

# Orissa Municipal Rules, 1953

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### Rule ORISSA-MUNICIPAL-RULES-1953 of 1953

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Orissa Municipal Rules, 1953Published vide Notification No. 4952 L.S.G., dated 23.6.1954Notification No. 4952 L.S.G., dated 23rd June, 1954. - In exercise of the powers conferred by Clauses (i) and (ii) of Sub-section (2) of Section 387 of the Orissa Municipal Act, 1950 (Orissa Act XXIII of 1950), the Governor of Orissa is pleased to make the following Rules, the same having been previously published as required under Section 392 of the said Act.Preliminary

#### 1. Short title and commencement.

(1)These rules may be called the Orissa Municipal Rules, 1953.(2)They shall come into force at once.

#### 2. Interpretation.

- In these rules unless there is anything repugnant in the subject or context-(a)"Act" means the Orissa Municipal Act, 1950 (Orissa Act XXIII of 1950) and all words and phrases used therein shall have the same meaning assigned to them by the Orissa Municipal Act, 1950 (Orissa Act XXIII of 1950), hereinafter referred to as 'the Act';(b)"Chairman" means Chairman of the Municipal Council;(c)"Council" means the Municipal Council;(d)"Form" means the form prescribed under and appended to, these Rules;(e)"Government" means the State Government of Orissa;(f)"Ordinary meeting" means a meeting of the Councillors held under Section 63 of the Act for the transaction of regular business of the Council;(g)"Special meeting" means a meeting of the Councillors held under Section 64 of the Act and includes any other meeting held for the transaction of any particular business;(h)"Schedule" means a Schedule attached to these Rules;(i)"Sanitation" includes water supply, conservancy, drainage and any other matter for the improvement of public health and prevention of public nuisance.

## **Chapter II**

### **Rules of Business**

#### **3.**

An ordinary meeting of the Councillors shall usually be held, on the first Monday or last Saturday of every month as the council may decide :Provided that if such day of any month falls on a gazetted holiday, or if the Chairman for any other reason considers such day inconvenient, he may fix any other day for the ordinary meeting.

#### **4.**

A Councillor who desires to move a motion shall give notice in writing to the Chairman not later than tenth day before the day fixed for the next meeting and shall together with the notice send a copy of the motion which he desires to move.

#### **5.**

The Chairman shall decide if the motion is in order, and if so direct -(i)every such motion received in time for the next meeting to be included in the list of business for the next meeting;(ii)every such motion received out of time to be included in the list of business for the next succeeding meeting.

#### **6.**

If the Chairman decides that a motion is not in order, he shall make such alterations as shall in his opinion render the motion to be in order. The decision of the Chairman shall be final.

#### **7.**

A notice book shall be kept in which all notices or motion shall be entered. All such notices shall be dated and numbered as received.

#### **8.**

The Chairman shall send to every Councillor at least three clear day's notice of all meetings except adjourned meeting; provided in case of any sudden emergency, the Chairman or in his absence the Vice-Chairman shall be competent to call a meeting at shorter notice.

#### **9.**

The notice shall set forth clearly and fully the business to be transacted at the meeting.

**10.**

The notice shall be sent by post or by such other method as may be deemed convenient ;Provided that if a local newspaper be published in the municipality, the Councillors by a resolution duly passed at a meeting, may decide that the publication of a general notice in the newspaper in question shall be sufficient.

**11.**

No business other than that included in the notice for any meeting issued under Rule 9 shall be transacted at such meeting except with the consent of the majority of the Councillors present at such meeting.  
Order of Business

**12.**

At ordinary meeting [the proceedings of the previous meeting shall be confirmed with or without modification and] [Inserted vide Notification No.1097-LSG Legislative-20/64, 30.1.1964.] the business shall be conducted in the following order, namely : (a) Questions shall be asked and replies given thereto as provided under Rule 14. (b) Business not taken up in the last ordinary meeting shall be considered. (c) A progress report of works shall be laid before the Councillors. (d) Letters and reports of committees shall be read and accounts and statements shall be considered and passed. (e) Motions included in the list of business for the meeting shall be discussed.

**13.**

At a special meeting only the business for which the meeting was called shall be considered :Provided that the Councillors present may give their consent for any other business to be considered.  
Question

**14.**

(a) Any Councillor who desires to ask a question shall give 3 day's clear notice thereof to the Chairman before the meeting at which he desires to put the question and shall ask a question or questions relating to the affairs of the municipality. No debate shall be allowed on any question. When he thinks it advisable to do so, the Chairman shall have the answer to such question laid before the meeting. (b) In order that a question may be admissible it must satisfy the following conditions, namely : (1) it shall not bring in any name or statement not strictly necessary to make the question intelligible; (2) if it contains a statement by the Councillor himself, he shall make himself responsible for the accuracy of the statement; (3) it shall not contain arguments, inferences, ironical expression or defamatory statements; (4) it shall not ask for an expression of opinion or the solution of a hypothetical proposition; (5) it may not be asked as to the character or conduct of any person except in his official or public capacity; (6) it shall not be of excessive length; (7) it shall not deal with several subjects having no close connection with one another; (8) it shall not seek information set

forth in documents easily accessible to Councillors;(9)it shall not suggest action;(10)it shall not ask for any interpretation of law;(11)it shall not relate to a matter which is sub judice; and(12)it shall not ordinarily raise a matter in which the interest of a particular individual is involved.(c)The Chairman may disallow any question which does not conform to Sub-rule (b).(d)Any Councillor may put supplementary question for the purpose of further elucidating any matter of fact regarding which an answer has been given :Provided that the President of the meeting shall disallow any supplementary question, if in his opinion it infringes the rules as to the subject matter of questions.(e)The question upon it has been disallowed by the Chairman and the answer, if any given to it, shall be entered in the minutes of the proceedings of the meeting.Motions and Amendments

**15.**

After a motion has been duly moved and seconded by a Councillor an amendment may be moved at any stage of the debate thereon.

**16.**

Every amendment shall be so worded as to be capable of making an intelligible sentence either alone or in its proper place in an original motion, as the case may be.

**17.**

An amendment shall not be moved which has nearly effect of a negative vote.

**18.**

A motion or amendment duly moved and seconded shall not be withdrawn without the consent of the majority of the Councillors present at the meeting.

**19.**

The President of the meeting may for reasons to be recorded in writing and entered in the minutes of the proceedings -(i)rule that an amendment is not in order; and(ii)make such alterations in an amendment as shall in his opinion, render it to be in order and may in case (a) refuse to put the amendment to the meetings; and in case (b) refuse to put the amendment to the meeting unless and until the proposer and seconder accept and sign the alterations made.

**20.**

The decision of the President of the meeting shall be final.

**21.**

When a motion or an amendment thereto has been put from the Chair and been declared by the President of the meeting to be duly carried no further motions for amending the original motion or amendment thereto shall be entertained.

**22.**

On the discussion being concluded, in the event of several amendment having been proposed, the President of the meeting shall put the amendments to the vote in any order which he considers most convenient.

**23.**

Votes shall be taken by raising of hands.

**24.**

Every motion or amendment thereto duly moved and seconded and pressed to a division, shall be recorded in full in the proceedings, together with the number and names of votes for and against the same.

**25.**

Every motion or amendment thereto duly moved shall be seconded and if not seconded immediately after being moved no debate shall take place thereon nor shall it be put to the meeting and no entry thereof shall be made in the minutes. The Right to Speak

**26.**

The President of the meeting may require Councillors to stand when they address the meeting.

**27.**

The Councillor who first rises to address the meeting shall be entitled to be heard first and in case more than one Councillor rise to address the meeting at the same time the President of the meeting shall decide the order in which such Councillors shall speak.

**28.**

Any Councillor shall be at liberty to call the attention of the President of the meeting to a point order even when a member is speaking. On a point of order being raised the member addressing the meeting shall resume his seat until the question has been decided by the President. No discussion

shall be allowed on a point of order. After the decision of the President, the same point of order cannot be raised again. Except as provided by this rule no Councillor shall interrupt a speaker in possession of the meeting.

**29.**

Except as provided in Rules 27 and 28 and no Councillors shall speak more than once upon any motion or amendment except with the permission of the President of the meeting for the purpose of making a personal explanation, but in that case he shall not be entitled to bring forward any debatable matter.

**30.**

A Councillor who has spoken upon a motion may speak again upon any amendment thereof afterwards moved.

**31.**

The mover of a motion or amendment shall in all cases have right of reply. Protests or Dissents

**32.**

Protests shall be limited to a concise and definite statement of the motive which prompted the votes of Councillors who voted in the minority on a given question.

**33.**

Protests shall be handed to the President of the meeting before the conclusion of the meeting at which the resolution protested against was passed.

**34.**

Protests duly made shall be appended to and published with the minutes. Adjournment

**35.**

Any Councillor may move the adjournment of the debate or of the meeting in a speech not exceeding five minutes in duration.

**36.**

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

**37.**

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

**38.**

No business shall be transacted at an adjourned meeting, except the business contemplated at the original meeting.

**39.**

An adjourned meeting other than an adjourned meeting under Section 70 (3) being nearly a continuation of the original meeting does not require any fresh notice. Miscellaneous

**40.**

(a) If the Chairman who is absent when a meeting commences be present at any time during such meeting he shall preside over it from the stage of his arrival and the Vice-chairman or the Councillor has been elected to preside as the case may be, shall retire in his favour. (b) When the meeting commences without the Chairman and the Vice-Chairman and the latter be present at any time during such meeting he shall preside over it from the stage of his arrival and the Councillor who has been elected to preside over it in his absence shall retire in his favour.

**41.**

No resolution of the Council shall be modified or cancelled within three months after the passing thereof except at a meeting specially convened in that behalf by a resolution of the Council supported by not less than one half of the sanctioned number of Councillors.

**42.**

For the purpose of taking into consideration business involving many details, the meeting may on the motion of any Councillor present at the meeting resolve itself into a committee of the whole body. When such motion has been carried the rule prohibiting any person from speaking more than once on the same question shall not apply to the discussion of the aforesaid business in committee.

**43.**

When motion or amendment is put to the vote the President of the meeting shall record against it first the names of members voting for it and then the names of those voting against it.

**44.**

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

**45.**

The minutes shall contain a brief abstract of the discussion on each resolution.

**46.**

A copy of the proceedings of any meetings of the Council shall be supplied to every Councillor who may apply for it. An abstract of the minutes shall be affixed in the notice-board of the Municipal Council.

**47.**

(1)The matter of every speech shall be strictly relevant to the matter before the Council(2)A Councillor while speaking, not -(i)refer to any matter of fact on which a judicial decision is pending;(ii)make a personal charge against a Councillor;(iii)use offensive expressions regarding the conduct of any Legislature in the Indian Union;(iv)reflect upon the conduct of the President or any Governor or any Rajpramukh (as distinct from the Government of which they are respectively the heads) or any court of law in the exercise of the judicial functions;(v)utter reasonable seditious or defamatory words; and(vi)use his right of speech for the purpose of wilfully and, persistently obstructing the business of Council.

**48.**

The common seal shall remain in the custody of the Chairman. The Chairman may by written order delegate the custody of the seal to the Executive Officer.Mode and Time of Election and Term of Members of Committees

**49.**

(1)The election of any member or members of a Committee of a Council shall be held in the office of the Council at a meeting of the Council specially convened for the purpose.(2)Such meeting shall be convened by the Chairman as soon as possible after the coming into force of these Rules of the occurrence of vacancy.(3)Notice of the day and hour of such meeting shall be given to the Councillors at least seven clear days' previous to the day of the meeting.



**50.**

(1)A separate election shall be held in respect of each Committee.(2)If elections have to be held at the same meeting of the Council in respect of two or more Committees, the, elections to such Committees shall be taken up in the following order(a)Elections to the Committee mentioned in Sub-section (1) of Section 58 of the Act shall be taken up first in the order in which the Standing Committees are mentioned in the said sub-section.(b)If, however, the election to any Committee is adjourned under Rule 54 the elections to the Committee next in order shall be proceeded with.(3)Appointment of members who are not Councillors to Committee under Section 59 shall be taken up after the election of Councillors to the Committee is over. Persons, who in the opinion of the Councillors, possess special qualification for serving on such Committee shall be elected by the Councillors. If the opinion of the Councillors is unanimous such persons shall be appointed.In the case of difference of opinion the matter shall be put to vote.

**51.**

The meeting for any election under these rules shall be presided over -(a)by the Chairman : or(b)in his absence by the Vice-Chairman ; or(c)in the absence of both, by a Councillor not intending to stand as a candidate at the election or any of the elections, as the case may be, chosen by the Council.

**52.**

(1)Every candidate for election shall be proposed by the Councillor and seconded by another.(2)The proposer shall, when proposing the name of any candidate, deliver to the President of the meeting a declaration in writing expressing the candidate's willingness to stand for election to the Standing Committee concerned, signed by the candidate and by the proposer.(3)A candidate who has been proposed and seconded may withdraw his candidature by making a statement to that effect at the meeting.(4)The names of all the candidates, who have been proposed and seconded at the election and who have not withdrawn their candidature shall be read out by the President of the meeting.

**53.**

If the number of candidates whose names are so read out is equal to the number of vacancies, the President of the meeting shall declare all such candidates duly elected .

**54.**

If the number of such candidates is less than the required number of vacancies, the President of the meeting shall declare all such candidates duly elected and shall either call for fresh nominations or adjourn the election to fill up the remaining vacancies.

**55.**

(1) If the number of such candidates exceeds the number of vacancies the votes of the Councillors present at the meeting shall be taken by ballot. (2) The President shall make adequate arrangements to secure the privacy of the ballot.

**56.**

(1) Every Councillor wishing to vote shall be supplied with a voting paper on which the names of all such candidates shall be typed or legibly written in the following form

Name Vote

- 1.
- 2.
- 3.

(2) Each Councillor shall be told how many votes may be given and he shall then proceed to the place set apart for the purpose and there place a mark on the voting paper against the name of the candidate or the names of the candidates for whom he wishes to vote. He shall then fold up the voting paper so as to conceal his vote and deposit the same in a ballot box placed in the view of the President in the meeting. (3) The ballot box shall be locked and so constructed that the voting paper may be placed therein but not extracted therefrom without the box being opened. (4) The President of the meeting shall then open the box and count the votes in the presence of two Councillors (other than candidates to the election in question).

**57.**

The candidate who secure the largest number of votes, or if there is more than one vacancy, as many of the candidates at the top of the poll as there are vacancies to be filled, shall be declared to have been duly elected. If there be an equality of votes between any two or more candidates the President of the meeting shall decide by drawing lots in the presence of the Councillors present.

**58.**

The Councillors who have been duly proposed and seconded as candidates may also take part in the ballot.

**59.**

A voting paper shall be invalid - (a) if it bears the signature of the voter or contain any word sign or visible representation by which he can be identified; (b) if marks are placed thereon against more candidates than there are vacancies to be filled; or (c) if it is uncertain to which candidate the mark is intended to apply; or (d) if no mark is placed thereon.

**60.**

Before the conclusion of the meeting, the President of the meeting shall announce the names of duly elected candidates and publish on the notice-board of the office of the Council concerned a notification, signed by him, stating the names of the persons elected as members of the Committee or Committees concerned.

**61.**

The President of the meeting shall then seal up in separate packets the counted and the rejected voting papers, and note on each packet the number of papers it contains and the election to which it relates.

**62.**

(1) A Councillor elected to be a member of a Committee shall hold office as such, unless he sooner resigns, until his term of office as a Councillor expires or he otherwise ceases to be such Councillor. (2) A member of the Committee who is not a Councillor shall unless he sooner resigns, hold office until the date on which the term of office of the persons who are Councillors at the time of election expires by efflux of time.

**63.**

A committee may meet and adjourn as it thinks proper. The quorum of a Committee shall be three members. If the Chairman or the Vice-Chairman is not present at the time for holding any meeting, the members present shall choose one of their member to be President. Every question at a meeting shall be determined by a majority of the votes of the members present and voting on that question in case of an equal division of votes the President shall have a second or casting vote.

**64.**

(1) If any member of a Committee fails to attend three consecutive meetings of such Committee without the previous permission of the Council he shall thereby cease to be a member of the said Committee and the Council shall elect another member in his place. (2) A member of a Committee may be removed by the Council if he is guilty of misconduct in the discharge of his duties : Provided that the resolution recording his removal has been supported by not less than two-third of the Councillors present at the meeting. Channel of Correspondence

**65.**

(1) The Executive officer shall carry out all correspondence on behalf of the Council. (2) No official correspondence between [the council and the Director of Municipal Administration and between] [Inserted vide Notification No. 19167, UD/13.12.1966.] the Council and the Government shall be

conducted except with the prior approval of the Chairman or the Vice-Chairmen in his absence.(3)All correspondence from and to the office of the Council shall be in the name of the Executive Officer.

**66. [ [Substituted vide Notification No.2927-U.D.11.2.1970 (Legislative 68/70) Rule 66 has been substituted vide a new Rule 65 in Notification No. 19167/13.12.1966.]**

(1)All correspondences addressed to the Director of Municipal Administration by the Executive Officer shall be submitted-(a)through the Director of Public Instructions, Orissa when it relates to educational matters;(b)through the Director of Health Services, Orissa when it relates to Medical and Public Health matters;(c)through the inspector of Local Works when it relates to Works and Works establishment; and(d)through the District Magistrate in matters or general administration other than those covered by Sub-rule (2);Provided that advance copies of ail such correspondence shall also be sent to the Director of Municipal Administration, and if, the proposal together with the views of the concerned officer through whom the correspondence has been made, does not reach the Director of Municipal Administration within a period of two months from the date of the letter it will be open to the Director of Municipal Administration to take such action as is considered necessary on the Advance copy without waiting for the original correspondence.(2)All correspondence relating to the matters of general Administration of the Municipality in respect of which powers have been delegated to the Director of Municipal Administration shall be made with him direct.(3)The Director of Municipal Administration on receipt of such correspondence shall dispose of matter which he is competent to dispose of and obtain orders of Government in all other matters.(4)In all matters of urgency and importance requiring immediate attention of Government, correspondence may be made direct with Government, copies being forwarded simultaneously to the concerned Head of Department, District Magistrate and Director of Municipal Administration.(5)Provided that in an ordinary course copies of all correspondence under Clauses (a), (b), & (c) of Sub-rule (1) shall be forwarded to the District Magistrate and R.D.C. concerned for information.][Chapter-II Municipal Account

**67.**

In all matters not expressly provided for by these Rules, the Rules, forms, registers and returns prescribed in Government Codes, Rules and Regulations in force for the time being under the orders of Government or other competent authority, shall in so far as they are consistent with there Rules and the Act, apply to the accounts of the Municipality, and shall be so observed, used and kept.

**68.**

The cash and account branches of each municipal office shall be kept distinct from each others and under different officers who for the purpose of these Rules, shall be termed respectively, cashier and accountant.In no case shall the name person compile the municipal account and superintend the collection of taxes, rates and other municipal income.

**69.**

All accounts and registers shall be maintained 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.

**70.**

The following is a list of the forms and registers which shall be kept :I. Budget estimateI-A. Abstract of the budget estimateII. Educational budget estimateIII. Schedule for the budget estimateIV. Subsidiary account of special taxesV. Cashier's cash book[V-A. Subsidiary cash book] [Inserted vide Notification No. 3751, U.D./7.2.1976.]VI. ChallanVII. Register of billsVIII. Order bookIX. Salary billsX. Absentee statementXI. Periodical increment certificateXII. Permanent advance accountXIII. Voucher of recoupment of permanent advance accountXIV. Cash book of the municipalityXV. Abstract register or receiptsXVI. Abstract register of expenditureXVII. Register of adjustmentsXVIII. Advance ledgerXIX. Register of outstanding advancesXX. Deposit ledgerXXI. Register of outstanding depositsXXII. Register of quarterly and annual accounts of receiptsXXIII. Register of quarterly and annual accounts of expenditureXXIV. Annual account of receipts and expenditureXXV. Establishment audit registerXXVI. Register of investmentXXVII. Loan registerXXVIII. Appropriation register of loan fundsXXIX. Register of tax on carriages, carts, horses and animalsXXX. Licence for carriages, carts, horses and animalsXXXI. Application for licence for carriages, carts, horses and animalsXXXII. Stock account of licence number platesXXXIII. Licence Register for drivers and owners of carriages plying for hireXXXIV. Miscellaneous receipt formsXXXV. Register of landsXXXVI. Register of rents for which there is a fixed demandXXXVII. Jamabandi registerXXXVIII. Ledger of lesseesXXXIX. Arrear listXL. Daily collection registerXLI. Register of interest bearing, securitiesXLII. Register of grantsXLIII. Stock account of tickets used for daily collection of market feesXLIV. Stamp accountsXLV. Stock register of stationeryXLVI. Register of interest bearing securitiesXLVII. Register of grantsXLVIII. Stock account of tickets used for daily collection of market fees

**71.**

All corrections and alterations in accounts shall be neatly made in red ink and attested by the initials of the Executive Officer. Similarly all alterations and corrections in a voucher shall be duly authenticated by the payee. Erasures shall on no account be permitted in registers, statements, vouchers or accounts of any description.

**72.**

All individual items in bills pertaining to salaries or allowances of any description or travelling allowances or representing educations of some sort shall be calculated to the nearest anna (fractions below half-an-anna being omitted and half-an-anna or over being reckoned as one anna) except in cases where its adoption is prima facie impracticable, e.g., payments on contingent accounts and to

daily labour. Classification of Transaction

**73.**

No change shall be made in the prescribed list of major and minor account heading without the approval of the State Government and the same headings shall be used in all accounts maintained by a Council. Budget Estimate

**74.**

The budget estimate of the general fund accounts shall be, prepared in English in Form No. 1 by the Executive Officer of the municipality in consultation with the Chairman. The receipt shall be estimated in detail, but the totals only of the estimated expenditure shall be entered in the body of the budget estimate against the several hands. An abstract in Form No. I-A shall be appended to the budget estimate.

**75.**

The Primary Education budget estimate of the municipality shall be separated in Form No. II by the Executive Officer in consultation with the District Inspector of Schools and later with the Chairman.

**76.**

The Chairman shall present the budget estimates before the Council on or before the 1st February in the year immediately preceding that for which they are framed and a copy of the budget estimates as passed by the Council shall be submitted to the Government through the District Magistrate and the Board of Revenue in the case of the budget estimate relating to the General Fund of the council and through the Director of Public Instruction in the case of the budget estimate relating to the Primary Education Fund on or before the 10th March.

**77.**

The budgets shall be accompanied by (a) a Schedule in Form No. III for each major, minor and detailed heads in which shall be entered full details of the estimated receipts and expenditure under that head and (b) explanatory notes showing wherever necessary, how, the figures have been arrived at and specially explaining any new and important item of receipt or expenditure.

**78.**

In preparing the budget, provision shall be made for a minimum closing balance. The amount shall not ordinarily be less than one-sixth of the aggregate expenditure on account of establishment and fixed monthly charges for the whole year, e.g. charges on account of establishment and fixed monthly charges on account of scholarships, contributions, rents etc., other than loans or the total

average charges for two months.

## 79.

(1) In the form of budget estimate and the quarterly and annual accounts to be prepared for publication all sums received by the Council shall be treated as forming one general municipal fund, but in appropriating the funds at its disposal, the Council shall maintain a separate account in Form No. IV showing the receipt charges and balance on account of each of the latrine, water, lighting, drainage and education tax. (2) When capital expenditure is met from loan money, the amount of the loan shall be entered in column 3 of the form, the capital expenditure in column 6 and the repayment of the loan plus interest in column 8. But when capital expenditure is met from surplus revenues including earmarked Government grants and private contributions, only equated annual instalments of that expenditure plus interest shall be entered in column 8. (3) The credit balance of each of these accounts shall be carried forward and not appropriated for general purpose, but if there is a debit balance every year for five years continuously, it may be cleared by adding the deficit to the receipts as a contribution from the general fund. The direct receipts and charges shall be transcribed from the monthly accounts (Form Nos. XV and XVI), but the proportionate shares of cost of collection and supervision will be estimated and entered in this account without disturbing the classification in the consolidated accounts of the municipal fund. For example, if a proportionate share of the cost of collection is to be charged against the water tax it will be entered in column 7 of the statement, but the full cost collection must continue to be shown in Form Nos. XVI and XXIII under the head "Collection of taxes, and not proportionately under that head and "water-supply". The same rule applies to the proportionate distribution of the receipts to the credit of the subsidiary funds. (4) An abstract account in Form No. IV showing the estimated opening and closing balances and receipts and expenditure pertaining to each tax as shown in the estimates for the ensuing year, shall be appended to the budget. Similar figures showing the estimated balances and expenditure out of any loan granted by Government shall also be shown in this abstract. When a proportion only of certain receipt, and charges is taken into the account of any particular tax or fund, the necessary information shall be furnished in the 'Remarks' column of the form.

## 80.

(1) The Council shall not spend from any grant made by Government for a specific purpose, or from any sum, which as a condition of receiving a grant from Government the Council had agreed to appropriate to any specific purpose, or any sum received from any other source for any specific purpose, for any other purpose without the previous sanction of Government. A separate account shall be kept of each such grant and appropriation in Form No XLII. (2) The unspent balance of such grants and appropriations which are included in the cash balance shall be separately detailed in the budget estimates, and the amounts spent out of them during the past year and the objects for which such amounts were spent shall be shown in the explanatory notes referred to in Rule 77. Cashier's Cash Book

**81.**

The cashier shall maintain a cash book in Form No. V in which he shall enter immediately all sums received by him on account of the municipality.

**82.**

The entries shall be in full detail of names and particulars, except in regard to collections, for which separate registers are prescribed, but as regards tax collections made by tax collectors, only the daily, 'Total arrears' and 'Total current' needs be shown. The detailed headings for classification of the receipts [shall] [Substituted vide Notification No. 1436/LSG/26.12.1963.] be according to the sources of income [and the requirements of the Municipality] [Substituted vide Notification No. 1436/LSG/26.12.1963.]. If the number of receipts is too varied to admit of a separate column being provided for each head, one column may be allotted to miscellaneous receipts, and these entries, with a description of the same, shall be transferred to the accountant's cash book and be classified in the abstract register of receipts (Form No. XV).

**83.**

When a remittance is to be made to the treasury a line shall be drawn across the cash book and the various money columns shall be totalled. The addition of the entries in the column. Total of each item will give the total of the remittance and the subsidiary cash columns will show the totals of the various heads of revenue. If any money is received after the remittance for the day has been made to the treasury, it shall be entered below the total thus struck, but the date in column 1 shall be the actual date of receipt and not of remittance.

**84.**

The Executive Officer shall, once at least in every week, examine the cashier's cash book, together with the pass book, so as to satisfy himself that all money received has really been remitted to the treasury without delay and that the balance with the cashier is not in excess of the security and that he always remits to the treasury the whole and not part of the day's receipts; and he shall initial the cash book in token of having, made this examination. He shall further, once at the least every fortnight, examine the cashier's or the account's cash book with all the subsidiary forms and registers in which receipts are given or collections recorded, with the view of testing whether all sums received are actually brought to account and that all relevant entries tally. Transactions with Treasury

**85.**

(1) All sums received on account of the municipal fund shall be paid into the treasury. Note. - At places where the cash business of the treasury is conducted through Banks, cheques on local banks may be accepted in payment of municipal dues or in settlement of other transactions with the



Municipality, if the cheques inclusive of the collection charges have been crossed by the drawer. Until, however, a cheque has been cleared the Council can not admit that payment has been received and consequently final receipt shall not be granted when a cheque is transferred. A receipt for the actual cheque only may be given in the first instance, and the formal receipt shall be granted to him, after the cheque has been cleared.(2)All moneys received on accounts of the municipality shall be remitted in fact to the treasury as often as can be conveniently managed, and shall on no account be appropriated towards expenditure.

**86.**

When money is remitted to a Council by means of Post Office money orders or when the amounts of money orders issued by a Municipal Council are returned unpaid they will in accordance with Post Office rules on the subject, be sent by the Post Office for payment direct to the Treasury Officer for adjustment of the amount by book transfer to the credit of the municipal fund. An advice list with coupons and acknowledgments attached will be sent on the same day by the Treasury Officer to the Council Officer in token of the adjustment having been made.

**87.**

All moneys paid into the treasury to the credit of the municipal fund shall be accompanied by a challan in the appended Form No.VI.The challan shall be in duplicate. The second part shall be retained by the treasury office and the original or counterfoil shall be receipted by the treasury officials and brought back to the Municipal office by the person sent with the remittance.

**88.**

The details of each remittance classified according to the different heads of revenue will appear in the cashier's cash book (Form No. V). The challans for remittances by the cashier shall, therefore, record only the name of the municipality on account of which the money is sent to the treasury and details of the notes and coins of which the remittance is composed.

**89.**

With the remittances shall be sent the pass book of the municipality. Upon receipt of the money by the treasury both sides of the pass book shall be written up to date by the treasury. The entries shall be initialled by the Treasury Officer of the nearest Government treasury and the book returned at to the municipal office.Note. - No entries or mark shall, under and circumstances, be made in the pass book by any one connected with or working in the municipal office.

**90.**

At the close of each month the balance in the pass book shall be struck, the amount written in words and signed by the Treasury Officer of the nearest Government treasury.Payment Orders and

## Payment of Claims

### 91.

Claim against a municipality shall ordinarily be discharged by cheques drawn upon the municipal banker.

### 92.

The Council may authorise advance to the Executive Officer or any other officer, of a specified sum of money as an imprest to meet petty expenditure. Similar advances may also be made to schools or other municipal institutions provided that the amount of any such advance shall not exceed Rs. 100 (one hundred). No payment exceeding Rs. 20 (twenty) on any one item shall ordinarily be made from the imprest.

### 93.

Every bill or other claim for payment shall be presented in the first instance to the Executive Officer. After check by the accountant if the bill or claim is found correct and in order, a payment order shall be endorsed on the bill presented by the person who prefers the claim. The payment order shall, except as otherwise provided in Rule 142, run as follows "Pay (Rs.....)" the amount being written in words as well as in figures, and the order shall be signed by the Executive Officer, if the amount does not exceed [Rs.25,000 (twenty five thousands)] [Substituted vide H & U.D. Department Notification No.38013 dated 12.10.93 w.e.f. 13.10.1993.]. Orders for the payment of a sum of money in excess of [Rs. 25,000 (twenty five thousands)] [Substituted vide H & U.D. Department Notification No.38013 dated 12.10.93 w.e.f. 13.10.1993.] shall be signed both by the Executive Officer and the Chairman or in the absence of the Chairman by the Vice-Chairman, The officer or officers signing the pay order should satisfy himself or themselves that the claim is just and actually due to the party.

### 94.

If the bill is to be paid out of the permanent advance the Executive Officer shall, before signing the payment order, see that the bill is stamped with the word 'paid in cash' in conspicuous type, and shall then make it over to the accountant for payment. If the bill is to be paid by cheque it shall be made over to the accountant and shall be stamped paid by cheque No.- in conspicuous type. In the latter case the amount shall be entered, as soon as the cheque is signed, in the appropriate column of the cash book of the municipality (Form No. XIV).

### 95.

The Executive Officer shall see that every payment made either in cash or by cheque is covered by a receipt stamped in necessary, and signed by the person to whom the money is due and to whom it

has actually been paid.

**96.**

(1) All claims which are preferred and accepted shall be paid at the earliest possible date. Every bill presented shall be entered in the register of bills in Form No. VII. At the close of the year the unpaid amounts shall be shown in column 'Balance' and the reason for non-payment noted in the remarks column of the register. The balance outstanding on the 31st March shall be carried forward in detail to the register of bills for the next year. (2) All orders for supplies or works other than those for which formal agreements have been taken, shall be entered in an order book in Form No. VIII. This will ensure a complete record of the liabilities in cases where the bills may not have been presented.

**97.**

The salary bill of the municipal establishment shall be drawn in Form No. IX and the certificate at the foot of the form shall be signed by the Executive Officer. When pay is drawn for a portion of a month only, the rate at which it is drawn and the number of days for which it is claimed shall be stated either against the name of the employee in the body of the bill or in a note at the foot of the page. When any employee is absent from duty and acting arrangements are made in consequence of his absence, the absentee statement in Form No X shall be filled in and enclosed to the bill duly signed by the Executive Officer.

**98.**

Pay not distributed shall be refunded by short drawal in the next monthly pay bill.

**99.**

To the first bill, in which periodical increment is drawn by any officer, an increment certificate in Form No. XI shall be appended.

**100.**

The pay bill of all temporary employees, who are entertained under periodical sanction shall be billed, for separately in the same form, (Form No. IX) the sanction being quoted therein.

**101.**

Arrear pay shall be drawn not in the ordinary monthly bill but in a separate bill with a quotation of the bill from which the charge was omitted, withheld or on which it was refunded by deduction, or of any special order granting a new allowance. Such bills may be presented at any time and may include as many items as necessary, but they shall be supported by a certificate that such amount was not paid before.

**102.**

When the bills are paid the number and date of the voucher shall be noted on the original bill from which the charge was withheld or omitted or in which it was refunded against the item concerned in order to prevent a second claim being entertained.

**103.**

The last payment of an employee's pay never be paid until it has been ascertained that there are no demands outstanding against him. A certificate to this effect signed by the Executive Officer, shall be attached to such bill.

**104.**

Every municipal employees shall give a receipt in the appropriate column on the bill for the sum paid to him and shall in the case of sums exceeding Rs. 20 (Rupees twenty), affix a revenue stamp before signing. The cost of such stamp must be borne by the person who receives the money and not by the Municipal Council. Note. - Employees unable to write shall make their mark and shall be paid in the presence of Executive Officer or some responsible Officer, who shall record a certificate that they have been so paid.

**105.**

One bill, whether for establishment or other charges, shall ordinarily only contain details of charges to be taken against one of the budget heads. If in any case a bill be presented which contains charges against more than one head, the accountant shall enface in red ink on the bill itself, above the payment order, the details of the apportionment of the charges. These details shall be also shown in the cash book (Form No. XIV) in the column "Head of account in abstract register".

**106.**

All bills and vouchers that have been paid shall be numbered consecutively for each month in order of payment, shall be stamped 'paid' and shall be pasted in a guard file. Sub-vouchers for payments made out of the office imprest shall be filed separately, and shall be attached to the Voucher for recoupment, a memorandum referring to this voucher being placed in the guard file. Permanent Advance Account

**107.**

Whenever the Council shall decide that a permanent advance is to be granted to the Executive Officer or other officer for the payment of petty charges the following procedure shall be adopted. A similar acknowledgment shall also be given by the holder on the first working day of each year. On first receiving or taking charges of the permanent advance the holder shall sign and file an

acknowledgments in these terms : "I acknowledge to have in my possession, a permanent advance of Rs..... (Rupees.....) which sum is due from me to the Council and I am personally accountable for the amount". The permanent advance, when first drawn, shall be shown in the cash book under the head 'Advance' and shall be debited to the holder's account in the advance ledger (Form No. XVIII). There shall be no further entries in the ledger account until the advance is finally repaid. If the amount originally fixed for the permanent advance subsequently increased or decreased by the Council, the original advance shall be repaid and a fresh advance drawn.

### **108.**

The Executive Officer or other holder 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 receipt by the payee or in the case of petty office expense a written detailed statement of the sums spent. The bills or statements shall be numbered consecutively and stamped 'paid in cash' and entered in the expenditure columns of the permanent advance account (Form No. XII) the classification of the charges being carefully entered in the columns provided for the purpose.

### **109.**

The Permanent advance may be recouped whenever necessary and it must always be recouped on the last working day of the month, except when the expenditure falls below Rs. 20 (Rupees twenty) for which no cheques can be drawn upon the treasury. The procedure of recoupment shall be as follows : The Executive Officer or other officers holding the advance shall compare the sub-vouchers with the entries in the permanent advance account. 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-voucher' in the permanent advance account and also the amounts in the classification columns, the gross total of which shall agree with the total of the column 'Amount of sub-voucher', and shall rule a red ink line across the page.

### **110.**

The voucher for recoupment shall then be drawn out in Form No. XIII and it shall be defaced with the usual payment order in the form prescribed in Rule 94. The Executive Officer shall draw out a cheque in his own favour or any other officer holding the advance for the amount and he shall initial the entries in the recoupment columns.

### **111.**

The recoupment shall always be for the total expenditure from the last recoupment to date so that the balance in hand after recoupment will always be the full amount of the permanent advance.

**112.**

The serial number of the sub-voucher shall always, recommence with No. 1 after such recoupment. Cheques

**113.**

Cheque books to be used for drawal on a treasury shall be supplied by the officer-in-charge of the treasury. Each book shall bear a number which shall be repeated upon each cheque contained in it, together with the consecutive number of the cheque, and the drawing officer shall notify to the treasury upon which he draws the number of the cheque book which he from time to time to bring into use. Outside the book there shall be instructions to keep it under lock and key in the personal custody of the officer who, when relieved, shall taken receipt for the correct number of cheques made over to the relieving officer a specimen of whose signature shall at the same time be forwarded to the treasury concerned :Provided that municipalities having transactions with a bank or branch bank used as a Government treasury may use the cheque books prescribed by such bank.

**114.**

On receipt of a cheque book from the treasury the Executive Officer shall count the cheques, and shall record on the back of the cheque book that 'This cheque book contains.....forms'. The cheque book shall remain in his personal custody.

**115.**

The cheque book in use may be made over to the accountant whenever required, but it shall be returned before the office is closed for the day. The Executive Officer shall satisfy himself periodically that all unused cheques are in the book and that none have been surreptitiously extracted.

**116.**

No cheques shall be signed unless required for immediate delivery to the person to whom the money is to be paid nor until the bill which it will discharge, has been presented in a complete form, examined and passed for payment in accordance with Rule 93 stamped 'paid by cheque No.' The No. and date of cheque drawn should be recorded by the drawing officer.

**117.**

Every cheque shall be drawn in English in favour of the person to whom the money is actually to be paid and no cheque shall be drawn in favour of one person for payment to a third party. The exception permitted to this rule are in the case of a cheque issued (a) for a sum of money distributable as pay or wages among a number of municipal employees, and (b) for a sum of money

due to a person residing outside the area of the municipality in which the treasury is situated with which the municipality banks. In such cases, the cheque shall be drawn in favour of the Executive Officer who will in case (a) endorse the cheque to a named individual by whom the actual distribution is to be carried out in cash (b) cash the cheque himself and forward the sum by insurance or bank drafts or money orders to the payee.

**118.**

The amount of every cheque drawn shall be written in words as well as in figures both on the cheque itself and on the counter foil and the counterfoil shall be initialled by the authorised person or persons who sign the cheque.

**119.**

The cheques shall be signed by the Executive Officer or in his absence, by the Additional/Assistant Executive Officer if there be any such officer or, in their absence, by the Chairman or, in absence of all these persons, by the Vice-Chairman. In such cases their specimen signatures shall be sent to the Treasury/Bank with the first cheque.

**120.**

If a municipality situated in a sub-division and banking, at a sub-treasury requires money to be paid at the district treasury, a cheque may be drawn for the amount upon the sub-treasury, with request that an order may be issued for the payment to the amount from the district treasury, vice-versa.

**121.**

When a signed cheque is cancelled it shall be enfaced or stamped, Cancelled by the Executive Officer and shall be destroyed by the Government auditor as soon as the accounts for the month in which the cheque was drawn, have been audited. The fact of cancellation shall be noted in red ink under the initials of the Executive Officer upon the counterfoil and also across the passing orders which has been enfaced upon the voucher. If the cheque to be cancelled is not in the drawer's possession, he must promptly address the Treasury Officer to stop payment of the cheque, and on ascertaining that the payment has been stopped shall make the necessary entries in the accounts.

**122.**

If the cheque is cancelled before the cash transactions of the month in which it was issued have been totalled, the entry in the cash book and also in the abstract register shall be struck out in red ink under the initials of the Executive Officer. If, however, the abstract register has been totalled the amount of the cheque shall be credited in the cash book as a miscellaneous receipt and if the correction is made in the year in which the cheque was issued deduct entries shall also be made in the adjustment register under that head and the head of expenditure to which it was originally

charged.

### **123.**

Cheques are current for three months only. After the expiry of that period payment shall be refused at the treasury and the person in whose favour the cheque was drawn shall, therefore, produce it before the Executive Officer to be redated. No fresh cheque shall be issued but the lapsed cheque shall amply be redated and the alteration initialled by the Executive Officer. A note of the fact of redating shall be entered in the cash book against the original transaction and upon the counterfoil of the cheque itself. The alteration will in no way effect the accounts, and no further entries shall be made.

### **124.**

If a cheque drawn is reported as lost the Executive Officer shall address the Treasury Officer concerned and obtain from him a certificate in the following form - "Certified that cheque No.....dated..... for Rs.....reported by the Executive Officer.....Municipal Council to have been drawn of this treasury in favour of has not been paid, and will not be paid if presented hereafter". The Executive Officer shall on receipt of the duly signed certificate enter the fact of loss, cancellation and issue of a fresh cheque against the original entry in the cash book and the relevant counterfoil of the original cheque. Cash Book

### **125.**

The cash book of the Municipality shall be kept in English in Form No. XIV by the accountant. It shall be a substantially bound volume containing a sufficient number of pages to cover at least one year's transactions; provided that in municipalities where the transactions are heavy two or more volumes may be maintained for recording transactions of one year. Each volume shall be carefully paged in print before being brought into use.

### **126.**

As soon as, the pass book is received back from the treasury (see Rule 89) the accountant shall compare and verify the entries in it with the duplicate challans and with the cashier's cash book to ensure that all remittances have been duly brought to account in the treasury and the accountant shall then write up the receipt side of his cash book (Form No. XIV) from the challans and the cashier's cash book. In writing up his cash book the accountant shall transcribe the totals only under the various account headings in the cashier's cash book into his cash book, but at the same time he shall check the compilation of the account and test the accuracy of the amount and classification of the items forming the totals by referring to all the forms and registers in which receipts given or collections recorded. All miscellaneous receipt and licence book counterfoils shall thus be checked daily by the accountant, but the collections of municipal taxes should be compared only with the tax collector's collection registers after they have been duly receipted by the cashier.



**127.**

The payment side of the cash book shall be posted from the details of the vouchers and of the cheques drawn. The amount of each cheque shall be entered as soon as the cheque is signed by the Executive Officer.

**128.**

The cash book shall be balanced at the close of every month and signed by the Executive Officer in token of the correctness of every entry made therein. The balance brought out shall be stated both in words and figures and shall be agreed with the balance shown in the pass book of the municipality thus :

Rs.N.P.

Balance as per cash book

Add-Cheques drawn but not yet cashed-

Rs.N.P.

No.....

No.....

