

Account Rules for Lodging House Funds

BIHAR

India

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Rule ACCOUNT-RULES-FOR-LODGING-HOUSE-FUNDS of 1929

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Account Rules for Lodging House FundsPublished vide Notification No. 8241-L.S.-G., dated the 6th July 1929Notification No. 8241-L.S.-G., dated the 6th July 1929, by the Government of Bihar and Orissa, Local Self-Government Department. - In exercise of the power conferred by Section 23(1) of the Bihar and Orissa Places of Pilgrimage Act, 1920, the Government of Bihar and Orissa in the Ministry of Local Self-Government are pleased to make the following Rules,-Account Rules for Lodging House FundsGeneral

1.

All accounts and registers shall be kept in English. All books of account and registers shall be substantially bound and paged before being brought into use and no account shall be prepared on loose sheets or in loosely bound volumes. All corrections and alterations in accounts shall be neatly made in red ink and attested by the initials of the Chairman or Secretary. Similarly, all alterations and corrections in a voucher shall be attested by the payee. Erasures shall on no account be permitted in registers, statements, vouchers or accounts of any description.Receipts

2.

All money intended to be deposited to the credit of the Lodging House Fund shall be paid by the payer direct into the treasury. The Managing Committee or its employees shall on no account receive money in cash.

3.

The following registers, accounts and forms shall be maintained in the office of the Managing Committee. Any modification of these forms shall only be made under the orders of Government:-(1)Budget Estimate.(2)Challan.(3)Cash book.(4)Register of permanent advance accounts.(5)Voucher of recoupment.(6)Monthly account.(7)Stock register.(8)Service

books.(9)Advance ledger.(10)Register of applications for licenses.(11)Register of license fees.(12)Daily collection register.(13)Register of Investments.(14)Loan Register.(15)Register of Government grants (vide Rule 9).Budget

4.

A budget estimate in form no. 1 showing the probable receipts and expenditure of the lodging house fund under all heads during the ensuing financial year shall be prepared by the Managing Committee or person administering the fund and submitted to the Commissioner of the Division through the District Magistrate on a date fixed by the Commissioner. The District Magistrate shall check the figures and if the figures are correct forward the estimate to the Commissioner. On receipt of the Commissioner's order approving the estimates, the District Magistrate shall forward them to the Managing Committee or the person administering the fund concerned.

5.

The budget estimate shall be framed so as to provide for an adequate working balance throughout the year and for an adequate closing balance. The Commissioner shall decide what constitute an adequate working and closing balance and his decision shall be final.

6.

The budget shall be accompanied by explanatory notes showing wherever necessary, how the figures have been arrived at, and specially explaining any new and important item of receipt or expenditure; and when any new charge requires the sanction of superior authority by a copy of the order of sanction.

7.

For fixed charges, an explanatory note should be appended to the budget, showing the full sanctioned scale, the number and designation of employees, rate of pay, etc.

8.

No expenditure under any head in excess of the amount sanctioned by the Commissioner of the Division on the budget estimates shall be incurred by the Managing Committee or person administering the fund. But excess expenditure under any one head may be met either from anticipated savings under balances, but in the last case the previous sanction of the Commissioner should be obtained.

9.

The Committee or the person administering the fund shall not spend money from any grant made by Government for specific purpose or from any sum which as a condition of receiving a grant from Government the committee have or the person administering the fund has agreed to appropriate to any specific purpose without the previous sanction of Government or person or persons granting the sum, respectively. A separate account in the following form shall be kept of each such grant and appropriation except grants for hospitals and dispensaries for which a separate account is maintained under the account rules for local fund dispensaries:- (1) Amount of grant (2) Purpose for which granted. (3) Number and date of the Government order sanctioning the grant or in the case of a sum received from any other source, the date on which such sum was received.

Grant received from Government or from any othersource.	Sum (if any) to be appropriated from lodging funds as a condition of the grant.	Total sum to be spent.	Expenditure	Balance
Date.	Amount	Voucher	Date	Amount
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.

Transactions with the Treasury

10.

All money paid into the treasury to the credit of the lodging house fund shall be accompanied by a challan in the appended form no. 2. This challan shall be in triplicate. Before depositing the money into the treasury the payer shall present the challan to the office of the Lodging House Fund Committee which will check it and then return it to the payer for presentation to the treasury after initiating all the three parts of the challan in token of the check and their correctness. The first part shall be retained by the treasury office, the second part shall be returned on the same day to the person paying the money.

