks of paying officer or signature of labourer |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|-----------|-------|--------------|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|--------|----------------|--------|------------------------|--------------|-----------------------------------------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Total ... |       |              |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |                |        |                        |              |                                                                 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

| Abstract of work done     |           |                 |      |                           | Details of payment |                                 |       |        |                     |
|---------------------------|-----------|-----------------|------|---------------------------|--------------------|---------------------------------|-------|--------|---------------------|
| Description of work done. | Quantity. | As per schedule |      | Actual cost as per muster | Remarks.           | Signature of officer in charge. | Date. | Amount | Initials of officer |
|                           |           | Rate.           | Per. |                           |                    |                                 |       |        |                     |
| Total ...                 |           |                 |      |                           |                    |                                 |       |        |                     |

Amount in words  
Certified that the above labourers were actually employed in the interest of the municipality on the days mentioned and their pay entered in the muster-roll was paid in my presence.

Date \_\_\_\_\_ Pay Rs. \_\_\_\_\_ Date \_\_\_\_\_  
Signature \_\_\_\_\_ Designation Chief Officer.  
Examined. \_\_\_\_\_  
Accountant. \_\_\_\_\_  
Pay by cheque No. \_\_\_\_\_ dated \_\_\_\_\_  
Accountant. \_\_\_\_\_ Chief Officer.

M. A. CODE FORM 101

[Rule 141 (2)]

Municipality.

Morning Report of <sup>Ward</sup> ——— No.  
Section.

Date

Labourers on

| Work on which employed. | Mukadams. | Labourers on    |                 |                 | Carpenters | Blacksmiths. | Total number employed | Remarks. |
|-------------------------|-----------|-----------------|-----------------|-----------------|------------|--------------|-----------------------|----------|
|                         |           | Rs. nP.<br>1.25 | Rs. nP.<br>1.00 | Rs. nP.<br>0.87 |            |              |                       |          |

Subordinate in Charge.

M. A. CODE FORM 102

[Rule 144]

Municipality.

*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. | Amount |                                  |                     |          |
| 1          | 2             | 3                                    | 4                       | 5                    | 6                                | 7                      | 8                                          | 9                           | 10     | 11                               | 12                  | 13       |
|            |               |                                      |                         |                      |                                  |                        |                                            |                             |        |                                  |                     |          |

*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 Engineer or Chief Officer.

M. A. CODE FORM 103

[Rule 145 (1)]

Municipality

*Register of Works (other than petty works).*

Serial No. of estimate  
 Allotment for the year.  
 Name of work  
 Head of account.

Number and date of order sanctioning the estimate.

| Name of Contractor.                             | Number and date of bill. | Sub-head  |         | Sub-head  |         | Sub-head  |         | Sub-head | Total | Remarks. |
|-------------------------------------------------|--------------------------|-----------|---------|-----------|---------|-----------|---------|----------|-------|----------|
|                                                 |                          | Quantity. | Amount. | Quantity. | Amount. | Quantity. | Amount. |          |       |          |
|                                                 |                          |           |         |           |         |           |         |          |       |          |
| Expenditure up to the end of the previous year. |                          |           |         |           |         |           |         |          |       |          |
|                                                 |                          |           |         |           |         |           |         |          |       |          |
| Total                                           |                          |           |         |           |         |           |         |          |       |          |
|                                                 |                          |           |         |           |         |           |         |          |       |          |
| Progressive Total carried over.                 |                          |           |         |           |         |           |         |          |       |          |
|                                                 |                          |           |         |           |         |           |         |          |       |          |

M. A. CODE FORM 104  
 [Rules 146 (1), 146 (3)]  
*Stock Account, 19- 19*

Municipality.

Name of article—

| Balance. | Receipts |                                |                           |        | Issues |                     |                           | Balance. | Remarks. |
|----------|----------|--------------------------------|---------------------------|--------|--------|---------------------|---------------------------|----------|----------|
|          | Date.    | Voucher<br>Number and<br>date. | Number<br>or<br>quantity. | Total. | Date.  | On what<br>account. | Number<br>or<br>quantity. |          |          |
|          |          |                                |                           |        |        |                     |                           |          |          |
|          |          |                                |                           |        |        |                     |                           |          |          |

M. A. CODE FORM 105  
 [Rule 147 (1)]  
*Tools and Plant Register*

Municipality.