Balance as per pass book

Note. - When a cheque has been cancelled it will not be entered in the list of cheques drawn out but not cashed. Abstract Registers of Receipt and Expenditure New Rule

**128A. [ [Inserted vide Notification No.3751 UD/7.2.1976.]**

(i)The Cashier shall maintain a subsidiary cash book in-Form No. V-A as prescribed for recording in separate columns all the amounts received by him on behalf of the local body, the details of which are entered in Form No. V and their subsequent remittance into the treasury as well as moneys withdrawn from the treasury through self cheques and their subsequent disbursement. The subsidiary cash book shall be written at the close of the day. The individual transactions relating to receipts need not be watched through this register. Only the total amount as per the Register No. V. of the day shall be exhibited in this register in [column 6] and remittance sent to treasury for deposit shall be noted in column. 12 and the Challan No in column 11. All money drawn from the treasury through self-cheques for disbursement as per the cash book of the local body shall be accounted for in column 5. [and sum total of columns 5 & 6 shall be reflected under column 7] [Inserted S.R.O. No.756/2.6.1976.] the reference to vouchers No., amount and cheque No. being noted in columns 2, 3 and 4, respectively. The voucher-wise total disbursement shall be noted in column 10. All the cash transactions shall be taken to the subsidiary cash book daily and entries checked and attested by the Head/ Ministerial Official and signed by the Executive Officer.(ii)The Subsidiary Cash Book shall be closed regularly after striking the totals of the day. The grand totals of the receipts and expenditure and the closing balance shall be cast daily. The analysis of the closing balance shall also be prepared daily and book signed by the administrator of the fund after check by the Head/Ministerial

Officer.(iii)The cash balance of the fund shall be kept in the chest or iron safe of the Cash Section. The chest or the iron safe must remain under double lock, one key being held by the Administrator of the fund and other by the Cashier. At the end of the days transactions, the entire cash balance with the Cashier shall be transferred to the double lock. At the end of each month, the Administrator of the fund should verify the cash balance in the Subsidiary Cash Book and record a dated certificate to that effect. He shall also satisfy himself regarding maintenance of the accounts by the Cashier and certify to the Director that the Cashier's account has been duly kept.]

## **129.**

All the entries on the receipt side of the cash book (Form No. XIV) shall be posted one by one direct from the cash book into the abstract register of receipts (Form No. XV) and all the entries on the payment side of cash book shall be similarly posted into the abstract register of expenditure (Form No. XVI).When transactions under any head are very numerous, two or more columns may be opened with the same heading. Heading under which there can be no transaction may be omitted.

## **130.**

The abstract registers shall be kept in English and shall be posted as often as may be convenient, but in no case shall it be posted later than ten days after the close of the month to which the account relates.

## **131.**

The cash transaction in the abstract registers shall be totalled every month and the grand totals of the different heads of receipts and expenditure must necessarily be equal to and shall be compared by the Executive Officer with the total of receipts and payments in the cash book (Form No XIV) who shall initial the abstract registers in token of having made this comparison.Adjustment

## **132.**

The adjustments represent the total appearing in the register of adjustment and for the record of transactions, other than cash, a register of adjustments shall be opened in Form No. XVII.

## **133.**

The chief adjustments are :(a)Rectification of errors in classification;(b)The adjustment of bill against an advance;(c)Adjustment due to refunds of income or recoveries of expenditure.The transactions shall be entered item by item in the register of adjustments when the totals pass into the abstract registers of receipt and expenditure (Form No. XV and No. XVI) but before the postings are made in the abstract registers, the net total of the receipt heads shall be agreed with the net total of payment heads.

**134.**

The methods of entry in the register of adjustments are as follows: In case (1), the adjustment shall be made by entering the amount in the space for 'Add entries' in the column for the head to which the amount is to be added and again in red ink in space for 'Deduct entries', in the column for the head from which the amount is to be deducted. Both entries will be made on the receipt side, if the amount is to be transferred from one head of receipt to another and both will be made on the expenditure side, if the amount is to be transferred from one head of expenditure to another. In case (2), the adjustment shall be made entering the amount in the space for 'Add entries' in the column of the expenditure side for the head to which charges on account of the particular expenditure incurred are to be taken and on the receipt side in the space for 'Add entries' under the head 'Advances recovered'. A corresponding entry shall be made on the receipt or credit side of the advance ledger (Form No. XVIII) of the person by whom the expenditure was incurred and to whom the amount adjusted was originally advanced. In case (3), an adjustment shall be made only when the income was originally received or the expenditure incurred in the same year in which the refund or recovery is made. When income is refunded the refund shall be charged to the major head of expenditure, corresponding to the major head of receipt to which it was originally credited or if there be no such head to 'Miscellaneous'. The amount shall then be deducted in the adjustment register from both the head of receipt to which it was originally credited and the head of expenditure to which the refund is charged. When expenditure is recovered, the amount shall be credited to the major head of receipt corresponding to the major head of expenditure to which it was originally charged or if there be no such head to 'Miscellaneous'. The amount shall then be deducted in the adjustment register from both the head of expenditure to which it was originally charged and the head of receipt to which the recovery is credited. Adjustments made by deduction in the abstract register shall always be written in red ink. Loss of Money by Embezzlement, Theft or Otherwise

**135.**

Whenever any loss of money, stores or other property by embezzlement, theft, fire or otherwise is discovered the Chairman of the Municipality shall forthwith report the fact to the Examiner of Local Accounts, Orissa and to the District Magistrate and shall after making a full enquiry with respect to such loss submit to the said officers a complete report showing the total sum of money or the value of stores or other property lost, the manner in which such loss occurred and the steps taken by him to recover the money, stores or other property lost and to punish the offender, if any. No money, stores or other property lost by embezzlement, theft, fire or otherwise shall be written off from the accounts except with the sanction of the Government; Provided that the council shall be competent to sanction the write-off of loss of money or the value of stores or property not exceeding Rs. 500 subject to the following conditions: (1) that the loss does not disclose a defect of system the amendment of which requires the order of Government; and (2) that there has not been any serious negligence on the part of any individual officer or officers which might possibly call for disciplinary action or in respect of which action could be taken under Section 9 of the Orissa Local Fund Audit Act, 1948 (Orissa Act V of 1948). Advances

**136.**

All money advanced to contractors or other individuals under whose personal superintendence a work is being executed, all sums paid without proper vouchers, the amount of the permanent advance, and any other advances that may be made, shall, in the first instance, be charged to the head 'Advances' and entered in the advance ledger (Form No. XVIII). A separate account shall be opened in this ledger for each person to whom an advance has been given and this account shall be credited with the amount of any repayments that may be made.

**137.**

Advances for works to be carried out departmentally shall not be paid for the full sanctioned cost of the work, but shall be restricted to the amount actually necessary to meet immediate payments and as this amount is exhausted it can be recouped by submitting detailed bills for the expenditure incurred.

**138.**

Same in exceptional cases, and with the special sanction of the Chairman -(a)an advance shall not be drawn unless it is needed for immediate disbursement;(b)the whole amount of an estimate in respect of a given work shall not ordinarily be advanced in one lump sum;(c)a second advance for any work shall not be granted until the first advance has been accounted for;(d)an advance granted for one purpose shall not be diverted to other purposes;(e)money shall not be advanced unless there is reason to believe that the work for which the money is required will be completed and paid for within the financial year;(f)advances shall be regularly and promptly adjusted;(g)any unspent balance of an advance shall be immediately refunded.

**139.**

In the case of advances made to contractors or others for the execution of works, the account shall be credited with the actual value of the work done upon receipt of detailed bills and proper vouchers for the expenditure incurred out of the advance. These adjustments shall be carried through the adjustment register in the manner prescribed in Rules 132-134. Before the order adjustment is made the bills and vouchers put forward in support of the expenditure shall be passed by the Executive Officer in the same manner as other bills are passed. The passing order shall run thus ;"Passed for rupees.....viz., pay Rs.....in cash/ cheque and adjust Rs.....by debit to the head..... and credit to the head advance.

**140.**

The different accounts in the advance ledger shall be balanced quarterly, and signed by the Executive Officer. He shall at the same time satisfy himself that steps are being taken to recover or adjust advances which have been outstanding for more than three months. At the close of every

quarter a list in Form No. XIX shall be prepared of outstanding advances. The correctness of the outstanding list shall be proved in the following manner :

Rs.P.

Balance at the end of previous quarters

Add- Advances granted during the quarter.

Deduct- Advances, adjusted or recovered during the quarters.

Balance outstanding at the end of the quarter.

Deposit

#### **141.**

All sums of money received by way of security deposit from contractors or others and all sums received which are not the property of the municipality and have been placed with the municipal authorities for a temporary period only, shall be credited to the head Deposits received in the abstract register of receipts (Form No. XV) and shall be entered on the credit side of the deposit ledger (Form No. XX). As in the advance ledger, a separate account shall be opened for each depositor, and the accounts shall be balanced quarterly and signed by the Executive Officer.

#### **142.**

When deductions (usually 10 percent of the total amount of the bills) are made from the bills of contractors as security for the due performance of work in the future, the bills shall be passed by the Executive Officer and or the Chairman or the Vice-Chairman, as the case may be, for the full amount due on the bill but only the net amount paid shall be entered in the cash book (Form No. XIV). The amount deducted as security shall be brought on to the municipal accounts and into the ledger of deposits (Form No. XX) through the medium of the adjustment register, in the manner described in Rules 133 and 134. The payment order shall run : "Passed for Rupees..... Pay Rupees..... by cheques and adjust Rupees..... by debit to..... credit to deposit accounts of....."

#### **143.**

At the close of every quarter a list of outstanding deposits shall be prepared in Form No. XXI. The correctness of the outstanding list shall be proved in the following manner :

Rs.P.

Balance at the end of previous quarters

Add- Deposits received during the quarter.

Total

Deduct- Deposits adjusted or refunded during the quarters.

Balance outstanding at the end of the quarter.

Total  
Quarterly and Annual Accounts

**144.**

At the close of every month the totals under the various heads of account recorded in the abstract registers (Form Nos. XV and XVI) shall be entered in English in the separate registers (Form Nos. XXII and XXIII) against the corresponding heads under the appropriate months.

**145.**

As soon as possible after the close of the year and not later than the 15th April following, the totals of the receipts and expenditure of the years as worked out in the last columns of the register (Form Nos. XXII and XXIII) shall be posted into the annual account in Form No. XXIV Establishment Audit Register

**146.**

Each municipality shall maintain a fixed charges audit register in Form No. XXV in which all regular and periodical charges like pay of staff, scholarship, rents and such like fixed and recurring charges shall be noted at the time of drawal in order to avoid the risk of double and excess payments may be added. Register of Security Deposits other than Cash

**147.**

Security deposits in cash shall be entered at once in the cash book (Form No. XIV) of the municipality and the deposit ledger (Form No. XX) and paid into the treasury like revenue. All other forms of security such as Government paper, bonds for landed property, and the like shall be recorded in a register in Form No. XLI. When the security is surrendered the depositor shall give a receipt in the column provided for the purpose. Investments

**148.**

(1) A register of Government and other securities held by the municipality as its property should be maintained in Form No. XXVI. This will show all investments belonging to the municipality, the purpose for which each is held being stated in the column provided for the purpose and the orders of Government, if any, being quoted against each. No investment should be written off this register unless disposed of absolutely by sale or otherwise. Securities merely made over to the Accountant General for safe custody should not be written off. The total amount of the securities held in trust by him and kept invested should be verified annually in January of every year if they are in the safe custody of the Accountant General. (2) If they are in the custody of the Chairman himself they should be verified by the auditor at the time of audit. (3) The above register will also show the interest due and the realisations on account of it from time to time. Care should be taken to see that the amounts

due are realised on due dates and that there are no outstanding. Investments exempt from income-tax should be indicated in the remarks column of the Register together with the-authority therefore.(4)None of these investments, other than those made out of the general balance, should be deposited of except for the specific purpose for which they may have been mad£. If any investments are made under the orders of Government, they should not be disposed of without the sanction of Government. No portion of the general balance of a municipality can be invested without the special sanction of the Government who will decide as to the necessity for investment in each instance with reference to the general principle that such investments are permissible in the following cases only : (a)What it is proposed to create sinking funds for the payment of debt;(b)When some large project is in contemplation for which it may be desirable gradually to save and invest a part of the proceeds of ordinary taxation;(c)When no large project is in contemplation and the fund happens to receive a large windfall from some other source than taxation and the municipality has no particular object to which it can be immediately applied.Loan Register

**149.**

The transactions in regard to any loan contracted by a municipality shall be recorded in Form No. XXVII.

**150.**

To watch the appropriation of funds raised by loan to the purposes for which the loan has been taken an appropriation register shall be kept in Form No. XXVIII.The expenditure shall be posted monthly from the appropriate register and without the sanction of Government previously obtained, the balance shall not be appropriated even temporarily to any object other than that for which the loan was raised.Tax on Carriages, Carts, Horses and other Animals

**151.**

The register prescribed in Section 176 of the Act for the exhibition of the amount of taxes realised on account of carriages, carts, horses and other animals shall be maintained in Form No. XXIX.It shall be examined quarterly by the Executive Officer in order to see whether the demand are being realised regularly and shall be initialled by him.

**152.**

The statement which the owner of carriage, cart, horses or other animals is required to forward to the Executive Officer under Section 177 of the Act shall be in Form XXXI which may be supplied to tax-payers free of cost.

**153.**

As soon as a licence free or tax has been paid, and not before the licence shall be prepared in Form No. XXX and when the necessary particulars have been posted in the register (Form No. XXIX) both the register and the licence shall be placed before the Executive Officer who shall sign the licence and initial the register in the proper column.

**154.**

In addition to the issue of licence in Form No. XXX, the Executive Officer shall issue a number plate showing the licence number as in the register in Form No. XXXIX, the name of the vehicle for which the licence is issued and the period for which the licence holds good. Note. - To prevent fraud the number plate shall be of different colour for each year of issue shall bear consecutive number and shall be purchased from a firm not carrying on business in the municipality.

**155.**

A stock book of the number plates received from the makers shall be kept in Form No. XXXII. The Executive Officer shall at intervals compare the balance of the number plates as in the stock book with the balance of unissued number plates actually in stock and shall initial the register in token of comparison. Vehicles Plying for Hire

**156.**

A register Form No. XXXMI shall be maintained for licences issued to drivers of carriages in accordance with by laws under Section 388 (n) of the Act. Another stock book in Form No. XXXII shall also be maintained for the number plates issued to owners of carriages let or plying for hire and to drivers of such carriages. Miscellaneous Receipts

**157.**

For money received by the municipality other than taxes, a receipt shall be given in Form No. XXXIV. The total amount received shall be written in words both in the receipt itself and on the counterfoil. The forms shall be bound in books containing 100 forms each and they shall be consecutively numbered before the book is brought into use. Licences and Receipts

**158.**

All licence and receipt forms shall be bound in counterfoil books. Each book shall contain 103 forms and no book shall be brought into use until all the forms and counterfoil have been consecutively numbered. The numbers shall be printed. Only one book for each purpose, for which a separate book is required, shall be issued by the Executive Officer at a time and until the book thus issued has been used up to new book shall be given. The receipt and issue of all licence and receipt forms shall be



recorded in a stock book and on no account shall loose unnumbered licence or receipt forms be kept in the office.

**159.**

All receipts and licences Should be signed by the Executive Officer. Register of Lands

**160.**

A proper record of all immovable properties in the possession of the municipality should be kept in Form No. XXXV.

**161.**

If any plot of land shown in the register is sold or is otherwise transferred from the possession of the municipality the entry for it should be struck off, and the facts in connection with the transfer shall be recorded in the column for remarks under the initials of the Executive Officer.

**162.**

This register should be annually checked by the Executive Officer and attested with his signature and date. Receipts on Account of Municipal Ponds, Ferries Rent of Municipal Buildings, Lands, etc.

**163.**

Separate register in Form No. XXXVI shall be maintained to show the details of each source from which, periodical municipality revenue is derived for which there is a fixed monthly, quarterly, half-yearly or annual demand. Note. - Each source of miscellaneous revenue when not managed khas, should ordinarily be leased by auction to the higher bidder after due publication of the auction by the Executive Officer who should for important leases obtain from the lessee a registered Kabuliyat and for petty leases should mention on the receipt the terms and conditions of the lease and should keep duplicate of it. If the higher bid be not accepted, the reasons for non-acceptance should be reduced to writing and accepted by the Chairman.

**164.**

The register shall show all demands due, arranged in serial order -(1) on expired leases of the previous' year; (2) on unexpired leases of the previous year; (3) on leases granted for the current year; The entries under (1) and (2) shall be taken from the register of the previous year, In the former case the demand due will appear in column 8 and 10 and the latter in columns 8, 9 and 10. The Accountant shall fill up the current year's register in respect of these demands in the manner indicated above and lay it with the register for the previous year before the Executive Officer who, after comparing the entries, shall place his initials in column 14. In respect of (3) when the

agreement with the lessee has been signed and the security deposit paid the accountant shall fill up columns 1 to 11 and post the amount in the deposit ledger (Form No. XX). He shall then put up the agreements, the register, the deposit ledger and the challans or the cashier's cash book before the Executive Officer who shall-(a)compare the entries in columns 1 to 7 with the agreement.(b)see by reference to the challans (or the cashier's cash book) that the deposits (column 13) have actually been paid;(c)place his initial against the entries in the deposits ledger and in column 14 of the register. Note. - When all the leases are for one year only the amount paid as a security deposit may be credited direct to Rent and be included in the total of the collections in column 18.

## **165.**

When all the accounts, arrears as well as current have been posted and checked by the Executive Officer, column 10 of the register shall be totalled and signed by him.

## **166.**

The payment made in satisfaction of the demand shall be posted in column 17. The entries shall be made by accountant from the challans (or the cashier's cash book, if details are not shown in the challans) and when all the receipts have been posted they shall be totalled and agreed with the credit in the abstract register of receipts (Form No. XV).

## **167.**

When the posting of the receipts has been completed the register shall be laid before the Executive Officer who shall compare the total for each month with the abstract register of receipts (Form No. XV) and as far as possible the details of the credits with the challan or the cashier's cash book. He shall also carefully compare the credit with the particulars of the demand and take necessary action for the recovery of settlement of the outstanding.

## **168.**

The security deposit, which shall be one-fourth of the annual rental, shall be taken in satisfaction of the demand for the last three months of the year in which the lease expires, and shall be transferred by adjustment from 'Deposit' to 'Rent' and entered in the register in the column 17, such credits in the register by adjustment may be made in red ink to distinguish them from cash payments made during the same month.

## **169.**

If any part of the deposit has been taken as a fine for non-fulfilment of contract, the balance may be taken in part satisfaction of the demand during the last three months of the year and if on the 31st March the deposit or balance or deposit shall be more than cover the demand, the balance shall be refunded in case to the lessee. But into cash can any sum be removed front deposit and transferred to

another head, except under the order of the Executive Officer who shall at the time, initial the debits made in the deposit ledger.

### 170.

When the number of demands is very large, in the case of rents and of municipal lands, the accounts may be entered in Forms No. XXXVII, and XXXIX instead of Form No. XXXVI.

### 171.

For income which is realised departmentally e.g. daily market fees, poll tax, etc., a daily collection register in Form No. XL shall be maintained, Receipt in Form No. XXXIV which counterfoils maintained, shall be given for each item of collection. When collections of daily market fees are made by means of tickets of different value, e.g. 3 pies, 6 pies, one anna and so on, a stock register in Form No. XLIII showing the receipts and issues of those tickets shall be maintained.

### 172.

Each Municipality shall keep proper accounts of stamps in Form No. XLIV and stationery in Form No. XLV and balance shall be periodically verified by the Executive Officer. Minimum and Maximum Amount of Expenditure which shall be Incurred by a Council

### 173.

In incurring expenditure on public works, medical and public health regard shall be had to the principle that the minimum expenditure shall not be less than the annual average expenditure incurred exclusively on public works excluding capital works, medical relief including medical establishment employed in medical institutions administered by the council including clerks and menials employed in such institutions and public health, respectively, during the last three years immediately preceding the budget year.

### 174.

Regard shall also be had to the principle that the maximum amount of expenditure which may be incurred by a Council on the general office establishment including menials and on the general works establishment including engineer, overseers, etc., shall not exceed 5 percent of the normal income and 20 percent of the normal expenditure on works respectively, without the specific sanction of State Government. Form-I[Rule 74](To be printed in half foolscap breadth-wise) Budget estimate of probable Receipts of Municipal Council for the year 20.....

Head of Receipts	Estimate for the year	Sanctioned estimate for current year	Actual receipts of 9 months of	Actual receipts for the year last completed
------------------	-----------------------	--------------------------------------	--------------------------------	---

1	2	3	current year	
			4	5
	Rs.P.	Rs.P.	Rs.P.	Rs.P.
I. Rates and Taxes				
(1) Tax on holding,				
(2) Tax on carriages, carts, horses and other animals				
(3) Water tax				
(4) Lighting tax				
(5) Latrine tax				
(6) Drainage tax				
(7) Profession tax				
(8) Poll tax				
(9) Education tax				
(10) Other taxes				
Total				
II. Licence and other fees				
(1) Fee on registration of dogs				
(2) Fee's on vessels				
(3) Licence fees for projections and Properties				
(4) Licence fee for offensive and dangerous trades, etc.				
(5) Cart stand fees				
(6) Licence fees for public resort and other entertainments				
(7) Licence fees on private markets				
(8) Other fees				
Total				
III. Receipts under special acts				
(1) Pounds				
(2) Ferry rents				
(3) Others				
Total				
Revenue derived from Municipal				
IV. property and powers apart from taxation.				
(1) Rent of land, buildings, sarais,				

Dharmasala,

Choultries, Dakbunglows, etc.

(2) Sale-proceeds of lands and  
produce of lands

(3) Revenue receipts

(4) Sale proceeds of unserviceable  
articles

(5) Conservancy receipts other than  
taxes

(6) Fees and revenue from  
educational institutions

(7) Fees and revenue from medical  
institutions

(8) Fees and revenue from markets,  
slaughter houses, cartstands, etc.,  
maintained by the Municipality

(9) Other fees

(10) Fines under Municipal and  
other Acts

(11) Interest on investments -

(a) For depreciation fund

(b) For sinking fund

(c) Other purposes

Total

V. Grants and contribution for general  
and special purposes

1. From Government-

(a) For general purposes

(b) For educational purposes

(c) For Medical purposes

(d) For sanitation purposes

(e) For maintenance of roads

(f) For water-supply

(g) For other purposes

Total

2. From Local Funds -

(a) For general purposes

(b) For educational purposes

(c) For medical purposes

- (d) For sanitation purposes
- (e) For maintenance of roads
- (f) For other purposes

Total

3. Grants and contributions from  
other sources to bespecified Total

VI. Miscellaneous

- (1) Recoveries on account of services  
rendered
- (2) Warrant fees, Distraint fees, etc.
- (3) Fishery rents
- (4) Other items

Total

VII. Extraordinary and debt

- (1) Sale proceeds of securities -
  - (a) For depreciation fund
  - (b) For sinking fund
  - (c) Other purposes
- (2) Loans
- (3) Advances -
  - (a) Permanent
  - (b) Others
- (4) Deposit

Total

Total receipts

Probable Opening Balance

Grand Total

1. General Administration and  
collection

- (1) General Administration-
  - (a) Office establishment
  - (b) Contingencies
  - (c) Conveyance allowance
  - (d) Dearness allowance
  - (e) Travelling allowance
  - (f) Leave salary and  
Pensionarycontribution
  - (g) Other items

Total

(2) Collection of taxes and fees -

(a) Establishment

(b) Contingencies

(c) Conveyance allowance

(d) Dearness allowance

(e) Other charges

Total

(3) Collection

(4) Survey of land

(5) Refunds

(6) Pension and gratuities

Total

2. Public Safety

(1) Fire establishment and equipment

(2) Lighting establishment and equipment

(3) Payment of rewards for destruction of noxious animals

(4) Others

Total

3. Public Health

(1) Establishment charges

(2) Training of vaccinators

(3) Epidemic charges

(4) Vaccination charges

(5) Fairs, festivals and exhibitions

(6) Other sanitary arrangements

(7) Drainage and sewerage works

(a) Original

(b) Repairs

(c) Establishment

Total

(8) Water-supply and water works -

(a) Original

(b) Repairs

(c) Establishment

Total

(9) Conservancy -

(a) Latrines and urinals

(i) Public

(ii) Private

(b) Road watering and roadcleaning

(c) Disposal of night-soil, rubbish,  
etc.

Total

(10) Maintenance of vital statistics

(11) Markets, cart stands and  
slaughter houses

(12) Miscellaneous

Total

4. Medical

(1) Establishment

(2) Scholarships

(3) Training of Nurses, Midwives,  
Dhais, etc.

(4) Contributions to Government

(5) Other contributions

(6) Maternity and Child Welfare  
Centres

(7) Other Charges

Total

5. Public Convenience

(1) Pounds

(2) Sarais, Dak Bungalow, etc.

(3) Planting and preservation of  
trees on roads and public places and  
maintenance of public gardens

(4) Veterinary charges

(5) Charges for improvement of  
breed of cattle

(6) Contributions for general  
purposes -

(a) Leprosy asylums

(b) Lunatic asylums



(c) Orphanages

(d) Rescue house

Total

(7) Maintenance of public tanks and wells

(8) Construction of houses for disabled and houseless persons

(9) Abating offensive and dangerous trades and removing noxious vegetation

(10) Dairy farms

(11) Public work

(a) Establishment

(b) Building -

(i) Original

(ii) Repairs

(c) Roads -

(i) Original

(ii) Repairs

(d) Stores and plant

Total

(12) Burning and burial grounds

(13) Miscellaneous

Total

6. Public Instruction

(1) Primary education -

(a) Assignment of education tax

(b) Transfer of Government contribution or grants for primary education fund

(c) Contribution from the general fund account for the primary education fund

(2) Secondary and others education

(3) Libraries and reading rooms

(4) Museums

(5) Monuments

(6) Gymnasia

- (7) Training of teachers
- (8) Establishment of scholarships
- (9) Maintenance of hostels
- (10) Miscellaneous

Total

7. Miscellaneous

- (1) Interest on loans
- (2) Law charges
- (3) Stationary and printing
- (4) Provident Fund
- (5) Cost of work done for private individuals
- (6) Standard weights and measures
- (7) Disposal of unclaimed corpses
- (8) Relief works in times of Famine etc.
- (9) Census
- (10) Contributions for retirement of Municipal employees inrecognised Sanatorial for leprosy, T.B., etc.
- (11) Expenditure on indigent patients for treatment ofspecial diseases
- (12) Unforeseen and extraordinary charges

Total

8. Extraordinary and debt

- (1) Investment-
  - (a) in securities
  - (b) in saving bank
- (2) Repayment of loans
- (3) Advances
- (4) Deposits

Total

Total Expenditure

Probable balance at the close ofthe year

Grand Total

Form-I-A[Rule 74](To be printed on half foolscap breadth-wise)Abstract of the budget estimate of the Municipal Council for the year 20.....

Description of Account	Opening balance	Receipts	Expenditure	Closing balance
1	2	3	4	5
	Rs.P.	Rs.P.	Rs.P.	Rs.P.
A - General Account				
B - Primary Education Tax Account				
C - Latrine Tax Account				
D - Water Tax Account				
E - Drainage Tax Account				
F - Lighting Tax Account				
G - Remunerative Enterprises				
H - Government Grant Account(other than - recurring grants)				
I - Deposits and Advances Account				
J - Endowments Account				
K - Other Miscellaneous Account				

Form-II(To be printed on half foolscap breadth-wise)Primary educational budget estimate of Municipal Council for the year 20.....

Receipts	Estimates for the year	Sanctioned estimate for current year	Actual receipts of 9 months of current year	Actual receipts for the year last completed
1	2	3	4	5
	Rs.P.	Rs.P.	Rs.P.	Rs.P.
I. Education Tax				
II. Fines and Penalties				
III. Income from Investment				
IV. School fees				
V. Other receipts				
VI. Government grants under Section 367				
Contribution from				
VII. General Fund of the Council				
VIII. Investments realised				
IX. Advances recovered				

Income from  
X. endowments and  
Trust Funds  
Total

Expenditure	Estimates for the year	Sanctioned estimate for current year	Actual receipts of 9 months of current year	Actual receipts for the year last completed
1	2	3	4	5
	Rs.P.	Rs.P.	Rs.P.	Rs.P.
Maintenance of direct				
1. managed Primary Schools				
(a) Teaching staff				
(b) Others				
(c) Travelling allowance				
(d) Stipend to teachers for training				
(e) Contingencies				
(f) House-rent				
(g) Prize and Scholarships				
(b) Other items				
Total				
2. Construction of and repairs to buildings				
3. Contribution to Grama Panchayats				
4. Investments made				
5. Advance recoverable				
6. Grants-in-aid -				
(a) For maintenance of Schools				
(b) For buildings and furniture				
Total				
7. Miscellaneous				
Total				

Form-III[Rule 77](To be printed on half foolscap breadth-wise)

**for the budget estimate receipt/expenditure**

Major head, minor head, detailed head	Particulars	Estimate for the year 20	Sanctioned estimate for the current year 20	Actual receipts and expenditure of 9 months of current year 20	Actual receipts and expenditure for the year last completed 20
1	2	3	4	5	6
		Rs.P.	Rs.P.	Rs.P.	Rs.P.

Form-IV[Rule 79](To be printed on open foolscap lengthwise)Subsidiary account of special taxes

Month and year	Receipts from tax	Other receipts i.e., recoveries of charges etc.	Proportionate share of fines and penalties	Total receipts	Direct charges
1	2	3	4	5	6
Proportionate share of cost of collection and supervision		Interest on capital outlay plus repayment of loan of equated installment of capital expenditure			Balance
Total charges		Debit			Credit Remarks
7		8		9	10 11 12

Form-V[Rule 81](To be printed on double foolscap breadth-wise)

Date	No. of receipts	From whom received	On what account	Classification of Receipts in as many columns as are necessary	
Current	Arrear	Current	Arrear		
1	2	3	4	5	6 7 8

Classification of Receipts in as many columns as are necessary	Total of each item	Total remitted to treasury	Challan No. and date	Remarks
Current	Arrear	Current	Arrear	
9	10	11	12	13 14 15 16

Form-V-A[Rule 128-A]Subsidiary Cash Book

Date of receipts Amount	Particulars of receipts along with reference to vouchers Cheque No.	Receipts	Amount received from treasury	Amount received from other sources	Total
1	2	3	4	5	6 7

Date of expenditure	Particulars of expenditure along with reference to voucher No.	Expenditure Amount remitted into treasury	Balance
------------------------	---	--	---------

Amount disbursed	Cheque No.	Amount	Total Expenditure	
8	9	10	11	12 13 14

Cashier/Head-Ministerial OfficerExecutive Officer

Form-VI

Form-VI

[Rule 87]

[Rule 87]

(To be printed on half foolscap lengthwise)

(To be printed on half foolscap lengthwise)

Original Challan No .....

Original Challan No .....

Challan of money to the.....Bank of.....

Challan of money to the.....Bank of.....

.....Treasury, dated..... 20.....

.....Treasury, dated..... 20.....

{|

By whom brought

On what account

Amount

Total Rupees(in words)

Details of notes and coins

Total Rupees (in words)

Municipal office;

|

By whom brought

On what account

Amount

Total Rupees(in words)

Details of notes and coins

Total Rupees (in words)

Municipal office;

| - | Dated | 20 | Dated | 20 | - | Received Rupees (in words) | Received Rupees (in words) | - | For credit to the account of the Municipality | For credit to the account of the Municipality | - | Dated | Treasury Officer | Dated | Treasury Officer | } Form-VII [Rule 96] (To be printed on half foolscap breadth-wise) Register of Bills

Serial No.	Date	Particulars	Amount of Bill	Payments	Balance outstanding on 31st March	Remarks
Date	Amount					
1	2	3	4	5	6	7 8

Form-VIII [Rule 96] (To be printed on one fourth foolscap breadth-wise)

Order Book

Order Book

.....Municipal Council

.....Municipal Council

No.....Dated

No.....Dated

To

To

Please supply the following :

Please supply the following :

Execute

Execute

Executive Officer.

Executive Officer.

Voucher No.....Date of payment.....

Accountant

Form-IX Voucher No....Salary Bill[Rule 97](To be printed on foolscap lengthwise).....Municipal Council Salary Bill for the month of.....

Name of incumbent	Name of post	Pay, sitting and leave allowance claimed for each individual separately	Allowances	Amount held over for future payment	
Conveyance	Dearness				
1	2	3	4	5	6
Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.
Fines	Provident Fund deductions	Income tax	Net amount payable	Receipt of payee	Remarks
7	8	9	10	11	12
Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.

Total"Certified that all salaries drawn on former bills, with the exception of those detailed below (whereof the total has been refunded by deduction from this Bill), have been disbursed to the proper persons, and that their receipts have been taken and filed in the office, with receipt stamps duly defaced for every payment in excess of Rs. 20." "Certified that all service books have been fully written up-to-date."Executive OfficerForm-X(To be printed on open foolscap breadth-wise)Absentee statement of.....Municipal Council for the month.....of 20.....[Rule 97]

Name and designation (substantive of absentee)	Pay of absentee rate (per month)	Nature of absence					
Maximum	Minimum	Actual	Kind	Period	Date of commencement of absence	Date of return (to be filled in when he returns)	
1	2	3	4	5	6	7	8
Absentee allowance	Acting Officer		Monthly rate of acting allowance		Monthly rate of cost of absence, total of Columns 9 and 14	Remarks	
Rate of absentee allowance per month	Amount for days of actual absence during current month	Name			Substantive post	Substantive pay	
9	10	11			12	13	14 15 16

"Certified that no leave has been granted until by reference to the applicant's Service Book of leave account. I had satisfied myself that it was admissible and that all grants of leave and departures on

and returns from leave, all periods of suspension or deputation and all appointments and promotions temporary or permanent, have been recorded in the Service Book of the persons concerned under my initials".Executive OfficerForm-XI[Rule 99](To be printed on half-foolscap lengthwise)Periodical increment certificate of.....Municipality for the month of.....20.....Certified that the officers named below are allowed the sanctioned periodical increments from the dates cited in Column 8 for approved service :(1)Having been the incumbent of the appointments specified for not less than years from the date in Column 7 after deducting periods of suspension for misconduct and of absence on leave without pay.(2)Being entitled to the increments as shown in the explanatory Memo attached.

Name of incumbent	Whether substantive or acting	Appointment	Rate of increment	Date of last increment (or for appointment to post)	
Maximum	Minimum	Annual	Biennial		
1	2	3	4	5	6 7
Date of present increment	Pay after present increment	Suspended for misconduct	Leave without allowances	Remarks	
From	To	From	To		
8	9	10	11	12	13 14

N.B. - The figure (1) or (2) should be placed against each name according as the reason (1) or (2) applied. The explanatory Memo should be submitted in any case in which an increment is given otherwise than for continuous service of the prescribed period.Dated the.....Executive OfficerForm-XII[Rule 108](To be printed on open foolscap breadth-wise)Permanent Advance Account

Expenditure	Classification of each sub voucher showing head or heads to be debited and amount		Recoupment of the permanent advance														
	Date	Number of sub-voucher	Description of charges	Amount of sub-vouchers											Voucher No.	Amount	Initials of advance holder
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15			

Form-XIII[Rule 108](To be printed on open foolscap lengthwise)Voucher of recoupment of Permanent Advance AccountNo. of voucher.....dated.....Names of sub-vouchers covered by this recoupment.....Bring expenditure incurred from..... to.....Amount of this recoupment voucher.....Received contents and certified that I have compared



the entries in the permanent advance account with the sub-vouchers and have cancelled the letter so that they cannot be used again. Permanent Advance holder (Designation) Classification of the charges covered by this voucher

Heads of Account Amount

1 2  
Total

Form-XIV [Rule 125] (To be printed on open foolscap breadth-wise)

Date of receipt	Number of challan	Particulars of receipt	Amount of each item	Total of each challan	Head of account in abstract register	Date of payment
1	2	3	4	5	6	7

Particulars of payment	Number of voucher	Amount of each voucher	Number of cheque	Amount of cheque	Head of account in abstract register
8	9	10	11	12	13

Form-XV [Rule 129] (To be printed on open foolscap breadth-wise) Abstract Register of Receipts Heads of receipt as in Budget form Cash transactions..... Total cash

transactions Add Adjustments Deduction Net Total..... Form-XVI [Rule 129] (To be printed on foolscap breadth-wise) Abstract Register of Expenditure Heads of Expenditure as in Budget form Other transactions Total cash

transactions Add Adjustments Deductions Total..... Form-XVII [Rule 132] (To be printed on open foolscap breadth-wise) Register of Adjustment

Number of voucher	Date	Particulars	Receipts Heads Total	Payment Heads Total	Remarks
-------------------	------	-------------	----------------------	---------------------	---------

"Add'entriesTotal" Deduct "entriesTotal"

Net total	Net total
Receipts heads	Payment head

Note. - As an adjustment cannot affect the balance of the account then net totals of the receipt heads and the payment heads must always agree. Form-XVIII [Rule 136] (To be printed on open foolscap breadth wise) Advance Ledger Name.....

Dr. Cr.

Advance made	Advances recovered or adjusted	Debit balance after cash or each transaction
--------------	--------------------------------	--

Date	Purpose	No. of voucher	Amount Total	Date	Whether on cash or by work bills	Number of item in pass book if recovered in	Amount Total
------	---------	----------------	--------------	------	----------------------------------	---	--------------

cashor  
number of  
voucher if  
adjusted by  
work bills

1 2 3 4 5 6 7 8 9 10 11

Form-XVIII-A[Rule 53]Declaration of resultI do hereby declare that

Shri/Shrimati.....has been duly elected as Chairman of.....Municipality.Signature

of Election OfficerForm-XIX[Rule 140](To be printed on half foolscap breadth-wise)Register of

Outstanding Advances

Page of advance ledger	Date of advance	Name	Amount	Remarks upon old outstanding orders of ExecutiveOfficer and note of any action taken	Remarks
1	2	3	4	5	6

Note. - When the amount shown as outstanding from the balance of more than one transaction the date of the oldest item included in the unadjusted balance should be given.Form-XX[Rule 142](To be printed on open foolscap breadth-wise)Deposit LedgerName.....

Dr. Cr.

Deposits refunded to the depositor	Deposit received from the depositor	Amount remaining at depositors credit after eachtransaction
---	--	---

Date	Particulars	No. of voucher	Amount	Total	Date	Particulars	Number of item in pass book if received in cashor number of voucher if by deduction from bills	Amount	Total	
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.				Rs.	Rs.	Rs.

Form-XXI[Rule 143](To be printed on half foolscap breadth-wise)Register of outstanding deposits

Page of Deposit Ledger	Date of deposit	Name of depositor	Amount	Remark upon old outstanding orders of ExecutiveOfficer and note of any action taken
1	2	3	4	5

Note. - Where the amount shown as outstanding forms the balance of more than one transaction, the date of the oldest item included unadjusted balance should be given. Form-XXII[Rule 144](To be printed on open foolscap breadth-wise) Register of quarterly and annual accounts of receipt

Heads of receipt	Budget estimate as sanctioned	April	May	June	Total 1st quarter	July	August	September	Total 2nd quarter	Total half yearly
1	2	3	4	5	6	7	8	9	10	11
October	November	December	Total of three quarters		Total 3rd quarter	January	February	March	Total 4th quarter	Total for year
12	13	14	15		16	17	18	19	20	21

Form-XXIII[Rule 144](To be printed on open foolscap breadth-wise)Register of quarterly and annual accounts of expenditure

Heads of receipt	Budget estimate as sanctioned	April	May	June	Total 1st quarter	July	August	September	Total 2nd quarter	Total half yearly
1	2	3	4	5	6	7	8	9	10	11
October	November	December	Total of three quarters		Total 3rd quarter	January	February	March	Total 4th quarter	Total for year
12	13	14	15		16	17	18	19	20	21

Form-XXIV[Rule 145](To be printed on open foolscap lengthwise)Annual account of receipts and expenditureAnnual account of the.....Municipality for the year ending.....20.....

Receipts				Disbursements			
1				2			
Balance in hand at the close of last year							
Revenue heads (as prescribed)	Estimate	Actuals	Actual Plus or minus	Heads (as prescribed)	Estimate	Actuals	Actual plus or minus
	Rs.a.p.	Rs.a.p.	Rs.a.p.		Rs.a.p.	Rs.a.p.	Rs.a.p.
				Closing balance			
Grand Total				Grand Total			

N.B. The opening and closing balances of the account must agree with the opening and closing balance of the cash books in Form XIV for the months of April and March.

Liabilities and ClaimsLiabilitiesBalance of loans.....Less amount made over to sinking funds.....Net balance of loans....Deposits.....Claims -Advances recoverable.....Net amount of debit.....

Description of securities Memorandum of investment Nominal amounts Purposes for which held

1

2

3

Form-XXV[Rule 146](To be printed on open foolscap breadth-wise)Audit registerName of officer.....

Year	Nature of appointment	Rate of pay on 1st April and authority	Voucher number and months								
April	May	June	July	August	September	October	November	December	January	February	
1	2	3	4	5	6	7	8	9	10	11	

Form-XXVI[Rule 148](To be printed on open foolscap)Register of investment for the year.....

Particular

Serial No.	For what purpose invested	No. and date of Government order	Voucher No.	No and date of each pronote, bank receipt etc.	Amount of each pronote, etc.	Total of each investment
1	2	3	4	5	6	7

Interest on investment

Rate of interest	Balance due at beginning of year	Amount due in the year	Total amount due	Amount received	Date of credit	Amount received	Date of credit	Total amount received
8	9	10	11	12	13	14	15	16

Balance at close of the year	No. and date of each pronote	Withdrawal	Date of maturity whether optional or final	Remarks
Amount of each pronote	Date of withdrawal	Grounds of withdrawal	Net balance of investment	Initials of authority responsible
17	18	19	20	21
				22 23 24 25

Form-XXVII[Rule 149](To be printed on open foolscap lengthwise)Account of loan of Rs.....Received from.....as per.....conditions of loan to bear interest at percent to be paid half yearly on and to be repaid (by half yearly instalments of Rs.... in addition to accruing interest) or (within....years) or (in.....equal instalments).

Date	Amount	Receipts of principal	Period	Payment on interest	Voucher No. and date			
Amount	Voucher No. and date	Balance	Amount on which due	Amount paid				
1	2	3	4	5	6	7	8	9
	Rs.	Rs.				Rs.	Rs.	

Form-XXVIII[Rule 150](To be printed on half foolscap breadth-wise)Appropriation Register of Loan FundsSanction amount of loan Rs.....Purposes to which the loan is to be applied.....

Receipts as shown in the Loan Register(Form-XXVII)

Expenditure Balance Remarks

Date	Amount	Date	Voucher No.	Amount	Rs.	a.	p.
1	2	3	4	5	6	7	8 9

Form-XXIX[Rule 151](To be printed on open double foolscap lengthwise)Register of the Tax on carriages, carts, horses and other animals

To whom licence is granted  
Particulars of each licence  
Carriage

Serial No.	Name	Residence	Four wheeled carriages drawn by horses	Two-wheeled carriages excluding bicycle	Bicycle Rickshaw	Cycle Rickshaw
1	2	3	4	5	6	7 8

Particulars of each licence  
Initial of licensing authority

Total demand

Horses and animals

Horses	Ponies, Mules, donkeys and asses	Elephants or camels	Bull or Bullock	Male buffalo	Pig, goat and sheep
9	10	11	12	13	14 15 16

Arrears	Total collection	Balance	Number of licence	Amount	Date	Remarks
17	18	19	20	21	22	23

Brought on to cashier's cash book

Form - XXX

Form- XXX

[Rule-154]

(To be printed on half foolscap lengthwise)

Licence for carriages, carts, horses and other animals (under Section 177 of Act XXIII of 1950)

For the half-year ending..... 20.....