11.

The transactions of the Lodging House Fund shall be shown in Pass Book which shall be supplied gratis by the treasury. It is not a Lodging House Fund Account Book but is simply a copy of the account kept in the treasury of the money paid into the credit of and disbursed on account of the fund, and must, therefore, always be written up only by the treasury establishment by whom the original account is kept. No entries or marks shall, in any circumstances be made in the Pass Book by any one connected with the Lodging House Fund.

12.

The pass book shall be closed and balanced at the end of every month and shall be taken back from the treasury to see that all transactions have been duly entered therein. Payment of claims

13.

For the payment of petty charges, the President, Secretary or the Medical Officer of Health in charge shall be granted a permanent advance which shall not ordinarily exceed Rs. 30.

14.

No single claim exceeding Rs. 20 shall be made from the permanent advance; provided that no charge on account of the salary of the employee of the Lodging House Fund shall be made otherwise than as provided in the Rule below. The Managing Committee or the person administering the fund shall decide what classes of charges may be met from the permanent advance. Cheques

15.

All payments exceeding Rs. 20 shall be made by cheque unless there are special circumstances rendering payments in cash desirable: Provided that all payments of sums above Rs. 10 on account of salaries of the employees of the Lodging House Fund shall be made by cheque.

16.

Cheque books will be supplied by the Treasury Officer only and no other form shall be used. The cheque books and counterfoils of used cheques shall be kept in the personal custody of the President or the Secretary or the person administering the fund.

17.

All cheques shall be signed either by the President or the Secretary or the person administering the fund. On receipt of a cheque book from the treasury the officer to whom the duty of signing cheques is allotted shall count the cheques and shall record on the back of the cheque book that "The cheque book containsForms".

18.

No cheque shall be signed unless required for immediate delivery to the person to whom the money is actually due, nor until the bill, which it will discharge has been presented in a complete form, examined and passed for payment.

19.

Every cheque shall be drawn in English in favour of the persons to whom the money is actually due. Payment shall not be made to any other person except on production of a written authority from the creditor to receive it on his behalf. This Rule does not apply to cheques issued (a) for a sum of money distributable as pay or wages among a number of Lodging House Fund employees or (b) for recouping the payment advance, or (c) for a sum of money due to a person residing outside the district where the treasury is situated. In such cases the cheque shall be drawn in favour of the President or the Secretary or the person administering the fund who will in case (c) cash the cheque himself and forward the sum as amended in Government Notification No. 1651-L.S.-G., dated the 5th April, 1951.

20.

Whenever money is paid to persons who are illiterate and unable to sign their names in acknowledgement, the payee shall make his mark; the fact of the payment shall be certified by the officer who pays and by a witness of respectability.

21.

The amount of every cheque shall be written in words as well as in figures both on the cheque itself and on the counterfoil and the counterfoil shall be initialled by the President or the Secretary or the person administering the fund when he signs the cheque. The word "only" shall always be inserted after the amount written in words in the body of the cheque.

22.

When a signed cheque is cancelled it shall be enfaced or stamped "cancelled" by the President or the Secretary or the person administering the fund and shall be destroyed as soon as the accounts for the month in which the cheque was drawn have been passed by the Managing Committee or the person administering the fund. The fact of cancellation shall be noted in red ink over the initials of the drawer of the cheque upon the counterfoil and also across the passing order which has been enfaced on the voucher.

23.

If the cheque is cancelled in the month of issue before the cash book has been closed, all that is necessary is to strike out the entry in red ink under initials of the drawer of the cheque. If, however, the cash book has been closed and the correction is made in the same year the cheque shall be removed from the list of outstanding cheques, and the amount credited in the cash book as a miscellaneous receipt. "Deduct" entries being at the same time made in the classification columns of the cash book under that head and the head of expenditure to which it was originally charged.

24.

In rare instance it may happen that a cheque is cancelled after the accounts of the year have been completed and submitted. In this case the cheque shall be removed from the list of outstanding cheques and the amount, shall only be entered in the cash book as a miscellaneous receipt.

25.

Cheques are current for three months only. After the expiration of that period, payment will be refused at the treasury and the persons in whose favour the cheque was drawn will therefore have to bring it back to be redated. No fresh cheque should be issued, the lapsed cheque shall simply be redated and the alteration initialled by the official whose duty it would be to sign the cheque. A note of the fact of redating shall be entered in the cash book against the original transaction. The alteration will in no way affect the accounts and no further entries shall be made. Vouchers

26.