Name of article—

| Date<br>of<br>purchase. | Number<br>of<br>voucher. | Number or<br>quantity<br>purchased. | Value. | Date of<br>write off<br>or sale. | Authority<br>for<br>disposal. | Number or<br>quantity<br>disposed of. | Amount<br>realized. | Date of<br>credit to<br>Day Book. | Initials of<br>head of<br>office. | Remarks. |
|-------------------------|--------------------------|-------------------------------------|--------|----------------------------------|-------------------------------|---------------------------------------|---------------------|-----------------------------------|-----------------------------------|----------|
|                         |                          |                                     |        |                                  |                               |                                       |                     |                                   |                                   |          |
|                         |                          |                                     |        |                                  |                               |                                       |                     |                                   |                                   |          |

## M. A. CODE FORM 106

[Rule 149]

..... Municipality.

*Register of Investments including fixed deposits.*

| Serial<br>No. | Date of investment<br>i.e., purchase of<br>security or the date<br>of deposit etc., as<br>the case may be. | Particulars of invest-<br>ments and in<br>the case of Govt.<br>securities, number<br>and date of paper<br>or fixed deposit. | Amount      |                    | Due date of<br>maturity or<br>accrual of<br>interest. |
|---------------|------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|-------------|--------------------|-------------------------------------------------------|
|               |                                                                                                            |                                                                                                                             | Face value. | Purchase<br>price. |                                                       |
| 1             | 2                                                                                                          | 3                                                                                                                           | 4           | 5                  | 6                                                     |
|               |                                                                                                            |                                                                                                                             | Rs. nP.     | Rs. nP.            |                                                       |
|               |                                                                                                            |                                                                                                                             |             |                    |                                                       |

| Amount of<br>interest or of<br>interest and<br>principal due. | Initials<br>of Chief<br>Officer. | Date of<br>recovery and<br>adjustments<br>in accounts. | Amount<br>credited<br>to Cash<br>Book. | Remarks<br>as to<br>final<br>disposal. | Initials<br>of<br>Chief<br>Officer. | Remarks. |
|---------------------------------------------------------------|----------------------------------|--------------------------------------------------------|----------------------------------------|----------------------------------------|-------------------------------------|----------|
| 7                                                             | 8                                | 9                                                      | 10                                     | 11                                     | 12                                  | 13       |
| Rs. nP.                                                       |                                  |                                                        | Rs. nP.                                |                                        |                                     |          |
|                                                               |                                  |                                                        |                                        |                                        |                                     |          |

*Note.*—(1) 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.

(2) Investments from Provident Fund should be recorded on separate pages and distinctly marked as such.



M. A. CODE FORM 107

[Rule 150 (1)]

.....Municipality.

*Register of Loans.*

| Date of receipt of loan. | Number and date of order sanctioning the loan. | Purpose for which loan was taken. | Amount of loan. | Rate of Interest. | Number of instalments in which repayable and whether yearly or half yearly. | Amount of each instalment. | Initials of the Chief Officer. | Date. | Payment    |           | Total.  | Balance (Principal after each payment). | Initials of the Chief Officer. | Re- marks. |
|--------------------------|------------------------------------------------|-----------------------------------|-----------------|-------------------|-----------------------------------------------------------------------------|----------------------------|--------------------------------|-------|------------|-----------|---------|-----------------------------------------|--------------------------------|------------|
|                          |                                                |                                   |                 |                   |                                                                             |                            |                                |       | Principal. | Interest. |         |                                         |                                |            |
| 1                        | 2                                              | 3                                 | 4               | 5                 | 6                                                                           | 7                          | 8                              | 9     | 10         | 11        | 12      | 13                                      | 14                             | 15         |
|                          |                                                |                                   | Rs. nP.         |                   |                                                                             | Rs. nP.                    |                                |       | Rs. nP.    |           | Rs. nP. | Rs. nP.                                 |                                |            |

M. A. CODE FORM 107A

[Rule 150 (2)]

.....Municipality. *Register of Sinking Funds for the year 19* .

Amount of loan and rate of interest :—

Date of raising the loan :—

Amount of Sinking Fund instalment and rate of interest at which Sinking Fund develops :—

No. H 3811-14 (3,526-0-63)