The Executive Officer of.....

Municipality hereby grant to.....

residing at..... in Ward No..... this licence to keep within the Municipality the undermentioned carriages and animals:

{|

[Rule-154]

(To be printed on half foolscap lengthwise)

Licence for carriages, carts, horses and other animals (under Section 177 of Act XXIII of 1950)

For the half-year ending..... 20.....

The Executive Officer of.....

Municipality hereby grant to.....

residing at..... in Ward No..... this licence to keep within the Municipality the undermentioned carriages and animals:

No.	Description of carriage, etc.	Amount of	
		Rate	Tax received
Rs.	a.	p	
For every Four-wheeled carriage drawn by horses	10	0	0
For every two-wheeled vehicle including a cart, jhatka and tanga	5	0	0
For every bicycle	2	0	0
For every rickshaw	2	0	0
For every cycle rickshaw	4	0	0
For every horse other than a pony	4	0	0
For every pony, mule, donkey or ass	2	0	0
For every elephant	12	0	0
For every camel	6	0	0
For every male buffalo	1	0	0
For every pig, goat or sheep	0	8	0
The licence is to expire on the..... 20.....			

No.	Description of carriage, etc.	Rate	Amount of
			Tax received
Rs.	a.	p	
For every Four-wheeled carriage drawn by horses	10	0	0
For every two-wheeled vehicle including a cart, jhatka and tanga	5	0	0

For every bicycle	2	0	0
For every rickshaw	2	0	0
For every cycle rickshaw	4	0	0
For every horse other than a pony	4	0	0
For every pony, mule, donkey or ass	2	0	0
For every elephant	12	0	0
For every camel	6	0	0
For every male buffalo	1	0	0
For every pig, goat or sheep	0	8	0

The licence is to expire on the..... 20.....

|-|

Municipal Office Received payment

.....20..... Executive Officer

|

Municipal Office Received payment

.....20..... Executive Officer

[}Form-XXXI[Rule 153]Application for licence for carriage, carts, horses and other animals

Number of each description kept for any period during half-year ending	Description of carriages, carts and animals	Rate for half-year	Total for each description per half-year	Remarks
1	2	3	4	5
		Rs.	a.	p.
For every Four-wheeled carriage drawn by horses	10	0	0	
For every two-wheeled vehicle including a cart, jhatka and tanga	5	0	0	
For every bicycle	2	0	0	
For every rickshaw	2	0	0	
For every cycle rickshaw	4	0	0	
For every horse other than a pony	4	0	0	
For every pony, mule, donkey or ass	2	0	0	
For every elephant	12	0	0	
For every camel	6	0	0	
For every bull or bullock	1	0	0	
For every male buffalo	1	0	0	
For every pig, goat or sheep	0	8	0	

56



Serial No.	Area in acres	Description and situation	How held, whether			
For what purpose held	Formally acquired under the law	Rented	Free of rent			
1	2	3	4	5	6	7
Date when formally acquired or when taken up on rent or free of rent	If rented amount of annual rent	If not formally acquired terms on which held	Reference to title deeds, etc.	Remarks and initials of Executive Officer		
8	9	10	11	12		

Form-XXXVI[Rule 163](To be printed on open foolscap breadth-wise)Register of Rents for which there is fixed demand

Particulars in the lease	Name of lessee	No. and date of agreement	Installments in which payable				
Serial No.	Name of pound, etc. and situation	Terms	Period				
1	2	3	4	5 6 7			
Demand Security deposit	Amount	Initials of the Executive Officer					
Arrear	Rent for current year	Total rent due	No. of challan	Date			
8	9	10	11	12	13	14	

Collections	Total collection to end of March	Remission, if any	Total of collection and remission	Balance	Remarks		
Date	No. of challan	Amount	Balance				
15	16	17	18	19	20	21	22 23

Form-XXXVII[Rule 170](To be printed on open foolscap lengthwise)Jamabandi Register

Serial No.	Description of land	Date	Particular of lease	Installment by which payable	Remarks			
Ward and street	Number of plot	Nature of land	Area	Name of lessee	Period	Annual rent		
1	2	3	4	5	6	7	8	9 10 11

Form-XXXVIII[Rule 170](To be printed on half foolscap lengthwise)Ledger DemandName of lessee.....Annual Demand

Date	Demand Collection					
Period	Amount	Date	Number of receipt	Amount of each collection	Remarks	
1	2	3	4	5	6	7

ARREARS More than 3 years 3rd preceding year 2nd preceding year

Previous year Current 20-20-20-20-20-20-

Form-XXIX[Rule 170](To be printed on half foolscap breadth-wise) Arrear List for the Half-Year ending.....

Sl. No. in Jamabandi Register	Name of tenant	Annual rent	More than three years old	Third preceding year	Second preceding year	Arrear	Note on action taken	
Preceding year	Current year							
1	2	3	4	5	6	7	8	9
		Rs.a.P.	Rs.a.P.	Rs.a.P.	Rs.a.P.	Rs.a.P.	Rs.a.P.	

Form-XL[Rule 171](To be printed on half foolscap breadth-wise) Daily Collection Register

Date Receipt No. From whom received Particulars Amount Daily total Remarks

1	2	3	4	5	6	7
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Form-XLI[Rule 147](To be printed on half foolscap breadth-wise) Register of interest bearing securities

Item No.	Name and designation of depositor	For what purpose or work (quoting reference to agreement or bond)	Particulars of securities received
----------	-----------------------------------	---	------------------------------------

Government securities

including

Municipal Debenture/ Port

Trust Bond and Post Office 5

years Cash Certificate

Number	Percent (or issued price in the case of cash certificate)	Loan (or date of issue in the case of cash certificate)	Amounts, i.e. face value			
1	2	3	4	5	6	7

Other securities, i.e., Post Office Savings Bank, Pass Books of Deposit receipts of recognised Banks

Date of receipt on office

Dated initials of the ex-officer verifying column 1-11

Forward for safe custody to Treasury or Accountsofficer with

Name of post office or bank	No. of account or receipt	Amount	Number	Date	No. of officer
8	9	10	11	12	13 14 15

  

Acknowledgement of Treasury or Account Officer	Order sanctioning the return or transfer of thesecurity	Dated initials of the ex-officer verifying column13-17	Name of officer	Number	Date
16	17	18	19	20	21

  

Letter recalling the security out of the office	Treasury or Accounts Officer's letter with whichreceived back	Particular of disposal quoting reference to theacknowledgment of the deposition	Dated initials of the Executive Officer verifyingcolumns 19-26	Remarks
Number	Date	Number	Date	
22	23	24	25	26 27 28

If the Post Office Savings Bank Pass Book pertains to security deposit recovered in instalment, no entry should be made in this column until this security has been fully paid in all cases only the original deposit should be entered here and not the interest. Form-XLII[Rule 60](To be printed open foolscap lengthwise) Register of grants

### 1. Amount of grant.....

### 2. Purpose for which granted

### 3. No, and date of Government order sanctioning the grant or in the case of sum received from any other source from which the sum was received.

Grant received from Govt, or from any othersource	Sum (if any) to be appropriated from MunicipalFunds as a conditions of the grant	Total sum to be spent	Expenditure	Remarks
Date	Amount	Voucher	Date	Amount Balance
1	2	3	4	5 6 7 8 9

Form-XLIII[Rule 171](To be printed on open foolscap lengthwise)Stock account of tickets used for daily collection of market fees

Date of issue or supply	From whom received or to whom issued	Denomination of tickets	Signature of receiving officer	Remarks
3 piece	6 piece	9 piece	one anna	
1	2	3	4	5 6 7 8

Form-XLIV[Rule 172](To be printed on open foolscap lengthwise)Stamp Account

Date of purchase	Post card	Registered cover	Three piece	6 piece	9 piece	One anna
1	2	3	4	5	6	7

Denomination	One rupees	Total value	Initial of the Ex-Officer	Remarks
One anna 6 piece	Two annas	Three annas	Four annas	Eight annas
8	9	10	11	12 13 14 15 16

Form-XLV[Rule 172](To be printed on open foolscap breadth-wise)Stock Register of Stationary

Date of issue of supply	Voucher No.	From whom received or to whom issued	Description of each kind of articles	Initial of the Receiving Officer	Initial of the Ex Officer	Remarks
1	2	3	4	5	6	7 8 9 10 11 12 13 14 15 16

Recovery of Taxes

## 175.

The municipality shall be divided into circles for the purpose of collection of taxes. Each circle shall be numbered and a tax collector shall be appointed in charge of one or more circles.

## 176.

The following is a list of the forms and registers which shall be kept -(1)Assessment list- Form A(2)Demand and collection register- Form B(3)Profession tax demand and collection Register- Form C(4)Education tax demand and collection register- Form D(5)Appeal petition- Form E(6)Register of petition- Form F(7)Mutation register- Form G(8)Arrear demand register- Form H(9)Receipt- Form I(10)Register of writes off- Form J(11)Tax Collector's daily collections register- Form K(12)Stock account of receipt form- Form L(13)Tax Collector's ledger- Form M(14)Progress statement- Form N(15)Notice demand- Form O(16)Distraint warrant- Form P(17)Form of inventory and notice- Form Q(18)Warrant register- Form R(19)Register of distrained of property and sales- Forms S.

**177.**

The assessment list prepared under Section 145 of the Act shall be maintained in Form A for each circle.

**178.**

[(1) A personal ledger account for each tax payer shall be maintained in Form B for demand and collection of taxes to be imposed on the basis of annual value of holdings.] [Substituted by U.D. Department Notification No. 26848. dated 24.8.1979.](2) Separate demand and collection registers shall be maintained in Forms C and D for profession tax and education tax, respectively. A separate volume of demand and collection register may be assigned to each circle, if found necessary.

**179.**

Column 5 of the demand and collection register shall be totalled at least a month before the beginning of the first quarter of the year from which the revised assessment shall take effect. When the total has been struck, the Executive Officer shall compare the entries in columns 1 to 5 with the assessment list Form A and with the orders of the District Magistrate concerned or such other officer as the State Government may empower in this behalf an appeal under Section 153 and shall sign the register in token of having made the comparison.

**180.**

Any reduction allowed after columns 1 to 5 of the demand and collection register have been written of but before column 5 has been totalled, shall be entered in the assessment list and the entries in column 5 shall be corrected but all subsequent alteration shall be noted in columns 6 to 10 with reference to the orders of reduction or enhancement by the appellate authority and the mutation register.

**181.**

(1) The total originally struck in the demand and collection register in accordance with Rule 179 shall show the demand for the first quarter of the assessment. For subsequent quarters the demand shall be arrived thus : Demand for first quarter as per column 5 of demand and collection register. Add - New and enhanced assessments Total Deduct - Remissions and reductions demand for the second quarter of : and so on from quarter to quarter until the assessment is revised. These entries may be made in continuation of the original total struck in the demand and collection register. (2) If the percentage on the valuation at which the tax is levied is changed under Section 144 of the Act during the currency of the assessment the demand register shall be corrected in accordance with Section 147 (e) of the Act.

**182.**

The register shall be rewritten annually during the last quarter of each year. Careful comparison must then be made of the entries relating to the assessment columns 1 to 5 in old and new registers and the total of first quarter brought by additional shall be proved and with the figure arrived at by adding to and deducting from the demand of the last quarter of the previous year the increases and decreases in the Mutation Register. The Executive Officer shall sign the register in token of verification.

**183.**

Appeal petitions against the assessment under Section 153 shall be presented in Form E and a register of such petition shall be maintained in Form F. Before an appeal petition is taken up for consideration the Executive Officer shall report on the correctness of entries in columns 1 to 6 in Form E.

**184.**

All permanent alterations in the demand, whether as increases by new assessments, or the enhancement of the existing assessment or as decreases by the cancellation or reduction of existing assessments, shall be recorded in the register of mutations in Form G.

**185.**

This register shall be written up from the orders passed by the appellate authority and shall be totalled at the close of each quarter. The total of the increase shall then be added to the previous quarter's demand in the demand and collection register and from this total, the sum of the decreases shall be deducted so as to arrive at the demand of the ensuing quarter.

**186.**

As soon as the appellate order has been passed and entered in the register (Form G) the Executive Officer shall correct the demand.

**187.**

The balance outstanding at the end of the year in the demand register shall be transferred to the arrear demand registers in Form H. As soon as arrears in each class of tax have been entered in the concerned arrear demand register and totals tallied with demand registers, the Executive Officer shall satisfy himself that outstanding items of tax entered in the register are correct and shall record a certificate on the arrear demand register of having so satisfied himself, future realisations and remissions shall be noted in these arrear demand registers and not in the original demand and collection registers on the previous arrear demand register. The arrear demand registers or register

should show the arrear according to the years to which they relate with distinct yearly totals of arrear demand, collection, remission, write off and balance.

**188.**

When tax is paid the tax collector shall grant a receipt in Form No. 1. He shall fill up the form in triplicate by carbon process. Part payments of quarterly taxes shall not be accepted. The original copy of the receipt shall be printed in bold letters "Temporary Receipt" with a note. "This should not be considered as final receipt until the final receipt is issued under the signature of the Executive Officer." The duplicate may boldly marked "Final receipt." The tax collector shall issue the temporary receipt (original copy) as soon as he realises the tax. He shall then submit the tax receipts in duplicate to the Executive Officer with the collections. The Executive Officer shall conduct checks and sign the duplicate and countersign the triplicate which will form Office copy. The duplicate shall then be issued as the final receipt.

**189.**

The receipt form shall be numbered consecutively for the year and shall be bound up in books in 100 triplicate forms each. The original, the duplicate and the triplicate shall bear the same number which shall be printed. The Executive Officer shall sign on the back of each receipt book a certificate stating the number on forms contained therein. Only one book shall be given to a tax collector at a time. Until the books thus issued has been used up no new book shall be given.

**190.**

Every admission sanctioned under Section 150 and cases of writes off under Section 171 shall be entered in a register in Form 7.

**191.**

All remission orders shall be serially filed in a guard book and an index to the file of remission order shall be kept in the remission register in Form J. Copies of the remission order shall be communicated to each tax collector concerned.

**192.**

The tax collector shall maintain a register in Form K in which the details of collection of the day shall be entered and the total of each day's collection struck.

**193.**

The tax shall be payable on the first day of every quarter or half-year, as the case may be, or the year to which it relates. As soon as the tax is paid the tax collector shall fill in the printed receipt (Form 1)

and make over the original temporary copy to the tax-payer. He shall at the same time note the fact of the payment against the demand in this copy of the demand register. The tax collector shall deliver to the cashier at the end of the day during office hours all the money he has collected together with the daily collection register (Form K) and the receipt book in his possession. The cashier shall check the account by comparing the credits with the duplicate and triplicate receipts and after initialling the letter, he shall check the books. He shall then total the register and see that it tallies with the cash given to him by the tax collector. If all is in order he shall sign a certificate stating in both words and figure the amount actually received by him). He shall then post the amount received from each tax collector into his cash book.

**194.**

Each case of collection on remission shall be posted daily in the demand and collection register in Form B and the Executive Officer shall be responsible for seeing that the postings of collection or remission of taxes in that register do not fall into arrears. The tax collector shall not be allowed to have access to the demand and collection register.

**195.**

The Executive Officer shall keep the stock of receipt books in safe custody and under lock and key and they shall only be issued under his orders.

**196.**

All the receipts and issue shall be entered in a register in Form L. When a receipt book is made over to a tax collector the Executive Officer shall take his signature in the register.

**197.**

When a receipt book has been used up, the tax collector shall return it to the Executive Officer who before issuing a fresh book shall see (1) that no page has been extracted and (2) that in the case of cancelled forms the original, duplicate and triplicate copies are in the book and have been cancelled. The unused forms of a partly used book shall be cancelled by the Executive Officer across the forms to render them unfit for use. If any entire book of forms are unused they may be used in the next year.

**198.**

The tax collector's ledger shall be kept in Form M and shall be posted by the cashier. One such register shall be maintained for each circle of collection. The entries under the heading 'Collections' shall be filled up from the daily total in the daily collections register under the various quarterly columns.



**199.**

The demand shown in the ledger shall be the aggregate demand up to the date of the current year and the balance of demand of previous years outstanding at the end of the last year. The collection and remissions shall be taken from the tax collector's ledger and the previous month's progress statement. The collections, of the month shall be verified by the accountant with the abstract register of receipt (Form No. XV) and the cashier's cash book (Form No. V) and the remissions with the remission register in Form J if any discrepancies are noticed, the accounts of the month shall be checked until the errors are detected and rectified.

**200.**

A progress statement in Form N shall be prepared at the beginning of each month which shall represent the position of the Collection accounts was a whole and be submitted to the council. They shall be carefully scrutinised with a view to the adoption of measures for the collection or remission of arrears.

**201.**

(1)The Executive Officer shall periodically and always at the end of the year cause in arrear list of taxes of the current and previous years to be prepared from the Demand and Collection Register. The list shall be checked with the Tax Collector Ledgers Progress Statement. If any differences are found they must be reconciled immediately either by tracing the cause of error or recovering from the Cashier or Tax Collector any deficiencies for which they are unable to account for. If the scrutinising leads to the detection of any embezzlement the fact shall be immediately reported to the Examiner of Local Accounts in accordance with Rule 13. The Executive Officer shall be personally responsible for seeing that the periodical verification is duly carried out.(2)The Tax Collector shall be mainly responsible for collection of taxes. The Municipality may establish a system of punishments and rewards to Tax Collectors to ensure best results.

**202.**

If the tax is not paid within 14 days from the date on which it becomes due, a notice of demand in Form O shall be served on the person liable to pay the same. When 15 days shall have elapsed after the delivery of a notice of demand and the sum due is not paid of sufficient cause is not shown to the Executive Officer within this period, the Tax Collector shall proceed with a warrant of distress in Form P, signed by the Executive Officer. Every warrant issued for this purpose shall be recorded in register in Form R. The Executive Officer shall initial the register when signing the warrants. In cases where, for special reasons it is considered that warrant should not be issued the Executive Officer's orders shall be taken and the fact noted in the register against the item.

**203.**

(1)The Officer charged with the execution of a warrant shall before making the distraint, demand payment of the tax due and the warrant fee of annas two for each warrant. If the tax and fee are paid no distraint shall be made but if the tax and fee are not paid the officer shall -(a)seize movable property of the defaulter as can be distrained;(b)make an inventory of the property seized; and(c)give to the person in possession of the property seized at the time of seizure a copy of the inventory and the notice of sale in the Form Q.(2)The distress shall not be excessive, that is to say, the property distrained shall be as nearly as possible equal in value to the tax due by the defaulter together with all expenses incidental to the warrant distraint, detention and sale.

**204.**

(1)If the amount due by the defaulter on account of the tax, the warrant fee, distraint fee and the expenses incidental to the detention of the property are not paid within the period mentioned in the notice given under Rule 202 and if the distraint warrant is not suspended by the Executive Officer, the property seized or a sufficient portion thereof, shall be sold by public auction under the orders of the Executive Officer who shall apply the proceeds of the sale to the payment of the amount due on account of the tax, the warrant fee, the distraint fee and the expenses incidental to the detention and sale of the property and shall return to the person in whose possession the property was at the time of seizure any property or sum which may remain after the sale and the application of the proceeds thereof as aforesaid. If the proceeds of the sale are insufficient for the payment of the amount due on account of the tax, the warrant fee and distraint fee and the expenses incidental to the detention and Sale of the property, the Executive Officer may again proceed under Rule 202 in respect of the sum remaining unpaid. A register of distraints shall be maintained in Form S.(2)The Executive Officer shall consider any objections to the distraint of any property which are made within the said period of and may postpone the sale pending investigation thereof. If the Executive officer decides that the property attached was not liable to distraint, he shall return it, or if it has already been sold the proceeds of the sale to the person appearing to be entitled thereto, and may again proceed under Rule 203 and all fees and expenses connected with the first distraint and sale, shall be recoverable from the defaulter if it shall appear to the Executive Officer that he wilfully permitted the distraint of the property when to his knowledge it was not liable to distraint.

**205.**

(1)Distraint fee shall be payable at such rates not exceeding those mentioned below :

Sum distrained for	Fee
	Rs. a. p.
Under 1 rupee	0 4 0
1 rupees and over but under 5 rupees	0 8 0
5 rupees and over but under 10 rupees	1 0 0

10 rupees and over but under 15 rupees	1	8	0
15 rupees and over but under 20 rupees	2	0	0
20 rupees and over but under 25 rupees	2	8	0
25 rupees and over but under 30 rupees	3	0	0
30 rupees and over but under 35 rupees	3	8	0
35 rupees and over but under 40 rupees	4	0	0
40 rupees and over but under 45 rupees	4	8	0
45 rupees and over but under 50 rupees	5	0	0
50 rupees and over but under 60 rupees	6	0	0
60 rupees and over but under 80 rupees	7	8	0
80 rupees and over but under 100 rupees	9	0	0
100 rupees and over	10	0	0

(2) Such fees shall not be held to include the expenses incidental to the detention of any property distrained under Act.

## **206.**

In the event of the taxes being paid at the Municipal Office the Cashier shall deal with the transactions precisely as the Tax Collector does in ordinary course. For this purpose a separate receipt book in Form-1 shall be kept by the Cashier from which a receipt shall be granted for each payment made. All collections, thus, made shall be entered immediately in a form of collection account and on the return of the Tax Collector the entries shall be transferred to the respective collection registers of the circles to which they belong so as to avoid double collection.

## **206A.**

Soon after allowing the application of the E.O. of the Municipality under Section 169 of the Act, the Collector of the district shall publish a list of the arrears of taxes with the names of defaulters in respect of which the application has been allowed by -(a) beat of drum in the concerned Municipal Area, and (b) fixing a copy thereof to the notice board of his office and the concerned Municipal office and to conspicuous place in the ward of the defaulter for a period of not less than 30 days.

## **206B.**

(1)(a) Any person, registered firm or company or a public body who brings goods within the limits of Municipality may pay, in lieu of octroi assessable on such taxable goods a sum to be specified in the certificate of compounding granted to him and the said sum shall be determined in the manner outlined in the Clause (b). (b) For the purpose of determining the amount payable under Clause (a), the octroi levied during the two years preceding the year of which he elects to compound the same should be found out; and the compounded octroi payable shall be the average annual octroi levied during the preceding two years, rounded to the nearest rupee. Provided that when octroi has not

been assessed for two complete years the compounded amount shall be arrived at on the basis of the average amount paid for such smaller period. In case of new impositions the compounding will be done keeping in view the transactions of the preceding period not exceeding two years.(2)(a)A tax-payer electing to compound the octroi shall apply to the Executive Officer of the Municipality in Form A showing the correct gross quantity of goods brought by him into the Municipal limits in two years preceding the year for which the application is made.(b)An application in Form A shall be submitted not later than forty-five days from the coming into force of this rule of at least thirty days before the commencement of the year for which a tax payer desires to compound the tax. The Executive Officer may accept an application submitted after the prescribed period but not later than the beginning of the year in question if he is satisfied that the applicant had a reasonable cause for not applying in time.(c)On receipt of a used application the Executive Officer after satisfying himself by such enquiry as he deems fit that the gross quantity of goods brought by the applicant as mentioned in the application is correct shall place the matter before the Municipal Council indicating, the compounded amount payable as calculated under Sub-rule (1) (b). The Municipal Council may consider if the application shall or shall not be allowed if the Council allows the same the Executive Officer, shall then grant a certificate in Form B permitting such tax payer subject to such conditions as may be specified in this behalf, to pay in lieu of the octroi assessable on every occasion of the taxable goods being brought into Municipality, the compound indicated therein.(3)Conditions subject to which the certificate in Form B may be granted shall be as follows : (a)the certificate shall be in force for the year it is granted and may be renewed thereafter on the basis of a fresh assessment on subsequent application.(b)the certificate shall be liable to cancellation from any date in the year if there is reasonable suspicion that the tax payer is indulging in malpractices.(c)An application for renewal shall be made by the tax payer in Form C to the Executive Officer, not later than thirty days before the commencement of the year for which such a renewal is required and the Executive Officer, if he is satisfied that the gross annual quantity of goods brought by the tax-payer has not exceeded the quantity brought in during the year immediately preceding the period for which such renewal is sought, shall renew such certificate and endorse the same accordingly. The Executive Officer may, however, accept an application submitted after the prescribed period but in no case later than the beginning of the year in question, if he is satisfied that the tax-payer had a reasonable cause for not applying in time.(d)A tax-payer permitted to compound the tax under this sub-rule, shall maintain a true and correct account of goods brought in by him with all supporting vouchers as far as possible and shall also maintain the account of his daily transactions of goods brought in for temporary storage and taken outside the Municipal limits in the forms indicated below : Goods Register Brought inside the Municipality.

Date	Name of goods	Quantity	Price	No. & date of invoice, pass or voucher, if any, accompanying goods
1	2	3	4	5

#### Register for goods taken outside The Municipal Limits

Date	Name of goods	Quantity	Price	No. & date of invoice, pass or voucher, if any, and the name or address to whom sent
1	2	3	4	5

(4)When a certificate in Form B in respect of and tax-payer is cancelled under Sub-rule (1) (b) the tax payer shall immediately surrender the certificate to the Executive Officer.[Form-A] [Inserted by Notification No. 2977 U.D., dated 1.2.1970.][See Rule 236-B]Application for permission to pay Octroi by way of compoundingToThe Executive Officer,.....MunicipalityI..... who is the Manager/Principal Officer/Partner/Proprietor of the Business known as ..... (full name and address) which is situated within the jurisdiction of the ..... Municipality do hereby apply for a certificate to permit me/us on behalf of the firm concerned to pay Octroi by way of compounding under Sub-rule (2) of Rule 206-B of the Orissa Municipal Rules, 1953 for the year commencing from 1st April, 20.....

**2. The nature of the business is (either here retail distribution or contracting or manufacturing or catering or any combination of two or more of them**

**3. The business is carried on in the following classes of goods.**

**4. The business has commenced from .....(date)**

**5. The details of the gross volume of goods brought within the Municipal limits and used, sold or consumed during the period of 2 years preceding the year for which compounding is applied for are mentioned in the statement annexed.**

I solemnly declare that the above statements and the statement of goods in the annexure are true to the best of my knowledge and belief.Date.....Signature of the applicantForm-B[See Rule 206 (2) (c)]Certificate of compounding of OctroiThis is to certify that Shri.....(Name of the Merchantile firm or public body) has been allowed to pay Octroi by compounding for the goods and the period specified below.

**1. Details of the classes of goods.**

**2. Route in which the same will be brought in normally.**

**3. Period for which the composition of Octroi has been allowed**

**4. Compounded amount of tax Rs.....**

This certificate will not be valid for any goods other than those specified above or for the goods of any other person.This should be exhibited at a conspicuous place in the vehicle carrying the goods. No correction or eraser of any kind shall be made or allowed to be made in this certificate.Station and date.....Seal of the MunicipalitySignature of the Executive OfficerForm-C[See Rule 206 (3) (c)]Application for renewal or certificate of compounding granted under the Orissa Municipal Rules,

1953I..... son of.....

Village.....Police-station.....district.....Proprietor/Manager/Principal Officer/Partner of the business concern known as .....do hereby apply for renewal for the year 20..... of the certificate compounding granted under Rule 206-B of the Orissa Municipal Rules, 1953. The certificate of compounding bearing serial No..... and ..... date ..... is attached herewith which may be returned after endorsement of renewal.

**2. The details of the gross quantity of goods brought inside the Municipal limits during the two preceding financial years from the 1st April, 20..... to the 31st March, 20..... and from the 1st April, 20..... to the 31st March, 20..... are given in the statement annexed.**

**3. The above statements as well as the statement of goods in the annexure are true to the best of my knowledge and belief.**

Signature of the applicant Form - A [Rule - 177] (To be printed to be open foolscap breadth wise) Assessment list of..... Municipality

Sl. No.	Name of the ward and road in which the holding is situated	Number of the holding	Description of the holding	Annual value of the holding	Name of the owner
1	2	3	4	5	6
	Amount of tax payable for the year	Amount of quarterly instalment	If the holding is exempted from assessment grounds of exemption	Subsequent Changes	Remarks
	Date	Name of Assessee	Annual value of holding		
7	8	9		10	11 12 13

[Form No. B - 1] [Substituted vide U.D. Department No. 26848 legis. dated 24.8.79, See Orissa Extra, Gazette No. 160 dated 27.8.1979.] [Rule 178] Tax Ledger (Personal Account)

## Part I – (Demand) {

{-| Ward No| Circle No.|}

Annually and quarterly	Holding No.	Name and Address of the rent payer	Annual value of the holding	Holding tax	Light tax	Water tax
1	2	3	4	5	6	7
Latrine tax	Drainage tax	Any other tax	Total	Initial of Accountant Tax	Initial	Remarks

		imposed		Daroga		of E.O.	
8	9	10	11	12		13	14

Form No. - B[Rule 178]

## Part II – (Collection) Demand for each quarter should be indicated in Red ink

Receipt No. and date		Name of quarter	Holding tax	Light tax	Water tax		
Arrear		Current	Arrear	Current	Arrear	Current	
1		2	3	4	5	6	7 8
1st quarterCollection	Balance	2nd quarterCollection	Balance	3rd quarterCollection	Balance	4th quarterCollection	Balance
Latrine tax	Drainage tax	Any other tax	Total				
Arrear	Current	Arrear	Current	Arrear	Current	Arrear	Current
9	10	11	12	13	14	15	16

Form No - C. (I)[Rule 178](To be printed on double foolscap lengthwise)Profession Tax-Demand and Collection Register for the year 20.....

No.	Name of assessee	Occupation	Address	Assessment		
Monthly income	Amount of tax for 1st half	Class	Initials of Ex Officer			
1	2	3	4	5	6	7 8
						Rs. P.
First half year Collection	No of warrant if any	Written off	Balance of first half outstanding at the end of that half year			
Date	Amount	Amount of tax	Authority			
9	10	11	12		13	14
						Rs. P.

Form No. C - (II)(To be printed on double for foolscap lengthwise)Profession Tax-Demand and Collection Register for the year 20.....

Assessment	Second half year Collection	Number of warrant if any	Written of	Balance at the end of the year transferred
------------	-----------------------------	--------------------------	------------	--

**to arrear demand  
Register**

Monthly	Class	Amount of tax for Second half year	Initial of Ex Officer	Date	Amount	Amount of tax	Authority	
15	16	17	18	19	20	21	22	23 24
		Rs. P.			Rs. P.			

Form No-D (To be printed on open foolscap lengthwise) Education Tax-Demand and Collection Register for the year 20.....

Serial No.	Name of Assessee	Address	Holding tax as per Register B	Professional tax as per Register C	Percentage of Education Tax	Education tax demand	Subsequent revision	Signature of Ex Officer			
Increase	Decrease										
1	2	3	4	5	6	7	8	9	10		
Collection	Balance at the end of the year	Remarks taken to arreardemand Register									
First Quarter	Second Quarter	Third Quarter	Fourth Quarter								
Date	Receipt No.	Amount	Date	Receipt No.	Amount	Date	Receipt No.	Amount	Date	Receipt No.	Amount
11	12	13	14	15	16	17	18	19	20	21	22

Form-E [Rule 183] (To be printed on half foolscap lengthwise) Appeal Petition

**1. Date of petition**

**2. Petitioner's name, his father's name**

**3. Number of Ward and name of street.**



**4. Number of Holding****5. Tax**

(1)Paid last year(2)Assessed this year

**6. Grounds of appeal to be stated in brief.****7. Executive Officers report****8. Holding with regard to each holding**

(1)Amount remitted(2)Amount finally assessedInitials of the appellate authorityRemarks of the appellate authority as to any arrears due from the petitioner and the date from which the order is to take effect.N.B. - (1) The petitioner is required to fill up only columns 1 to 7, the rest are to be filled up by the officer.(2)Grounds of appeal may be written separately instead of in column 7.(3)The Executive Officer writes his report in a separate sheet instead of columns 7 and 8.Form-F[Rule 183](To be printed on half foolscap lengthwise)Register of Appeal Petition

Serial No.	Name of Petitioner	Ward No.	Holding No.	Date of receipt of petition	Date of Notice	Date of order passed on petition	Remarks
1	2	3	4	5	6	7	8

Form-G[Rule 186](To be printed on open foolscap lengthwise)Mutation Register

Serial No.	Date of Order	Ward No.	Holding No.	Name of Assessee	Original tax	Effect and demand	Date of effect	Initial of Executive Officer	
Increase	Decrease								
1	2	3	4	5	6	7	8	9	10

Form - H[Rule-187](To be printed on open foolscap lengthwise)Arrear Demand Register

Holding No.	Situation of Holding	Name of assessee	Balance of tax due	Collection	Written off or remitted	Balance at the end of the year
Date	Receipt No.	Amount	Date	Number in remission register		
1	2	3	4	5	6	7
						8 9 10

Form No-I[Rule 188]

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

Receipt No..... Holding.....

Name of assessee.....

(To be printed on quarter foolscape breadthwise) Receipt Form Received the sum of (in words) on account of Municipal taxes, as per details below

Old arrears	Previous year	Current year	Total								
	Period	Amount	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	
Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	
Land											
taxHolding											
taxLatrine											
taxWater											
taxDrainagetaxLighting											
taxProfession											
taxEducation											
taxWatertax											

Total in words.....Date.....Tax Collector Form No-J[Rule 190](To be printed on double foolscape breadth-wise) Register of writes off and temporary remissions other than for vacancy for the year 20.....20

Serial Number	Name of assessee	Holding number	Period	Name of tax	Warrant fee	Warrant number	
1	2	3	4	5	6	7	
Grounds on which write off or remission is proposed	Amount written off	Amount remitted	Number and date of Councillor's resolution	Initials of Executive Officer	Initials of tax Collector	Remarks	
8	9	10	11	12	13	14	

Note. - Particulars should be recorded in this register of ail writers off or temporary remissions granted by council otherwise than on appeal such as on account of property. Separate pages should be set apart for each class of tax, etc. and initials of Tax Collector concerned taken in Column 14, against each item. Form-K[Rule 151](To be Printed on double foolscape breadth-wise) Tax Collector's Daily Collection Register

Date	Ward	Number of holding	Owner	Number of receipt	Nature of tax	Amount received on Arrears account of the previous year
------	------	-------------------	-------	-------------------	---------------	---

1st Qr.	2nd Qr.	3rd Qr.	4th Qr.							
1	2	3	4	5	6	7	8		9	10 11
Total arrears	Amount received on account of current year				Total current	Grand total	Warrant fees	Remarks		
1st Qr.	2nd Qr.				3rd Qr.	4th Qr.				
12	13				14	15	16	17	18	19 20

Form-L[Rule 196](To be Printed on open foolscape lengthwise)Stock Account of Receipt Forms

Receipts including balance at the commencement of the year				Issues						
Date				Number of forms received			Serial Number	Date From To		
From				To						
1				2			3	4	5	6 7

Signature of Tax Collector receiving	Balance	Rate of return by the tax Collector	Serial number	Signature of receiving officer	Remarks		
Serial No.							
From	To	From	To				
8	9	10	11	12	13	14	15

Form-M[Rule 198](To be Printed on open foolscape breadth-wise)Tax Collector's Ledger

Date	Old arrears	Previous year	Current year	Total						
First Quarter	Second Quarter	Third Quarter	Fourth Quarter	First Quarter	Second Quarter	Third Quarter	Fourth Quarter			
1	2	3	4	5	6	7	8	9	10	11

Demand or balance from  
last month. Collection  
- First Second Third Fourth etc. Total  
collection during  
the month. Remissions  
- First Second Third Fourth etc. Total  
remissions during the  
month. Total Collections  
and Remission Balance

Note. - If there is only one circle of collection, Form N may be made to serve the purpose of the  
progress statement. Form-N[Rule 200](To be Printed on open foolscape breadth-wise)Progress

## Statement

Arrears	Amount	Previous year	Current year	Total						
First Quarter	Second Quarter	Third Quarter	Fourth Quarter	First Quarter	Second Quarter	Third Quarter	Fourth Quarter			
1	2	3	4	5	6	7	8	9	10	11
Demand -CollectionCircle										
No.1Circle No. 2Circle No.										
3etc.Total collection										
ofmonth.Collection up to										
end of last month.Circle										
No.1Circle No. 2Circle No.										
3etc.Total remissions of										
the month.Remission up										
to end of lastmonthGrand										
total of remissionGrand										
total of Collectionsand										
remissions.Balance.										

Form-O(To be printed on one fourth foolscap)Notice of demand under Section 161 of the Orissa Municipal Act, 1950To.....Please take notice that the sum of Rs ..... being the amount due from you on account of Municipal taxes of Holding No.....Ward No ..... as in the statement below is hereby demand from you and if you do not, within fifteen days of the service of this notice on your pay the same to an officer authorised to service payment or in the office of the Municipal Council the same with cost will be levied by distress and sale of your movable property or otherwise as provided in the law.Municipal OfficeExecutive Officer, MunicipalityTo

	Arrears	Current	Total
Land tax	...		
Holding tax	...		
Latrine tax	...		
Water tax	...		
Drainage tax	...		
Lighting tax	...		
Profession tax	...		
Education tax	...		
TOTAL	...		

Form - P[Rule 202](To be printed on quarter foolscap)Distraint WarrantAssessment No.Warrant No.To(Name of officer charged with execution of warrant)(State Tax or taxes due and premises, if any, in respect of which the tax or taxes are due)Whereas.....of.....has not paid or shown sufficient cause for the non-payment of the sum of Rs.....P..... due for tax or taxes noted above for.....the.....ending .....20.....although the said sum has been duly demanded from the said.....and fifteen days have elapsed since such demand

Sl. No.	Date of issue of warrant	Name of tax payers	Holding No.	Quarter for which tax is due	Total amount of tax involved	Water fees		
1	2	3	4	5	6	7		
Initials of Executive Officer		Initial of other enter used with warrant		Date of realisation	Amount	Cashier's initials	Remarks	
Tax		Warrant fees						
8		9		10	11	12	13	14

## 1. Serial No. ...

## 2. Name of defaulter ...

- 3. No. and date of warrant ...**
- 4. Nature of tax ...**
- 5. Amount of tax and warrant fee ...**
- 6. Amount of distraint fee ...**
- 7. Expenses incidental to detention and sale of property seized. ...**
- 8. Total amount to be realised ...**
- 9. Inventory of property seized under distress. ...**
- 10. Date of distress. ...**
- 11. Date of sale ...**
- 12. Detail of Articles sold ...**
- 13. Amount realised on each article ...**
- 14. Purchaser's name ...**
- 15. Total amount realised ...**
- 16. Amount credited into the municipal fund on account of arrear dues with date. ...**
- 17. Cashier's signature ...**
- 18. Surplus proceeds of sale remaining after deducting the amount of arrears and cost due ...**
- 19. How the surplus was disposed of with date of such disposal. ...**
- 20. Balance of arrear still remaining unrealised, if any. ...**

**21. On what date such remaining balance was realised or written off. ...**

**22. Remarks ...**

## **Chapter III**

### **Acquisition of Immovable Property**

**207.**

(1)A council shall not acquire any immovable property unless the following conditions are satisfied, namely : (a) that the property, if intended for the construction or extension of buildings, roads, bridges, culverts and the like is approved by the Municipal Engineer as suitable for the purpose; (b) that the property, if it is intended for educational purposes, is approved by the District Inspector of Schools; (c) that the property, if it is intended for hospitals and dispensaries, is approved by the Civil Surgeon; (d) that in the cases of the lands acquired otherwise than under the Land Acquisition Act, 1894, a valuation is obtained from the Collector of the district and that no amount in excess of such valuation shall be paid without obtaining the specific approval of the Collector of the said district in that behalf; (e) that in the case of buildings, valuation and a certificate regarding structural stability are obtained from the Municipal Engineer and that no amount in excess of such valuation shall be paid without obtaining the specific approval of the Council; and (f) that in every case an encumbrance certificate is obtained from that registration office in respect of such property. (2) The deed transferring the property to the Council shall be in the form in Schedule I appended to these Rules. (3) The provisions of Sub-rules (1) and (2) shall not apply to a case where the Council has to purchase immovable property brought to sale in execution of a decree obtained by it.

**Transfer of Immovable Property**

**208. Transfer otherwise than by lease of immovable property vesting in but not belonging to a Council.**

- Immovable property vesting in but not belonging to a Council shall not be transferred or charged in contravention of the conditions, subject to which such property become vested in the Council.

**209. Transfer otherwise than by lease of Immovable Property belonging to a Council.**

- A Council shall not make or sanction any transfer except by way of lease, of any immovable property belonging to it, or create or sanction the creation of any charge upon any such property if the value of the property so transferred or the amount for which the charge is so created exceeds Rs. 10,000 (ten thousand) without the previous sanction of the Collector of the district.

## **210. Transfer by lease of immovable property belonging to a Council.**

- A Council may lease out any immovable property belonging to it :Provided that no such lease shall be valid in case the period of the lease exceeds three years unless the sanction of the Collector of the district has been obtained therefor.

## **211. Transfer by lease of immovable property vested in but not belonging to a Council.**

- A Council may lease out any property vested in but not to the Council other than road sides and street margins:Provided that no lease shall be granted in contravention of the condition subject to which such property became vested in the Council.

## **212. Lease of road sides and street margin.**

- Leases of road sides and street margins vested in a Council shall be subject to the restriction, if any, imposed by the Government under Sub-section (5) of Section 255 of the Orissa Municipal Act, 1950.

## **213. Publication of proposed transferee and lease.**

(1)In every case of transfer or lease falling under Rules 209, 210, 211 or 212, the Council shall publish a notice of the proposed transfer or lease giving full particulars of the immovable property proposed to be transferred or leased, the name of the proposed transferee or lessee and the consideration for the transfer of the rent reserved the lease under-(a)in a local newspaper if the consideration money for the transfer exceeds Rs. 5,000 (five thousand) or if the rent reserved under the lease exceeds Rs. 500 (five hundred) per annum, and(b)by affixture in a conspicuous position-(i)at the offices of the Council;(ii)at the Ward in which the property is situated; and(iii)on the property to be transferred or leased.(2)In every case where such transfer or lease is to be by public auction, a notice with full particulars of the property to be transferred or leased shall be published-(a)in a local newspaper circulated within the jurisdiction of the Council if the consideration for the transfer exceeds Rs. 5,000 (five thousand) or if the rent reserved under the lease exceeds Rs. 500 (five hundred) per annum.(b)in the manner specified in Clause (b) of Sub-rule (1), and(c)by beat of drum in suitable places.(3)The Council may dispense with the publication in a local newspaper as required by Sub-rules (1) and (2) in the-case of leases which are granted during the course of a financial year owing to the failure of the original lessee to fulfil the terms of his lease.

## **214.**

No such transfer or lease shall be valid unless it be a condition thereof that the transferee or lessee shall be liable to pay assessment, ground rent, etc. if any, payable as the Collector may determine to be payable in receipt of the property and that the said assessment ground rent is subject to revision from time to time.