Every bill or other claim for payments shall in the first instance be checked and examined by the Lodging House Fund clerk or the officer who is charged with the keeping of the accounts and after he has certified it to be in order, the order for payment shall be passed by the President or the Secretary or the person administering the fund. The order shall run thus : "Pay Rs.....only (Rs.....)" the amount being written in words as well as in figures, if payment is to be made by cheque, the President or the Secretary shall cause the bill to be endorsed with the words "Paid by cheque no....." and shall then sign the endorsement, and cause the cheque to be drawn out, signed and issued.

27.

The payee or the person taking delivery of the cheque on his behalf shall give a dated acknowledgement of the receipt there on that bill.

28.

If payment is to be made from the permanent advance, the procedure laid down in Rules 35 to 37 shall be adopted. Cash Book

29.

The cash book of the lodging house fund shall be kept in Form No. 3. The receipt entries in this book shall be made from the duplicate challans mentioned in Rule 10. The date of receipt to be shown in the cash book shall be the date on which the challan is received by the treasury. The payment side of the cash book shall be posted from the details of vouchers and of the cheques drawn. The amount of each cheque shall be entered as soon as the cheque is signed.

30.

The cash book shall be balanced on the last working day of every month and signed by the President or Secretary or the person administering the fund in token of the correctness of every entry made therein. The balance brought out shall be stated both in words and figures and shall agree with the balance shown in the treasury pass book thus-Rs. a. p. Balance as per cash bookAdd-Cheques uncashed.....No.....dated.....No.....dated.....(a)The accounts of sub-treasuries are generally closed three or four days before the end of the month and in such cases there will be discrepancies.(a)Deduct value of challans credited in the cash book but not appearing in the pass book.....Balance as per Pass Book

31.

When any payment is made either in cash from the permanent advance or by cheque it shall immediately be entered in the accounts of the Lodging House Fund. In the former case it shall be entered in the permanent advance accounts (Form No. 4) and in the latter case in the cash book (Form No. 3).

32.

Every payment made either by cheque or in cash shall be covered by a receipt, duly stamped in all cases of payment of over Rs. 20 signed by the person to whom the money is due and to whom it has been paid. A receipt signed by another person for the creditor is invalid.

33.

Bills and vouchers which have been paid by cheque shall be numbered consecutively for the year in order of payment and shall be pasted in a guard file.

34.

But sub-vouchers which have been paid in cash out of the permanent advance shall be separately filed together with the recoupment voucher covering them. A memorandum instead of this voucher shall be pasted into the guard file mentioned above, as below :-Voucher no.....dated.....for Rs.....in recoupment of the Medical Officer's or Secretary's permanent advance, will be found in the separate file.

35.

On first receiving or taking charge of the permanent advance and on the first working day of each year the Medical Officer of Health in charge shall sign an acknowledgement in these terms on the first page of the account:-"I acknowledge to have in my possession a permanent advance of Rs. (Rs) which sum is due from me to the Managing Committee and I am personally accountable for the

amount". The permanent advance when first drawn shall be charged in the cash book to the head "Advance" but its recoupment shall be debited to the heads of service concerned. It need not be repaid at the end of each year.

36.

The President, Secretary or the person administering the fund or the Medical Officer of Health shall make payments from his permanent advance from time to time as may be required and for each payment he shall obtain and hold a bill receipted by the payee or in the case of petty expenses, a written detailed statement of the sums spent.

37.

These bills or statements shall be numbered consecutively enfaced or stamped, paid in cash and entered in the register in Form No. 4, the classification of the charge being carefully entered in the columns provided for the purpose. The permanent advance may be recouped whenever necessary, and it must always be recouped on the last working day except when the expenditure falls below Rs. 10 for which no cheques can be drawn upon the treasury. The recoupment shall always be in full of expenditure from the last recoupment to date, so that the balance in hand after the recoupment will always be the full amount of the advance. The procedure of recoupment is as follows :-The Medical Officer of Health shall compare the sub-vouchers with the entries in the permanent advance amount; he shall deface them by stamping them "Cancelled" so that they cannot be used again. He shall total and initial the column. Amount of sub-vouchers and also the amounts in the classification columns the cross total of which should rule a red ink line across the page, immediately above which in the last two columns the number, date and amount of the voucher for recoupment shall be shown. The voucher of recoupment shall be drawn out in form no. 5 and it shall be enfaced with the usual payment order. A cheque for the amount shall then be issued in favour of the holder of the permanent advance (Medical Officer of Health) who shall initial the entries in the recoupment columns. Bills

38.