| Receipts                              |                   |                 |                      |                                                    |                                                    | Investment            |            |                            |             | Present value of Sinking Fund |                          | Difference. |                                                                   | Remarks.                                               |                                       |                   |
|---------------------------------------|-------------------|-----------------|----------------------|----------------------------------------------------|----------------------------------------------------|-----------------------|------------|----------------------------|-------------|-------------------------------|--------------------------|-------------|-------------------------------------------------------------------|--------------------------------------------------------|---------------------------------------|-------------------|
| 1                                     | 2                 | 3               | 4                    | 5                                                  | 6                                                  | 7                     | 8          | 9                          | 10          | 11                            | 12                       | 13          | 14                                                                |                                                        | 15                                    |                   |
| Previous balance (Theoretical value). | Annual instalment | Date of Credit. | Total Cols. 1 and 2. | Interest per cent. at which Sinking Fund develops. | Theoretical value on 31st March (Columns 4 and 5). | Previous balance.     |            | Purchased during the year. |             | Date of investment.           | Total (Columns 7 and 8). |             | Market values of securities mentioned in Column 10 on 31st March. | Uninvested cash balance of sinking Fund on 31st March. | Total (Col. 11 and 12) Plus or Minus. | Columns 13 and 14 |
|                                       |                   |                 |                      |                                                    |                                                    | Actual value at cost. | Face value | value at cost.             | Face Value. |                               | Value at cost.           | Face value. |                                                                   |                                                        |                                       |                   |
| Rs. nP.                               | Rs. nP.           |                 | Rs. nP.              |                                                    | Rs. nP.                                            | Rs. nP.               | Rs. nP.    | Rs. nP.                    | Rs. nP.     |                               | Rs. nP.                  | Rs. nP.     | Rs. nP.                                                           | Rs. nP.                                                | Rs. nP.                               | Rs. nP.           |

M. A. CODE FORM 108  
[Rule 150 (2) (b)]

..... Municipality.  
Dr.

Cash Book of the Sinking Fund for the year 19 -19 .

Cr.

| Month and date of receipt. | Reference to Voucher No. and date of the General Cash Book. | Particulars. | Amount. | Initials of Chief Officer. | Date of Payment. | Voucher No. and date | Particulars. | Amount. | Initials of Chief Officer | Remarks. |
|----------------------------|-------------------------------------------------------------|--------------|---------|----------------------------|------------------|----------------------|--------------|---------|---------------------------|----------|
| 1                          | 2                                                           | 3            | 4       | 5                          | 6                | 7                    | 8            | 9       | 10                        | 11       |
|                            |                                                             |              | Rs. nP. |                            |                  |                      |              | Rs. nP. |                           |          |

FORM No. 108-A  
[See Rule 150 (2) (c)]  
Register of Debentures.

Name of Debenture holder :  
Address :  
Purpose of Loan :  
Amount of Loan

Date of maturity  
Due dates of interest :

Interest due

| Serial No. | No. of Debenture. | Amount. | Date of maturity. | Amount. | Date. | Amount. | Date with initials. | Remarks. | Signature of C. O. |
|------------|-------------------|---------|-------------------|---------|-------|---------|---------------------|----------|--------------------|
|            |                   | Rs. nP. |                   | Rs. nP. |       | Rs. nP. |                     |          |                    |

N. B.—If the debenture is transferred or cashed, a note be kept in the 'remarks column'.

**'M. A. CODE FORM 109**

[Rules 151, 152 (1)]

*Register of Advances  
Deposits for the year 19 -19 .*

..... Municipality.

| Month and date.<br>Name of party. | Particulars of advance or deposit. | Voucher or receipt number. | Amount. | Monthly total. | Repayments of adjustments |         |         |         |         |            |
|-----------------------------------|------------------------------------|----------------------------|---------|----------------|---------------------------|---------|---------|---------|---------|------------|
|                                   |                                    |                            |         |                | April.                    | May     | June.   | July.   | August  | September. |
| 1                                 | 2                                  | 3                          | 4       | 5              | 6                         | 7       | 8       | 9       | 10      | 11         |
|                                   |                                    |                            | Rs. nP. | Rs. nP.        | Rs. nP.                   | Rs. nP. | Rs. nP. | Rs. nP. | Rs. nP. | Rs. nP.    |
|                                   |                                    |                            |         |                |                           |         |         |         |         |            |

| Repayments of adjustments |           |           |          |           |         | Total repayments. for the year. | Date of repayment or number of voucher or 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. nP.                   | Rs. nP.   | Rs. nP.   | Rs. nP.  | Rs. nP.   | Rs. nP. | Rs. nP.                         | Rs. nP.                                               | Rs. nP.                                              |          |
|                           |           |           |          |           |         |                                 |                                                       |                                                      |          |

## M. A. CODE FORM 110

[Rule 154]

*Register of Security Deposits other than cash for the year 19 19*

Municipality:

| Serial No. | Number 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       |
|            |                                                 |                  |                                |                     |                           |         |

| Initials of Chief Officer. | Number and date of order sanctioning return or lapse of deposit. | Dates of return of lapse. | Signature of deposit or acknowledging receipt of deposit. | Initials of Chief Officer, | Balance at the close of the year of | Remarks. |
|----------------------------|------------------------------------------------------------------|---------------------------|-----------------------------------------------------------|----------------------------|-------------------------------------|----------|
| 8                          | 9                                                                | 10                        | 11                                                        | 12                         | 13                                  | 14       |
|                            |                                                                  |                           |                                                           |                            |                                     |          |

By order of the Government of Bombay.

D. R. PRADHAN,  
Secretary to Government.