Chapter-IV EducationGeneral



**215.**

Throughout this chapter -(a)"School" means an institution in which the course of instruction does not go beyond the standard of Matriculation Examination and shall also mean a recognised basic school.(b)"Recognised School" means school recognised by the Department of Education (hereinafter called the Department).(c)"School under public management" means that recognised school which is managed by the Department, or by any Local Authority or by any special persons or committees appointed and action on behalf the State Government.(d)"School under private management" means the recognised school of which the manager is a private person or body of persons.(e)"The School authority" means a person, the committee or society which manages a school.(f)"Public Funds" means all funds assigned for the purpose of education from State, Local or Municipal Revenues.(g)"Private Funds" means funds derived from any other source.

**216.**

Every Council shall in respect of any educational institution maintained by it, comply with the rules framed by the Department and by any statutory body created by Government in so far as they apply to such institution and are not in consistent with the provisions of the Act.

**217.**

No portion of the funds of a Council shall without the prior sanction of the Department, be applied to the purposes of maintaining or aiding any educational institution which is not recognised by the Department.

**218.**

The council shall make provision for the instruction in Schools of all children resident within the limits of the Municipality for whose instruction provision shall not otherwise have been made.

**219.**

The Council may provide instruction -(a)either by schools maintained wholly from the Municipal fund; or(b)by means of grants-in-aid to schools under private management from the said funds in accordance with the rules as may be prescribed by Government from time to time; or(c)by contributing towards the cost of maintaining public schools; or(d)by more than one of such means.

**220.**

The Council may also provide from the Municipal Fund or by means of grant-in-aid there from for the maintenance of public libraries, reading rooms, gymnasium or any other institution connected with the diffusion of educations.

**221.**

The Council may with the sanction of the Director of Public Instruction contribute towards any extraordinary charges in connection with the diffusion of education amongst the residents of the Municipality.

**222.**

(1)The authority to give, withhold or withdraw recognition to a school shall be the Department. A school shall ordinary be recognised if it follows the course of study prescribed or approved by the Department, but recognition may be withheld or withdrawn from any School-(i)which has committed a wilful breach of the rules;(ii)which has not attained or does not attain to a reasonable standard or efficiency; or(iii)whose existence is injurious to the interest of education in the opinion of the Department.(2)Recognised schools shall be opened to inspection and the pupils shall be ordinarily eligible for admission for public examination or tests held by the Department.

**223.**

The Municipal Council shall not exercise control over and may not in our expenditure on any classes of recognised schools other than the following;(a)Primary schools directly managed and maintained by the Council;(b)Primary schools receiving grants from the Council;(c)Primary schools receiving stipends from a Council;(d)Basic schools recognised by Government;(e)any other school such as secondary school or a school of any other description recognised by Government.

**224.**

Such grants as may be given by the State Government to the Council for the purpose of primary schools, shall be spent solely on such schools. Such grants as may be given by the State Government to a Council for other educational purposes, together with such sum as the said Government may require the council to spend from its own resources, as a condition to the receipt of such grants shall unless the said Government may direct otherwise, be devoted solely to the purpose.

**225.**

The State Government may exempt any school or class of schools from the operation of all or any of the rules laid down in the sections specified below :Section-IGeneral rules applicable to all classes of schools over which Council exercises control

**226.**

Any Schools maintained or aided by or in receipt of a stipend from the council, together all its account books and other records, shall at all times be open to inspection and examination by the members of the Board of Revenue, by the Magistrate of the district, by the Director of Public

Instruction, by the Inspector and District Inspector of Schools, by the Chairman and Vice-Chairman and (in the case of primary schools) also by the Executive Officer and Councillors and members of the Education Committee and the subordinate inspecting agency employed by the Department and to this end the records and accounts shall be placed and kept in such custody that they shall always be accessible on the visit of any such examining or inspecting officer.

## **227.**

(1) Every such school shall submit punctually and in the approved forms such annual and periodical returns as may be called for by the Department or by the Council. (2) Every such schools shall have an attendance register, an admission register, a Visitor's book, a record of transfer certificates received and issued and where fees are charged on account book. Each of these shall be kept in such forms as the Department may prescribe from time to time.

## **228.**

Every such school shall provide instruction according to the course of study prescribed by the Department and nothing else shall be taught, sung or recited therein without the previous sanction, of the Municipality and previous approval of the Department. Save with the previous approval of the Department the tax-books in every, such schools shall be selected from a list approved by the Director of Public Instruction.

## **229.**

No change of system in the administration or control of grant-in-aid of stipendiary schools shall be introduced by Council without the sanction of the State Government. Application for such sanction shall be forwarded to the Director of Public Instruction through the Inspector of Schools who shall record his opinion on the proposal.

## **230.**

Fees shall be levied from all pupils in every school maintained or aided by or in receipt of a stipend from a council, except in cases where and to the extent to which exemptions have been allowed by the State Government. In the case of Secondary Schools the rate of fees shall be that prescribed by the Department. Section-II Municipal Schools directly maintained and managed by the Council

## **231.**

The Council shall have with regard to those schools the following powers which shall be exercised in addition to powers conferred on it by the Act - (1) of deciding where new schools shall be opened and the manner in which accommodation for them shall be provided; (2) of transferring or closing existing schools; (3) of fixing, the class and the standard of instruction of every such schools, the selection to be made from classes and standards recognised by the Department; (4) of fixing, subject

to such limitations exemptions as may from time to time be prescribed by the Department, the rate of monthly fees and admission and readmission fees to be paid by pupils in every such school.

**232.**

The Council shall notify to the Inspector of Schools the closing or opening of any school and all appointments of teacher made by it, stating in each case the educational qualifications and pay of the persons appointed.

**233.**

In case the Inspector or the District Inspector discovers that the teachers in any schools maintained by the council are not properly qualified for their work that the instruction or discipline is not efficient or that the accounts are not properly maintained or in any other way dissatisfied with the management of the schools, he shall report the matter to the Council. Recognition may not be withdrawn ordinarily except at the end of session, but it may be withdrawn at any time under the special orders of the Inspectors of Schools for reasons to be recorded in writing.

**234.**

The list of holidays and vacations to be observed in schools shall be fixed annually by the Council subject to such general or special instructions as may be issued by the State Government from time to time. A copy of such list shall be forwarded to the Inspector at the beginning of each year for his approval.

**235.**

No school building or extension of a school building shall be, constructed by the Council unless the site and plans and estimate for the same shall have been approved by the Inspector, if the estimated cost of the work does not exceed Rs. 10,000 (ten thousand) and by the Director of Public Instruction, if it exceed Rs. 10,000. But if the expenditure does not exceed Rs. 1,000 (one thousand) or if a departmental type plan is to be followed with no modification, the approval of the Inspector or Director shall not be required.

**236.**

Strict religious naturality shall be maintained in Municipal schools. Section-III Grant-in-aid schools, i.e. schools under private management receiving grant from a Council

**237.**

Grants-in-aid shall be given on the principal of strict religious naturality and no preference shall be shown to any school on the ground that any particular religious doctrines are taught or not taught

therein.

**238.**

In the local area where there is only one school in which religious instruction is given, the grants-in-aid will be subject to the condition that such instruction shall not be compulsory for pupils who profess other religions than that in which such instruction is given or, whose parents or guardians with them to be exempted.

**239.**

The Committee or society in charge of any school or schools receiving grant-in-aid from a Council shall be responsible for the due expenditure of the school found in accordance with the conditions of the grant. It may appoint a Secretary to conduct its correspondence with the Council.

**240.**

In case, the Inspector or District Inspector of Schools discovers that the instruction or discipline in any school aided by the Councils is not efficient or that accounts are not properly maintained or that any of conditions on which the grant was made is not observed, or in any other way dissatisfied with the management of the schools, he shall report the matter to the schools authority. If the school authority omits to take action within a reasonable period, he shall report the matter to the Council which shall take such action as it may deem necessary. Except in special circumstance recognition will not be ordinarily withdrawn by the Inspector in middle of session.

**241.**

Any teacher in any school receiving grant-in-aid from a Council who takes part in Political propaganda or, is convicted of a political offence, shall be disqualified for continuance of his employment. Explanation. - The expression 'political propaganda' includes any activities tending directly or indirectly to excite disaffection against or to embarrass the Government as by law established or to promote feeling of hatred or enmity between different classes of the subjects of the Indian Union or to disturb public peace.

**242.**

Application for new grants-in-aid or for the renewal of old grants shall either be made to the Council through the District Inspector of Schools concerned or be made direct to the Council which shall in that case consult the said District Inspector. In either case the said District Inspector shall record his opinion in writing on the application before orders are passed.

**243.**

(1) Grant shall ordinarily be sanctioned for a period of three years but the Council may at any time during its currency, for reasons to be recorded in writing, revise a grant. (2) The Council shall notify to the District Inspector concerned all cases where grants have been suspended, withdrawn, reduced, or increase or new grants have been given.

**244.**

When a grant is sanctioned the school authority shall forward to the Council an agreement on stamped paper to the effect that it will conduct the school in accordance with the conditions of the grant.

**245.**

The Council shall not ordinarily interfere with the local management of school receiving a grant-in-aid.

**246.**

Leave to teachers of aided schools may be granted by the school authority or by any person to whom the school authority may delegate this power. Notice of any leave for more than one month given to any teacher shall be forwarded to the Council with the next grant-in-aid bill and the Council may make any objection to the leave.

**247.**

The school authority shall fix the list of holidays to be observed in its school or schools, subject to such general or special instructions as may be issued by the State Government and shall submit the list to the Council not later than the 1st of December next preceding the year for which the list is intended. The Council shall forward copies of the list of holidays for all schools to the District Inspector on or before the 1st January every year. Recurring grants to Secondary Schools

**248.**

Subject to the provisions of the Act a Council make a grant-in-aid to any recognised Secondary School within its jurisdiction which is managed by a Committee, person or society whose constitution is approved by the Council.

**249.**

Grants shall ordinarily be given only to those school which with the aid of the grant given can adopt a scale of establishment not lower than that from time to time prescribed by the State Government.

This rule shall only be relaxed with the previous approval of the Department before a grant is given to a school a reasonable local contribution shall be required.

**250.**

In respect of any school for which an application for a grant is made full information shall be supplied in Form A.

**251.**

In disposing of an application for a grant-in-aid the Council shall consider whether the school will supply a want in the locality; whether the teaching staff is competent and adequate, how far the resources of the Committee, inclusive of fees are adequate to meet its necessary expenditure and whether the funds at the disposal of the Committee are sufficient to meet the sum required. The Council may for a reasonable cause to be duly recorded sanction the grant in part only or may refuse it altogether. Sanction to a grant shall be conveyed in Form B and on the conditions therein stated. The grant shall be drawn in Form C and with each grant-in-aid bill shall be sent a statement in Forms D and E. Recurring grants to Primary Schools

**252.**

A Council may make a grant-in-aid to any Primary School within its jurisdiction which is managed by a committee or society whose constitution is approved by the Council. It may also give a consolidated grant to a Committee or society which maintains more than one such school.

**253.**

In respect of any school or schools for which an application for a grant is made full information shall be supplied in Form A.

**254.**

In disposing of an application for a grant-in-aid the Council shall consider whether the school or schools will supply a want in the locality, whether the teaching staff is competent and adequate, how far the resources of the committee are adequate to meet its necessary expenditure, and whether the funds at the disposal of the council are sufficient to meet the sum required. The Council may for a reasonable cause to be duly recorded sanction the grant in part only or may refuse it altogether. Sanction to a grant shall be conveyed in Form B. Grant shall be drawn in Form C. In the case of a committee or society which maintains a large number of schools Form B may be modified. Building grants

**255.**

Grants may be given towards the cost -(a)of erecting, enlarging or furnishing school buildings;(b)of executing extensive repairs; and(c)in special cases of paying off debts incurred in erecting or enlarging school buildings.

**256.**

Special grants shall not ordinarily exceed double the amount raised locally or allotted from the balance at the credit of the school.

**257.**

(1)No building grant shall be sanctioned unless the plans, estimates, title and trust deeds are approved by the Inspector of Schools if the cost of the work does not exceed Rs. 10,000 (ten thousand) or by the Director of Public Instruction if the cost exceeds ten thousand provided that if a departmental type plan is to be followed with no modification, the approval of the Inspector of Schools or Director of Public Instruction shall not be required. A trust deed shall be executed providing for the legal ownership of the premises, for the proper maintenance of the buildings, and for the inspection and efficient management of the school.(2)No building towards the erection, purchase, improvement or repair of which a grant has been made by the Council, may without the consent of the Council, be used for any, other than educational purposes, prior to the lapse of a period of 20 (twenty) years from the date on which the grant is paid.

**258.**

No grant shall be sanctioned unless, the Council is satisfied that the funds in the hands of the committee will, when added to the grant, be sufficient to meet all claims.

**259.**

Advances shall be made from time to time out of the sanctioned grant on receipt of a report from the Municipal Engineer that the work is proceeding satisfactorily.

**260.**

The grant shall not be paid in full until -(1)a report is received from the Municipal Engineer that the building has been satisfactorily completed; and(2)the trust deed is duly registered and a copy lodged with the Council.Grant of loan to School Committees



**261.**

A Council may grant a loan to any committee or society for the erection of school buildings subject to the following, conditions;(a)the amount of such loan shall not ordinarily exceed two-thirds of the total cost of construction;(b)no such loan shall be granted by a Council unless such society or committee mortgages or undertakes to mortgage such building to the Council as a guarantee for the repayment of the loan;(c)a definite period shall be fixed for the repayment of the loan; and(d)the Council may charge interest for any such loan at a rate not exceeding 6 percent per annum.

Section IV Stipendiary Schools

**262.**

A Council may grant stipends to the teachers of any primary schools within its jurisdiction which are not managed by Committees. A Council may also make non-recurring grants to such schools up to A maximum of Rs. 100 (one hundred) for the purchase of educational appliances. A Council may also incur expenditure on the building of a stipendiary school subject to the conditions laid down in Rule 240 and to the further condition that the site on which the building stands and the building itself are the property of the Council.

**263.**

The Council shall in consultation with the District Inspector of Schools determine the rates of stipends payable to teachers in stipendiary schools. These rates shall not be less than the minimum from time to time fixed by Government.

**264.**

Stipends shall be given on the principle of strict religious neutrality and not on preference shall be shown to any school on the ground that any particular religious doctrines are taught or not taught therein.

**265.**

Applications for stipends shall either be made to the Council through District Inspector or be made direct to the Council which shall in that case send them to the District Inspector concerned for report. The opinion of the District Inspector in writing shall be recorded on the application before orders are passed. The decision of the Council shall be final.

**266.**

In areas in which the only school is one in which religious instruction is given, stipends shall only be granted on the condition that such instruction shall not be compulsory for pupils who profess religion other than it which such instruction is given or whose parents or guardians with them to be

exempted.

**267.**

In case the Inspector or District Inspector discovers that the instruction or discipline in any stipendiary school is not efficient or is in any other way dissatisfied with the management of the school, he shall report the matter to the Council which shall then take such action as it may deem necessary. Recognition shall not be withdrawn ordinarily except at the end of a session and with the concurrence of Council, but it may be withdrawn at any time under the special orders of the Inspector for reasons to be recorded in writing. Rule 241 shall apply to teachers of stipendiary schools also.

**268.**

The Council shall notify to the District Inspector all cases where stipends have been suspended, withdrawn, reduced or increased or new stipends have been granted.

**269.**

In disposing of an application for a stipend the Council shall consider whether the school supplies, a want in the locality, whether the accommodation provided is suitable, whether the teacher is competent, whether the funds at the disposal of the Council are sufficient to meet the application.

**270.**

A school in favour of which one or more stipends have been sanctioned may continue to draw its stipends so long as there is no change in site of the school or in the qualification of the teacher or teachers but the Council may at any time suspend or, withdraw the stipend or suspends for reasons to be specified in writing and their decision shall be final.

**271.**

Leave to stipendiary teachers shall be granted by Sub-Inspector of School according to such rules as the Council may prescribe with the sanction of the Director of Public Instruction, Orissa.

**272.**

The list of holidays and vacations to be observed in stipendiary school shall be the same as that to be observed in the other schools in the Municipality.

**273.**

The State Government may with the consent of a Council transfer to its control and management any school or class of Schools under public management and Council shall then have with regard to these schools the powers specified in Section II.

**274.**

No grants-in-aid shall be made under Section 359 to any educational institution for the maintenance or management of which the Council is no responsible either wholly or in part for the purpose of providing buildings to be used as a student hostel in connection with such institution or the purposes of maintaining and managing such hostels, without the specific sanction of the State Government.

**275.**

The hostels referred to in Section 359 and hostels in connection with schools for the maintenance, management of which the Council is responsible under Section 357 may be situated within the municipality or without it in the area of a District Board.

**276.**

The Council shall forward copies of all its educational proceedings to Inspector of Schools who may make observations thereon for the consideration of the Council.

**277.**

The Council shall at the close of every financial year on such dates as may be prescribed by the Director of Public Instruction furnish to the District Inspector of Schools educational returns as may from time to time be required by the Department. A report on the educational activities of the Council shall be incorporated in the Annual Administration Report of the Council.

**278.**

No newspaper, periodical or other document shall be purchased or distributed for school use save with the prior approval of the Department.

**279.**

Establishment bills of Municipal Secondary and Primary Schools shall be submitted by the Headmasters concerned to the Executive Officer of the Council direct.

**280.**

The Bills be checked and passed for payment by the Executive Officer. The Headmaster shall be responsible for the due disbursement to the persons concerned. Acquittance rolls should be maintained, by them. Undisbursed pay shall be returned to the Executive Officer forthwith. A certificate of disbursement shall be recorded by the Headmasters on the acquittance rolls and a copy of the acquittance roll shall be sent by the Headmaster concerned to the Executive Officer. No pay bill shall be passed for payment by Executive Officer unless the acquittance roll with certificate of payment in respect of the previous month has been received by him from the Headmaster.

**281.**

The Sub-Inspectors of the Schools shall prepare and submit to the Council monthly stipend bills for stipendiary primary schools. The grants-in-aid bills of aided primary schools shall be prepared by the Secretaries of the committees in charge of the Schools and countersigned by the Sub-Inspector of Schools before submission by the letter to the Council.

**282.**

It shall be the duty of the Councillors and members of the Education Committee to report to the Chairman defects if any noticed by them in the location of schools, award of stipends, and to help the Council in any other way that may further the cause of primary education.

**283.**

Should a difference of opinion arise between the Council and the Inspector or any question connected with the schools, the Council or should the Council omit to take action in any case when requested to do so by the Inspector or should the Inspector disapprove any action taken by the Council the question shall be referred either by the Inspector or the Council to the Director of Public Instruction whose decision shall be final. Creation of technical scholarship, viz, veterinary, engineering, agricultural, medicine and sanitation, etc.

**284.**

All scholarship shall be paid out the unallotted funds of the Council and no scholarship shall be charged against the funds provided for the minimum expenditure prescribed for any of the objects or against any Government grants, unless specifically given for the purposes of such scholarship.

**285.**

No Council shall, without special sanction of the Departments establish more than one scholarship for any particular course of study.

**286.**

Scholarships shall, except with the special sanction of the State Government be granted only to students who are, in the opinion of the Council, permanent resident in the Municipality and be tenable only at educational institutions within the State.

**287.**

In any institution in which admission is restricted to a definite number of students each year; no scholarship shall be granted except to a student who has been admitted by the governing body of such institution. The grant of scholarship shall not by itself be deemed to confer on the student, to whom it is granted, the right to be admitted into any institution.

**288.**

No scholarship shall be granted to any student except on the condition that his tenure of such scholarship shall be contingent on his pursuing his studies with due diligence and to the satisfaction of the authorities of the institution where he is studying on continued good behaviour and on his passing the examinations prescribed as they fall due, unless prevented by causes beyond his control.

**289.**

The value of these scholarship shall in no case exceed Rs. 50 (fifty) per mensem without the special sanction of the State Government.

**290.**

No Municipality shall establish scholarship for education board. Form-A [Rules 250 and 280] In which application to be made to the Municipal Council for new grants-in-aid or for renewal of old grants Applications for a Grant-in-Aid for No.....the

class.....school.....at.....in.....thana.....district.....Proposed  
Constitution Dated.....

	Number of Pupils on the rolls at the date of the application	Number of pupils expected	Fees to be charged in each class	Proposed charges or rate of expenditure, monthly	Estimated receipt, monthly	Rem
1st class...2nd class...3rd class...4th class...5th class...6th class...7th class...				1st teacher2nd teacher3rd teacher4th teacher5thteacher	Qualifications Rs.	
FessLibraryContingenciesTotal						

From public sources Grants-in-aid applied for from theMunicipal Council contributions from Municipalities or otherpublic bodies. Total from all sources. Cheque to be payable atthe (sub) treasury.

Here to be inserted the names and other particulars of thepersons who will from the committee of the management.

Recommendation of the District Inspector including incremationabout other schools within a distance of one mile.

Names of persons forming the Committee of management

Residences, profession and social Position

Recommendation of the Inspector Orders of the MunicipalCouncil

Present State of The School(To be filled up if the School has been in existence for six months and upwards)

Class	Average number of pupils during the last sixmonths	Fee charged in each class	Average charges incurred monthly for the last sixmonths	Average monthly receipts for the last six months	Remarks
1st...2nd...3rd...4th...5th...6th...7th...			1st Teacher2nd3rd4th5th	Rs. a.	p. p. s.

Subscriptions and donations.  
From public sourcesMunicipal grantTotalfrom all sources

Total...

Total...

Form-B[Rules 251 and 254](In which sanction to a grant shall be conveyed under Rule 256 or 259)(Office Memorandum of Municipality)(1)A grant of Rs.....a month is sanctioned from the.....20.....to the.....20.....for the School at.....in thana.....on the following conditions :(a)That Rs.....a month at least the regularly contributed from private sources.(b)That the following scale of expenditure be maintained -Head MasterSecond MasterThird MasterFourth MasterFifth MasterPrized, library and contingenciesTotal(2)The grant is payable every month.(3)The monthly bill must be signed by the Secretary of the School and sent to the Municipality for payment through the District Inspector of Schools.(4)Salaries for service in any month become due on the first day of the following month.(5)The appointment and dismissal of every teacher shall be notified to the Council, and the Council shall have power to enquire into any case of the dismissal of a teacher.(6)The grant is liable to be reduced or withdrawn -(a)if the payment of any teacher's salary is delayed for more than two months after it has become due;(b)if the school is unfavourably reported on as regards the attendance or proficiency of the scholars;(c)if the Committee keeps their accounts in a negligent and untrustworthy manner or if they send up incorrect accounts, or if they fail to transmit punctually the periodical returns required by the Council or by the Department or if the Council is otherwise dissatisfied with the management of the School;(d)if the teachers are inefficient or if they are absent from duty otherwise than in accordance with the rules of the Department of the Council or if they keep the School register in a negligent or untrustworthy manner.(7)Every new election to the Committee of management must be notified to the Council under the signatures of the Secretary and of the manner or members elected.(8)Every change of Secretary must be notified to the Council under the signature of the new Secretary and the members of the Committee of management.(9)All receipts from whatever source or for whatever purposes collected must be entered in the accounting book of the School.(10)The Council may claim a fair share of any balance at the credit of a School at the time of its abolition as well as of the sale proceeds any school house or furniture towards the erection or repair or purchase of which a grant may have been made by the Council.

Form-C[Rules 251 and 254].....School at.....in thana.....month ending .....20....Bill for Grant-in-Aid The Chairman of The Municipal Council of.....District

To the grant-in-aid for the month ending Rs. A. See orders of the Municipal Council  
P. No, dated the.....20

Payable atthe.....Treasury.....Secretary of  
theSchoolThe.....

Passed for.....by cheque No.....dated the.....20.....Office of The Municipal  
CouncilDated.....20.....Executive OfficerForm - DMonthly Abstract  
Account.....School at.....in thana.....for the month of.....20.....Receipts

Rs. A. P.

Balance of previous account fees and fines received during themonth.

Subscription and donations received during the month.

Received from other local sources during the month.

Grant from Municipal Fund during the month (for)

Grant from any other Local Body during the month (for)

Special grant received during the month (on account of)

Advance from Secretary during the month.

Total of actual receipts during the month.

Form No-E[Rule 251]Abstract Register of Attendance.....School at.....Thana of.....for the month of.....

Class	No. on the roll	Average number present daily during the month	Rate of school fee	Admission fees and fines during the month	Outstanding from previous month	Total	Amount Collected during the month	Amount outstanding	Remarks
1	2	3	4	5	6	7	8	9	10

Percentage of attendance during the month.....Number of working days in the month.....SecretaryChapter-V Medical ReliefGeneral

## 291.

(1)The Council may provide and maintain either from endowments or from the Municipal Fund or by grant-in-aid therefrom, in accordance with these rules or any other rules laid down by Government from time to time -(a)a hospital or dispensary, allopathic or otherwise, where the sick and poor of the Municipality shall be entitled to receive medical and surgical treatment free of charge; and(b)a hospital for the treatment of patients suffering from infectious diseases in the Municipality.(2)The Council may also permit the treatment in the hospital or dispensary maintained by it or any person not a resident in the Municipality.(3)The Council shall provide every such hospital or dispensary with all necessary drugs, instruments, apparatus and appliances on a scale approved by the Director of Health and when in the opinion of the Council provision for in-patient may be necessary it shall also provide a sufficient number of beds, cots, clothing, diet, etc. for such patients.(4)The Council may, with the sanction of Government, contribute towards any extraordinary charges in connection with public health sanitation and medical relief for the residents of the Municipality.(5)The Council may contribute towards the expenses of any public exhibition for the relief of the poor or treatment of disease or infirmity or investigation of causes of disease or for the improvement generally of the public health of the Municipal town.

## 292.

Grants-in-aid for purpose of medical relief shall not be paid to any private institution from the funds of a Council unless the following conditions are satisfied, namely :(i)The institution is recognised either by the State Government or by an authority empowered by the State Government to grant such recognition;(ii)it employs only qualified medical practitioners, that is to say, practitioners registered under the appropriate law in the case of an allopathic institution and practitioner declared to be qualified by the State Government in the case of any other institution;(iii)it is subject to periodical inspection by such officers as the State Government may specify in that behalf;(iv)free treatment is given in it to the necessitous poor of the Municipality;(v)the area served by it is not



adequately served by any medical institution maintained or aided by the Government or a District Board or a Municipal Council; and (vi) in the case of an allopathic institution the previous approval of the Director of Health has been obtained for the payment of the grant-in-aid. Opening and Closing of Dispensaries

**293.**

A dispensary may be opened by a Council with the sanction of the Director of Health and on provision of the necessary funds in the annual budget and it may be closed by the Council with the prior sanction of the Director of Health.

**294.**

Applications for grants from Government in respect of any dispensary shall be submitted to the Government through the Director of Health: (i) the State Government reserves the right to withdraw Government supervision or aid in any case or at any time when it may seem desirable to do so; (ii) no grant may be made, by a Council in aid of any hospital or dispensary which has not received the recognition of Government. Grants-in-aid shall be made only in accordance with these rules.

**295.**

The Council shall send to the [Chief District Medical Officer] [Substituted and inserted vide S.R.O. 510/12.9.1983.] of the district through the sub-divisional medical officer such reports returns and accounts in such forms and on such dates as may be fixed by the Director of Health. All books registers and forms which may be necessary for the preparation and submission and such reports, returns and accounts will, be supplied by the State Government free of cost on indent submitted through the [Chief District Medical Officer] [Substituted and inserted vide S.R.O. 510/12.9.1983.],

**296.**

Every institution which is recognised by the State Government and brought under these rules, is subject to inspection and supervision by the [Director of Municipal Administration, the Director of Health, the concerned Revenue Divisional Commissioner, District Magistrate, Chief District-Medical Officer, Additional District Medical Officer and Sub-divisional Medical Officer] [Substituted and inserted vide S.R.O. 510/12.9.1983.] of the district. [Provided that where the Chief Medical Officer in the rank of Additional District Medical Officer or Sub-divisional Medical Officer, only the Chief District Medical Officer, shall have power of inspection and supervision.] [Added vide S.R.O. 510/12.9.1983.]

**297.**

Every dispensary under the State Government's supervision, which has accommodation for in patients, shall admit all cases brought by the police for examination and for treatment. Medical

Officer

## 298.

The Council shall appoint a Medical Officer, subject to the following conditions, viz.(a)that he is a registered medical practitioner;(b)that he is not a dismissed servant of the State or Union Government or disqualified for his duties by age, infirmity or character, and(c)that in the event of misconduct, insolvency or professional incompetence by reason of age or otherwise being proved against him to the satisfaction of the Director of Health he be removed from his charge on the requisition of the Director of Health :(i)Provided that in the case of dispensaries studied in the thickly populated areas, Government may decide that the Medical Officer shall be a member of the Government service. The salary of such a Medical Officer in charge of a dispensary shall paid from the Municipal fund.(ii)Provided also that on the application of the Council the service of any Medical Officer of the State Government may be lent to such institution subject to these rules. In such cases the pay and allowances of the Medical Officer shall be paid from Municipal fund. The Council shall be required to pay this sum into the treasury half-yearly in June and December irrespective of the actual pay of the officer appointed.

## 299.

The Director of Health, under intimation to the Council may at any time for departmental or other reasons, remove or transfer any Government Medical Officer whose services have been lent to a council and may appoint another Medical Officer to succeed him in every such case, except as hereinafter provided, the transit pay and travelling allowances, both of the officer transferred and of his successor, shall be entirely paid by the Council.

## 300.

No allowance in addition to his authorised pay can be granted by a Council without the consent of Government to a Government Medical Officer.

## 301.

All application for leave from a Government Medical Officer shall be submitted through the Chairman and the [Chief District Medical Officer] [Substituted and inserted vide S.R.O. 510/12.9.1983.] to the Director of Health, who grants the leave and appoints a substitute. The transit pay and travelling allowance shall be paid by Government:Provided that in cases of urgency such applications may be made direct to the [Chief District Medical Officer] [Substituted and inserted vide S.R.O. 510/12.9.1983.] under intimation to the Council and the orders of the Director of Health, Orissa, may be communicated by the [Chief District Medical Officer] [Substituted and inserted vide S.R.O. 510/12.9.1983.] direct to the applicant. In such cases a copy of the application sent by the Medical Officer and of the orders passed by the [Chief District Medical Officer] [Substituted and inserted vide S.R.O. 510/12.9.1983.] shall be forwarded by the [Chief District Medical Officer]

[Substituted and inserted vide S.R.O. 510/12.9.1983.] to the Council. The leave allowances of Government Medical Officer in charge of hospitals or dispensaries proceeding on leave including privilege leave will be borne by Government.

**302.**

Medical Officers in charge of hospitals and dispensaries, who are not in Government service, shall be entitled to such leaves as the council may grant according to the rules under the Act. In no case shall leave be granted to a Medical Officer (who is not in Government service) in charge of a dispensary, without the concurrence of the [Chief District Medical Officer] [Substituted and inserted vide S.R.O. 510/12.9.1983.] of the district.

**303.**

The indents for medical and surgical stores for hospitals and dispensaries shall be drawn up by the Medical Officer of the institution and be checked and passed by the [Chief District Medical Officer] [Substituted and inserted vide S.R.O. 510/12.9.1983.] or any subordinate officer authorised on his behalf before the stores are purchased. The Council shall make their own arrangement for the purchase of medicines and medical stores.

**304.**

Indents for medical and surgical stores shall be checked and counter signed by the [Chief District Medical Officer] [Substituted and inserted vide S.R.O. 510/12.9.1983.]. The indent shall be annual. The annual indent shall be submitted by the Medical Officer-in-charge of the institution to the [Chief District Medical Officer] [Substituted and inserted vide S.R.O. 510/12.9.1983.] on the date fixed by him.

**305.**

The [Chief District Medical Officer] [Substituted and inserted vide S.R.O. 510/12.9.1983.] shall exercise full control over the Medical Officer in immediate charge of the institutions.

**306.**

The [Chief District Medical Officer] [Substituted and inserted vide S.R.O. 510/12.9.1983.], Additional District Medical Officer or Sub-divisional Medical Officer concerned, as the case may be is required to visit the Municipal hospital or dispensary periodically to ensure proper performance of medical duties of the Medical Officer-in-charge. His duty in visiting the hospitals is not merely to supervise generally the proceedings of the subordinates, but to take principal and active part in the business of the institution, to examine cases, to ascertain the progress and closely scrutinise the treatment of them and to perform or assist in performing such surgical operations as may be requisite.

**307.**

The [Chief District Medical Officer] [Substituted and inserted vide S.R.O. 510/12.9.1983.] shall scrutinise the expenditure and accounts of every hospital and dispensary in the Municipality and shall invite the attention of the Council to any irregularity or other circumstances which in his opinion deserves notice. The Council shall be bound to consider any communication from the [Chief District Medical Officer] [Substituted and inserted vide S.R.O. 510/12.9.1983.] to afford him full information as to the conduct of the Medical Officer-in-charge and all other matters affecting the welfare of the sick and the management of the institution. In all professional matters, the decision of the [Chief District Medical Officer] [Substituted and inserted vide S.R.O. 510/12.9.1983.] shall be final.

**308.**

The [Chief District Medical Officer] [Substituted and inserted vide S.R.O. 510/12.9.1983.] shall furnish an annual report of the working of the Municipal hospital and dispensaries within his jurisdiction to the Director of Health, Orissa, in the form prescribed by him.

**309.**

The Medical Officer of every hospital and dispensary shall cause to be kept at the institution -(a)a record of the work done, showing day by day the number of patients treated, the afflictions for which they were treated, and in important cases, some account of the symptoms, the treatment, progress and the result.(b)a record of the accounts of the institution. These shall be written up daily and shall be open at all times to the inspection of inspecting officers.

**310.**

An extract from the proceeding of each meeting of the Council so far as they relate to hospitals and dispensaries shall be promptly forwarded to the [Chief District Medical Officer] [Substituted and inserted vide S.R.O. 510/12.9.1983.] who may, if he thinks fit, submit it with his remarks to the Director of Health, Orissa.

**311.**

A visitors book shall in every hospital and dispensary in which shall be recorded the remarks of the visitors. A copy of these remarks will be forwarded within twenty-four hours to the [Chief District Medical Officer] [Substituted and inserted vide S.R.O. 510/12.9.1983.] who may, if necessary, transmit it with his remarks to the Director of Health within three days of its receipt in his office.

### **312.**

The Medical Officer-in-charge of a hospital or dispensary is responsible of the proper treatment of the sick and this duty shall not on any account be delegated to a subordinate. He is also responsible for all matters connected with the comfort and well being of the patient and for the proper working of the dispensary establishment.

### **313.**

The Council shall prescribe the hours of attendance within which the Medical Officer must be present at the dispensary. He must also give attention to urgent cases at other hours.

### **314.**

Any person attending at a Municipal dispensary shall ordinarily receive advice and medicines free of charge; provided that -(1)The Medical Officer shall impress upon all, but the poor, the duty of subscribing to the dispensary or paying for the medicines supplied to them;(2)That the Municipal hospitals and dispensaries all except really indigent out-patients, may be charged a fee of not more than [ten paise] [Substituted and inserted vide S.R.O. 510/12.9.1983.] for each prescription as the Council may prescribe;(3)The diet charges in Medico-legal cases sent by police shall be recovered from the Magistrate.

### **315.**

(1)All cases of serious injury or of poisoning admitted to a Municipal hospital or dispensary and whether in by the Police or not, shall be reported in the prescribed form to the Police at the nearest thana as soon as possible and in any case within 24 hours of admission.Stomach washing from suspected poisoning cases are to be carefully preserved in sealed bottles and labelled.(2)Dying declarations. - When a patient in an injury case is likely to die the Medical Officer shall inform the Magistrate so that, if necessary, arrangements may be made to record the dying declaration of injured person; but the Medical Officer shall not in any case delay the necessary treatment of the injured persons in order to give facilities for the dying declaration to be taken.(3)In case a patient in any injure or poison case die, or in case a hospital patient die from unnatural causes, the Medical Officer shall inform the Police at once in order that due investigation may be made.(4)The bodies of patients dying in hospital from natural causes shall be handed over to friends of the deceased for disposal. Should no relative or friend claim the body within 24 hours the body shall be disposed of under local arrangement.

### **316.**

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

**317.**

Where special accommodation has been provided for paying patients fees may be levied according to a scale previously sanctioned in that behalf by the Council.

**318.**

[\* \* \*] [Deleted vide SRO No. 101 1/30.12.1980.]

**319.**

Medical Officers shall be granted by the Council free quarters or house rent in lieu thereof, provided that such quarters are approved and are at a convenient distance from the scene of officers duties. Similar allowances may with the same sanction be granted to non-allopathic doctors employed in charge of such hospitals and dispensaries.

**320.**

Medical instruments shall be kept under lock and key except small quantities of the articles for daily use during the attendance of patients. The Medical Officer-in-charge shall be responsible for all stores and stock. The key must remain in his possession and he alone is responsible for any untoward results which may follow from the neglect of this rule.

**321.**

Poisons shall be stocked in special bottles and kept under separate lock and key which shall remain in the custody of the Medical Officer-in-charge of the dispensary. The dose in which these drugs are usually administered internally shall be legible written on a conspicuous label. A list of poisons shall be hung up in the almirah specially used for the custody of such drugs.

**322.**

(i) No building for the accommodation of dispensary shall be constructed and no extension of such building involving an alteration of the structural design shall be made, until the plan of such building or extension has been approved by the Director of Health, Orissa. An extension or alteration involving no change of design shall be approved by the [Chief District Medical Officer] [Substituted and inserted vide S.R.O. 510/12.9.1983.]. (ii) In the construction of new dispensaries the standard plan should ordinarily be followed. If it is desired exceptional cases to deviate therefrom, the alternative proposals which are submitted shall be fully justified. If in patients are to be accommodated, provision shall be made. (iii) Every project for the construction of a new hospital or dispensary shall be accompanied by a site plan, showing the situation of the proposed building with reference to adjacent buildings, the various features of the surrounding of the proposed sites, the prevailing direction of the wind and all other matters capable of graphic delineation which may have

influenced the selection. All proposals either for the construction of new hospital buildings or for the alteration of the existing buildings shall further be accompanied by line plans, drawn to scale showing the dimensions of each room, the purpose for which it is designed and (if an indoor hospital) the position of each bed.(iv)When it is desired to initiate any project for the construction of a new or the alteration of an existing hospital or dispensary, the selection of a site and the details of the plans shall first be considered by a Committee consisting of-

Magistrates of the District

... President

The[Chief District Medical Officer] [Substituted and inserted vide S.R.O. 510/12.9.1983.]

... Members

The Health Officer

The Executive Engineer

The Executive Officer

and where questions of sanitary fillings or pipe water-supply have to be considered the Public Health Engineer shall be taken as a member. The Committee shall be convened by the Magistrate of the District at the request of the Executive Officer, if the officers of the Committee are unable to agree as to the site proposed, the case should be referred for the decision of the [Concerned Revenue Divisional Commissioner] [Substituted and inserted vide S.R.O. 510/12.9.1983.] a note of any objections made being attached to the proceedings of the Committee. After the decision as to the location of the proposed hospital or dispensary and as to the funds which can be made available for the project, the Executive Officer shall move the [Magistrate of the District] [Substituted vide Notification No. 1253-UD/12.1.1 976.] to convene the Committee. The Municipal Engineer concerned shall frame the necessary plans and estimates in accordance with the decision of the Committee and the proceedings of the Committee, after consideration by the Council shall be forwarded to the [Chief District Medical Officer] [Substituted and inserted vide S.R.O. 510/12.9.1983.] for transmission to the Director of Health.

### 323.

Class IV servants shall be appointed and discharged by the Medical Officer-in-charge, Compounders and Dressers shall be appointed and be liable to removal by the Council subject to the approval of the [Chief District Medical Officer] [Substituted and inserted vide S.R.O. 510/12.9.1983.], Leave may be granted to compounders or dressers in consultation with [Chief District Medical Officer] [Substituted and inserted vide S.R.O. 510/12.9.1983.].

### 324.

Compounders attached to in-door hospitals shall be entitled to free quarters which may be provided for them by the Council close to hospital.

**325.**

If a Medical Officer be absent from his dispensary for a period exceeding 24 hours his place shall be filled by a reserve Medical Officer. No Compounder shall be placed in charge of a dispensary during the temporary absence of the Medical Officer. A compounder is only permitted to tender first-aid for the immediate relief of a patient. He shall not on any account prescribe for patient on his own responsibility. Any breach of this rule shall render him liable to have his certificate cancelled. Registers and Forms

**326.**

The Medical Officer at hospitals and dispensaries shall keep such registers and forms as may be prescribed by the Director of Health, Orissa. Management of Hospitals and Dispensaries Vested in Joint Committees under Section 353 of The Act

**327.**

A Notification under Section 353 of the Act may be published only, after the Local Bodies (i) specify the number of members to be appointed by each of the Local Bodies intending to form the Joint Committee, (ii) agree to the proportion of cost of maintenance to be borne by each. The consent of each Local Body shall be signified by a resolution regarding the terms of management.

**328.**

Local private practitioners or Government officers of the Medical Department may be co-opted as members of the Joint Committee with the consent of the Local Bodies concerned.

**329.**

The Rules regulating the control of administration of Municipal hospital and dispensaries shall in form in which they are for the time being in force, apply as far as they may be to hospitals and dispensaries entrusted to a Joint Committee in the same manner as if such Joint Committee were a Council within the meaning of the said rules.

**330.**

The term of the members of the joint Committee, including co-opted members shall be co-extensive with the term of office of the members of the Local Bodies which appointed them as members of the Joint Committee, provided that the term of office of the members appointed by either local authority shall be held to include any period which may elapse between the expiry of such term as defined above and the date of first meetings, of such Joint Committee held subsequent to the appointment of new members by either Local Body.



**331.**

The State Government may wind up a Joint Committee, without assigning reasons, for inefficiency or mismanagement and may entrust the dispensary or hospital to either local authority, in which case the local authority shall be responsible to manage it from its own funds. Government may take over, if they so deem fit, the hospital or dispensary under their own departmental control and supervision and recover a proportion of the cost of maintenance from the local authorities concerned who appointed the Joint Committee. Chapter-VI Public Works

**332.**

The Municipal Engineer shall furnish annually a statement of works with estimated cost to be executed during the ensuing year to the Council in time, before the preparation of the budget and final section of works. The selection of works rests with the Council. All estimates shall be countersigned by the Chairman and laid before the Council for administrative sanction. A copy of the resolution passed thereon shall accompany the estimate. A register of estimates and allotments shall be maintained in Form No. W I.

**333.**

No new works shall be commenced until the plan and estimates have been passed and an allotment made by the Council and the allotment sanctioned shall in no case be exceeded without proper sanction. No repair work shall be commenced until the necessary funds have been allotted by the Council.

**334.**

Emergent works, however may with the approval of the Chairman, commence in anticipation of section, Provided that regular estimates are submitted in the earliest opportunity.

**335.**

No work shall commence on any land until it has been made over to the Council. [Provided that work can be commenced on any Land belonging to the Government or any Local Authority within the limit before it is made over to the Council, if the Council is authorised to that effect] [Inserted vide HUD. Department Notification No. 22887 dated 22.7.1985.].