Bills for salaries, travelling allowance and contingent charges shall be drawn up in forms in use in Municipalities (Form No. VII). Abstract Register of Receipt and Expenditure

39.

A monthly account in Form No. 6 shall be compiled from the classified cash book and shall be submitted by the Secretary or the person administering the fund every month to the District Magistrate on such dates as that authority may fix. Advance

40.

Payments of advances should be discouraged as far as possible. If the grant of advances is unavoidable, a ledger should be maintained in Form No. 9 for watching the adjustment of the advance. Provident Fund

41.

If a provident fund has been established for the employee of the Lodging House Fund the Rules applicable to Municipalities in regard to the matter shall be followed. Service Books

42.

A service book in Municipal Form No. XLIX (Form No. 8) printed in English and the vernacular shall be supplied at his own cost to every employee holding a substantive appointment on the permanent establishment of the Lodging House Fund. It shall be kept in the custody of the President whose signature as well as that of the employee's on the first page shall be attested every five years. The service book is a contemporary record of the employee's official life including leave or every description, every period of suspension from employment and every other interruption of service, with full details of its duration. Every entry relating thereto shall be written across the page and attested by the Chairman or the Secretary or the person administering the fund. Stock Register

43.

A stock register in Form No. 7 shall be maintained. All articles of stock shall be entered in it. The Stock shall be verified by the President or Secretary once a year and he shall record a certificate to that effect in the stock register. The sanction of the lodging house committee shall be obtained whenever any article is written off the register as sold, as unserviceable or otherwise disposed of. Construction and Repair Works

44.

In the case of the construction and repair of lodging house buildings, etc., the Rules applicable to the Municipality regarding estimates, contracts, measurement of works, etc., shall be observed. The work shall be executed under the orders of the committee and the subsidiary accounts relating to the works shall be kept in the office of the committee.

45.

The bills shall be forwarded to the Managing Committee for payment. In the case of the final bill no payment shall be made unless a certificate regarding the satisfactory execution of the works has been recorded to the bill by the President or the Secretary of the Managing Committee.

46.

No loss by defalcation, theft or otherwise, shall be written off from the accounts without the sanction of the Commissioner of the Division. When the amount of the loss exceeds Rs. 500 or when the loss is due to any defect in the system of accounts, collection, etc., the sanction of Government will be necessary. Accounts Form No. 1 Budget Estimate of Pilgrims Lodging House Fund (Under B. & O. Act II of 1920) Receipts and charges. District and Locality For the year 200..... Submitted to the Commissioner of the..... Division. State..... Magistrate The 200 Note.-In preparing this Estimate care should be taken to see (1) the columns for number in page 9 are carefully filled up; (2) that the rate of pay of each incumbent is furnished in a separate statement working up to the total amount estimated for, to admit of verification in this office; (3) that no new fixed charges are entered which have not been sanctioned by competent authority; and (4) that copies of all order sanctioning these charges, included in the estimate for the first time, are appended. This Estimate should be submitted, through the Commissioner of the Division, to the local Government by the 15th October at the latest. Receipt of the Pilgrims Lodging House Fund in the District of..... for the year ending March

	Receipt	Actuals	Sanctioned estimate	Actuals of last six months	Actuals of first six months	Total of columns 3 and 4	Revised Estimate of Local Officer	Revised Estimate passed by Government	Proposed Estimate of Local Officer	Estimated passed by Government
	1	2	3	4	5	6	7	8	9	10
I.	Opening balance									
II.	Fees for license of Lodging House.									
III.	Fees for Inspection of Lodging House.									
IV.	Miscellaneous fees and penalties under the Act.									
V.	Criminal fines									
VI.	Terminal tax									
VII.	Sale proceeds of trees, old furniture, etc.									

VIII. Other receipts

IX. Grants from
Government.X. Loan from
Government.XI. Advance
recovered.XII. Interest in
investment.Total
Receipts.

Grand Total.

Expenditure

Details	Current year.	Next year.	Heads of charges.	Actuals.	Sanctioned Estimates.
1	2	3	4	5	6
1. Refunds					
2. Establishment-					
(a) Establishment					
(b) Office contingencies.					
3. Provident Fund contribution.					
4. Temporary Establishment.					
5. Cholera Hospital-					
(a) Establishment					
(b) Medical Stores					
(c) Instruments and furniture.					
(d) Contingencies					
(e) Country Medicines.					
(f) Diet of patients					
(g) Repairs and petty constructions					
6. Constructions-					
(a) New works					
(b) Repairs					
7. Tools and plant					
8. Contribution to local bodies-					
(a) Pilgrim hospital					
(b) Leper Asylum					
(c) Municipality.					