**336.**

The Government Works Department basic schedule of rates and extra percentage permissible for any local area, with the prior approval of the Inspector of Local Works, shall be adopted by the Council for the municipal works, both original and repair works. The Works Department schedule of rates with extra percentages, if any, authorised by the Inspector of Local Works shall, in the

beginning of the year receive the sanction of the Council, All estimates shall be prepared in accordance with the sanctioned schedule of rates. All Changes in sanctioned rates during the currency of the year shall likewise be sanctioned by the Council before their adoption for Municipal works. In support of sanitary projects the schedule of rate, of the Public Health Engineering Department shall be adopted.

### **337.**

Works shall be divided into classes (a) original works, (b) repairs or maintenance. Original works include new constructions whether entirely new or of additions and alterations to existing works. The decision of the Inspector of Local Works shall be final regarding the classification of work as original or repair.

### **338. [ [Substituted vide O.G.E. No. 2251 dated 12.12.2008.]**

All municipal works to be executed by the Urban Local Bodies either out of their own fund or with the funds received from the Government including SRC grants and Finance Commission Grants will be only through publication of the open tender. Provided that the Urban Local Bodies may take up any work departmentally during an urgent and calamitous situation such as flood, drought, cyclone and fire accident for maintenance and restoration of the public safety/service in the interest of the State, with prior approval of the Collector of the District which is subject to his satisfaction that the same is in the exigency of public service to be recommended for ex-post facto Government approval without calling for tender, as provided in the Appendix-VII, Volume-II of the OPWD Code. Provided further that for the purpose of the Developmental Works to be undertaken by the Urban Local Bodies in such situation, the financial limit for the Municipality would be Rs. 3 lakh and for the Notified Area Council Rs. 2 lakh.]

### **339.**

In the case of works executed by contract, tenders shall be invited. In case of works done by daily labour through departmental agency the basis of account shall be the muster roll.

### **340.**

When payments are not made daily the muster roll is a nominal one. The muster-roll shall be kept in Form No. W II. It must be written up daily before labourers begin work. Payment shall be made in the presence of the Municipal Engineer who shall record the disbursement certificate at the foot of the muster-rolls. Details of measurements shall be recorded in the measurement book which shall be forwarded to the Municipal office with the nominal muster roll in the same manner as in the case of works paid on contract certificates.

**341.**

For every work given out on contract an agreement on stamped paper Form W III shall be taken and executed.

**342.**

As a safeguard against possible to the Council, the Council shall, as a rule take security for the due fulfilment of a contract and this may be in the shape of a lump sum deduction of 10 per cent made from the payments from time to time, on account of work done, so as to cover possible over payments.

**343.**

Payments for works given out on contract for which running accounts are kept shall be made in Form W IV such payments should be treated as payment on account, subject to adjustment in the final bill which shall be drawn in the appropriate form, but printed on yellow paper when the work or supply is completed or the running account is to be closed for other reasons. When a final payment is made on a running account the payee, if he is able to write shall add in his own handwriting that the payment is in full settlement of all demands. If the payee is illiterate or is unable to write beyond signing his name these words shall be filled in by the officer making the payment. When contractors or suppliers are paid up at once on completion of supplies Form W.V may be used.

**344.**

When a work is completed a completion certificate signed by the Municipal Engineer or Executive Officer certifying that the work has been satisfactorily completed shall be submitted along with the final bill and in the absence of such a certificate to contractor should be finally paid up.

**345.**

The register of works shall be kept in Form W VI. It shall contain a record of every original work or repair, showing the expenditure incurred in comparison with the estimate and the arrears due on account of which part payments have been made. When the work is estimated to cost under Rs. 2,500 (two thousand and five hundred) the record of outlay need not be kept by sub heads. But a record shall, however, be kept by sub heads in column 2 when the outlay is estimated to cost more than Rs. 2,500 (two thousand and five hundred). An account of expenditure on works shall be compiled from this register or works every month and total expenditure thus worked out shall be agreed with the total expenditure shown in the abstract register of expenditure, Form W VI, under the head or heads concerned.

**346.**

For stock and store accounts a register shall be kept in Form W VII with any additional details or columns which may be found requisite. A separate set of pages shall be assigned to each description of stock or tools and plant. The figures entered in the column 'Balance' shall be certified to half-yearly by the Executive Officer, Municipal Engineer as the case may be, as per presenting articles found by actual counting or measurement and if any excess or deficiency be found, the register shall be corrected accordingly. When the articles are subsequently disposed of by sale or otherwise the details of the disposal shall be entered in the 'Remarks column of the register by the verifying officer.'

**347.**

When there is a large balance of stores for use by the Engineering Department, register of daily receipts and issues with inner columns for each kind of stores may be kept.

**348.**

A separate account may be kept of tools temporarily lent to contractors or in use by the Municipal subordinates. When no longer required they will be received back by the store keeper and transferred to the account of articles in store. Preparation of Plans and Estimates for Municipal Works, etc. (Other than Sanitary Projects)

**349.**

Plans and estimates for Municipal Works (both original and repairs) shall ordinarily be prepared - (a) in municipalities where there is a Municipal Engineer by or under the supervision of the Municipal Engineer; and (b) in municipalities where there is no Municipal Engineer, by the highest engineering subordinate employed by the Municipality.

**350.**

The technical sanction of the authorities specified below shall be obtained to the plans and estimates relating to municipal works: A. Repair Works (relating to roads, buildings and all other kinds of works). The Municipal Engineer - All estimates (without limit cost). [B. Original Works. - Roads & buildings (including bridges and culverts).] [Substituted vide Notification No. 2927 UD 11.2.1970.]

- |   |   |
|---|---|
| (a) Junior Engineer or Municipal Engineer of the rank of Junior Engineer              | Up to Rs.2.00 Lakh  |
| (b) Assistant Engineer or Municipal Engineer of the rank of Asst. Engineer            | Up to Rs.10.00 Lakh   |
| (c) Inspector of Local works or Municipal Engineer or the rank of Executive Engineer. | Limit prescribed by the Works Department on paragraph 6.3.2 of the O.P.W.D. Code Vol. I |

- |                             |        |
|-----------------------------|--------|
| (d) Superintending Engineer | Ditto  |
| (e) Chief Engineer          | Ditto] |

[Substituted vide No. 16280-Legislative-1-21/09/HUD.]Note. - The estimates which need sanction of Government; shall first be approved by the Chief Engineer, Roads & Buildings, before they are forwarded to the Government sanction.

### **351.**

The Municipal Engineer shall be in direct charge of the work executed by the Municipality. Invitation and Acceptance of Tenders for Contractors in Respect of Municipal Work and Supply of Materials, Goods, etc. to The Council

### **352.**

(1)Tenders shall be called for in respect of every work which is to be executed on contract. Provided that the Council may dispense with tenders-(a)in the case of a supplemental maintenance work relating to a road which is found necessary after the annual maintenance contract for that road has been settled if the estimated cost of the supplemental maintenance work does not exceed 50 per cent of the amount of the original maintenance estimate or [Rs. 20,000 (twenty thousand)] [Substituted vide HUD Department Notification No.44718 dated 10.11.1986.] whichever is less :(b)in the case of any emergent work if the estimated cost of the work does not exceed [Rs. 10,000 (ten thousand)] [Substituted vide HUD Department Notification No.44718 dated 10.11.1986.] and the Executive Officer or the Municipal Engineer certify that the delay, labour or cost involved will outweigh the advantage arising from ceiling for tenders.(2)Where tenders are not called for or are dispensed with the Council shall get the work done through a contractor selected from the register of contractors at rates which shall not ordinarily exceed the sanctioned schedule of rates. Where on the ground of urgency or for other special reasons it is proposed to allow rates exceeding the sanctioned schedule of rates, the previous approval of the Inspector of Local Works shall be obtained :Provided that any such work may be entrusted to a person in the locality who is not a registered contractor but who is interested in its execution if in the opinion of the Council such agency is desirable and if the estimated cost does not exceed Rs. 1,500 (fifteen hundred):Provided further that the supplemental maintenance work shall be entrusted to the contractor for the original maintenance work at the same rates as for the original maintenance work.

### **353.**

A register of contractors shall be maintained in the Council's office and such register shall be treated as confidential.

### **354.**

(1)The Register of contractor shall be kept up-to-date. The Inspector of Local Works shall scrutinise the register at least once a year and sign it in token of his scrutiny. Any changes in the register

considered necessary by the Inspector of Local Works shall be referred by him to the Council. The Council shall decide on the changes, and shall record reasons for the changes. The changes, if any, ordered by the Council shall be made in the register.(2)In the remarks column of the register the qualifications of the contractor, his solvency, the quality of works previously executed by him and all other relevant particulars shall be entered(3)Any person desirous of being registered as a contractor Shall apply to the council stating his qualifications and previous experience. The Executive Officer or the Municipal Engineer shall make a full enquiry and obtain orders of the Council on the application.(4)An appeal shall lie to the Inspector of Local Works against the orders of the Council. Such appeal shall be preferred within seven days from that of date receipt by the contractor of the orders on his application. The orders of the Inspector of Local Works shall be final.

### **355.**

(1)Tenders in sealed covers shall be invited by the Executive Officers in the most open and public manner possible -(a)wherever possible by advertisement in one or more newspapers circulated in the municipality;(b)by a notice posted at the office of the Council.(2)Every advertisement or notice published under Sub-rule (1) shall state-(i)when and where the contract documents may be inspected;(ii)the precise form of tendering, that is whether it should be at a specified percentage below or above the estimated rates or whether definite rates should be quoted for each item of work included in the schedule;(iii)when and where tenders are to be submitted;(iv)when and where they are to be opened;(v)the amount of earnest money which shall accompany the tender and the amount and nature of security required in case the tender is accepted;(vi)the authority competent to accept the tender; and(vii)that the authority competent to accept the tender reserves the right to reject any or all of the tenders received without assigning any reasons.

### **356.**

(1)The precise form of tendering, namely, whether it shall be at specified percentage below or above the estimate rates or whether definite rates shall be quoted for each rate provided for in the sanctioned estimate, shall be decided by the Chairman on the merits of each case.(2)Contractors may be permitted to examine the estimate for a work but the data statement showing the actual cost of materials and the distance of the leads on which the estimate is really based shall not be shown to them nor shall it form part of the contract documents.

### **357.**

Before tenders are invited for the execution of a work on contract, the Municipal Engineer shall prepare 'contract documents' which shall include -(1)a complete set of drawings showing the general dimensions of the proposed work and so far as necessary details of the various parts;(2)a complete specification of the work to be done and of the materials to be used, unless reference can be made to some standard specification;(3)a schedule of the quantities of the various descriptions of work; and(4)a set of "conditions of contract" to be complied with by the tenderer in case his tender is accepted.Note. - In the case of lump sum contract no schedule of quantities need be prepared by the Municipal Engineer. Tenderers should prepare their own schedules to arrive at lump sum.

**358.**

No tender shall ordinarily be treated as valid unless it is accompanied either by the earnest money specified in the tender notice, or by treasury receipt in token of the party having remitted into the treasury the amount of the earnest money. A separate list of all sums deposited as earnest money shall be maintained under the signature of the Executive Officer.

**359.**

Only tenders for registered contractors shall be considered. This condition shall not be enforced in the case of capital works the estimated cost of which exceeds [Rs 50,000 (fifty thousand)] [Substituted vide HUD Department Notification No.20079/27.6.1994.] in the case of capital works the estimated cost of which exceeds [Rs. 50,000 (fifty thousand)] [Substituted vide HUD Department Notification No.20079/27.6.1994.] tenders from engineering firms of standing and from contractors registered in or outside the district for such capital works may be considered. Tenders from unregistered contractors may also be considered, if they are accompanied by copies of testimonials or record of previous execution by them of any such capital work and by proof of their financial stability and capability for executing such capital work.

**360.**

The amount of the earnest money to be deposited shall be sufficiently large as to be security against loss in the case of the contractor failing to furnish the required security within the appointed time after the acceptance of his tender or until the sums due to him form a sufficient guarantee, as the case may be.

**361.**

A Tender Committee consisting of the Chairman as President and in his absence the Vice-Chairman, Executive Officer and the Municipal Engineer shall at the time and place specified for the purpose open the sealed covers containing the tenders in the presence of such of the tenderers or their authorised agents as may be present. Until the sealed covers are so opened they shall be kept in the personal custody of the Executive Officer. On opening the tenders, the Chairman shall initial all corrections in each tender, which may have been made by the tenderer and duly attested by him. If there are corrections in the tender unattested by the tenderer a note of such corrections shall be made on the tender itself when it is opened.

**362.**

(1) After the tenders are opened they shall be entered in a Register against each work. The Executive Officer shall certify to the correctness of the entries with reference to the original tenders which shall be preserved and made available for the purposes of audit. (2) A contractor who withdraws his tender without valid reasons shall be liable to have his name removed from the register of

contractors for a period ranging from one to three years as fixed by the Council.

### 363.

(1)The lowest tender shall ordinarily be accepted by the Committee. Where it is considered undesirable to accept the lowest tender the reasons shall be clearly recorded in writing by the Chairman.(2)Where the capacity for work and the integrity of a tenderer are not known his tender need not necessarily be rejected, such additional security not exceeding 10 per cent of the contract amount as the Committee considers necessary shall, however, be taken from the tenderer if the circumstances warrant such a course.(3)Where the lowest tender is rejected the next lowest tender shall, be considered. If it is considered undesirable to accept that tender also the next higher tender shall be considered. In every case of rejection of a tender under this sub-rule the reasons therefore shall be recorded in writing by the Chairman.(4)In no case shall a tender be accepted at rates other than those specified therein.(5)There shall be no avoidable delay in the disposal of tenders after they are opened. The Committee shall dispose of tenders ordinarily within a week of the date on which they are opened and in any case within a period not exceeding one month. In other cases, no tenders shall remain undisposed of for a period exceeding two months from the date on which they are opened.

### 364.

[Tenders which exceed the estimate rate or amount shall not ordinarily be accepted. Where on the ground urgency or for other special reasons it is proposed to accept such tenders, the previous approval of the authority specified below shall be obtained :] [Substituted vide SRO No. 815/22.11.1983.]

	Authority (1)	Power (2)
1. [ [Substituted vide HUD Department Notification No.9798/8.3.1991.]	Municipal Council	If tendered are exceeds the estimated rate by not more than16%.  If Collector is the Chairman of the Council, he shallexercise the power given to Chief Engineer.
2.	Inspector of Local works of the rank of Executive Engineer	If the tendered rate exceeds the estimated rate by more than10% but not more than 25%.

Explanation- Where the Municipal Engineer, is of therank of Executive Engineer, the Inspector of Local works of therank of Superintending Engineer shall be competent to exercisethis



power.

3.	Superintending Engineer	If the tendered rate exceeds the estimated rate by more than 25% but not exceeding 40%.]
4.	Chief Engineer	Full powers, except where the estimated cost exceeds Rs. 25,00,000 by virtue of tendered rates.
5.	Government	Where the estimated cost exceeds Rs. 25,00,000/- by virtue of tendered rates.

#### Check Measurement of Municipal Works

### 365.

(1) The measurements of every work executed by the Municipal Engineering establishment otherwise than departmentally shall be check measured by the Municipal Engineer Measurement book in Form No. W VIII shall be maintained. (2) The Executive Officer can check measure all works costing up to ten thousand rupees where there is no Municipal Engineer or in special cases to be recorded in writing provided that the State Government may empower the Executive Officer to check measure earth works and other works of simple nature such as stacking and spreading of morrum, etc., up to a cost of rupees twenty-five thousand, if he is a Class I Officer and rupees fifteen thousand in case of others where there is no Municipal Engineer or in special cases to be recorded in writing. Note. - The object of check measurement is to detect errors in measurement and to prevent fundamental entries. Check measurement should, therefore, be conducted with precision and method, those items being selected which appear to be obviously incorrect or which should be most easily susceptible of fraud or which would must seriously affect the total amount of the bill, if inaccurate. The check measuring officer should check as many items as are necessary especially important items of works which according to their situation cannot be checked subsequently or items which have high unit rates such as reinforced concrete, dressed stone wall, elaborate, etc., to enable him to give the check measurement certificate and take responsibility for all the measurement for which he gives such certificate.

### 366.

The fact of check measurement shall invariably be noted in the measurement book at the time of check measurement and the item check measured shall be indicated by the initials of the checking officer which shall be placed on the left side of the column 'particulars' in line with the item check measured.

**367.**

In addition to check measurement by the Municipal Engineer it is an important duty of the Inspector of Local Works that he shall during his inspections check measure works which are in progress. The number of check measurements by the Municipal Engineer should be at least 25 per cent on account bills, 50 per cent of final bills up to Rs. 2,000 (two thousand) and 100 per cent of the final bills above Rs. 2,000 (two thousand).

**368.**

The entry 'measured in my presence' by a Municipal Engineer cannot be accepted a check measurement. When measurements are taken jointly by officers, the measurements shall always be recorded and signed by the senior officer.

**369.**

In many cases the measurements of certain portions of a work cannot be check measured when the work has advanced beyond a certain stage. In such cases the check measurement shall be made sufficiently early.

**370.**

In exceptional cases in which check measurement has been rendered impossible the reasons why check measurement was not made in time shall be entered concisely, but clearly, in the measurement book.

**371.**

Municipal Engineers shall also check measure work done departmentally and paid for on nominal muster rolls.

**372.**

For the purpose of check measurement the check measuring officer shall obtain from the officer-in-charge of the work the measurement book in which the measurement of the work concerned have been recorded. He shall note in the measurement book under his initials the date or dates on which the check measurement was actually performed together with the difference, if any noticed by him in the measurements.

**373.**

When, however, the check measuring officer happens to measure a work prior to its being measured by the officer-in-charge of the work, the former shall record his measurements in a separate book to

be kept for that purpose. He shall at once communicate the details of such measurements to the officer-in-charge for incorporation in his measurement book and preparation of bills.

**374.**

Materials collected on the road side shall ordinarily be check measured after the whole collection on a well defined stretch of the road is completed to avoid any opportunity for fraud. In the event of collection being incomplete and the materials collected being required urgently for the road, further the collection shall be suspended and the materials so far collected shall be check measured and ordered to be spread. After the spreading is completed and check measured and the balance of materials at site recorded and check measured further collection may be proceeded with.

**375.**

In every exceptional cases in which the check measuring officer passes a contract certificate for payment on his own measurements without reference to the subordinate officer-in-charge of the work, the former officer shall at once communicate the details of such measurements and payment to the subordinate concerned for incorporation in his measurement book and the regulation of subsequent payments on the work. Inspector of Local Works

**376.**

[The State Government shall appoint an engineer not below the rank of Executive Engineer as the inspector of Local Works for the local authorities within his jurisdiction. He shall not only be the inspector of Local Works but also be the Advisor to local authorities in his circle in regard to all matters connected with local works. Where such Engineer is one from the Roads & Building wing, of the Works Department, the State Government may authorise an Engineer of equivalent rank in the Public Health Engineering Wing to perform all the duties and discharge all the functions of the Inspector of Local Works in respect of Sanitary and Water Supply Project.] [Substituted vide Notification No.2927-UD dated 11.2.1970.]

**377.**

The Inspector of Local Works shall make tours of Inspection of Local Works. He shall not only minutely survey and report upon the state of various works, whether completed or in progress, but shall enquire into the system of management prevailing in respect to the preparation of estimates and cost of materials, the style of execution, the price of labour and rates of work. He shall satisfy himself that the building or road materials and the resources available in the district shall be brought into use in the most efficient and economic manner It shall be his duty to bring to the notice of Local authority concerned any shortcomings and defective arrangements and shall correspond direct with the local authority regarding all matters in which he exercises power under the Act and rules thereunder.

**378.**

He shall record his observation of all roads under the management of Local authorities and shall forward his notes of Inspection to the Local authority with suggestions to rectify the defects noticed.

**379.**

The Inspector of local Works may attend all meetings of the Local authority as their professional advisor. Notice of every meeting of the Local authority and its, Works Committee shall be given to him by the Executive Officer or the Secretary of the Committee.

**380.**

(1)The Inspector of Local Works shall during his inspections enquire into and report on the efficiency of the Engineering establishment of the Local authority. He shall record annual confidential reports on the work and conduct of the Engineer, Supervisor or Overseer employed by a Local authority and forward the same to the Chairman of the Local Authority concerned.(2)He shall inspect the office of the Engineer of the Local authority at least once a year. The Chairman shall take action on the Inspection notes of the Inspector of Local Works.

**381.**

The Inspector of Local Works shall bring to the notice of the Government the case of any Engineer whom he may consider incompetent or for any reason unfit for the proper performance of his duties.

**382.**

The Inspector of Local Works may call for and examine any bills relating to any work whether complete or in progress and may disallow or reduce payment for item of work included in such bills.

**383.**

The Engineer of the Local authority may correspond directly with the Inspector of Local Works in regard to professional or technical advice which he may seek from Inspector of Local Works and the Inspector of Local Works may tender such advice direct to him.

**384.**

The Inspector of Local Works shall help to prepare all designs of important Local Works in his circle and he shall communicate freely and personally on all professional matters with the Engineer of the local authority and afford him the benefit of his advice in performance of his duties.

**385.**

The Inspector of Works shall check and accord technical sanction of local works submitted to him by the Local authority according to rules.

**386.**

The Local authority shall forward copies of all its proceedings relating to works to the Inspector of Local Works who may make such observation thereon as he thinks fit for the consideration of the Local authority. Form No - W-I[Rule 332](To be printed on open foolscape) Register of Estimate and Allotment

Sl. No.	Work	Estimate	Previous year's expenditure, if		
Date of receipt	Date of Sanction	Amount	Authority (resolution number and date)		
1	2	3	4	5	6 7
				Rs.a.p.	Rs.a.p.
Current year's allotment	Current year's expenditure	Total expenditure to the end of the year	Whether Completed or not	Remarks	
Authority	Amount	Voucher No.	Amount		
8	9	10	11	12	13 14
			Rs.a.p.		

Form - W-II[Rule 340](To be printed on open foolscape) Nominal Muster Roll Name of work.....

Designation Number Name Father's Name

1 2 3 4

Month

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  
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 32 33 34 35

Total Rate Amount	Date of payment	Signature of labour when he is able to write hisname	Initials and remarks of the paying officer
36 37 38	39	40	41

Grand total of the Muster Roll Certified that the above payments have been made by me in person (Signature) Designation of the Paying Officer Form No.-W-III[Rule 341](To be printed on half foolscape breadthwise) Space forembossing stamp Name of Work..... Name of Contractor..... Contract Agreement Form for works I do hereby agree to execute the undermentioned description of work in accordance with the conditions noted on the reverse and in consideration of payment being made by the Municipal Council at the rates specified in the

following schedule for the quantity of work executed:

Description of work	Quantity	Rate	Unit	Amount	Remark
		Rs. a.p.		Rs. a.p.	

Conditions (Reverse)

**1. The work is to be carried on with due diligence and all works executed is to be done in a workman like manner. The materials used when supplied by the party tendering are to be the best of the several kinds procurable and in all cases will be subject to the approval of the Municipal Engineer/Executive Officer whose decision as to the rate of progress and the quality of the work materials shall be final.**

**2. The quantity of work executed shall be measured and payments made as frequently as possible subject to a deduction of 10 percent pending completion and check measurement if no security was furnished by the contract in the shape of a lump sum and on the completion of the work final measurements will be made and the amount adjusted accordingly.**

**3. The Municipal Engineer/Executive Officer may put an end to this agreement, at his option, at any time, and in the case of bad work or materials he may remove the same and have it replaced deducting the value of the work rejected on materials removed or the cost of replacing the same, as he may think proper, from any amount due, that may become due to the party making this agreement.**

Signature of the Party making this

agreement Date.....20 Witnesses.....Residence.....Accepted by me Municipal

Engineer/Executive Officer Date.....20 Form-W-IV[Rule 348](To be printed on half foolscap breadth-wise)

Name of work..... Voucher No.....

Name of Contractor..... Amount of estimate.....

Authority.....

Head of account.....

Contract Certificate

Quantity executed supplied	Items	Rate	Per	Amount	Remarks
----------------------------	-------	------	-----	--------	---------

Up to date	Since last certificate	up to date	Since last certificate		
------------	------------------------	------------	------------------------	--	--

Total	Rs.a.p.		Rs.a.p.	Rs.a.p.
-------	---------	--	---------	---------

Total value of work

one up-to-date.... Deduct fines and other deduction up-to-date (to be specified in remarks column.) Amount of previous payments as per last Certificate voucher No..... Payment now made Rs..... (in words) ..... Balance due.....

Signature of Contractor..... Dated..... 20..... Certified that the preceding claim is correct, that the necessary measurement have been made by me on (date)..... 20..... and that the work has been satisfactorily performed vide page..... of measurement. Block

No..... Date..... 20..... Officer in charge of work Check Measurement Certificate Certified that work was/ Materials were duly checked/ measured by me on (dates)..... 20..... Completion Certificate Certified that the work has been completed in accordance with the plan and estimate in substantial and satisfactory manner. Municipal Engineer/ Executive officer Pay Rupees (.....)..... Station..... Date..... 20..... Executive Officer Received Rs..... in words rupees..... only as per details on account of this work as a final payment in settlement of all

demands..... Witnesses..... Contractor Date..... Form-W.V.[Rule 343] (To be printed on quarter foolscap) Miscellaneous supply bill Name of supplier.....

Number and description of articles supplied	Rate	Per	Amount	Purpose for which purchased	Signature of Officer receiving the suppliers	Remarks
1	2	3	4	5	6	7

Total

Received Rupees (in words).....

Dated..... 20

Supplier

Pay Rupees (.....).....

Station..... 20

Dated..... 20

Executive Officer

Form No. - W-VI [Rule 345] (To be printed on open foolscap) Register of

Works Name..... Authority..... Allotment for the year..... Estimate No. and amount.....

Voucher No. and date	Name of sub-heads	Materials at site	Tender additions or deduction	Total value of work done	Deduct unpaid amounts	Actual charges	Initials of the Executive Officer	Remarks
1	2	3	4	5	6	7	8	9

Previous year's expenditure

brought

forwardTotal

Works commenced.....and completed on.....Municipal Engineer/Executive OfficerForm  
No.-W-VII[Rule 346](To be printed on open foolscape)Stock and store Register of  
the.....MunicipalityName of article .....

Balance Received		Total	Issued	Signature of person to whom issued	Balance	Signature of verifying officer	Remarks				
Date	No. and date of voucher for purchase	No. of articles	Date	Purpose for which issued and to whom issued	No. of articles						
1	2	3	4	5	6	7	8	9	10	11	12

Certified that the balance has been verified by me this day, the.....of.....20.....The figures  
entered in column 10 represent details found by counting or measurement.Signature of Verifying  
OfficerForm W-VIII[Rule 365](To be printed on open foolscape breadth-wise)Measurement Book

Municipality..... Name of work.....

Measurement Book Name of contractor of nature of  
No..... agency.....

Name of Officer..... Date of measurement.....20.....

Designation..... { |

Particulars	No.	Length	Breadth	Height	Content or area
1	2	3	4	5	6

| - | Date of first entry..... | - | Date of last entry..... | - | - | } Chapter-VII [Payment of Allowance to  
Chairman, Vice-Chairman, Additional Vice-Chairman and Councillors] [Substituted vide H.U.D.  
Department Notification No. 1959/15.1.43 w.e.f. 16.1.1993.]

### **387. [ [Substituted vide H.U.D. Department Notification No. 1959/15.1.43 w.e.f. 16.1.1993.]**

Monthly allowance may be paid to the Chairman, Vice-Chairman and Additional Vice-Chairman out  
of the Municipal fund at the rate not exceeding the following rates :]

Vice-Chairman/  
Chairman Additional  
Vice-Chairman.

Municipalities whose average annual  
income from the sourcesexcluding



Government grants and loans during the preceding three financial years.

(a)	exceeds rupees fifty lakhs.	1,000	500
(b)	exceeds rupees five lakhs but does not exceed fifty lakhs.	600	300
(c)	exceeds rupees two lakhs but does not exceed rupees five lakhs	400	200
(d)	exceeds rupees fifty thousand but does not exceed rupees two lakhs.	300	150
(e)	does not exceed rupees fifty thousand.	150	100

[x x x x x] [Deleted vide H.U.D. Department Notification No. 38013/ 12.10.93 w.e.f. 13.10.1993.]

**387A. [ [Substituted vide H.U.D. Department Notification No. 1959/15.1.43 w.e.f. 16.1.1993.]**

A daily sitting allowance at the rate of rupees fifty, forty-five, forty, thirty-five and thirty shall be paid to the councillors for attending the meetings of the council or a Committee of the council on the basis of the income of a Municipality having income from its own source as indicated in Clause (a), (b), (c), (d), (e), respectively of Rule 387.]

**388.**

No journey shall be undertaken by the [Chairman, Vice-Chairman and Additional Vice-Chairman] [Substituted vide H.U.D. Department No.20079/27.6.94 w.e.f.29.6.1994.] outside Municipal limits unless such journey is in the opinion of the Council in the interest of the Municipality in particular and local authorities in general.

**389.**

The travelling allowance payable to Councillors including Chairman and Vice-Chairman shall be governed by the provisions of the Orissa Travelling Allowance Rules as amended from time to time. [\* \* \*] [Deleted vide S.R.O. No. 767/19.7.1980.].

**390.**

[Chairman, Vice-Chairman, Additional-Chairman and Councillors] [Substituted vide H.U.D. Department No. 20079/27.6.94 w.e.f.29.6.1994.] of Municipal Councils shall, for the purpose of determining the rates of travelling allowance to which they are entitled to shall be treated as Grade I [officers of the State Government [\* \* \*] [Substituted vide S.R.O. No. 767/19.7.1990.]].

**391.**

The monthly allowance of the Chairman, [Vice-Chairman and Additional Vice-Chairman] [Substituted vide H.U.D. Department No. 39997 dated 28.9.1987.] shall be debited to the general fund of the Council. It shall be drawn in the following form :FormBill for monthly allowance of the [Chairman/Vice-Chairman/Additional Vice-Chairman] [Substituted vide H.U.D. Department No. 39997 dated 28.9.1987.] of.....for the month of.....20....

Number of voucher	Description of the claim with number and date of authority	Amount
1	2	3

Total-Rupees (in words).....Received  
 paymentChairman/Vice-ChairmanChapter-VIII Officers of The CouncilThe Executive Officer

**392.**

The State Government shall appoint an Executive Officer for Municipality from among the Government employees under Chapter VIII of the Orissa Service Code as amended from time to time.

**393.**

(1)The Executive Officer shall be paid with the prior sanction of Government a conveyance allowance for maintaining or hiring a conveyance for the due discharge of his duties at the following rate:

Conveyance	Rate of allowance
(a) [ for motor car [Substituted vide H.U.D. Department No. 39997 dated 28.9.1987.]	Rs. 200 a month
(b) for a motor cycle or a scooter	Rs. 125 a month
(c) for a cycle	Rs. 20 a month]

(2)The conveyance allowance shall be drawn by the Executive Officer along with pay duly furnishing a certificate, on the pay bill that he maintains the conveyance for his use as an Executive Officer of the Municipality.

**394.**

The pay, deputation allowance, dearness allowance, travelling allowance and conveyance allowance of the Executive Officer shall be met from the Municipal Fund and shall be drawn by a salary bill in Form No. IX.

**395.**

Journeys of the Executive Officer outside the limits of the Municipality shall be sanctioned by the Council and the travelling allowance bill shall be countersigned by the Chairman.

**396.**

The Council shall also pay the leave salary and pensionary contributions from the Municipal Fund to Government in the manner and at the prescribed rates for the period the Executive Officer serves the Municipality.

**397.**

The Chairman may grant casual leave to the Executive Officer not exceeding the period prescribed for Government servants from time to time.

**398.**

Any leave other than casual leave to the Executive Officer shall be sanctioned by the State Government. Leave application shall, therefore be submitted by the Executive Officer through the Chairman who shall forward it to Government with such recommendations as he thinks fit. Leave salary of an Executive Officer proceeding on leave shall be borne by Government. The Municipal Engineer

**399.**

The scale of pay and allowances of the Municipal Engineer shall be according to the scale fixed by Government for an Engineer of corresponding status in Government service. When an Engineer in Government service is deputed to work as Municipal Engineer the terms and conditions of his deputation shall be governed by Chapter VIII of the Orissa Service Code.

**400.**

The whole time Municipal Engineer referred to in Rule 399 shall be paid a conveyance allowance as in Rule 393.

**401.**

(1)The District Engineer who functions as Municipal Engineer may be paid from the Municipal Fund a monthly allowance as may be agreed to the Municipality and the District Board concerned. In case of difference of opinion between the District Board and the Municipality the decision of Government shall be final.(2)The Officer of the Public Works Department who is appointed as the Municipal Engineer may be paid from the Municipal Fund an allowance as may be agreed to by the Municipality and the Works Department.The Health Officer

**402.**

The Health Officer appointed by Government for a Municipality, shall function as Health Officer of the Municipality. He may be paid from the Municipal fund a conveyance allowance as may be agreed to by the Municipality and the Health Department.

**403.**

If no separate Health Officer is appointed by the State Government for Municipality, the District Health Officer of the district shall function as the Health Officer of the Municipality subject to the restrictions contained in the second proviso to Section 4(1) of the Act.

**404.**

The District Health Officer may be paid an allowance as may be agreed to by the Council concerned and the Health Department of Government. The expenditure shall be debited to the Municipal Fund.Establishments

**405.**

Every proposal under Section 73 of the Act shall be accompanied by a proposition statement in the Form E.1.

**406.**

All posts, permanent or temporary, the creation of which is sanctioned by Council shall, unless the resolution of the Council specifies a different date take effect from the 1st day of April following the date of the resolution.

**407.**

The salary, fees and allowances attached to any temporary post created by the Council -(a)shall not exceed the minimum salary, fees and allowances attached to the permanent post, if any, with similar duties, and.(b)shall be specified in the resolution of the Council provided that in exceptional

circumstances, such as the occurrence of an epidemic, the remuneration permissible under this rule may be exceeded by not more than 25 percent if a person possessing the special qualifications required is not available for less.

**408. [ [Substituted vide Orissa Gazette Extraordinary No.870 dated 26.7.1991.]**

(1)The minimum and maximum age limit for entry into any service under a Municipality shall be the same as respectively applicable to its counter part under the State Government from time to time :Provided that for appointment of persons trained in Medical, Engineering of other technical line, on part time basis, the maximum age limit shall be fifty years.(2)No retired employee either from Government service or from any other service shall be appointed either on whole time basis or on part time basis under a Council or Committee of a Municipality without the prior permission of Government:Provided that nothing contained in this rule shall apply to the appointment of a person by transfer from any service under a Municipality or any other Local Body in the State :Provided further that in special circumstance the Municipal Council may, with the prior approval of the Director of Municipal Administration, by resolution, relax the maximum age limit for entry into any service under Municipality.]

**409.**

Every appointment to a post in Classes, I, II, and III services shall be subject to probation for a period of two years on duty within a continuous period of three years, such probation may be either in the said post or in any other post with similar duties.

**410.**

The Chairman may, before the expiry of the period of probation for reasons to be specified in writing terminate the probation of any person and revert him to his permanent post if he is already a permanent Municipal Officer or servant, or to a lower post in the unit if he is not a permanent officer or servant but is a probationer or an approved probationer in such lower post and if there is vacancy in such lower post or if a person junior to him is holding such lower post or discharge him from the service of the Council in other cases.

**411.**

A person who has completed his period of probation shall be confirmed at the earliest opportunity. Where there are two or more such probationers, the probationer who completed his period of probation earliest shall be confirmed first.

**412.**

No person who has been dismissed from the service of Government or of any local authority shall be entertained on the staff of a Council except with previous sanction of the State Government.

**413.**

Certificate of age, health and vaccination shall be obtained by the Executive Officer, from every officer or servant appointed for the first time to a post in Municipal service.

**414.**

The Council shall demand such security as it may consider necessary, from any officer or servant of the Council, but the amount of the security so demanded shall not exceed the amount of cash and the money value of valuables handled or likely to be handled by such officer or servant.

**415.**

Save as otherwise provided in these rules or any other rules in force for the time being, the conditions of all officers and servants of a Council shall not be more favourable than those of Government servants of similar standing and status in respect of the following matter, namely:(a)salary and allowance;(b)leave and leave salary;(c)travelling allowance; and(d)superannuation and retirement.

**416. [ [Substituted vide Notification No. 3847 U.D./5.2.1977.]**

The date of retirement on superannuation of a Municipal employee in superior and inferior service is the date on which he/she attains the age of fifty-eight years and sixty years, respectively subject to the condition that a review shall be conducted in respect of municipal employees in superior service by the concerned Municipal Council on completion of the fifty fifth years age in order to determine whether he/she should be allowed to remain in service up to the date of completion of the age of fifty-eight years or retired on completing the age of fifty-five years in public interest :Provided that a municipal employee may retire from service at any time after completing thirty years of qualifying service or on attaining the age of fifty years by giving a notice in writing to the concerned Municipal Council at least three months before the date on which he/she wishes to retire or by giving the said notice to the said Municipal Council before such shorter period as the concerned Municipal Council may allow in any case. It shall be open to the concerned Municipal Council to withhold permission to an employee who seeks to retire under this rule, if he/she is under suspension or if enquiries against him/her are in progress. The concerned Municipal Council may also require [a municipal employee] to retire in public interest at any time after he/she has completed thirty years of qualifying service or attains the age of fifty years, by giving a notice in writing to a Municipal employee at least three months before the date on which he/she is required to retire or by giving three months pay and allowances in lieu of such notice.]

**417.**

(1)A service book shall be maintained in such form, as prescribed by the State Government for their employees, for every officer or servant of a Council. The service book will be a record of the service

and shall contain no remarks on work and conduct.(2)The Executive Officer shall be responsible for the correct and up to date maintenance of the service book of every officer and servant of the Council. He shall record an annual certificate Of verification in the service books relating to the office establishment as possible as early after the end of every year.(3)The Municipal Engineers, the Health Officers and Medical Officers-in-charge of hospitals or dispensaries shall record annual verification certificate on the service books of employees working under them.

#### **418.**

In addition to a service book, a character roll shall be maintained in Form E 2 by the Executive Officer, Inspectors of schools, Municipal Engineer and Health Officer for each employee working under him in the appended form in which shall be entered censures, punishment and commendations. Adverse Remarks against an employee, if any, which are remarkable may be communicated to him. The character roll shall be a yearly report on the work of an employee and shall be maintained by the Head of the Department, namely, Executive Officer, Health Officer, Municipal Engineer. The Inspector of Schools shall for this purpose be the Head of Department for Municipal managed schools. Every year in the month of April, the Head of the Department shall enter his report on the work of each employee under him in regard to the preceding year. The report shall be forwarded by the Heads of Departments to the Chairman who shall record his own comments with his signature and date. Report of all employees with the comments of the Chairman shall then be deposited with the Executive Officer for safe custody.

#### **419.**

The Executive Officer shall early in April each year, prepare a detailed statement of all permanent posts under the Council existing on the 1st April.

#### **420.**

(a)When any post or posts are abolished persons shall be selected for discharge or reversion from the unit concerned in the following order namely : (1)acting persons who have not completed their period of probation, in order of juniority; (2)persons who have completed their period of probation in order of juniority; and (3)permanent officers or servants in order of juniority Provided that no officer or servants shall be discharged on the abolition of any appointment unless he cannot be provided for otherwise. Explanation. - (1) An appointment, the pay of which is reduced shall be deemed to be abolished within the meaning of this Sub-rule. (2)The unit for purposes of selection of persons for discharge or reversion shall be the group of fielders of posts of the same grade or of higher grades if any, to which transfers, appointments or promotions are normally made. (3)For the purpose of this Sub-rule juniority or seniority shall be determined-(i)in case falling under Clause (1) according to the date of first appointment in the grade concerned; (ii)in cases falling under Clause (2) according to the date on which the probation was completed; and (iii)in cases falling under Clause (3) according to the position in the service list. (b)Where a person to be discharged under Clause (3) of Sub-rule (a) holds a post in a grade to which promotions are normally made from a lower grade, he shall, if he so desires, instead of being discharged be reverted, to such lower grade,

and be placed at the top thereof, and Sub-rule (a) shall then be applied to the selection of persons for discharge or reversion from such lower grade.

#### **421.**

Notice of at least three months shall be given to an officer or servant in permanent employee before he is discharged. If in any case notice of at least three months is not given and the officer or servant has not, been provided with other employment on the date on which his services are dispensed with a gratuity not exceeding his emoluments for the period by which the notice actually given falls short of three months shall be paid to him in addition to the gratuity to which he may be entitled under the rules in that behalf.

#### **422.**

(1)An order for the abolition of a post or for the reduction of the emoluments of an appointment shall not be brought into operation before the expiry of three months after notice has been given to the officer or servant whose services are to be dispensed with, on such abolition or reduction.(2)The Chairman shall be responsible for avoiding any unnecessary delay in giving such notice.(3)In the case of an officer or servant on leave the order shall not be brought into operation before it expires.

#### **423.**

Any person who is discharged or reverted under Sub-rule (a) of Rule 420 shall within six months after the date on which he was informed of the order of the discharge or reversion, be entitled to appeal against such order on the ground that the Sub-rule has not been complied with to the authority to whom an appeal from an order dismissing him would lie.

#### **424.**

When candidates are required for employment in any post in a unit preference shall be given to persons discharged or reverted from such posts in the unit under Rule 420 so long as such persons desirous of such appointments as available, appointments being made in the inverse of the order in which they were discharged or reverted from such unit :Provided that in the case of person who did not on the date of his discharge or reversion hold the post substantively he possesses the qualifications, if any, prescribed for the post or has, before discharge or reversion been exempted by competent authority from the possession of such qualifications :Provided further that also if the appointing authority considers it undesirable that any specified persons should be appointed under this rule such authority may, for reasons to be recorded in writing and communicated to the person concerned, refuse to appoint him and an appeal lie from such refusal as if it were an order of dismissal.



**425.**

Any person eligible for re-employment under Rule 424 shall be entitled to appeal to the authority to whom an appeal from an order dismissing him would lie on the ground that some person who shall have been reemployed later has been re-employed before him. Such appeal shall be preferred within six months after the date on which such other person was re-employed.

**426.**

(1) Posts of Manager, Head Clerk, Accountant, Upper Division Clerks or posts carrying upper division pay and posts of Headmasters of secondary schools be selection posts and all the ministerial posts other than those specified above shall be non-selections. (2) Promotion to selection post shall be made on grounds of qualification and merit, seniority considered only where qualifications and merit are approximately equal. (3) Promotions to non-selection posts shall be made in accordance with strict seniority except-(a) where a senior does not possess the qualifications prescribed for holding the higher post and definitely proved to be incompetent to hold such post; or (b) where on account of his proved serious misconduct it is considered undesirable to promote him. (4) Non-promotion to a non-selection post shall be deemed to be withholding of promotion within the meaning of the rules relating to appointment and punishment of officers and servants of the Council. (5) The Government or any authority appointed by them in this behalf may, if they deem fit, call for records relating to appointments and promotions to selection posts for review and the orders passed by the Government or the authority shall be carried out by the Council. Form No.-E.1[Rule 405](To be printed on open foolscap) Statement Proposition for Revision of.....Establishment of.....Municipality

Order sanctioning present establishments	Present Scale								
Number	Date	Office to which the proposition refers		Number	Designation Pay				
Minimum	Increment	Maximum	Average cost						
1	2	3	4	5	6	7	8	9	
					Rs.	Rs.	Rs.	Rs.	
					a. p.	a. p.	a. p.	a. p.	
Proposed scale									
Number	Designation Pay								
Maximum	Increment	Maximum	Average cost						
10	11	12	13	14 15					
Proposition	Grounds of proposition		Number and date of council resolution						

Permanent	Temporary		
Increase per month	Decrease per month	Increase per month	Decrease per month
Period	Amount	Period	Amount
16	17	18	19
			20 21 22 23

Station To

Dated 20 The Secretary to Government, LocalSelf-Government Signature.....Chairman.....

Form - E 2[Rule 418](To be printed on half foolscap breadthwise)Character-roll  
of.....Department.....

Year	Post held	Remarks by the Head of the Department	Remarks by Chairman	Date of communication to the employee with initials of the Officer communicating the remarks
1	2	3	4	5

(To be printed on the first page of every character roll as a foot note).Note. - The remarks of Head of the Department should make special reference to the employee's steadiness, industry, neatness, method of work, capacity for concise noting and drafting and knowledge of the Department work. Vague remarks are strictly forbidden.Qualifications of Officers and Servants

## 427.

(1)No person shall be appointed to any of the posts under a Council specified in column (1) of the sub-joined table, unless he possesses the qualification laid down in the corresponding entry in column (2) thereof.TableEngineering Staff

	Description of post	Qualification
1.	Municipal Engineer	<p>1. (If by direct recruitment) -</p> <p>(a) An Engineering degree (B.E.) of any Indian or Foreign University; and</p> <p>At least three years practical experience in</p> <p>(b) Civil Engineering and two years training in Sanitary Engineering.</p> <p>2. (If by promotion) -</p> <p>An Upper Subordinate certificate of a recognised College or School of Engineering or a Civil Engineering Diploma of a recognised institute coupled in either case with 10 years practical experience out of which 5 years shall be in Sanitary Engineering.</p>
2.	Supervisor	(a)

- A degree in Engineering of a recognised University; or
- (b) A diploma in Engineering of a recognised Engineering College or School, or
- (c) A pass in Section A and B of the Associated Membership Examination of the Institute of Engineers (India) or
- Upper subordinate diploma of a recognised College or School of Engineering : Provided that (a) no candidate possessing the Upper Subordinate Diploma of a College of Engineering shall be eligible
- (d) for appointment if a suitable candidate possessing B.E. degree or a diploma in Engineering is available for appointment and (b) a candidate possessing a degree in Engineering shall be given preference to a candidate possessing diploma in Engineering.
- (e) At least three years training in Sanitary Engineering.
3. [Junior Engineer]  
[Substituted vide S.R.O. 220/1987.] (a) Upper Subordinate diploma of a College or a School of Engineering or
- (b) Lower Subordinate diploma of a College or School of Engineering or an equivalent qualification recognised by the Chief Engineer.
- (c) At least three years training in Sanitary Engineering.
4. Draughtsman (a) Upper Subordinate Diploma of a College or School of Engineering; or
- (b) A Certificate of lower Subordinate class of a College or School of Engineering.
- (c) Draughtsman diploma of a College or School of Engineering.
- Preference shall be given to an Upper Subordinate holding diploma of a College in Engineering.
- A certificate in Government Technical Examination in Geometrical drawing, Building drawing and Estimating and freehand outline and model drawing.
5. Tracer
6. Drivers (Mechanical) steam and road-rollers (a) A certificate of recognised institute or of competency granted by the Chief Engineer;

		(b) One years' practical experience in the driving and maintenance of steam rollers; and Experience at least of six months in water work or drainage pumping station in the case of drivers
		(c) for water works and pumping stations and certificate of competency given by the Public Health Engineer.
7.	Head works fitters	(a) A certificate of competency for head water works fitters granted by the Chief Engineer; or A certificate from a recognised institute of (b) a Mechanical Engineering or Public Health Engineer.
8.	Pipe line fitters	A Certificate of competency granted by the Public Health Engineer, Orissa.
Medical		
(a)	Assistant Surgeon	Qualification for the time being in force for selection for admission to the service under Government of Orissa as Assistant Surgeon, Nurse, Ward Attendant or Nursing orderly as the case may be.
(b)	Nurse	
(c)	Ward attendant or Nursing orderly	
Office Establishment		
1.	Secretary, Manager, Superintendent, Accountant, Cashier and Tax Daroga, Revenue Superintendent, Head Clerk, Upper Divisions Clerks.	[* * *] [Omitted vide Notification No. 2927-U.D. dated 11.2.1970.] Part I or Preliminary test in accounts prescribed for subordinate officers in Government service [or a Diploma in Local Self Government recognised by the State Government in addition to the general educational qualifications specified in Column (2) against item (5) below.] [Inserted vide Notification No. 23908-U.D. dated 3.9.1975.]
2. (i)	Alt other Ministerial in lower division or equal rank	Matriculates on examination of a recognised University.
(ii)	Typist	(a) Matriculation examination or its equivalent examination. (b) Pass in typewriting in any recognised institute of typewriting.

3.	Bill Collector	Under-Matric who should have passed the M.E. School Examination.
4. [ [Inserted vide S.R.O. No. 974/93 O.G.E. No. 1355/1993.]	Community Organiser	A degree in Social Work or Social Science or Graduate with Sociology, Psychology or Home Science or as may be prescribed from time to time by Government. Preference may be given to the candidates having Master's degree in Social Work, Social Science or Sociology.]
N.B. - No typist shall be appointed by a Council unless the candidate has the above qualification and unless he stands to a test by the Selection Committee (Section 75) ability to type 35 to 40 words a minute should be the minimum speed for test. Medical Officer in Ayurvedic Sidha, Unani, etc.		
	Description of Post	Qualification
1.	Medical Officer in charge of Ayurvedic, Unani or Sidha or Homeopathic dispensary.	Qualification as notified by Government from time to time
2.	Compounders and Nursing Orderlies.	A diploma of qualified Compounder in the Ayurvedic, Sidha Unani Homeopathic system or medical treatment issued by a recognised institute of Board of Examination.
Sanitary Inspector		
	Sanitary Inspector	A certificate after the training in a training institute issued by the Director of Health or the authority in charge of a training class for Health Inspector in Orissa, that the candidate has passed the examination at the end of the course.
	Vaccinator	A certificate from a competent authority that the candidate has undergone successfully the course of training in a Government Institute.
Education		
1.	Headmaster of a High School	Qualification prescribed in the Orissa Education Code as amended from time to time for corresponding post in Government Education and Subordinate Service.
2.	Assistant teacher in a High School	Ditto
3.	Headmaster in Middle English School	Ditto
4.	Primary School Teacher	Ditto
5.	Pandits Gymnastic or Physical Inspector and Drawing and Manual Instructors.	Qualification prescribed by Director Public Instruction from time to time.

(2)[ Whether a Health Officer of the Public Health cadre or an engineer of the cadre of Works Department is not available for appointment to a Municipality as its Health Officer or Engineer respectively, or the council is not in a position to entertain such an Officer, the State Government may on the proposal of the Municipal Council and after consulting the Health Department or the Works Department as the case may be, (a) appoint such an officer stationed at or near the Municipality as the Municipal Health Officer or Engineer in addition to his legitimate duties on payment of such remuneration from the Municipal as may be determined by the Government or (b) appoint a Sanitary Inspector posted to Municipality or an Overseer deputed to the Municipality as the Municipal Health Officer or Municipal Engineer as the case may be subject to such restrictions and conditions as may be imposed by Government and such appointment shall be purely on provisional basis and shall cease as soon as a Health Officer of Public Health cadre or an Engineer of the Cadre of Works Department is appointed to the Municipality] [Substituted vide Notification No. 2927-U.D. dated 11.2.1970.].Note - 1 No teacher shall be appointed to a High, Middle or Primary School under a Municipal Council unless he holds a training certificate i.e. he has passed the B.Ed. Secondary, Elementary Training Certificate Examination as the case may be. Exemption from the prescribed qualifications shall be granted by State Government on the merits of each case on the recommendation of the Director of Public Instruction and the Municipal Council.Note - 2 The State Government may exempt any person holding a post in the Engineering, Medical, or Health Department under Municipal Council from any of the qualifications prescribed for the post in the above rules in the recommendation of the Municipal Council and the Head of the Department, viz, Inspector of Local Works and the Director of Health.Note - 3 The State Government may also exempt any person holding a post other than the posts covered by Note 1 and Note 2 from the requisite qualification prescribed therefore on recommendation of the concerned Municipal Council and District Magistrate with sufficient reason.Conditions of Service of Municipal Employees of all Classes Grant of Leave Allowances, etc.

#### **428.**

The Orissa Service Code with all its Appendices, except Appendix 1 to 4, 8 and 12 as amended from time to time by the 'Government' shall apply to the employees of a Council. The words 'Government', 'Government servant' and 'Head of Department' wherever they occur except in Chapter I of the Code shall mean the 'Municipal Council', 'Municipal employees' and the 'Chairman' respectively the Executive Officer, Health Officer and Municipal Engineer, as the case may be shall exercise the powers of the Chairman in respect of the posts under their control as laid down in Sections 75, 76 and 78 of the Act.

#### **429.**

'Superior service referred to in the Orissa Service Code shall mean service in Classes I, II and III and inferior service' shall mean in Class IV The post under a Council classified as Classes I to IV, are shown in Appendix A to these rules. The Orissa Leave Rules, 1939 as amended from time to time by the State Government shall also apply to all classes of employees of a Council.

**430.**

Employees of a Municipality who are governed by the existing leave rules and who have been confirmed and hold permanent posts prior to the coming into force of these rules shall be allowed to exercise their option within six months from the date of coming into force of these rules, whether they would elect to be governed by the existing leave rules, or to come under the Orissa Leave Rules, 1939.

**431.**

Notwithstanding anything provided in any other rules in force for the time being, the Orissa Travelling Allowance Rules as amended from time to time by Government shall be applicable to the officers and servants of a Council in the same manner as those of Government servants of similar standing and status. 'Government', 'Government servant' and 'Head of Department' wherever they occur shall mean respectively the 'Municipal Council', 'Municipal employee' and the 'Chairman'.

**432.**

Before the Orissa Service Code, the Orissa Leave Rules, the Travelling Allowance Rules are given effect to the Council shall adopt them by a resolution with such modifications as may be approved by the Government.

**433.**

Municipal employees shall be subject to the same rules of conduct as applied to Government servant. Appendix-A Classification of Service under a Municipal Council

Class Nil  
I-

Class  
II- Municipal Engineer

Headmasters of High Schools

All other Municipal employees[who draws pay in the scale of pay prescribed by Government for Class II posts from time to time] [Inserted vide H.U.D. Department Notification No. 20079/27.6.94 w.e.f. 29.6.1994.]

All Municipal employees excepting[those in Class I, Class II and Class IV.] [Inserted vide H.U.D.

III- Department Notification No. 38013 dated 12.10.93 w.e.f. 13.10.1993.]

Class Peons

Khalasis

Hammermen

IV-

Orderlies	Majhis	Grain-crushers
Poddars	Chowkidars	Turncocks
Daftaries	Dispensary servants	Fountain cleaners
Zamadars	Cooks	Time-keepers
Sardars	Ward attendants	Lighters
Firemen	Guards	Bullock-feeders
Sanitation Mistries	Market circars	Drummers
Coolies	Cleaners	Lascars and such other posts of similar status and nature of duties.
Watermen	Gardeners	
Sweepers	Malis	
Scavengers	Watchers	
Conductresses	Bellows	

**433A. [ [Inserted vide H.U.D. Department Notification No. 38013 dated 12.10.93 w.e.f. 13.10.1993.]**

Reservation of vacancies in posts and services for the candidates belonging to the Scheduled Castes/Scheduled Tribes and the women category under the Municipal establishment shall be made in the manner as applicable to posts and services of the State Government from time to time.

**433B.**

Recruitment to posts and services of the Municipalities and Notified Area Councils as a measure of rehabilitation assistance in case of employees belonging to the said post and services who dies while in service or is permanently incapacitated for rendering further service due to bodily or mental infirmity shall be regulated by the Rehabilitation Assistance Scheme, 1991 published in the resolution of the Government of Orissa in the Housing & Urban Development Department No. 33359-Legis-1-28/91-HUD., dated the 19th August 1991, as amended from time to time.]Chapter-IX The Working of The Provident Fund Maintained by a Council

**434.**

(1)These rules may be called the Municipal Council Provident Fund Rules, 1953.(2)They shall apply to all provident funds established and maintained by Municipal Councils.



**435.**

In these rules, unless there is anything repugnant in the subject or context, -(i)'Emoluments' means pay, leave, salary, or subsistence grant as defined in the Orissa Service Code;(ii)'Pay' means the amount drawn monthly by an employee of the Council-(a)the pay other than special pay or pay granted in lieu of his personal qualifications which has been sanctioned for a post held by him substantively or in an Officiating capacity or to which he is entitled by reason of his position in a cadre, and(b)special pay and personal pay; and(c)any other emoluments which may be specially classed as pay by the State Government.(iii)'special pay' means an addition of the nature of pay to the emoluments of a post or of an employee of the Council granted in consideration of-(a)the specially arduous nature of the duties, or(b)a specific addition to the work or responsibility, or(c)the unhealthiness of the locality in which the work is performed;(iv)"Family" means-(a)in the case of a male subscriber, the wife or wives and children of the Subscribers, and the widow or widows, and children of a deceased son of the subscriber :Provided that if a subscriber proves that his wife has been judicially separated from him or has ceased under the customary law of the community to which she belong to be entitled to maintenance she shall henceforth be deemed to be no longer a member of the subscriber's family in matters to which these rules relate unless the subscriber subsequently indicates by express notice in writing to the Executive Officer that she shall continue to be so regarded; and(b)in the case of a female subscriber, the husband and children of the subscriber, and the widow or widows and children of a deceased, son of the subscriber;Provided that if a subscriber by notice in writing to the Executive officer expresses her desire to exclude her husband from her family, the husband shall henceforth be deemed to be no longer a member of the subscriber's family in matters to which these rules relate, unless the subscriber subsequently cancels formally in writing her notice excluding him;Note I - 'Children' means legitimate children.Note II - An adopted-child shall be considered to be a child when the Executive Officer, or if any doubt arises in the mind of the Executive Officer the Government Pleader of the district is satisfied that under the personal law of the subscriber adoption is legally recognised as conferring the status of a natural child but in this case only.(v)'Fund' means the provident fund established and maintained by a Council;(vi)'Head of the Office' means the Executive Officer of the Municipal Council and(vii)'Leaves' means any variety of leave adopted by the Council; or rules or regulations under the Orissa Municipalities Act, 1950, whichever may be applicable to the subscriber.Constitution and Management of The Fund

**436.**

(1)Every Council shall establish and maintain a provident fund for the benefit of its employees.(2)The fund shall be administered by the Council and shall be maintained in India in rupees.

**437.**

Subscriptions to the fund shall be compulsory on such of the permanent officers or servants of the Council as are Classed I, II and III or as are, in the opinion of the Council, likely to hold a temporary post in such services for not less than three years and who required by the Council to subscribe to

the fund and on such of the probationers and approved probationers in such services as are required to subscribe to provident fund by or under any rule or regulation with the following exceptions - (a) employees for whom the Council is paying pensionary contribution; and (b) employees entitled to pension from Government or from the Council under the orders of Government. But no such employee shall be qualified to contribute to the Provident Fund before he attains the age of twenty. Note. - The following classes of employees to continue to subscribe to the Provident Fund - (i) Persons who are holding posts which have been classified as Class IV if they were subscribing to the fund prior to the coming into force of these rules. (ii) Persons who were subscribing to the fund but whose posts have, as a result of the change of designations and scales of pay of posts by competent authority, been reduced to Class IV. Explanation. - (1) Subscribers to the provident fund who are transferred temporarily to non-qualifying service may continue to subscribe during the temporary absence provided they retain a lien on their permanent post. (2) Class IV employees on the permanent establishment of the Council may be allowed to contribute to the fund if the Council so decides by a resolution. (3) Employees of the Council, who are - (1) on probation in substantive vacancies, (2) holding provisionally substantive appointment, (3) officiating in posts which are permanently vacant, or (4) officiating in posts the permanent incumbents of which do not draw any part of the pay of the said posts or count service in the said posts for purpose of the Provident Fund, may, if permitted by the Council, subscribe to the provident fund. The admission of any such employee to the fund shall not take effect from a date prior to the date of the resolution of the Municipal Council permitting him to subscribe to the fund. (4) The transfer of permanent employees to temporary duties will not tender their service non-qualifying for the purpose of the rule.

#### **438.**

(1) A subscriber shall as soon as may be after joining the fund send to the Executive Officer a nomination conferring on one or more persons the right to receive the amount that may stand to his credit in the fund, in the event of his death before that amount has become payable or having become payable, has not been paid: Provided that if at the time of making the nomination, the subscriber has a family, the nomination shall not be in favour of any person or persons other than the members of his family. (2) If a subscriber nominates more than one person under Sub-rule (1) he shall specify in the nomination the amount or share payable to each of the nominees in such manner as to cover the whole of the amount that may stand to his credit in the fund at any time. (3) Every nomination shall be in such one of the forms set forth Forms P.F. 1 (A) to 1 (D) appended to these rules as is appropriate in the circumstances. (4) A subscriber may at any time cancel a nomination by sending a notice in writing to the Executive Officer: Provided that the subscriber shall along with such notice, send a fresh nomination made in accordance with the provisions of Sub-rules (1) to (3). (5) Without prejudice to the provisions of Sub-rule (4), as subscriber shall along with every nomination made by him under this rule send to the Executive Officer contingent notice of cancellation which shall be in such one of the Forms P.F. 2 (A) and P.F. 2 (B) appended to these rules as is appropriate in the circumstances. (6) Immediately on the occurrence of any event by reason of which the contingent notice of cancellation referred to in Sub-rule (5) becomes operative and the nomination to which that notice relates consequently stands cancelled, the subscriber shall send to the Executive Officer, a fresh nomination made in accordance with the provision of Sub-rules (1) to

(3).(7)Every nomination made, and every notice of cancellation given by a subscriber shall to the extent that it is valid, take effect on the date on which it is accepted by the Executive Officer.(8)Nothing in Sub-rules (1) to (3) shall be deemed to invalidate or to require the replacement by a nomination thereunder of a nomination duly made before and subsisting before these rules have come into force :Provided that in respect of every such nomination, the subscriber shall as soon as may be after these rules have come into force, send to the Executive Officer a contingent notice of cancellation in such one of the Forms P.F. 2 (A) and P.F. 2 (B) appended to the rules as is appropriate in the circumstances.(9)When a nomination purports to leave any amount otherwise than to a member or members of the subscriber's family, the Executive Officer shall call upon the subscriber to state whether he has family and if it is found that he has one the nomination shall not be accepted. A nomination becomes operative only on its being accepted by the Executive Officer.(10)The Executive Officer shall attach to the statement of account referred to in Rule 30 on enquiry whether the subscriber-(a)desires to make any alteration in any nomination made under Sub-rule (1), and(b)has acquired a family in cases where the subscriber has made no nomination in favour of a member or members of his family.(11)The provisions of this rule shall apply mutatis mutandis to women subscribers also.(12)The Executive Officer shall cause to keep a register of subscriber to the fund and their nominees in Form P.F. 9 appended to these rules.Subscribers Accounts and Realisation of Subscription

#### **439.**

The provident fund shall be formed out of and maintained by (1) subscriptions from subscribers, (2) contributions from the Council, and (3) interest derived from investments or paid from the general funds of the Council.

#### **440.**

(1)Every subscriber shall subscribe monthly to the fund when on duty or may at his option, subscribe during leave. The election to subscribe or not to subscribe shall be communicated to the Executive Officer in writing.(2)The amount of subscription shall be fixed by the subscriber himself subject to the following conditions;(a)It shall be expressed in whole rupees.(b)(i)It may be any sum so expressed not less than 6-1¼ of emoluments and not more than 25 per cent.(ii)Emoluments for the purpose of this rule shall be calculated at the rate payable in respect of the 31st March of the preceding year:Provided that in the case of new subscriber the rate of pay for the first month shall until the commencement of the next year be taken as emoluments for the purpose of this rule :Provided also that, if the subscriber is on leave or under suspension on the 31st March of the preceding year his emoluments shall be calculated at the rate payable in respect of the first day after his return to duty:Provided also that if the subscriber is on temporary duty or on temporary non-qualifying service on the 31st March of the preceding year, his emoluments shall be calculated at the rate payable in respect of the day preceding day of his entering that temporary duty or temporary non-qualifying service :Provided also that where the subscription is at the rate of 6¼ per cent of the emoluments of the subscriber fractions of a rupee shall be rounded to the next higher rupee :Provided also that in the case of school masters and other employees undergoing training, emoluments for purposes of this rule shall be those drawn by them immediately before their

admission into the training institution.(3)The subscriber shall intimate the fixation of the amount of his monthly subscription in each year in the following manner :(a)If he is on duty on the 31st March of the preceding year, by the deduction which he makes in this behalf from his pay bill for that month.(b)If he is on leave under suspension on the 31st March of the preceding year by the deduction which he makes in this behalf from his first pay bill after his return to duty.(4)If the amount of subscription payable contains a fraction of a rupee, it shall be rounded to the nearest whole rupee [fifty paise counting as the next higher rupee] [Substituted vide S.R.O. No. 796/30.7.1980.].(5)The amount of subscription so fixed shall remain unchanged throughout the year:Provided that (i) if a subscriber is on duty for a part of a month and on leave for the remainder of that month and if he has elected not to subscribe during leave, and (ii) if a probationer or an approved probationer who has been required or permitted by the Council to subscribe to the Fund is on duty only for a part of a month and has elected not to subscribe during leave, the amount of the subscription payable shall be proportionate to the number of days spent on duty in the month.

#### **441.**

Subscription due shall be deducted monthly from the establishment pay bills and the deductions shall be adjusted to the credit of the Provident Fund accounts. At the time the Executive Officer issues cheques for disbursement of pay to subscribers a monthly statement in Form No. P.F. 13 appended to these rules shall be prepared showing the name of each subscriber, his Provident Fund account number, the salary disbursed to him and the subscription adjusted on his account to the Provident Fund. In the case of school masters and others drawing no allowances while under training the subscriptions due shall be remitted to the treasury by the officers themselves who shall forward the challans to the Executive Officer.

#### **442.**

The amount so credited shall after the close of each month be posted in a Provident Fund ledger in Form No. P.F. 5 to be kept in the Municipal office, from the establishment bills or from the statements or challans referred to in Rule 441.

#### **443.**

(1)At the request in writing of any subscriber and with the consent of the Council any portion or whole of his subscriptions with interest thereon may be invested by the Council in a policy of life assurance in such office and for such amount and on such terms as may be mutually agreed upon in writing between such subscriber and the Council.(2)Such policy shall be effected in the name of the subscriber who shall assign the same in favour of the Executive Officer or of such person as the Council may from time to time appoint for the purpose. It shall be held and unless reassigned as provided for in Clause (c) or Clause (d) of the proviso, or in Sub-rule (3) shall be realised by the Municipal Council and the net proceeds on realisation shall be credited to account of subscriber :Provided always-(a)that every such policy shall so long as the subscriber is actually in employment under the Council belong to the Council and no interest therein shall during such period vested in a subscriber on whose life it has been effected or in his nominees and neither he nor they shall have

any right to interfere therewith;(b)that the Council shall not be responsible for any loss or damage that may arise or result from the effecting of any policy under this rule;(c)that on the retirement from services of a subscriber or on the termination of his services either by resignation or as a measure of punishment or his transfer to any other local body, the policy effected on his life shall be re-assigned to him; andNote. - In cases where a subscriber has taken service under another local body or has been transferred thereto by a competent authority and the amount to his credit in the provident fund has been transferred to the provident fund of such local body and his policy of life assurance has been reassigned to him under the proviso he shall assign the same under this Sub-rule in favour of the Executive Officer of the District Board or Municipality accordingly as his transfer is to a Municipality or to a District Board.(d)that on the death of a subscriber while in service the policy effected on his life shall be reassigned to the nominee appointed by him under Rule 438 or to all the nominees appointed by him under that rule jointly specifying the shares to which each of the nominee is entitled.(3)If such a policy matures before the subscriber quits service the Executive Officer shall-(a)if the amount assured together with the amount of any bonuses which have accrued is greater than the whole of the amount withdrawn from the fund in respect of the policy with interest thereon at the rate provided in Rule 451, reassign the policy to the subscriber and make it over to him who shall immediately on receipt of the proceeds from the insurance company repay to the fund the whole of any amount withdrawn with interest and in case of default the Executive Officer shall arrange to recover the amount by deduction from the emoluments of the subscriber by instalments or otherwise as the Council may direct; and(b)if the amount assured together with the amount or any accrued bonuses is less than the whole of the amount withdrawn from the fund in respect of the policy with interest thereon at the rate provided in Rule 448, realise under Sub-rule (2) the amount assured together with any accrued bonuses and shall place the amount so realised to the credit of the subscriber in the fund.(4)The Executive Officer shall cause to be kept a register of life assurance policies effected under this rule and a register of premia paid in respect of such policies in Forms P.F. 11 and P.F. 12 respectively appended to these rules.

#### 444.

(1)With the previous consent in writing of any subscriber any portion or whole of his subscriptions with interest thereon may be invested by the Council in the Post Office National Savings Certificates.(2)Investments in the certificates mentioned in Sub-rule (1) and their encashment shall be regulated in accordance with the rules issued in that regard by the Government of India from time to time. The certificates shall be purchased in the name of the Council with the addition of the name of the subscriber on whose behalf the investment is made as provided in thePost Office National Savings Certificate Rules, 1944, issued under the authority of the Government of India. The certificates shall be held and unless transferred as provided in Clause (ii) or (iii) of the proviso, be encashed at the time of maturity by the Council and the proceeds on encashment shall be credited to the account of the subscriber :Provided always-(i)that every such certificate shall so long as the subscriber is actually in employment under the Council belong to the Council and no interest therein shall during such period vest in the subscriber on his nominees and neither he nor they shall have any right to interfere therewith;(ii)that in the event of retirement, resignation, dismissal or removal from service of the subscriber before the date of maturity of the certificate, the certificate shall soon after the event be transferred to the subscriber;(iii)that in the event of the transfer of a subscriber to

another Municipal Council or local authority the certificate shall be transferred to the name of the Municipal Council or the local authority concerned that maintains the Provident Fund account of the subscriber after the transfer;(iv)that in the event of the death of the subscriber before the date of maturity of the certificate, the certificate shall be encashed and the amount paid to the person or persons entitled to receive the amount under Rule 458 in the manner provided therein;(3)The Executive Officer shall maintain a register in Form No. P.F. 16 showing the details of investments made in the certificates, the name of the subscribers on whose behalf the purchase is made, the dates of purchase and maturity and the actual date of encashment. A reference to such investments shall also be given in the account of the subscribers in Form No. P.F. 5 in the column 'Remarks.'

#### **445.**

The amounts deducted from the pay bills as provident fund deductions and the contributions paid by the Council and other sums relating to the provident fund shall be lodged in the Government treasury and a separate cash book shall be maintained. The whole or any portion of such deduction, contributions and other sums relating to provident fund may be withdrawn from the treasury at such intervals as may be necessary for investment in interest bearing securities or deposits. Note. - The sums required for the payment of temporary advances and life assurance premia during a month shall be withdrawn from the amounts lodged in the Government treasury under this rule. The balance remaining in the Government treasury at the beginning of a month, out of the deposits made therein till the end of the previous month, shall be remitted into the Post Office Savings Bank not later than the fourth of that month.

#### **446.**

(1)Investments shall be made as early as practicable in the form of securities or deposits specified below :(a)Government's securities and securities guaranteed by Government as to payment of interest and repayment of principal;(b)non-terminable loans of the Central Government;(c)Post Office National Savings Certificate;(d)Fixed deposits for periods up to three years in the Orissa Provincial Co-operative Bank and Central Co-operative Banks approved by the State Government for the purpose; and(e)Post Office Savings Bank deposits (only in the case of provident fund balances likely to be required for early disbursement.);(f)Scheduled Banks with the prior sanction of Government Investments shall ordinarily be in item (a) above except when there are special reasons for considering that it would be most advantageous to invest in one of the other items. An investment of the kind referred to in item (d) above shall be made only with the previous sanction of the State Government.(2)The investment of provident fund balances as a loan to the Council shall not be permissible nor shall the balances be drawn upon for any purpose other than that for which the fund is constituted.

#### **447.**

The account opened in the name of each subscriber shall show -(1)the amount of his subscription with interest thereon.(2)his share of contribution given by the Council with interest thereon; and(3)the amount of all advances given.Contribution by The Municipal Council

**448.**

(1)The contribution from the Council shall be 61A percent of the subscriber's emoluments drawn on duty and shall be credited to his accounts annually before the 31st March or whenever the account is closed under Rule 454 should a subscriber elect to subscribe during leave, his leave salary shall for the purpose of this rule, be deemed to be emoluments drawn on duty. No contribution shall however, be payable by the Council in respect of the emoluments drawn by the subscriber during the period, if any, of his temporary transfers to non-qualifying service.(2)The amount of contribution payable shall be rounded to the nearest rupee in the manner provided in Sub-rule (4) of Rule 440.(3)When a subscriber in the service of a Council is temporarily transferred to the service under another local authority or the State Government, the local authority or the State Government, as the case may be shall pay to provident fund of the Council a contribution calculated at the 60 per cent of the subscriber's emoluments drawn on duty under such local authority or the State Government.Interest

**449.**

(1)The Council shall pay to the credit of the account of a subscriber interest at such rate as may from time to time, fix with the approval of the Examiner of Local Fund Accounts, on the amount at his credit in the fund.(2)Interest shall be credited with effect from the 31st March of each year in the following manner :(i)on the amount at the credit of a subscriber on the 31st March of the preceding year, less any sums withdrawn during the current year interest for 12 month;(ii)on sums withdrawn during the current year interest from the 1st April of the current year upto the last date of the month preceding the month of withdrawal;(iii)on all sums credited to the subscriber's accounts after the 31st March of the preceding year interest from the date of deposit up to the 31st March of the current year; and(iv)if the total amount of interest contains a fraction of a rupee it shall be rounded to the nearest whole rupee (eight annas counting as the next higher rupee).(3)For the purposes of this rule the date of deposit shall in the case of recoveries from emoluments be deemed to be the first day of the month in which they are recovered and in the case of amounts forwarded by the subscriber, shall be deemed to be the first day of the month of receipt if they are received by the Executive Officer before the fifth day of the month or if they are received on or after the fifth day of that month the first day of the next succeeding month.(4)In addition to any amount to be paid under Rule 459, interest thereon upto the end of the month preceding that in which payment is made or upto the end of the, six month after the month in which such amount become payable whichever of these periods be less, shall be payable to the person to whom such amounts is to be paid.(5)When the amount standing to the credit of a subscriber has been transferred to the Council from another local authority under Rule 455, interest shall be credited by the Council to the account to the subscriber on the amount so transferred from the date subsequent to that for which interest has been credited by the local authority from which the subscriber was transferred.

**450.**

The amount standing to the credit of a subscriber in his provident fund account shall not in any way be capable of being assigned or charged and shall not be liable to attachment under any decree or

order of any Civil, Revenue, or Criminal Court in respect of any debt or liability incurred by the subscriber and neither the Official Assignee nor any receiver appointed under any law for the time being in force shall be entitled to or have any claim on such amount. Advances

#### 451.

(1) The Council may at his discretion grant temporary advances to a subscriber from the amount standing at his credit in his provident fund account subject to the following conditions : (a) The subscriber shall satisfy the Council that his pecuniary circumstances justify the grant of the advance and that the advance will be expended on the following object or objects and not otherwise : (i) to pay expense incurred in connection with the prolonged illness of the subscriber or any person actually dependent on him : Note. - An advance is permissible to meet the expenses on account of 'confinement' (1) in case necessitating prolonged medical attention, prolonged stay in a hospital, or protracted treatment and (2) in other circumstances involving expenditure disproportionate to the subscriber's income. (ii) to pay for the overseas passage for reasons of health or education of the subscriber or any person actually depended on him, (iii) to pay obligatory expenses on a scale appropriate to the subscriber's status in connection with marriages, funerals or ceremonies which by his religion it is incumbent on him to perform. (b) The advance shall in no case exceed the amount of subscription and interest thereon standing to the credit of the subscriber in his provident fund account at the time when the advance is granted. (c) The council shall record in writing the reasons for granting advance. (2) In fixing the amount of an advance the Council shall pay due regard to the amount at the credit of the subscriber in his Provident Fund Account.

#### 452.

An advance shall not, except for special reasons to be recorded in writing, and except with the special sanction of the Council - (i) exceed three months pay or half the amount of subscription and interest thereon standing to the credit of the subscriber in his Provident Fund Account, whichever is less; or (ii) unless the amount already advanced does not exceed two-thirds of the amount admissible under Sub-clause (1) be granted until at least twelve months after the final repayment of all previous advances together With interest thereon. Recovery of Advance

#### 453.

(1) An advance shall be recovered from the subscriber in such number of equal monthly instalments as the Council may direct; but such number shall not be less than twelve, unless the subscriber so elects, or in any case more than twenty four. A subscriber may at his option make repayment in a smaller number of instalments than that specified. Each instalments shall be a number of whole rupees, the amount of the advance being raised or reduced if necessary, to admit of fixation of such instalments. (2) Recovery shall be made in the manner provided in Rule 441 for the realisation of subscriptions and shall commence on the first occasion after the advance is made on which the subscriber draws, pay for a full month. Recovery shall not be made while the subscriber is on leave or in receipt of subsistence grant unless the subscriber has expressed his intention or otherwise or may be postponed during the recovery of an advance of pay granted to the subscriber. (3) If more



than one advance has been made to a subscriber each advance shall be treated separately for the purpose of recovery.(4)(a)After principle of the advance has been fully repaid interest shall be paid thereon at the rate of one-fifth percent of the principal for each month or broken portion of a month during the period between the drawal and complete repayment of the principal.(b)Interest shall ordinarily be recovered in one instalment in the month after complete repayment of the principal but if the period referred to in Clause (a) exceeds twenty months, interest may if the subscriber so desires be recovered in two equal monthly instalments. The method of recovery shall be that provided in Sub-rule (2). Payments shall be rounded to the nearest whole rupee (eight annas counting as the next higher rupee.)(5)Recoveries made under this rule shall be credited as they are made to the account of the subscriber in the fund.(6)The Executive Officer shall cause to be kept a register of temporary advances and their recoveries in Form P.F. 10 appended to these rules.Closing of Account Payments

#### **454.**

The account of each subscriber shall be closed -(1)when he is dismissed from the service of the Council or removed or called upon to resign on account of misconduct or inefficiency or resigns without notice or permission or in the case of a servant appointed on probation if he is not confirmed at the end of the probation period; or(2)when he retires from service or when his services are dispensed with owing to a reduction of establishment (or some cause other than his own misconduct) or when he becomes incapable of contributing to the fund by reason of his having been reduced to non qualifying service otherwise than for reasons contemplated in Note (ii) to Rule 437 of misconduct or by reason of his permanent transfer from qualifying to non-qualifying service, or when he is permitted to resign under any circumstances other than those mentioned in Clause (4) of this rule; or(3)when he dies;Provided that a subscriber who has been dismissed from the service of the Council and subsequently reinstated in that service, shall if required to do so by the Council on the advice of the appellate authority, repay any amount paid to him from the fund in pursuance of this rule with interest thereon at the rate provided in Rule 449, in cash or in securities or partly in cash and partly in securities by instalments or otherwise or by recovery from his emoluments as the Council may direct. The amount so repaid shall be placed to his credit in his account in the fund he part which represents his subscription and interest thereon and part which represents the contribution paid by the Council with interest thereon being accounted for in the manner provided in Rule 439.Explanation. - Subscribers who are reduced to Class IV service owing to their misconduct shall be regarded for the purposes of this rule as having been dismissed from the posts carrying higher pay and shall accordingly be dealt with under Clause (1) of this rule.

#### **455.**

When with the consent of a Council or on transfer a subscriber takes service under another local authority the amount to his credit in the provident fund of the former body shall he transferred to the provident fund of the latter, together with interest thereon till the date of actual transfer. Such transfer shall be effected at the earliest possible date:Provided that it shall be so arranged that there should be no loss of interest to either of the local authorities. In the case of a teacher (a) who with the consent of the Council which employs him takes service in a school under another local authority

or in a school to which the Government Provident Fund schemes for teachers in non-pensionable service applied or (b) who quits service in a school to which the Government Provident Fund Scheme applies and takes up service under a Council the amount at his credit shall be transferred to the fund applicable to the institution which he newly joins. The Executive Officer shall make arrangements for the transfer of funds and accounts. In case where the transfer of service from one Municipal Council to another local authority is temporary the amount to the subscribers credit need not be so transferred but the local authority in which the service is temporary shall pay to the Council a contribution equivalent to what the Municipal Council would pay if the subscriber had continued in its service.

#### **456.**

When a subscriber's account is closed either on the dismissal of the subscriber on any ground or on his resignation within five years of the commencement of his employment, the Council may withhold all or any part of the amount standing to his credit in the contribution account and pay him only the balance together with the amount deposited by him as subscription and the interest thereon : Provided that all payments under this rule shall be subject to such recoveries as may be ordered by the Council under Rule 457. Explanation. - (1) When the account of a subscriber is closed the amount of his subscription with contribution and interest due up to the date on which his account is closed shall be paid to him by the Executive Officer after careful scrutiny, subject to audit in the usual course along with the monthly account. (2) Subscriptions and contributions payable under the rule which are not claimed within six months shall be transferred to the head 'deposits' and dealt with under the rules applicable to 'deposits' generally. In the case of a subscriber's death the six months shall be calculated from the date on which a registered notice is sent in Form P.F. 4 appended to these rules to the person or persons specified in the nomination referred to in Rule 438. (3) If the recoveries to be made from a subscriber under Rule 457, have not been ascertained on the date of closure of his account under Rule 454 and delay in payment is caused thereby, interest shall be allowed to the subscriber until he is given intimation that the recoveries to be\* made from him have been ascertained and that he may receive payment of the amount due to him. No interest shall be payable after the date on which intimation is sent to the subscriber. (4) When the whole or any part of the amount standing to a subscriber's credit in the contribution account is withheld under this rule each local authority which contributed towards the same shall be entitled to a refund of or in proportion to the sum contributed by it together with interest thereon.

#### **457.**

Subject to the condition that no deductions shall be made in excess of the total amount of any contributions made by the Council and credited to the account of the subscriber and of any interest or increment which has accrued on such contributions, the Executive Officer shall when the sum standing to the credit of and subscriber in the fund has become payable, deduct and pay to the Council the amount due under a liability incurred by the subscriber to the Council.

**458.**

Subject to any deduction under the Rule 457 on the death of subscriber before quitting the service - (i) when the subscriber leaves a family - (a) if a nomination made by a subscriber in accordance with the provisions of Rule 438 in favour of a member or members of his family subsists, the amount standing to his credit in the fund or the part thereof to which the nomination relates shall become payable to his nominee or nominees in the proportion specified in the nomination. (b) if no such nomination in favour of a member or members of the family of the subscriber subsists or if such nomination relates only to a part of the amount standing to his credit in the fund the whole amount or the part thereof to which the nomination does not relate, as the case may be, shall, notwithstanding any nomination purporting to be in favour of any person or persons other than a member or members of his family become payable to the members of his family in equal shares : Provided that no shares shall be payable to - (1) sons who have attained legal majority; (2) sons of a deceased son who have attained legal majority; (3) married daughters whose husbands are alive; (4) married daughters of a deceased son whose husband are alive; if there is any member of the family other than those specified in Clauses (1) to (4): Provided also that the widow or widows and the child or children of a deceased son shall receive between them in equal parts only the share which that son would have received if he had survived the subscriber. Explanation. - Any sum payable under these rules to a member of the family of a subscriber vests in such member under Sub-section (2) of Section 3 of the Provident Funds Act, 1925. (ii) when the subscriber leaves a family if a nomination made by him in accordance with the provisions of Rule 438 in favour of any person or persons, subsists the amount standing to his credit in the fund or the part thereof to which the nomination relates shall become payable to his nominee or nominees in the proportion specified in the nomination. Explanation. - (1) When a nominee is dependent of the subscriber as defined in Clause (c) of Section 2 of the Provident Funds Act, 1925 the amount vests in such nominee under Sub-section (2) of Section 3 of that Act. (2) When the subscriber leaves a family and no nomination, made by him in accordance with the provisions of Rule 438 subsists or if such nomination relates only to part of the amount standing to his credit in the fund the relevant provisions of Clause (b) and of Sub-clause (ii) of Clause (c) of Sub-section (1) of Section 4 of the Provident Funds Act, 1925 are applicable to the whole amount or the part thereof to which the nomination does not relate. Note 1. - Payment of Provident Fund money due to a minor beneficiary of deceased subscriber may be made to the guardian nominated by the subscriber in the declaration made under the rules in force, if such declaration continues to be valid under Rule 438. When the subscriber has not nominated a guardian, a guardian appointed by the Court to receive payment on behalf of a minor beneficiary should alone be recognised even where the amount involved does not exceed the limit of Rs. 5,000 specified in Clause (b) of Sub-section (1) of Section 4 of the Provident Funds Act, 1925. But if the party pleads inability to incur expenditure for obtaining the guardianship certificate from the Court the orders of the Government should be obtained for making any payment. Note 2. - Payment may, however, be made without requiring the production of a guardianship certificate from the Court if the share of a minor beneficiary does not exceed Rs. 500/-. (i) to the natural guardian of such minor beneficiary, or (ii) in the absence of a natural guardian to the person considered fit by the Executive Officer to receive payment on behalf of such minor beneficiary on such person executing a bond in P.F. Form No. 14 appended to these rules signed by two sureties agreeing to indemnify the council against any subsequent claim which might arise : Provided that the natural guardian may, if it is

considered expedient, be required to execute bond signed by two sureties agreeing to indemnify the Council against any subsequent claims which might arise before the payment is made :Provided further that in cases governed by the Hindu Law, payment may be made without requiring the production of a guardianship certificate from the Court to a Hindu widow of a deceased subscriber on behalf of her minor children, other step children, irrespective of the limit of Rs. 500 specified above. She may, if considered expedient, be required to execute a bond signed by two sureties agreeing to indemnify the Council against any subsequent, claim which might arise before the payment is made. Note 3. - Payment of provident fund money due to a person nominated to receive the whole or part of the amount standing to the credit of a subscriber in the funds shall be made as follows in case where the nominee has predeceased the subscriber and the nomination continues to be valid at the time of death of the subscriber or where the nominee dies after the subscriber but before receiving payment :(a)When the amount due to the deceased nominee does not exceed Rs. 500 the Council may authorise payment of the amount to the claimant or claimants reported to be entitled to receive payment after making such enquiry into the right and title of the claimant or claimants as the Executive Officer may deem sufficient, if the Executive Officer considers that the production of letters of administration or other legal authority may be dispensed with. The records of enquiry shall contain the signed statements of at least two trustworthy or disinterested persons; Provided that the Executive Officer may in such cases, if he considers it expedient, require the party to execute before the payment is made, a bond signed by two sureties agreeing to indemnify the Council against any subsequent claim which might arise. (b)When the amount due to the deceased nominee exceeds Rs. 500 payment shall be made by the Municipal Council to the person who produces probate or letters of administration evidencing the grant to him of administration to the estate of the deceased nominee or a succession certificate entitling the holder thereof to receive payment of the amount :Provided that in cases where the Municipal Council is satisfied to the right of title of a person claiming payment as heir of the deceased nominee and that undue delay and hardship would be caused by insisting on the production of letters of administration or other legal authority, it may with the specific approval of the State Government authorise the Executive Officer to pay the amount to the claimant on his executing a bond signed by two sureties agreeing to indemnify the Municipal Council against any subsequent claim which might arise.