9. Advance made
10. Investments
11. Miscellaneous
12. Sanitary improvements.
13. Special expenditure on sanitation during Pitripaksh mela.
14. Repayment of Loans-
 - (a) Principal
 - (b) Interest Total Disbursement
- Closing balance
- Grand Total

Actuals of last six months.	Actuals of first six months.	Total of columns 3 and 4	Revised estimate of Local Officer	Revised estimate passed by Government.	Proposed estimate of Local Officer.	Estimate as passed by Government.	Explanatory remarks.
7	8	9	10	11	12	13	14

*Please enter details for this head in forms A and B. Form A Details of Estimate for New Works for 200.....

Description of Works	District	Locality	Nature of each work	Name of fund to which each item is debitable.	Estimate cost of each work.	Sanctioned estimate for-	Proposed estimate for-	Explanation of increase or decrease.
1	2	3	4	5	6	7	8	9
Civil Building Roads and Communications Miscellaneous Public Improvements.								

Note-The details of the expenditure of each local fund should be shown separately and should correspond in the aggregate with the amount provided for in the estimate under the head "New works". Form B Details of Estimate for Repairs for 200

Description of Works	District	Locality	Nature of each work	Name of fund to which each item is debitable.	Estimate cost of each work.	Sanctioned estimate for-	Proposed estimate for-	Explanation of increase or decrease.

1 2 3 4 5 6 7 8 9

Civil

Building Roads

and

Communications Miscellaneous

Public

Improvements.

Note.-The details of the expenditure of each local fund should be shown separately and should correspond in the aggregate with the amount provided for in the estimate under the head "Repairs". Municipal Accounts Municipal Form IV-Challan (Rule 23) Triplicate-challan Challan of money to the No. Treasury, dated.....200..... Bank or Date..... Year

By whom brought. On what account. Amount.

Total Rupees.

Notes as on back

Silver and copper

Total Rupees.

Examined and entered Treasurer. Accountant Form No. 3 Cash Book

Receipt

Date	No. of challans	Particulars of receipts.	Opening Balance	Fees for licenses of Lodging house.	Fees for Inspecting of Lodging house.	Miscellaneous fees and penalties under the Act.	Criminal fees.	Terminal tax.	Sale-proceeds of trees, old furniture.
1	2	3	4	5	6	7	8	9	10

Receipt

Loans from Government.	Advances recovered.	Interest on investments.	Total of each challan.	Particulars of payment	Number of Vouchers	Number of Cheque	Refunds	Establishments	C
13	14	15	16	17	18	19	20	21	2

Payments

Establishment	Medical Stores	Instrument and furniture	Contingencies	Country medicines	Diet of patients	Repairs and petty construction.	New Words	Repairs and	Tools
25	26	27	28	29	30	31	32	33	34

Payments

Municipality	Advances	Investments	Miscellaneous	Sanitary	Special	Principal	Interest.	Total o
--------------	----------	-------------	---------------	----------	---------	-----------	-----------	---------

37	38	39	40	41	42	43	44	45
	made			improvements	expenditure on sanitation during Pitripaksh mela.			each cheque

Form No. 4 Chairman's Permanent Advance Account Expenditure

Classification of each sub-voucher showing head or heads of account to be debited and amounts.

Date	No. of sub voucher	Description of charge	Amount of sub-voucher	Office contingencies	Medical stores	Instrument furniture	Country medicine	Diet of patients	Re pe co
1	2	3	4	5	6	7	8	9	10
			Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs.

Form No. 5 Voucher for recoupment of Chairman's Permanent Advance

Account No.

Dated

Number of sub-voucher covered by this recoupment-

Date when expenditure was incurred ... { From

To

Amount of this Voucher ... { Rupees

Rs.

Revised contents and certified that I have compared the entries in the permanent advance account with the sub-vouchers and have cancelled the latter so that they cannot be used again. Chairman. Classification of the charges covered by this voucher.

Head Amount.

Total.

Form No. 6 Abstract account of.....Lodging House for the month of.....