#### **459.**

(1)When the amount standing to the credit of a subscriber in the fund or the balance thereof after any deduction under Rules 456 and 457 becomes payable, it shall be the duty of the Executive Officer, after satisfying himself when no such deduction has been directed under those rules, that no deduction is to be made to make payment as provided in Section 4 of the Provident Fund Act, 1925. (2)If the person to whom under these rules any amount or policy is to be paid, assigned, resigned or delivered is a lunatic for whose estate a manager has been appointed in this behalf under the Indian Lunacy Act, 1912 the payment or reassignment delivery will be made to such manager, and not to the lunatic. (3)All the persons who desires to claim payment under this rule shall send a written application in that behalf to the Executive Officer. (4)All payments accruing on the closing of the accounts of a subscriber shall be made to him or to his nominee on a voucher in Form P.F.8 appended to these rules.

**460.**

Where a subscriber who is an employee in a medical institution under a Council is permanently transferred to pensionable service under Government on account of such institution being taken over by Government; (i) the amount of subscription, with interest thereon, standing to his credit in the fund shall be transferred to his credit in the Government General Provident Fund; and (ii) if, after entering the Government service, such employee retains the Provident Fund benefits in respect of his previous service under the Council, the amount of contributions by the Municipal Council, with interest thereon standing to his credit in the fund, shall also be transferred to his credit in the Government General Provident Fund. Miscellaneous Rules Regarding The Form in which Moneys in The Fund may be held

**461.**

The securities held on behalf of the Provident Fund shall be valued for the purposes of the amounts of that fund at their face value. When on the closure of an account, securities have actually to be sold for meeting the liabilities of the fund and when the price fetched at the sale is less than their face value the difference shall be paid at once by the Council from its general funds to the credit of the Provident Fund. Explanation. - Where owing to the depreciation of 3 per cent and 3½ per cent Government securities, they have been converted into securities bearing interest from 4 per cent to 5 per cent but for smaller face value, the difference between the latter and the face value of the original securities shall be made good at once from the general funds of the Council and invested in the same manner as assets of the Provident Fund.

**462.**

(a) All interest earned on the securities in a year over and above what is payable to the subscribers shall together with the contribution forfeited under Rule 457 in so far as the same is to be credited to the Council, discounts on investments, if any, and other miscellaneous receipts, be credited to the head 'miscellaneous'. (b) If in a particular year, the interest earned on securities is less than the amount payable to subscribers the difference together with premia on investments, if any, shall be debited to this head. (c) All charges incurred during the year on establishment shall be debited to this head. (d) The balance available under this shall lapse to the Council after reserving a sum equal to the probable amount of the deposits referred to in Clause (c) for the next three years. (e) In case the difference referred to in Clause (b) above is not covered by the balance under this head, the excess shall be adjusted to the Provident Fund from General Funds of the Council : Provided that the excess so adjusted is repaid to the general funds within a period of five years in annual instalments from the interest earned in subsequent years on securities; Provided further that if the interest earned on securities is found to be insufficient to pay the interest due to the subscribers on the amounts at their credit under subscriptions and contribution, at the rate in force for the time being and the annual instalments to the general funds the rate of interest on the amounts at the credit of the subscribers under subscriptions and contributions shall be suitably revised so as to leave a surplus for the payment of the annual instalments to the general funds.

**463.**

As soon as possible after the close of each year or when his account is transferred to another local authority under Rule 455 every subscriber shall furnish with a statement in Form P.F.3 appended to these rules showing the amount at his credit inclusive of interest and contribution. The Executive Officer shall record at the end of the entries relating to each year in Form P.F. 6 and when the account of any subscriber is transferred to another local authority in the ledger account concerned (Form P.F. 5), a certificate that every subscriber or, in the latter case, the subscriber concerned has been furnished with a statement of account in Form P.F.3. Subscribers shall satisfy themselves as to the correctness of these statements and errors in them should be brought to the notice of the Executive Officer within one month from the date of their receipt.

**464.**

The Executive Officer shall cause to be kept a Provident Fund ledger of subscribers, an abstract register and a cash book in Forms P.F.5, P.F. 6 and P.F.7 respectively appended to these rules for the transactions of the fund. Provident Fund ledger and the abstract register shall be posted as regards receipts of subscriptions from the pay bill or from the monthly statements and as regards advances from the paid vouchers concerned. At the end of ten year interest and contribution shall be calculated on the account of each subscriber and the amounts posted in the respective columns against each subscriber. The total shall then be struck and necessary entries made in the cash book. A transfer adjustment voucher shall at the same time be drawn up and passed by the Executive Officer for credit of the total amount of contribution to the debt head Provident Fund by debit to the service head "Contributions to the Provident Fund", and the adjustment included in the accounts of the year. In the case of subscriber's account closed during the course of the year, the same procedure shall be followed for the adjustment of the contribution as soon as the account is closed.

**465.**

The cash book shall be opened every month with the closing balance of the previous month. The total amount of subscriptions realised shall be credited in one entry at the end of the month; but all other transactions shall be recorded as soon as they occur, care being taken to show the amounts in the proper columns. The cash book shall be balanced every month and the total net balance verified with that shown in the plus and minus memorandum against the head Provident Fund. At the end of the year, if there is any surplus under the 'Miscellaneous' to be transferred to the credit of the Council under Rule 462 an adjustment voucher shall be drawn up and passed by the Executive Officer debiting the head 'Provident fund' by credit to 'Miscellaneous Surplus transferred from Provident Fund' in the cash book it shall be shown as a charge under 'Miscellaneous'. When the cash book has been closed the closing balance under the heads 'Subscriptions' shall be verified with corresponding totals in the abstract register'. If any difference are noticed when effecting the reconciliations above referred to, steps shall be taken at once to find out the cause thereof and the necessary adjustment shall be promptly made.

**466.**

The Provident Fund Ledger, Abstract Register, Cash Book and other records of the fund shall be examined monthly by the Executive Officer and shall be audited by the Examiner of Local Fund Accounts.

**467.**

The nominations of subscribers shall be carefully preserved in safe custody in a separate file with a number assigned to each. The number shall be noted in P.F. Form No. 9 as well as in the ledger account of the subscriber in P.F. Form No. 5. P.F. Form No. - 1 (A) [Rule 438 (3)] (To be printed on quarter foolscap) (To be used when the subscriber has a family and wishes to nominate one member thereof.) I hereby nominate the person mentioned below who is a member of my family as defined in Rule 435 of the Municipal Council Provident Fund Rules, to receive the amount that may stand to my credit in the Fund in the event of my death before that amount has become payable, or having become payable has not been paid :

Name and address of nominee	Relationship with the subscriber	Age	Name of guardian in the case of minors
-----------------------------	----------------------------------	-----	--

Dated this..... day of..... 20.... at..... Signature of subscriber Two witnesses signature-(1)(2) P.F. Form No. - 1 (B) [Rule 438 (3)] (To be printed on quarter foolscap) (To be used when the subscriber has a family and wishes to nominate more than one member thereof.) I hereby nominate the persons mentioned below who are members of my family as defined in Rule 435 of the Municipal Council Provident Fund Rules to receive the amount that may stand to my credit in the Fund in the event of my death before that amount has become payable or having become payable has not been paid and direct that the said amount shall be distributed among the said persons in the manner shown below against their names -

Name and address of nominee	Relationship with the subscriber	Age	Amount of share of accumulation to be paid to each	Name of guardian in the case of minors
-----------------------------	----------------------------------	-----	--	--

Dated that..... day of ..... 20.... at..... Two witnesses signature -(1)(2) Signature of subscriber Notes. - This column should be filled in so as to cover the whole amount that any may stand to the credit of the subscriber in the Fund at any time. P.F. Form No. 1 (C) [Rule 438 (3)] [To be printed on quarter foolscap] (To be used when the subscriber has no family and wishes to nominate one person) I having no family as defined in Rule 435 of the Municipal Council Provident Fund Rules, hereby nominate the person mentioned below to receive the amount that may stand to my credit in the Fund in the event of my death before that amount has become payable or having become payable has not been paid -

Name and address of nominee	Relationship with the subscriber	Age
-----------------------------	----------------------------------	-----

Dated this.....day of.....20....at.....Two witnesses signature-(1)(2)Signature of subscriberP.F. Form No. - 1 (D)[Rule 438 (3)](To be printed on quarter foolscap)(To be used when the subscriber has no family and wishes to nominate more than one person)I having no family as defined in Rule 435 of the Municipal Council Provident Fund Rules, hereby nominate the persons mentioned below to receive the amount that may stand to my credit in the Fund in the event of my death before that amount has become payable or having become payable has not been paid and direct that the said amount shall be distributed among the said persons in the manner shown below against their names;

Name and address of nominee	Relationship with the subscriber	Age	Amount or share of accumulation to be paid to each
-----------------------------	----------------------------------	-----	--

Dated this.....day of.....20....at.....Two witnesses signature-(1)(2)Signature of subscriberNote. - This column should be filled in so as to cover the whole amount that may stand to the credit of the subscriber in the Fund at any time.Form No.-P.F. 2(A)[Rule 438(5) and (B)](To be printed on quarter foolscap)(To be used where nomination is in favour of one or more members of the subscriber's family)Without prejudice to my right under Sub-rule (4) of Rule 438 of the Municipal Council Provident Fund Rules, to cancel nomination made by me on.....whenever I think fit, I hereby give notice that in the event of the person/any of the persons nominated thereunder predeceasing me, the said nomination shall forthwith stand cancelled.Dated this.....day of.....20....at.....Signature of subscriberTwo witnesses signature-(1)(2)Form No.-P.F. 2(B)[Rule 438 (5) and (8)](To be printed on quarter foolscap)(To be used where nomination is in favour of one or more persons not being members of the subscriber's family)Without prejudice to my right under Sub-rule (4) of Rule 438 of the Municipal Council Provident Fund Rules, to cancel the nomination made by me on.....Whenever I think fit, I hereby give notice that in the event of the person/any of the persons nominated thereunder predeceasing me or in the event of my hereafter acquiring family as defined in Rule 435 of the said rules, the said nomination shall forthwith stand cancelled.Dated this.....day of.....20....at.....Two witnesses signature-(1)(2)Signature of subscriberForm No. - P.F. 3[Rule 463](To be printed on quarter foolscap)Provident Fund InstitutionDeposit Account of(Official Designation)for the year ending the 31st March 20....Account No.

Subscription Contribution Remarks

Opening balanceBalance, if any, transferred fromother local authorities\*Credits during year Interest for20Total  
...Withdrawals during the year ...Balance on the 31st March 20  
...

\*Includes recoveries made during the months of April to MarchForwarded to the subscriber as required by Rule 463 of the Provident Fund Rules.He is requested to satisfy himself as to the correctness of the statement and to bring errors, if any to the notice of the undersigned within one month from the date of its receipt.He is requested to state whether he desire to make any alteration in any nomination made under Rule 438(1) of the Provident Fund Rules.In case the subscriber has made to no nomination in favour of a member of members of his family due to his having no family at the time he is also requested to state whether he has acquired a family thereafter.SignatureExecutive OfficerMunicipal CouncilOffice of theNo. Date 20Form No. -



P.F.4[Rule 456](To be printed on open foolscape)Registered

NoticeNo.....Date.....20.....FromThe Executive Officer

.....MunicipalityTo.....Sir,I beg to inform you

that.....late a.....in the employ of this Office died on

the..... that the said.....was a subscriber to this Provident Fund

Institution, and that in the nominations furnished by him under Rule 438 of the rules applicable to

Provident Fund Institutions, he gave the above name and address as the person to whom he desired

that, in the event of his death the amount due to him from the Fund should paid.The amount

standing to credit of the deceased from the fund is Rs.....which sum will be paid to you on

your affording satisfactory proof of your identity with the person referred to in the nomination

above mentioned, in the event of your not making a claim to such within six months from the date

hereof, the same will be transferred to the head of 'Deposits' and dealt with under the rules

applicable to deposit generally.Executive Officer.....Municipality

OfficeDate.....Form No. - P.F.5[Rule 442 and 463](To be printed on open foolscape

lengthwise)Provident Fund LedgerName.....Official

Designation.....Pay.....Account No.....

Subscription account

20-20

Date

1

OpeningbalanceAprilMayJuneJulyAugustSeptemberOctoberNovemberDecemberJanuaryFebruaryMarchM

Total	Total interest added to principal	Total includingbalance	Total withdrawals	Closing
			balance	Total

Contribution  
account

Monthly balance on which interest is calculated	Interest on monthly balance	Subscribes emoluments drawn on duty or if heelects to subscribe during leave salary	Contribution	Interest on contribution	Remarks
7	8	9	10	11	12
Rs.a.p.	Rs.a.p.	Rs.a.p.	Rs.a.p.	Rs. a.p.	

Total contributionInterest added to contributionClosingbalance of account Contribution

Form No. - P.F.6[Rule 464](To be printed on half foolscape)Abstract of the Provident Fund

Institution of the.....Municipality for the yearNote. - (1) After all the closing balance of the year

have been brought forward in Columns (5) and (6) a red line should be drawn across these two

columns and a grand total made. The subscription and bonus account of a subscriber that may be

transferred from another local authority during the course of a year should be entered in Columns

(5) and (6) respectively after the total referred to has been made.(2)The total monthly credits in

Columns (7) to (8) should be agreed with the corresponding totals in the cash book.

Serial number

Subscription account	Name of Subscriber Contribution account	Official designation	Pay on which subscription levied	Opening balance	
1	2	3	4	5	6
			Rs. a. p.	Rs. a. p.	Rs. a. p.

## Credits

Amount of  
subscription  
or refunds  
withdrawalsreceived  
in -

April	May	June	July	August	September	October	November	December	January	February	March
7	8	9	10	11	12	13	14	15	16	17	18
Rs.a.p.	Rs.a.p.	Rs.a.p.	Rs.a.p.	Rs.a.p.	Rs.a.p.	Rs.a.p.	Rs.a.p.	Rs.a.p.	Rs.a.p.	Rs.a.p.	Rs.a.p.
Total of Columns 7 to 18	Interest on subscription etc.		Interest on contribution		Contribution for the current year		Subscription account Columns (5), (29) and (20)		Contribution account Columns (6), (21) and (22)		
19	20		21		22		23		24		
Rs.a.p.	Rs.a.p.		Rs.a.p.		Rs.a.p.		Rs.a.p.		Rs.a.p.		
Subscription and interest withdrawn or temporarywithdrawals			Contribution and interest withdrawn of forfeited		Voucher number and month	Subscription account	Contribution account	Remarks			
25			26		27	28	29		30		
Rs.a.p.			Rs.a.p.		Rs.a.p.	Rs.a.p.	Rs.a.p.				

Form No. - P.F. 7[Rule 464](To be printed on open foolscap lengthwise)Cash Book of the Provident Fund institution of the Municipality for the year 20.....Note. - The particulars of subscriptions and contribution transferred to or from other local bodies should be shown separately from the ordinary transactions.

Receipt	Particulars of transactions						
Subscriptions	Contribution	Interest	Investment	Discount on investment	Miscellaneous	Month and date	
1	2	3	4	5	6	7	8
Rs.a.p.	Rs.a.p.	Rs.a.p.	Rs.a.p.	Rs.a.p.	Rs.a.p.	Rs.a.p.	Rs.a.p.
Payment	Total net balance every month						

Subscription	Contributions	Interest	Investment	Premium investment	Miscellaneous	In the treasury	In post office Saving Bank
9	10	11	12	13	14	15	16
Rs.a.p.	Rs.a.p.	Rs.a.p.	Rs.a.p.	Rs.a.p.	Rs.a.p.	Rs.a.p.	Rs.a.p.

Form No. - P.F.8[Rule 459](To be printed on half foolscap lengthwise)Voucher for repayments from provident fund.....Voucher No.....

Name of subscriber	Balance at credit	Number of years of Service	Amount claimed	Grounds for refund	To whom payable with reference to the nomination of other authority	Initials of the Executive Officer	Amount paid	Amount adjusted	Remarks
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Bonus Subscription Total

1 2 3 4 5 6 7 8 9 10 11

Certified that the repayment and adjustment have been duly moved in the Provident Fund Ledger against the subscriber concerned, I am satisfied that the amount is at audit of the subscriber and is payable to the party named under the Provident Fund Rules.

Passed for payment of Rs. (.....) in words Payable to..... Received the sum of Rs..... in words Executive Officer Municipal Council Received payment Actual payee Dated.....

Station.....Date.....

Please pay to....

Signature of payee

Form No. - P.F.9[Rule 438 (12)](To be printed on quarter foolscap breadth-wise)Register of Subscribers to the.....Municipal Provident Fund Institution and their Nominees..... Subscribers

Serial Number	Name Father's in full Name	Address	Date of birth	Caste, race or religion	Date of admission	Age on date of admission	Name of appointment held on date of Admission	Pay of post	Number and date of certificate of nomination (to be filed separately)
1	2	3	4	5	6	7	8	9	10 11

Nominees

Serial Number	Name Relationship in full to subscriber	Age	Occupation	Address	Sums due in what production payable	Names and address of witnesses attesting	Initials of the Executive Officer
---------------	---	-----	------------	---------	-------------------------------------	--	-----------------------------------

thecertificate

12            13    14            15 16            17    18            19            20

Form - P.F. 10[Rule 453](To be printed on half foolscap lengthwise)Register of temporary advances and their recoveries

Withdrawals Year

Name and designation	Account Number	Authority	Amount sanctioned	Amount withdrawn	Number of installments for recovery	
1	2	3	4	5	6	7
			Rs.	Rs.	Rs.	20-2020-2020-2020-2020-2020-2

## Recoveries

[illegible]

Form No.-P.F. 11[Rule 443](To be printed on open foolscap)Register of Life Assurance Policies

Serial number	Number of Policy holder	Name of Insurance Company	Number of Policy	Date of maturity of Policy	Amount of policy	Amount of premium
1	2	3	4	5	6	7

Folio number of register of premia	Date of receipt of policy	Date initials of the Executive Officer	Date of assignment	Number and date of letter forwarding the policy	Date of acknowledgement of policy	Date initials of the Executive Officer
8	9	10	11	12	13	14

Form No.-P.F. 12[Rule 443](To be printed on half foolscap breadth-wise)Register of premium

### 1. Name of policy holder

## 2. Folio number of Provident Fund Ledger

### 3. Name of insurance Company

#### 4. Number of Policy

**5. Date of maturity of policy****6. Number of installments in which the annual premium is payable****7. Amount of each installment of premium****8. Due dates of payment of installment (or installments)**

Serial number of payment	Amount paid	Date of payment	Initials of the Executive Officer	Remarks
1	2	3	4	5

Form No. - P.F. 13[Rule 441](To be printed on open foolscape)Statement of Provident Fund subscriptions recovered in the months of.....20

Serial No. as per register of subscribers (P.F. Form No.9)	Name	Designation	Rate of pay on which subscription based	Emoluments drawn on duty or if the subscriber elects to subscribe during leave salary
1	2	3	4	5

Actual amount of subscription recovered	Month or months for which recovered	Refunds of with drawals	Voucher number	Remarks
6	7	8	9	10

Form No.- P.F. 14[Rule 458](To be printed on half foolscape)Bond of indemnity for drawal of Provident Fund money due to the minor child/children of a deceased subscriber by a person other than its/their natural guardian where each minor's share does not exceeds Rs. 500.Know all men by these presents I/We.....resident(s) of.....and I/We and resident(s) of.....sureties on her/his their/belief are (hereinafter called the Municipal Council), to be paid to the Municipal Council) in the sum of Rs.....(Rs.....) to be paid to the Municipal Council for which payment to be well and truly made each of us severally binds himself and his heirs, executors, administrators and every two and all of us jointly bind ourselves and our heirs, executors, administrators and assigns firmly by these presents.As witness our hands this day of.....20.....whereas was at the time of his death a subscriber to the Provident Fund established and maintained by the Municipal Council and whereas the said....died on the day of.....20.....and a sum of Rupees.....(Rs.....) is payable by the Municipal Council on account of his Provident Fund accumulations and whereas the above bounden (a) hereinafter called the claimant(s) claim(s).....the said sum on behalf of the minor child/children of the said..... but has/have not obtained a guardian ship certificate.And whereas the claimant(s) has/have satisfied the Executive Officer concerned that he/she/they is/are entitled to the aforesaid sum and that it would cause delay and hardship if the claimant(s) where required to produce a guardianship certificate and whereas the said sum is payable to the claimant(s) should first execute a bond with two sureties to indemnify the Municipal Council against all claims to the amount so due as aforesaid to the said.....(deceased) before the said sum can be paid to the claimant(s) now the condition of the

bond is such that if after payment has been made to the claimant(s) or sureties shall in the event of a claim being made by any other person against the Municipal Council with respect of the aforesaid sum of Rs.....refund to the Municipal Council the sum of Rs.....and shall otherwise indemnify and save the Municipal Council harmless from all liabilities in respect of the aforesaid sum and all costs incurred in consequence of any claim thereto then the above written bond or obligation shall be void out otherwise the same shall remain in full force and virtue. In witness to the above written bond and the condition therefore We.....and .....and..... have hereunto set out hands this.....day of.....20....Certificate of Departmental NoteCertificate that the repayment and adjustment have been duly noted in the Provident Fund ledger against the subscriber concerned I am satisfied that the amount is at the credit of the subscriber and is payable to the party named under the Provident Rules. Passed for payment of Rupees.....(Rs ..... ) payable to.....StationExecutive Officer, Municipal CouncilDated.....20.....Received the sum of Rs.....(.....)Please pay to.....Dated.....20....Received paymentDate.....20Actual PayeeForm No.-P.F. 15[Rule 458](To be printed on half foolscap)Forms of indemnity that should be taken for authorising payment of the Municipal Council Provident Fund deposits without insisting on the production of Letters of Administration or other legal authority to a person claiming payment as heir of the deceased nominee of the subscriberKnow all men by these presents that I/We \* .....resident of.....and.....we\*\* .....resident of.....sureties on her/his/their behalf are held firmly bound to the.....Municipal Council (hereinafter called the Municipal Council) in the sum of Rupees.....(Rs.....) to be paid to the Municipal Council for which payment to be well and truly made, each of us severally bind himself/herself and his/her heirs, executors, administrators, legal representatives and assigns and every two and all of us jointly bind ourselves and our heirs, executors, administrators, legal representative, and assigns firmly by these presents. As witness our hands this..... day of.....20.....Whereas\*\*\* .....was at the time of his/her death a subscriber to the Provident Fund established and maintained by the Municipal Council.....and whereas the said.....died on the.....day of.....20.....And whereas a sum of rupees .....(Rs.....) is payable to.....the nominee of the said.....by the Municipal Council on account of the Provident Fund accumulation of the said.....And whereas the said\*\*\*\* .....Predeceased the said\*\* .....**died after the said\*** .....but before receiving payment. And whereas the above bounden [hereinafter called claimant(s)..... claim(s)] the said sum but has/have not obtained probate or letters of administration or other legal authority.....And whereas the Municipal Council.....desires to pay\* .....**(with the previous approval of the State Government) the said sum to the claimant(s) but considers it necessary that the claimant(s) should first execute a bond with two sureties to indemnify the Municipal Council against all claims to the amount so due as aforesaid to the said\*\*** .....before the said sum can be paid to the claimant(s); Now the condition of this bond is such half if after payment has been made to the claimant(s), the claimant(s) or the said sureties shall in the event of a claim being made by any other persons against the Municipal Council.....with respect to the aforesaid sum of Rs.....refund to the Municipal Council.....the sum of Rs.....and shall otherwise indemnify and save the Municipal Council..... harmless from all liabilities in respect of the aforesaid sum and all costs

incurred in consequence of any claim thereto, then the above written bond or obligation shall be void but otherwise the same shall remain in full force and virtue. In witness to the above written bond and the condition thereof we.....and.....said.....have.....hereunto set our hands this.....day of.....20..... \* full name(s) of claimant(s) with place (s) or residence. \*\* full name(s) of the surety. \*\*\* full name of the subscriber. \*\*\*\* full name of the nominee. Form No.-P.F. 16[Rule 144](To be printed on half foolscap) Register of Investments in Post Office National Savings Certificate

Serial Number	Name of the subscriber on whose behalf the purchase is being made	Date of purchase	Number of the National Saving Certificate	Amount	Date of Maturity	Date of encashment	Remarks
1	2	3	4	5	6	7	8

#### Chapter-X Grant of Gratuities and Advances by Councils to their Officers and Servants

#### 468.

[Gratuity under these rules shall be paid to all Municipal employee except the employees included in local fund service w.e.f. 31st August 1976.] [Substituted vide O.G. Extraordinary No. 1332/16.10.1990-Notification S.R.O.No.961/90/15.10.1990.]

#### 469.

An employee who has completed five years of qualifying service may be granted death-cum-retirement gratuity not exceeding the amount specified in Rule 480 when he retires from service and is eligible for gratuity of pension under the Orissa Municipal Employees (Pension) Rules, 1989. Explanation. - "Qualifying service" means service rendered by an employee in the Municipal Council which qualifies for the grant of pension in accordance with provisions under the Orissa Municipal Employees (Pension) Rules, 1989.

#### 470.

An employee who has completed five years of qualifying service dies while in service, gratuity not exceeding the amount specified in Rule 480 shall be paid to the person or persons on whom the right to receive the gratuity is conferred under Rule 475 or if there is no such person it shall be paid in the manner as provided in Rules 471 and 472.

#### 471.

Gratuity shall be paid to all such surviving members of the family as in items (i), (ii), (iii) and (iv) of Rule 475 in equal shares.

#### **472.**

If there are no such surviving members of the family as provided under Rule 471, but there are one or more members of the family as in items (v), (vi), (vii), (viii), (ix), (x) and (xi) of Rule 475 the gratuity shall be paid to them in equal shares.

#### **473.**

The share of the gratuity admissible to the members of an employee's family as provided in Rules 471 and 472 shall not be transferable.

#### **474.**

The right of a person to receive the amount or share of gratuity should be determined with reference to the facts as they stand on the date of death of an employee and any subsequent event as marriage of widow, marriage of an unmarried daughter, sister will not affect the entitlement. If however, a person who was entitled to receive death-cum-retirement gratuity on the date of death of an employee dies before getting the actual payment, the amount of his share of gratuity shall be redistributed amongst the surviving members.

#### **475.**

For the purpose of rules under this Chapter "Family" of an employee means -(i)wife or wives in case of male employee,(ii)husband in case of a female employee;(iii)sons including step sons and adopted sons;(iv)unmarried daughters including step daughters and adopted daughters;(v)widowed daughters including steps widowed daughters and adopted widowed daughters;(vi)Father including adoptive parents in the case of(vii)Mother individuals whose personal law permits adoption(viii)brothers below the age of 18 years including step brothers;(ix)unmarried sisters and widowed sisters including step sisters;(x)married daughters;(xi)children of a predeceased son.

#### **476.**

(1)An employee shall at any time after coming over to the Pension Scheme under the provisions of Orissa Municipal Employees (Pension) Rules, 1989 may make a nomination conferring on one or more persons of his family the right to receive death-cum-retirement gratuity that may be sanctioned under the rules.(2)If at the time of making the nomination the employee has a family, the nomination shall not be made in favour of any person or persons other than the members of his family.(3)When an employee has only one member in his family in whose favour the nomination should be made, an alternate nomination may be made in favour of any person or persons who is/are not a member of his family.(4)If at the time of making a nomination the employee has no family, the nomination may be made in favour of any person or persons.(5)The nomination made by an employee who has no family at the time of making it, or a provisions made in a nomination under Sub-rule (3) by an employee whose family consists on the date of making nomination of only one



member, shall become invalid in the event of the employees subsequently acquiring a family or an additional members in the family, as a case may be.(6)Every nomination shall be in such one of the Forms (A), (B), (C) and (D) as may be appropriate in the circumstances of the case.

#### **477.**

(1)If an employee nominates more than one person under Rule 476 he shall specify in the nomination the amount of share payable to each of the nominees in such manner as to cover the whole amount of gratuity.(2)An employee may provide in the nomination that in respect of any specified nominee who predeceases the employee or who dies after the death of the employee but before receiving payment of gratuity, the right conferred upon that nominee shall pass on to such other member or members of the employees family as may be specified in the nomination:Provided that if at the time of making the nomination, the employee has a family consisting of more than one member, the person to be specified shall not be a person other than a member of his family.

#### **478.**

(1)An employee may at any time, cancel a nomination by sending a notice in writing to the appropriate authority alongwith a fresh nomination made in accordance with these rules.(2)Immediately on the death of a nominee in respect or whom no special provision has been made in the nomination under Sub-rule (2) of Rule 477 or on the occurrence of any happening of a contingency specified in the nomination by reason of which the nomination becomes invalid, an employee shall send to the appropriate authority a notice in writing formally cancelling the nomination together with a fresh nomination made in accordance with these rules.(3)Every nomination made by an employee, shall be sent to the concerned Chairman of the Council immediately. On receipt of a nomination from an employee, the Chairman shall countersign it, indicating the date of receipt and keep it. under his custody.

#### **479.**

(1)Every nomination made, and every notice of cancellation given by an employee shall to the extent that it is valid, take effect on the date on which it is received by the concerned Chairman specified in Rule 478.(2)A nomination and also any change therein shall normally be made by an employee during his service :Provided that he may make a fresh nomination in accordance with these rules after retirement but before getting payment.(3)The nomination shall become invalid in the event of happening of a contingency specified therein.(4)Death should not be specified as one of the contingencies on happening of which the nomination shall become invalid.

#### **480.**

(1)The amount of death-cum-retirement gratuity will be one-fourth or the pay of an employee for each completed six monthly period of qualifying service subject to a maximum of sixteen and half times, the pay.(2)In the event of death while in service of an employee who has completed five years

of qualifying service, the gratuity will be subject to a minimum of twelve times the pay of an employee at the time of his death.(3)In the event of death while in service of an employee before completing five years qualifying service, the gratuity will be subject to a minimum of six times the pay and in the cases where death occurs in the first year of service the death-cum-retirement gratuity admissible will be equal to two months pay.

#### 481.

The death-cum-retirement gratuity granted under this rule shall in no case exceed Rs. 30,000 (Rupees thirty thousand) only.

#### 482.

(1)Gratuity under these rules shall be granted by a Resolution of the Municipal Council, if it is satisfied that the service rendered by the employee was thoroughly satisfactory. In the case where the service of the employee was not thoroughly satisfactory, the Municipal Council shall make such reduction in the amount payable as it thinks proper.(2)The Chairman of the Council before payment of gratuity shall verify the following particulars with reference to the relevant office records-(a)Dues of the Council recoverable out of the gratuity before payment is authorised;(b)Any Council dues which have been ascertained and assessed;(c)Amount of gratuity to be held over for adjustment of Council's dues which have not been assessed so far :Provided that the Chairman of the concerned Council shall not be required to withhold an amount of gratuity for adjustment of Council's dues which have not been assessed if the employee has made a cash deposit or furnished a surety of a permanent employee in Form 'E'.Form 'A'[See Rule 476 (6)]Nomination for Death-cum-Retirement GratuityWhen the employee has a family and wishes to nominate one member thereof -I, hereby nominate the person mentioned below, who is a member of my family and confer on him the right to receive any gratuity that may be sanctioned in the event of my death while in service and the right to receive on my death any gratuity which having become admissible to me on retirement may remain unpaid at my death.

Name and address of nominee	Relationship with employee	Age	Contingencies on the happening of which thenomination shall become invalid	Name, address and relationship of the person orpersons if any to whom the right conferred on the nominee shallpass in the event of the nominee predeceasing the employee or thenominee dying after the death of the employee but before receiving payment of the gratuity.	Amount of gratuity payable to each.
1	2	3	4	5	6

This nomination supersedes the nomination made by me earlier on which stands cancelled ? date of.....of.....20.....at.....Witnesses to signature.

1.

2.

Signature of the employee Note. - This column should be filled in so as to cover the whole amount of gratuity. (To be filled in by the Executive Officer of the concerned Council.) Nomination by - Designation - Office - Signature of the Chairman of the Municipal Council/N.A.C. Date Designation Performance for Acknowledging The Receipt of The Nomination Form by The Executive Officer of The.....Municipal/Notified Area Council To Sir, In acknowledging the receipt of your nomination, dated the.....cancellation, dated the ..... nomination made earlier in respect of D.C.R.G. in Form 'A' I am to state that they have been duly placed on record. Dated.....20..... Signature of Executive Officer of Municipal Council/N.A.C. Form 'B' [See Rule 476 (6)] Nomination for Death-cum-Retirement Gratuity When the employee as a family and wishes to nominate more than one member thereof, hereby nominate the persons mentioned below, who are members of my family and confer on them the right to receive, to the extent specified below any gratuity that may be sanctioned in the event of my death while in service and the right to receive on my death, to the extent specified below, any gratuity which having become admissible to me on retirement may remain unpaid at my death.

Name and address of nominee	Relationship with employee	Age	Contingencies on the happening of which thenomination shall become invalid	Name, address and relationship of the person or persons if any to whom the right conferred on the nominee shall pass in the event of the nominee predeceasing the employee or thenominee dying after the death of the employee but before receiving payment of the gratuity.	Amount of gratuity payable to each.
1	2	3	4	5	6

This nomination supersedes the nomination made by me earlier on.....which stands cancelled. N.B. - The employee should draw lines across the blank space below the last entry to prevent the insertion of any name after he has signed. Dated this.....day of.....20.....at..... Witnesses to signature-

1.

2.

Signature of Employee\* Note-1. This column should be filled in so as to cover the whole amount of gratuity. \*\* Note-2. The amount/share of gratuity, shown in his column should cover the whole amount/share payable to the original nominees. (To be filled in by the Chairman of the concerned Council)

Nomination by -Designation -Office -

Signature of Chairman of the  
Municipal Council/Notified Area Council

Date -Designation -

Proforma for Acknowledging The Receipt of The Nomination Form by The Executive Officer of Municipal Council/Notified Area Council To Sir, In acknowledging the receipt your nomination, dated the.....cancellation, dated the.....of the nomination made earlier in respect of D.C.R.G. in form 'B' I am to state that they have been duly placed on record. Dated.....20.....Signature of Executive Officer of Municipal Council/N.A.C. (Designation) Form 'C' [See Rule 476 (6)] Nomination for Death-cum-Retirement Gratuity When the employee has no family and wishes to nominate one person I, having no family, hereby nominate the person mentioned below and confer in him the right to receive any gratuity that may be sanctioned in the event of my death while in service and the right to receive on my death any gratuity which having become admissible to me on retirement may remain unpaid at my death.

Name and address of nominee	Relationship with employee	Age	Contingencies on the happening of which thenomination shall become invalid	Name, address and relationship of the person or persons if any to whom the right conferred on the nominee shall pass in the event of the nominee predeceasing the employee or thenominee dying after the death of the employee but before receiving payment of the gratuity.	Amount of gratuity payable to each.
1	2	3	4	5	6

This nomination supersedes the nomination made by me earlier on which stands cancelled. Dated this.....day of.....20.....at.....Witnesses to signature-

1.

2.

Signature of the employee Note. - This column should be filled in so as to cover the whole amount of gratuity. (To be filled in by the Chairman of the concerned Council)

Nomination by -Designation -Office - Signature of Chairman of the Municipal Council/N.A.C.

Date -Designation -

Proforma for Acknowledging, The Receipt of The Nomination Form by The Executive Officer of The Concerned Council To Sir, In acknowledging the receipt of your nomination dated.....Cancellation, dated of the nomination made earlier in respect of D.C.R.G. in Form 'C' I am to state that they have been duly placed on record. Dated -Signature of Executive Officer Municipal Council/N.A.C. Designation Form 'D' [See Rule 476 (6)] Nomination for Death-cum-Retirement Gratuity When the employee has no family and wishes to nominate more

than one person I, having no family, hereby nominate the person mentioned below and confer on them the right to receive to the extent specified below, and gratuity that may be sanctioned in the event of my death while in service and the right to receive on my death to the extent specified below any gratuity which having become admissible to me on retirement may remain unpaid at my death.

Name and address of nominee	Relationship with employee	Age	Amount of gratuity payable to each.	Contingencies on the happening of which the nomination shall become invalid	Name, address and relationship of the person or persons if any to whom the right conferred on the nominee shall pass in the event of the nominee predeceasing the employee or the nominee dying after the death of the employee but before receiving payment of the gratuity.	Amount of gratuity payable to each.
1	2	3	4	5	6	7

The nomination supersedes the nomination made by me earlier on.....which stand cancelled. N.B. - The employee should draw lines across blank space below the last entry to prevent the insertion of any name after he has signed. Dated this.....day of.....20.....at.....Witnesses to signature.

1.

2.

Signature of employee \*Note-1. This column should be filled in so as to cover the whole amount of gratuity. \*\*Note-2. The amount/share of gratuity shown in this column should cover the whole amount/share payable to the original nominees. (To be filled in by the Chairman of the concerned Council)

Nomination by -Designation -Office - Signature of Chairman of the Municipal Council/N.A.C.

Date.....Designation.....

Proforma for Acknowledging The Receipt of Nomination by The Executive Officer of.....Municipal Council/Notified Area Council To Sir, In acknowledging the receipt of your nomination, dated.....cancellation dated.....of the nomination made earlier in respect of D.C.R.G. in Form 'D' I am to state that they have been duly placed on record. Dated.....20.....Signature of Executive Officer of.....Municipal Council/N.A.C. (Designation) Form 'E' [See Rule 482] Form of Surety Bond In consideration of.....Municipality/Notified Area (hereafter called the 'Council' which expression shall include his success or assigns) having agreed to settle the final accounts of Shri/Shrimati.....without production of a "No Demand Certificate" from the ..... I hereby stand surety (which expression shall include my heirs, executor and administrators) for payment of the said.....of rent and other dues in respect of residence

now allotted to him by Council and also for any residence that may be allotted or that was allotted to the said employee from time to time by Council. I, the surety, further agree, and undertake to identify the Council against all loss and damage until delivery of vacant possession of the above said residence is made over to Council. I hereby also stand surety for any amount that may be due by the said.....to Council by way of over payment of pay allowances, leave salary advances for conveyance, house building or other purpose or any other purpose or any other dues. The obligation undertaken by me shall not be discharged or in any way affected by an extension of time or any other indulgence granted by Council to the said..... This guarantee shall remain in force till..... (i) The "No Demand Certificate" is issued by the pension sanctioning Authority in favour of the said employee. (ii) The Office of the Council in which the said..... was last employed has certified that nothing is now due to the Council from the said..... The stamp duty on this instrument shall be borne by Council. Signature of the Surety Signed and delivered by the said surety at..... this day..... in the presence of-

## 1. Signature

Address and occupation of witness

## 2. Signature

Address and occupation of witness Certified that Shri/Shrimati..... is a permanent employee. Signature of the Chairman of the Municipality/N.A.C. or Office in which surety is employed. This bond is hereby accepted. Signature and designation Grant of Advances to The Employees of a Municipal Council

### 483.

[(1) An advance for purpose of bicycle shall be granted by the Municipal Council to any of its officers or servants under these rules. (2) An advance for purchase of the Motor Car/Motor Cycle shall be granted by the Council to its Staff and Officers with the [previous sanction of the Director, Municipal Administration.] [Substituted vide S.R.O. No.329/ 24.6.1983.] The Officer or Servant at the time of taking the advance must undertake in writing to be bound by these rules and any conditions that may be imposed by these Council thereunder.]

### 484.

All advances granted by the Council to any officer or servant shall be repayable with simple interest at the rate fixed by the Government for their employees from time to time which shall be calculated on the balances of the said advance outstanding on the last day of every month. The amount of interest thus calculated shall be repayable by such officer or servant after the whole amount of the said advance has been repaid by him in one or more instalments each instalment not being appreciably greater than the instalments by which the principal was recovered. (I) Advances for the purchase of Means of Conveyance

**485.**

The Council shall not grant an advance for the purchase of means of conveyance to any of its servant or officer unless it is satisfied that it is necessary in its own interest that the officer or servant shall use a conveyance for the performance of his duties.

**486.**

The total amount that may be advanced to an officer or servant for the purchase of a motor car shall not exceed [Rs. 80, 000 (eighty thousand) for twenty months'] [Substituted vide H.U.D. Department Notification No.3313/12.10.93, S.R.O. No.974/1993. w.e.f. 13.10.1993.] substantive pay of the officer or servant or the anticipated price of the car, whichever is less and in the case of a motor cycle it shall not exceed [Rs. 10, 000 (ten thousand)] [Substituted vide H.U.D. Department Notification No.3313/12.10.93, S.R.O. No.974/1993. w.e.f. 13.10.1993.] or the anticipated price of the cycle, whichever is less. If the actual price paid is less than the advance taken, the officer or servant shall immediately after the purchase, refund to the Council the expended portion of the advance.

**487.**

[An advance for purchase of a Bicycle may be granted to any officer or servant who holds a permanent appointment under the Council, once in his service period. The amount that may be advanced shall not exceed rupees six hundred.] [Substituted vide H.U.D. Department Notification No.3313/12.10.93, S.R.O. No.974/1993. w.e.f. 13.10.1993.]

**488.**

[An advance granted for the purchase of a Motor Car or Motor Cycle shall be recovered by deduction in monthly instalments equal to one hundredth and one sixtieth part respectively of the advance from the monthly pay bill of the officer or servant to whom it has been granted.] [Substituted vide H.U.D. Department Notification No.3313/12.10.93, S.R.O. No.974/1993. w.e.f. 13.10.1993.]

**489.**

An advance granted for the purchase of any other means of conveyance shall unless the Council otherwise specially directs be recovered by the deduction of monthly instalment equal to one-twelfth part of the advance from the pay bill of the officer or servant whom it has been granted.

**490.**

Except when he proceeds on long leave or retires from the service of the Council, an officer or servant who has purchased a motor car or motor cycle with the aid of an advance granted under these rules which has not been fully repaid, shall not transfer such car or cycle without the previous

sanction of the Council. The Council may permit such transfer to an officer to whom it might grant an advance under Rule 486; provided that such officer or servant makes a declaration acknowledging that he is aware that the car or cycle transferred to him remains subject to the mortgage bond executed under Rule 492 and that he is bound by its terms and provisions.