Heads of receipts	Budget allotment	Receipts during the month	Progressive total of receipts up to the end of the month.	Heads of payment
1	2	3	4	5
	

I. Opening
balanceII.
Fees for
licence of
LodgingHouseIII.
Fees for
Inspection of
LodgingHouseIV.
Miscellaneous
fees
andpenalties
under the
Act.V.
Criminal
feesVI.
Terminal
taxVII. Sale
proceeds of
trees,
oldfurniture,
etc.VIII. Other
receiptsIX.
Grants from
GovernmentX.
Loans from
Government.XI.
Advance
recoveredXII.
Interest on
investmentXIII.
Total of each
challanTotalOpening
balanceGrand
Total

1. Refunds
Establishm
Officecont
Provident f
contributio
Temporary
establishm
Cholera
hospital-(a
MedicalSto
and
furniture(c
Countryme
Diet
ofpatients(
Repairsanc
petty
constructio
Constructi
New Work
Repairs7. T
and plants
Contributio
local bodie
Pilgrimhos
LeperAsylu
Advance
made10.
Investmen
Miscellane
Sanitary
Improvem
Special
expenditur
onsanitatio
during
Pitripaksh
mela14.
Repaymen
loans-(a)
Principal(k
InterestTo
balanceGra
Total.

Form No. 7 Stock and Store Register of the.....Name of article.....

Received Issued

Balance	Date	Number and date of voucher for purchase	Number of article	Total	Date	Purpose for which issued	Number of article	Balance	Signature of verifying officer
1	2	3	4	5	6	7	8	9	10

Form No. 8 Public Health (Opening page) Service Book

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

N.B.-These two signatures should be renewed or reattested at least every five years. (Second page)

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

(Third Page)

Signature and designation of chairman or attesting	Date of termination of appointment	Reasons of termination-such as promotion transfers, dismissal etc.	Leave taken nature and duration	Signature and Resignation of chairman or attesting	Reference to recorded punishment or censure
--	------------------------------------	--	---------------------------------	--	---

officer

officer

or reward or
praise of the
officer

1

2

3

4

5

6

Form No. 9 Name..... Advance Ledger

Advance

Advance recovered

made or

adjusted

No. of item
in pass
book ifWhether recovered
in cash or by
work bill
No. of
voucher if
adjusted
by work
bill.Debit
balance after
each
transaction.

Date	Purpose	No. of voucher	Amount	Total	Date	Whether recovered in cash or by work bill	No. of voucher if adjusted by work bill.	Amount	Total	Debit balance after each transaction.
1	2	3	4	5	6	7	8	9	10	11

Form No. 10 Register of Applications under Section 4 of the Places of Pilgrimage Act

Date	Serial No.	Name of applicant	Situation of the house.	Certificate fees paid.
Municipal holding No.	Sahi mohalla.	Challan No.	Date	Amount
1	2	3	4	5

Delivery to the Health Officer for inspection	Health Officer's recommendation	License issued	Remarks.
Date	No. of lodger recommended	No. of license.	No. of lodger granted
9	10	11	12

Form No. 11 Register of Licenses Issued

Date	Number of the Licence	Name of Licensee	Description of the house	Number of lodgers that can be-
Town Mufassil	Number of holding	Name of Sahi Mohalla	Accommodated	

Town Muffasil

1	2	3	4	5	6	7	8
---	---	---	---	---	---	---	---

Fees paid Remarks.

Number of challan Date Amount Number of application register

Town Mufassil

9	10	11	12	13	14
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Form No. 12 Daily Collection Register

Date	Receipt No.	From whom received.	Fees for inspection	License fees.	Miscellaneous fees and penalties	Terminal tax	Sale proceeds	Other receipts	Total	Challan No. and date
1	2	3	4	5	6	7	8	9	10	11

Form No. 13 Register of Investments

Date of purchase	No. of security	Value of security	In whose custody	Interest payments for the 1/2 year ending-	Remarks
------------------	-----------------	-------------------	------------------	--	---------

1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---

Form No. 14 Loan Register Account of Rs. received from Government as per..... to bear interest at..... per cent to be paid half yearly on..... by instalments of Rs. repayable in..... years.

Receipt	Payment	Amount paid	Voucher No. and date	Remarks
Date	Amount	Of Principal	Of Interest	
Amount	Voucher No. and date	Balance	period	Amount of which due
1	2	3	4	5
	Rs. p.	Rs. p.		Rs. p.
				6
				7
				8
				9
				10
				Rs. Rs.
				p. p.