#### **491.**

An officer or servant who sells a motor car, or motor cycle before the advance that has been granted to him for its purchase has been fully repaid, shall immediately after such sale apply the sale proceeds, or such portion thereof as may be necessary, to the payment of the amount of the advance still unpaid; provided that when the car Or cycle is sold only in order that another car or cycle may be purchased the Council may permit an officer or servant to use the proceeds for such purchase subject to the following conditions namely ;(a)the advance outstanding shall not be permitted to exceed the cost of the new car, or cycle;(b)the advance outstanding shall continue to be repaid at the rate previously fixed; and(c)the new car or cycle shall be insured and mortgaged to the Council in the manner prescribed in Rule 492.

#### **492.**

Every officer or servant to whom an advance is granted for the purchase of a motor car or motor cycle shall immediately after the purchase thereof execute in favour of the Council a mortgage bond with respect or such car or cycle in Form I, annexed to these rules.

#### **493.**

An officer or servant to whom an advance is granted for the purchase of a motor car or motor cycle shall purchase the same within six months of the date on which the advances is granted to him and shall insure the same within one month from the date of purchase. He shall renew such insurance from time to time until the whole amount of the advance is repaid and the amount of such insurance during any period shall not be less than the outstanding balance of the advance due from him at the beginning of that period.

#### **494.**

An officer or servant who fails to comply with the requirement of Rule 493 shall refund the whole amount advanced or the outstanding balance thereof, unless he shows cause to the satisfaction of the Council why such refund should not be made.(II)Advances for the Construction of Residences

#### **495.**

An advance may be granted for the construction of residence only to an officer or servant who desires to build a house for occupation by himself at a place where no houses are available or where house rent are exceptionally high.



**496.**

An advance may not be granted to an officer or servant for the construction of a residence except at the place where he is actually serving or at which he is permitted to reside while in active service of the Council.

**497.**

No such advance shall ordinarily be granted to an officer or servant who is likely to retire before the whole of it can be repaid by him.

**498.**

If in any case the sum advanced exceeds the sum actually spent for the purpose for which advance is required, the officer or servant shall immediately refund the unexpended portion of the advance to the Council.

**499. [ [Substituted vide S.R.O. No. 1047/ 18.10.1979.]**

The advance shall be granted by the council to an officer or servant of the Municipality and in no case such advance shall exceed [Seventy months] pay of the officer or servant of the Municipality or rupees [Sixty thousand] [Substituted vide H.U.D. Department Notification No. 29574/23.9.1985.] or the estimated cost of construction of the building including the cost of land, if any, whichever is less. Advance granted for purchase of land and construction of building thereon shall be released in four instalments, the first instalment being for purchase of a plot of land and the rest therein as nearly as possible, equal instalments, for construction of building thereon. Advance granted only for construction of building shall be released in as nearly as possible three equal instalments. Release of any subsequent instalments shall be made on production of certificate from the Municipal Engineer to the satisfaction of the Chairman on the proper utilisation of the previous instalments of the advance.]

**500. [ [Substituted vide H.U.D. Department Notification No. 29574/23.9.1985.]**

The recovery of the advance granted either for construction of building or for purchase of land and construction of building thereon shall commence from the month following the completion of the construction of the building or the eighteenth month after the date on which the first instalment of advance is paid, whichever is earlier. The advance shall be recovered in [one hundred and fifty] equal monthly instalments from the monthly pay bills of the officer or servant concerned; provided that the council may permit recovery of to be made in a smaller number of instalments if such officer or servant receiving the advance so desires.]

**501. [ [Substituted vide S.R.O. No. 1047/ 18.10.1979.]**

Not more than one advance shall be granted for the same residence and no officer or servant shall be entitled to receive a second advance while any amount of any previous advance or interest thereon is outstanding against him.]

**502.**

The officer or servant shall execute in favour of the Council a mortgage bond in Form II or III, as the case may be, annexed to these rules, of the house when built and of the land on which it is built and on repayment by the officer or servant of the amount advanced to him, the Council, shall re-convey the said house and land to the officer or servant in Form IV annexed to these rules.

**503.**

No such advance shall, be made to any officer or servant unless he shows to the satisfaction of the Council that he has a good, and sale title to the land on which the house is to be built. The officer's or servant's title to the property shall be examined by the law officers of the Council before the advance is actually paid. It shall be examined that in the case of a house building advance he has undisputed title to the land on which it is proposed to build and that in the case of an advance for the purchase of a house shall obtain such title as soon as the purchase price is paid, that there shall be no legal obstacle in either case to the property being mortgaged to the Council and the Council shall have the right of foreclosing on the conditions mentioned in the mortgage bond.

**504.**

Notwithstanding anything contained in Rules 502 and 503 a Council may grant an advance to an officer or servant who does not possess full proprietary rights in the land upon which he intends to build, if it is satisfied that such officer or servant has a lease of which the unexpired portion is of a term and value sufficient to justify the granting of the advance and that there is no danger that the lease shall lapse or that the Council will be unable to dispose of it in case it becomes necessary to foreclose the mortgage.

**505.**

Applications for such advances shall be made to the Chairman of the Council who shall ascertain and record the opinion of the Council as to the certificate that the sum is to be spent in building only and undertake that if after the residence is built any portion of the advance which remains unspent he will immediately refund the same to the Council. (III) Advances for the purchase of house

**506.**

In special circumstances an advance may be granted to an officer or servant for the purchase of a house in places where house rent is exceptionally high. Rules 495 to 505 shall, so far as may be apply to the grant of such advances; provided that the officer or servant shall be required not only to execute the mortgage-deed required by Rule 502 but also to deposit with the Council satisfactory evidence that he shall acquire by the purchase a goods, and safe title to the house. Advances for purchase of houses may not be drawn in full at once. Satisfactory evidence must be produced to show that the amount advanced has been spent on the purchase within three months of its drawal. [The recovery of advance so paid shall commence from the pay of the employee from the month following that in which it is drawn.] [Substituted vide H.U.D. Deptt Notification No. 32057/18.10.1979.]. Form No.-I Form of mortgage bond for motor car/cycle advance This indenture made this.....day of..... between (hereinafter called the borrower of the one part and the Municipal Council (hereinafter called Council) of the other part. Whereas the borrower has applied for an advance to purchase the motor described in the Schedule hereto on the terms of provision contained in Rules 83 to 494 of the rules issued under the Orissa Municipal Act, 1950 (hereinafter referred to) as the said rules which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force. Now This Indenture Witnesseth that in consideration of the sum of Rs..... On or before the execution of these presents paid by the Council to the borrower (the receipt whereof the borrower hereby acknowledges) he the borrower both hereby assigns and transfers upto the Council all that motor car more particularly described in the 'Schedule' hereunder written by way of security for the said sum of Rs..... and interest thereon calculated according to the said rules and the borrower both further agrees and declares that he will duly pay to the Council the sum of Rs..... aforesaid or the balance thereof as shall not have repaid at the date of these presents by equal payments of Rs..... each on the first day of every month after the date of these presents and will pay interest on the sum owing calculated according to the said rules in the manner provided by the said rules; provided always and it is hereby agreed and declared that if the borrower shall at any time make default in the payment of the said instalments for the period of 10 days after the time herein before provided for payment thereof or if the borrower shall leave the service of the Council or die or if the borrower shall become insolvent or make any composition or arrangement with his creditors or if any one shall take proceedings in execution of any decree or judgement against the borrower the whole of the said principal sum which shall for the time being remain unpaid together with interest thereon calculated according to the said rules shall forthwith become payable and it is hereby agreed and declared that the Council may on the happening of any of the events hereinbefore mentioned seize and take possession of the said motor car and either remain in possession thereof without removing the same or else may remove and sell the said motor car either by public auction or private contract and may out of the sale moneys retain the principal sum aforesaid or so much thereof as may for the time being remain unpaid and interest thereon calculated according to the said rules all costs, charges, expenses and payments properly incurred or made in maintaining, defending or realizing his rights hereunder and shall pay over the surplus, if any, to the borrower, his executors, administrators or representative and the borrower hereby further agrees with the Board that he will not permit or suffer the said motor car to be destroyed or injured or to be deteriorate in a greater degree than would deteriorate by reasonable wear and tear thereof and will

whenever the said motor car injured or deteriorated forthwith repair and make good the same and will keep the said motor car, insured against loss or damage by fire or accident. In witness whereof the said (borrower) both hereunto set his hand. The schedule above referred to Signed by the said (borrower) Signature of borrower in the presence of.....and.....Form No.-II Form of mortgage bond for house building advance The indenture made the.....day of.....Two thousand and.....Between..... of an officer of the Municipal Council (hereinafter referred to as the mortgagor which term shall where the context so admits include his heirs, executors, administrators and assigns) of the one part and.....(hereinafter referred to as the mortgagee which term shall where the context so admits include his successor and assigns) of the other part. Whereas The Mortgagor is absolutely seized and possessed of or otherwise well entitled to the land hereditaments and premises hereinafter described and expressed to-be hereby conveyed, transferred and assured (hereinafter referred to as the said hereditaments). And Whereas the mortgagee has applied to the mortgagor for an advance of the sum of Rs..... for the purpose of enabling him to defray the expenses of as a suitable residence for his own use. And Whereas under the provisions contained in Rules 484 and 495 to 505 of the rules issued under the Orissa Municipal Act, 1950 hereinafter referred to as the said rules which expression shall where the context so admits, include any amendment thereof or addition thereto (for the time being in force) the mortgagee has agreed to advance to the mortgagor the said sum of Rs.....payable as follows that is to say the sum of Rs.....on or before the execution of these presents and balance unless and until the power of sale applicable hereto shall become exercisable by equal instalments payable quarterly, the first of such instalments be payable on the.....day of.....Now this Indenture Witnesseth that in pursuance of the said agreement in consideration of the sum of Rs..... paid on or before the execution of these presents to the mortgagor by the mortgagee the receipt whereof the mortgagor both hereby acknowledged for the purpose of enabling the mortgagor to defray the hereinbefore recited expenses the mortgagor hereby covenants with the mortgagee to repay to the mortgagee the said sum of Rs. and such further sum as shall hereafter be paid by him to the mortgagor pursuant to the hereinbefore recited agreement in that behalf and.....interest thereon calculated according to the said rules on the.....pay of next and if the loan shall not be repaid on that date will pay interest in accordance with the said rules and this indenture also witnesseth that for the consideration aforesaid he the mortgagor both hereby convey, transfer and assure unto the mortgagee all that piece of land situate in the district of more registration district of sub-registration districts of containing more or less now in the occupation of the mortgagor and bounded on the North by.....on the South by.....on the East by.....and on the West by.....together with the dwelling house and the out offices, stables, cook rooms and outbuildings now erected or hereafter to be erected on the said piece of land together with all rights easement and appurtenance to the said hereditaments or any of them belonging to Hold the said hereditaments with their appurtenances including all erections and buildings hereafter erected and built on the said piece of land unto and to use of the mortgagee absolutely subject to the proviso for redemption hereinafter contained provided Always that if and as soon as the said advance of rupees (and of such further sums may have been paid as aforesaid) made upon the security of these presents shall have been repaid and interest thereon calculated according to the said rules deduction of monthly instalments of the salary of the mortgagor as in the said rules mentioned or by any other means whatsoever then and in such case the mortgagee will upon the request and at the cost of the mortgagor recovery,

re-transfer or reassure the said hereditaments unto and to the use of the mortgagor or as he may direct it is hereby agreed and declared that if there shall be any breach by the mortgagor of the covenants on his part herein contained or if he shall die or quit the service before the said sum of rupees..... (and any further sums as may have been paid as aforesaid) and interest thereon calculated according to the said rules shall have been fully paid off then and in any of such, cases it shall be lawful for the mortgagee to sell the said hereditaments or any part thereof either together or in parcels and either by public action or by private contract with power to buy in or rescind any contract for sale and to resell without being responsible for any loss which may be occasioned thereby And to do and execute all such acts and assurances for effectuating any such sale as the mortgagee shall think fit And it is hereby declared that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom And it is hereby declared that the mortgagee shall hold the money to arise from any sale in pursuance of the aforesaid power Upon Trust in the first place there out to pay all the expenses incurred on such and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus, if any, to the mortgagor and it is hereby agreed and declared that the said rules shall be deemed and taken to be part of these presents. The mortgagor hereby covenants with the mortgagee that the mortgagor will during the continuance of this security observe and perform all the provisions and conditions of the said rules on his part to be observed and performed in respect of these presents and the said hereditaments. In Witness whereof, the mortgagor both hereto set his hand the day year first above written. Signed by the said (mortgagor) In the presence of First witness, Address Occupation Second witness, Address Occupation (The deed should be registered) Form No.-III Form of mortgage bond for house building advances granted to officers who do not possess full proprietary rights in the land upon which they intend to build a house This Indenture made the..... day of .....

..... Between..... of..... an officer of the Municipal Council of..... (hereinafter called the Mortgagor which term shall where not repugnant to the context includes his heirs, executors and administrators part and the Municipal Council of ..... (hereinafter referred to as the mortgagee which term shall where not repugnant to the context include his successors and assigns) of the other part. Whereas the mortgagor is entitled to the piece of land, hereditaments and premises hereinafter described under a lease from dated..... for a term of..... years expiring subject to a rental of Rs..... per..... And Whereas the mortgagor has applied to the mortgagee for an advance of sum of Rs..... per..... for the purpose of enabling him to defray the expenses of..... as suitable residence for his own use. And Whereas under the provisions contained in Rules 484 and 495 to 505 of the rules issued under the Orissa Municipal Act, 1950 (hereinafter referred to as the said rules which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force and shall be deemed to form part of these presents) the mortgagee has agreed to advance to the mortgage or the said sum of Rs..... payable as follows that is to say the balance (unless and until the power of sale applicable hereto shall have become exercisable) by equal instalments payable quarterly the first of such instalments to be payable on the..... day of..... Now This Indenture Witnesseth that in consideration of the said advance And in pursuance of the said agreement the mortgagor both hereby covenant with the mortgagee to pay the mortgagee the said sum of Rupees..... (and such further sums as shall hereafter be paid

by him to the mortgagor pursuant to the hereinbefore recited agreement in that behalf) and interest thereon calculated according to the said rules on the day of next and if the loan shall not be repaid on that date will pay interest in accordance with the said rules. And This Indenture Also Witnesseth that for the consideration aforesaid the mortgagor both hereby demise let and transfer unto the mortgagee All That piece of land situate in the registration district of sub-district, thana containing more or less and bounded on North by.....on the South by .....on the East by.....and on the West by.....together with the dwelling house and the out officers, stables, cook rooms and out buildings and all kind used or intended to be used with the said dwelling house (lately erected together with all rights, easement and appurtenance to the same or any or them belonging To Hold the said premises including all erections and buildings hereafter erected on the said land unto the mortgagee, his successors and assigns for all the residue now unexpired of the said term of year granted by the said lease except the last day of the said term Provided Always that if and as soon as the said advance of Rs.....and of such further sums as may have been paid as aforesaid made upon the security of these present and interest thereon calculated according to the said rules shall have been repaid by the deduction of monthly instalments of the salary, of the mortgagor as in the said rules mentioned or by any other means whatsoever the demise hereby made shall be void AND the mortgagor hereby covenants with the mortgagee that the lease creating the term of State for which the said land is held by the mortgagor is now a good, valid and effectual lease and is in full force unforfeited and unsurrendered and free from encumbrances and in nowise become void or voidable and that all the rents reserved thereby and all the covenants, conditions and agreements contained thereon and on his part be paid, observed and performed have been paid, observed and performed up to the date of these presents And also that the mortgagor will at all times so long as any money remains due on the security of these presents pay, observe and perform or cause to be paid, observed and performed all the said rents, covenants, conditions, and agreements and will keep the mortgagee indemnified against all actions, proceedings, cost, charges, claims and demands if any to be incurred or sustained by the mortgagee by reason of the nonpayment of the said rents or non-observance of non-conditions, performance of such covenants of agreements or any of them And Also that the mortgagor now has good right and full powers to demise that said premises to the mortgagee in manner aforesaid AND that it shall be lawful for the mortgagee to enter into and upon and to hold and enjoy the said demised premises during the terms hereby granted without any interruption or disturbance by the mortgagor or any person claiming through or in trust for him And that the mortgagor at the request and any time hereafter of the mortgagee will at his own cost execute do all such assurances and things as may be necessary or proper for more effectually vesting the said premises in the mortgagee in manner aforesaid as may by the mortgagee be reasonably required Provided Always and it is hereby agreed and declared that if there shall be any breach by the mortgagor of the contenants on this part herein contained or if he shall die or quit the service at any time before all sums due or payable to the mortgagee on the security of these presents shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said premises or buildings or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or in to rescind any contract for sale and to sell without being responsible for any loss which may be occasioned thereby or to let the same for any term or period and to do and execute all such acts and assurances for effectuating any such sale or letting as the mortgagee shall think fit And it is hereby declared that the receipt of the mortgagee for the purchase money of the

premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom and it is hereby declared that after any sale of the premises or any part thereof under the aforesaid power the mortgagor shall stand possessed of the premises so sold for the last day of the term granted to him by the hereinbefore recited lease IN trust of the purchaser, his executors, administrators and assigns and disposed of as he or they may direct And it is hereby declared that the mortgagee shall hold any rents, profits, premiums, salami or money arising from the premises or from any such letting or sale as aforesaid Upon trust in the first place there out to pay all expenses attending such sale or otherwise incurred in relation to this security and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing in the security of these present; and then to pay the-surplus, if any, to the mortgagor And It Is Hereby Declared that no lease made by the mortgagor of the said premises or any part thereof during the continuance of this security shall have effect unless the mortgagee shall consent thereto in writing In Witness whereof the mortgagor both hereunto set his hand the day and the year first above written.Signed by the said (Mortgagor)In the presence of -

### 1st. witness-

Address.....Occupation.....

### 2nd. witness-

Address.. .....Occupation.....(The deed should be registered)Note. - There must be two witnesses to a mortgage.Form No. - IVForm of reconveyance for house building advancesThis Indenture made the.....day of.....20.....Between The Municipal Council.....(hereinafter called the Council), of the one part and an officer of the Municipal Council.....of (hereinafter called the mortgagor) of the other part is supplemental to an Indenture of mortgagor, dated the.....day of .....20..... and made between the mortgagee of the one part and the Council of the other part and registered at in Book..... Volume pages to as No.....for (hereinafter called the Principal Indenture). Whereas all moneys due and owing on the security of the Principal Indenture have been fully paid and satisfied and the Council has according at the request of the mortgagor agreed to execute such reconveyance of the mortgaged premises in the within written indenture comprised as is hereinafter contained. Now This Indenture Witnesseth that in pursuance of the said agreement and in consideration of the premises the Board doth hereby grant, assign and reconvey upto the mortgagor, his heirs, executors, administrators and assigns all that the piece of land situate in the containing more or less bounded on the North by.....on the South by..... on the East by.....on the West by.....together with the dwelling house and out offices's tables, cook rooms and outbuildings thereon and all and singular other the premises in the Principal indenture comprised or expressed to be thereby assured or which now are by any means vested in the Council subject to redemption under or by virtue of the Principal Indenture with their rights, easement and appurtenances as in the Principal Indenture expressed and all the estates, right, title, interest, property, claim and demand whatsoever of Council into, out of or upon the same premises by virtue of the Principal Indenture to have and to hold the premises hereinbefore expressed to be hereby granted, assigned and reconveyed upto and the use of the mortgagor, his heirs, executors,

administrators and assigns for ever freed and discharged from all moneys intended to be secured by the Principal Indenture and from all actions suits, accounts, claims and demands for or in respect of the said moneys or any part thereof or in respect of the Principal Indenture or of anything relating to the premises and the Council hereby covenants with the mortgagor, his heirs, executors, administrators and assigns that the Council has not done or knowingly suffered or been party or privy to anything whereby the said premises or any part thereof are, is or can be impeached, encumbered or affected in title estate or otherwise howsoever in witness whereof the parties hereto have hereunto set their hand and seals the day and year first above written. Signed, sealed and delivered by, for and on behalf of the Council in the presence of .....Chapter-XI Profession Tax

## 507.

The companies and persons shall for the purpose of assessment to the Profession tax be divided into the following classes and the maximum half-yearly tax leviable on each class shall be as specified below :

Class Half-yearly Income		Half-yearly tax	
		Rs.	Rs. a. p.
1.	More than	1,800	but not more than 2,000 6 0 3
2.	"	2,000	" 2,500 9 0 3
3.	"	2,500	" 3,000 12 0 0
4.	"	3,000	" 3,500 18 0 0
5.	"	3,500	" 4,000 24 0 0
6.	"	4,000	" 4,500 30 0 0
7.	"	4,500	" 5,000 36 0 0
8.	"	5,000	" 5,500 42 0 0
9.	"	5,500	" 6,000 48 0 0
10.	"	6,000	" 6,500 54 0 0
11.	"	6,500	" 7,000 60 0 0
12.	"	7,000	" above 62 8 0

## 508.

The Council shall determine the tax leviable on each class subject to the maximum specified in Rule 507 :Provided that the proportion which the tax or any class bears to the minimum income of that class shall in no case be smaller than the proportion which the tax on any lower class bears to the minimum income of such lower class.

## 509.

A company person shall be deemed to have transacted business or exercised a profession, art or calling or held an appointment within the Municipality if such company or person has an office of



employment within such local area.

## 510.

(1)Where a company or person transacts any business other than money lending in any half-year exclusively within the Municipality the income of such company or person from the transaction of such business shall for the purpose of levying Profession tax under the Act during the half-year, be deemed to be : (a) where income-tax is assessed on such company or person under the Indian Income Tax Act, 1922, for the year comprising the half-year, one-half of the amount at which the profits and gains of such business are computed under Section 10 of the Indian Income Tax Act, 1922, for the purpose of assessing the income-tax; and (b) where the amount of the said profit and gains is not ascertainable or where such company or person is not assessed to income-tax such percentage or percentage as the Council may determine of the turnover of such business transacted in the area of the Municipality during the half year or where this also unascertainable during the corresponding half-year of previous year. (2) Where a company or person transacts business other than money lending partly in the area of a Municipality, partly outside such area, the income of such company or person from the transaction of such business in the area of the Municipality shall for the purpose of levying Profession tax under the Act, be deemed to be the percentage referred to in Clause (b) of Sub-rule (1) of the corresponding half-year of the previous year as the case may be. (3) For purposes of Clause (b) of Sub-rule (1) and Sub-rule (2) the turnover of business in any local area means the aggregate money value of the goods produced, manufactured, purchased or sold or of any other business except money lending transacted in such local area. Explanation. - In determination the turnover of business under this sub-rule- (a) here the delivery of any goods on account of any purchase made by any company or person and the delivery on account of the sale thereof by the same company or person are both effected in Orissa only the latter transaction shall be taken into account; (b) where the delivery of any of goods on account of any purchase made by any company or person is effected in any place outside Orissa and the delivery on account of the sale thereof by the same company or person is effected in any place in the said State, the latter transaction shall be taken into account; and (c) where the delivery of any goods on account of any purchase made by any company or person is effected in place in the said State and the delivery on account of the sale thereof by the same company or person is effected in any place outside the State, the former transaction shall be taken into account.

## 511.

(1) Where the Executive Officer is satisfied the Profession tax is due from any company or person for any half-year, he shall serve a notice on such company or person either in that half-year or in the succeeding half-year requiring the company or person to furnish within such period not being less than thirty days as may be specified therein a return in the form appended to these rules showing the income on the basis of which according to such company or person it or he is liable to be assessed to profession tax for the half-year in question. Thereupon it shall be open to such company or person to submit a return showing the income derived by it or him during the half-year for which Profession tax is claimed or for the corresponding, half-year of the previous year and produce any evidence on which the company or person may rely in support of the return made. (2) If a return is

made as required under Sub-rule (1) and the Executive Officer is satisfied that it is correct and complete he shall levy the Profession tax from such company or person on the basis of such return. Explanation. - In case not falling under Clause (b) of Sub-rule (1) or under Sub-rule (2) or Rule 510, if company or person produces the notice of demand income tax served on it or him under Section 29 of the Indian Income Tax Act, 1922 for the year comprising the half-year in question the Executive Officer shall be bound to take one half of the income mentioned in such notice of demand as the income derived from the sources on which Profession tax is leviable under this Act, as the income on the said sources for the purposes of levying Profession tax. (3) If no return is made as required under Sub-rule (1) or if the Executive Officer is satisfied that any return so made is incorrect or incomplete, he shall assign to the company or person the class in the scale appropriate to the half-yearly income of such company or person as estimated by him. (4) The Executive Officer may when classifying any company or person under Sub-rule (3) do so general considerations with reference to the nature and reputed value of the business transacted, the size and rental of residential and business premises, the quantity and number of articles dealt with, the number of persons, employed and the income-tax paid to Government. (5) The Executive Officer shall not be entitled to call for the accounts of any company or person.

## 512.

If a person is assessed with Profession tax in more than one place by different Municipalities he is liable to pay it only at place to one Municipality or local authority and not at all places according to Sub-section (2) of Section 189 of the Act. If the Profession tax at one place is higher than the Profession tax at another place, then he is liable to the higher of the amount to be paid. Explanation. - A pays at X Municipality a Profession tax of Rs. 10 and then changes his residence to a Municipality where he is to pay the tax of Rs. 15. A has to pay only Rs. 5 the difference of the rates to Y Municipality. If there is difference of opinion regarding the apportionment of the tax between two local authorities X and Y reference shall be made to the Magistrate of the district and his decision shall be final. Form of return to be furnished by assessee to Profession tax The return of income to be furnished under Rule 511 for the purpose of assessment to Profession tax shall be in the form annexed. Return of income for assessment to Profession tax during the half-year ending-

**1. Name of the company or person.**

**2. Description of business, profession, art of calling or appointment.**

**3. Income derived by the assessee during the half-year or the corresponding half-year of the previous year from the exercise of any profession, art of calling or from holding any appointment, public or private, or from money-lending business-**

(a) within the Municipality for not less than sixty days in the aggregate during the half-year; (b) without the Municipality if the assessee has resided within the local area for not less than sixty days in the aggregate during the half-year.

#### **4. Where business other than money-lending is transacted exclusively within the Municipal area-**

(a)where income-tax has been assessed on the company or person for the year comprising the half-year the amount at which the profits and gains of such company or person were compounded under Section 10 of the Indian Income Tax Act, 1922 for the purpose of assessing such Income-tax;(b)where the said profits and gains are not ascertainable or where income-tax has not been assessed for the year comprising the half-year-(i)the turnover of the business transacted within the Municipality during the half-year; or(ii)where such turnover is not ascertainable the turnover of the business during the corresponding half-year of the previous year.

#### **5. Where business other than money lending is transacted by a company of person partly in the Municipality and partly outside the Municipality -**

(a)the turnover of business transacted in the Municipality during the half-year; or(b)where such turnover is not ascertainable the turnover of business in the Municipality during the corresponding half -year of the previous year.

#### **6. Income derived by the assessee -**

(a)from the business transacted outside the area; and(b)from any pension or investments during the half-year if the assessee has resided within the Municipality for not less than sixty days in the aggregate during the half-year.

#### **7. The aggregate income on the basis of which according to the company or person it or he is liable to be assessed.**

Station-Signature of the AssesseeDate-

#### **512A.**

[On receipt of the order on the appeal petition passed by the appellate authority under Section 195-A the Executive Officer shall make necessary revision of the entries in the Demand and Collection Register of the Profession tax and if any has been paid in excess by the appellant which is to be refunded the Executive Officer shall give a notice to the appellant within a period of twenty days from the date of the said order calling upon him to intimate if he wants to get the money refunded to him or to be set off against any current or future demand of the Municipal Council under the Act. If the said person wants the money to be refunded to him the Executive Officer shall refund the money to him in person in the Municipal Office by obtaining a stamped receipt or ordinary receipt from him, as the case may be, or remit the money by postal money order to his address by deducting the money order commission from the refundable amount. After actual payment is made the amount will be shown by a deduct entry in the cash book.] [Inserted vide Notification No. 2927 U.D./17.12.1970.]Chapter-XII Poll Tax

**513.**

Poll tax leveled under Clause (h) of Section 131 shall be subject to the minimum and maximum rates specified in the schedule below:

**Schedule 2**

	Minimum Daily Rs.	Maximum Daily a.	p.	Rs.	a.	p.
Animals-horse, bull or bullock	0	1	0	0	2	0
Cart-Single bullock	0	1	0	0	2	0
Double bullock	0	2	0	0	4	0
Double buffalo	0	2	0	0	4	0
Four-wheeled carriage drawn by horses	0	4	0	0	8	0
Two-wheeled vehicle including Jhatka, tanga excluding bicycle and rickshaw	0	2	0	0	4	0
Bicycle	0	1	0	0	2	0
Rickshaw	0	2	0	0	4	0

**514.**

The tax is payable by the owner of the animal, cart or carriage or by the person in immediate possession of it.

**515.**

A receipt shall be given by the Municipal employee who is entrusted with the collection of the tax. The receipt shall be signed or bear the facsimile signature of the Executive Officer.

**516.**

If the tax is not paid on demand before entry into the Municipal limit the animal, cart or carriage shall not be allowed to enter the area.[Chapter-XII-A [Inserted vide Notification No. 2927/11.2.1970.] Valuation of holdings[Rule 516-A]

**516A.**

The amount of contribution payable by each Municipality for the valuation Organisation shall be fixed taking into account the cost of establishment of the valuation Organisation, the period spent by it for doing the valuation work of the Municipality and other incidental expenses incurred in that connection.

**516B.**

(1)The valuation officer or any person of the valuation organisation authorised by him in writing in that behalf shall make such inquiries as the valuation officer may consider necessary for collecting date and factual information for determining the value of the holdings within the Municipality. While conducting his inquiries in the wards the valuation officer or the persons authorised by him shall associate with himself to respectable persons of the particular ward nominated by the Municipal Council to assist the valuation officer in determining the annual value of the holdings. The valuation officer shall take into account the views of these persons and if he does not agree with any of them he shall record his reasons thereof. If the Municipal Council fails to nominate the person in time to be associated with the valuation officer or having been previously informed by the valuation officer of the date and time. If any such nominated persons does not turn up to associate himself with the valuation work in that he shall be free to proceed with the inquiries independently and any views subsequently offered by these persons shall not be taken into consideration by valuation officer.(2)The valuation list to be prepared by the valuation officers shall contain the following particulars and shall bear the signature of Valuation Officer, namely : (a)Name of the owner.(b)Holding No.(c)Ward No.(d)Annual value of the holdings-(i)now determined.(ii)as determined at the previous valuation.(e)Possible details of the rooms and other construction comprised the holdings.(f)Whether the annual value has been determined on the basis of annual rental or capital cost of the building. In either case the basis for arriving at the annual value should be briefly stated.(3)The valuation list prepared by the Valuation Officer under Subsection (2) of Section 143 shall be published in the Municipal Office and the list for each ward at a conspicuous place of the concerned ward and public notice be given by beat of drums and by such other means as posting of placards in the conspicuous places throughout the Municipality to the effect that the said lists can be inspected at such places and objections, if any, be filed by the persons interested before the Executive Officer within the date specified therein.(4)The objections to be filed before the Executive Officer under the above sub-rule should be as brief as possible and should be confined to the specific grounds on which the valuation is objected to. The name of the owner, holding number, ward number and amount of annual value mentioned in the valuation list for that holding should be mentioned at the top of the petition in serial and the petition should be signed and dated by the petitioner himself.(5)The valuation list finally prepared by the Valuation Officer under Sub-section (4) of Section 143 shall be published by valuation officer on the notice board of Municipality and a copy thereof, shall also be sent to Director of Municipal Administration soon after its publication. The particulars of each holding and the annual value thereof as embodied in the valuation list shall be communicated to the owner of the holding under the signature of the Executive Officer.]

**516C. [ [Inserted vide Notification No. 10827/7.4.1973.]**

For preparation of valuation list, the Valuation Officer may by notice in the manner mentioned below notify his intention of valuation of holdings and require the owners or occupiers of the holdings to furnish such informations and particulars as required in that connection-(a)In a local news paper;(b)By affixing in a conspicuous place-(i)at the office of the Council; and(ii)in the ward in which valuation is taken up;(c)By beat of drum in the ward; and(d)By publication in the Orissa Gazette both in Oriya and English);Provided that the publication of the valuation of the holdings in

the Gazette (both in Oriya and English) may not be made unless specified by the State Government in that behalf.]Chapter-XIII Manner in which Annual Value of certain Railway Lands shall be Estimated

## 517.

These rules apply to railway lands which are not exclusively used for agricultural purposes and are not occupied by or adjacent and appurtenant to buildings.

## 518.

(1)The annual value of the railway lands shall be determined by a Committee consisting of -(a)the Executive Officer of the Municipal Council;(b)the Collector of the district;(c)one representative of the Railway Administration concerned chosen by its General Manager or any other corresponding authority.(2)The Executive Officer shall convene the meetings of the Committee.(3)No business shall be transacted by the Committee unless all the three members are present.(4)On all points on which there is a difference of opinion among the members of the Committee the opinion of the majority shall prevail.(5)The committee may in its discretion, revise its decision in respect of the valuation of any railway land.(6)The Executive Officer or the representative of the Railway Administration concerned may at any time not being less than sixty days before the commencement of a half-year by application in writing move Collector of the district for the alteration of the valuation any railway land with effect from the commencement of such half-year.(7)Copies of all such application shall be sent immediately to the Executive Officer or the General Manager as the case may be.(8)If both the Executive Officer with the Council and the General Manager are agreed as to any alteration in the valuation any railway land the valuation shall be altered accordingly and no meeting of the Committee need be held.(9)In the other cases, the committee shall duly consider and pass orders on the applications aforesaid after considering any, objection to the alterations proposed therein.(10)If the Committee does not complete the valuation of any railway lands before the commencement of the half-year with effect from which they are to be assessed or their assessment is to be revised, the Executive Officer may assess them according to the prevailing market value in case the lands are to be assessed for the first time and in accordance with the existing valuation in the case of other lands, and shall be entitled to collect the tax on the basis of such assessment pending the valuation of the said lands by the Committee.(11)The difference, if any, between the assessment so made and the assessment based on the valuation fixed by the Committee shall be adjusted as soon as possible after the valuation is made.Determination of Annual Value of Land

## 519.

The annual value of land shall for the purpose of Sub-section (3) of Section 131 be calculated in the following manner, namely :(1)In the case of land held direct from Government of on lease or licence the assessment or lease amount or royalty or other sums payable to Government shall be taken to be the annual value.(2)In the case of Inam or Jagir lands wholly or partially free from assessment the full assessment which such lands would bear if they were not Inam or jagir, together with any water rate as determined by the Collector of the district be taken to be the annual value.(3)In the case of

lands held on any other tenure the annual rent payable to the land holder, sub-landholder, or any other intermediate land holder, together with any water rate shall be taken to be the annual value and where such lands are held by owner himself or a tenant free of rent or favourable rent the amount of value shall be calculated according to the rate of rent usually paid by an occupancy raiyat for similar lands in the neighbourhood, along with any water rate payable for the irrigation of the lands so occupied.(4)In the case of lands the assessment of which is paid in kind the rent value shall be calculated according to the rate of rent paid for neighbouring lands of similar description together with any water rate payable and if such method of calculation is impracticable according to any other method which the Collector of the district may devise and his decision shall be final.(5)If any difficulty arises in giving effect to any of the Sub-rules (1) and (4) and in determining the annual value of land on whatever tenure held for purpose of this rule the Collector of the district may by order authorise the method of determination of annual value which appears to him to be suitable for removing the difficulty and his decision shall be final.Determination of Capital Value of Land

## **520.**

For the purpose of Sub-section (2) of Section 131 of the Act the Capital value of any land (other than railway land) shall be its market value, that is to say, the price which it would reasonably fetch if sold in the open market, having regard to its situation, present condition and value as a prospective site for building houses or for the location of mills, factories or other industrial or commercial concerns.

## **521.**

In determining such market value, regard shall be had to the following factors, namely : (a) the price paid for the land or for any portion thereof in the year current or in the three years immediately preceding, after making due allowance for the lapse of time and any differences in respect of the situation of the land or of the amenities in the neighbourhood since the sale; and (b) the price for similar lands in the vicinity in the year current or in the three years immediately preceding, after making due allowance as aforesaid.

## **522.**

(1) the Executive Officer may obtain from the Collector of the district particulars of - (i) all lands in the Municipality (not used exclusively for agricultural purposes) which were valued by the Revenue Department in the year current and in the three years immediately preceding in connection with the acquisition of land for public purposes, the assignment or sale of town sites at the disposal of Government or any other purpose; and (ii) the rate of capital value adopted in the case of each such land (2) The Executive Officer may take such rates as a general guide in making a valuation of lands situated near the lands to which the rates relate.

## **523.**

The percentage of tax that may be levied under Clauses (a), (b), (c), (d) and (e) of Sub-section (1) of

Section 131 on lands which are not used exclusively for agricultural purposes and are not occupied by or adjacent or appurtenant to buildings shall not exceed 1/2 per cent of the capital value of such land.

## 524.

If the Council decides to levy the above taxes with reference to extent of such lands, the rate of tax in such cases shall not exceed Rs. 1 per one hundred square yards.

## 525. Definitions.

- In this chapter, unless the context otherwise requires. (1) "masonry buildings" means any building other than a hut and includes any structure a substantial part of which is made of masonry, steel, iron or other metal; (2) "domestic buildings" means a residential building or a dwelling house or other building appurtenant to a dwelling house only; (3) "semi-detached building" means a building having a part wall on the side but having open spaces on all three remaining sides as hereinafter prescribed; (4) "detached building" means a building having open spaces on all sides as prescribed by the rules; (5) "dwelling house" means a building used or constructed or intended to be used wholly or principally for human habitation only; (6) "habitable room" means a living room or an inhabited room constructed or intended for human habitation only; (7) "Plinth" means the portions of a structure between the, surface of the surrounding ground and surface of the floor first above the ground; (8) "Plinth area" means the area of land covered by structures main and out-buildings of all kinds within the site, but does not include the land covered by-(a) garden, tower, rockery, well and well structures, plant, nursery, water pool, swimming pool, platform round a tree, tank, fountain, bench, platform or chautra with uncovered top and unenclosed on all sides by walls or any such enclosure and the like; (b) drainage, culvert, conduit, catchpit, gully pit, chamber, gutter and the like; (c) compound wall, gate, unstoreyed porch, unstoreyed portion, unsupported projections (balcony), caves, hood, steps, open gymnasium slide, swing and the like; (9) (i) bazar area means (a) sites on both sides of a road declared in any scheme or by a rule to be a bazar road, (b) sites reserved for shops in any scheme or by a rule; (ii) "workmen's area" means an area reserved generally for occupation by labour class people and/or declared as such in any scheme or by any rule; (iii) "workmen's site" means a site in a workmen's area; (iv) "residential area" means an area intended for dwelling house; (v) "industrial area" means an area intended for ware-houses and for factories; (vi) "new area" means any area developed for building site either by a local body or by a private person or by a private body as per layout approved by the council; (vii) "residential use" means a site shall be considered to be put up to residential use if the buildings constructed or to be constructed therein are used for human habitation only; (viii) "industrial use" a site shall be considered to be put up to industrial use if the building constructed or to be constructed thereon or any part thereof are used or intended or likely to be used or entitled to be used as a factory or a workshop; (ix) "general use" a site shall be put up to general use if the building constructed or to be constructed thereon or any part thereof are used or intended or likely to be used or entitled to be used for any purpose other than residential or industrial; (10) "mezzanine floor" means a gallery, balcony or lift erected between the floor and ceiling of any stores; (11) "user" means the use to which a building is put; (12) "Public building" (except where otherwise defined) means a building used or



constructed or adapted to be used either ordinarily or occasionally as a place of public worship or as a hospital, college, school (not being merely a dwelling house so used) hotel, restaurant (not being merely a shop so used), theatres, public concert room, public lecture room, public exhibition room or as a public place or assembly or entertainment for persons admitted thereto by tickets or otherwise or used, or constructed or adapted to be used either ordinarily or occasionally for any other public purpose;(13)"store" shall mean any store in which it is not intended that any person reside;(14)"shop" means a building where articles of food or of personal domestic or of household use and consumption are sold and goods of any kind are ordinarily retailed but shall not include a workshop;(15)"height" as applied to a building shall be measured from the level of the centre of the street infunt;(16)"width of a street" is the portion of a street which is uncovered by any structure whatsoever and shall be measured at right angles to the course or direction or intended course or direction of such street;(17)"road boundary" is the line separating the land under the road and the building site provided that all lands occupied by carriage ways, foot ways, draining services, lamp posts tress, and other steel furniture shall be included within such road boundary;(18)(i)"constructed latrine" is a latrine constructed to a sewer system;(ii)"septic latrine" is a latrine constructed to a septic tank system;(iii)"served latrine" is a latrine from which the excreta are removed by hand and not by water carriage.

## 526.

Notice regarding erection of buildings and submission of necessary drawing etc. -(1)Every person who constructs, reconstructs or alters, or adds to any existing building other than a hut, shall submit an application to the Executive Officer for the approval of the site and for permission to execute the work, in the form specified in Appendix I with such variations as circumstances may require.(2)It shall be accompanied by-(i)a site plan (in duplicate) of the land on which the building is to be constructed, reconstructed or altered or added to be drawn or reproduced in a clear and intelligible manner on suitable and durable material and complying with the requirements specified, in Appendix II as far as may be necessary.(ii)a plan or plans (in duplicate) of the building to be constructed, reconstructed, or altered, or added, to be drawn, or reproduced in a clear and intelligible manner on suitable and durable material, and showing a ground plan, of each floor, elevations and section of the building and complying with the requirements specified in Appendix II;(iii)specifications (in duplicate) complying with the requirements specified in Appendix II as far as may be necessary; and(iv)a certificate from the Executive Officer/Director of Town Planning or such other officer as may be authorised by the Council in this behalf to effect that the building site is in accordance with development plan of the Municipality duly approved by the Council.(3)The application as well as the plans and specifications shall be signed by the owner of the site or building. They shall also be signed by architect or a licenced builder or an Engineer, or a surveyor.(4)Every person who constructs, reconstructs or alters or adds to a hut shall submit an application to the Executive Officer in form specified in Appendix I. He shall also furnish information as to the purpose for which the hut is proposed to be constructed, reconstructed or altered or added to.(5)If it is intended to use the hut or any part thereof for any of the purpose specified in Section 290 of the Act or as a stable, cattle-shed or cow house, the fact shall be expressly stated in such application.(6)The Executive Officer may require the applicant-(a)to furnish him with any information which has already been furnished; or(b)to satisfy him that there are no objections

which may lawfully be taken to the grant of permission to execute the work.(7)If any information required under Sub-clause (1) to (3) is in the opinion of the Executive Officer, incomplete or defective he may require further information to be furnished.(8)If any requisition made under Sub-clauses (3) and (4) is not complied with within one month, the application shall be rejected.(9)Every building application shall also state whether the building is proposed to be erected on Khasmahal or on temple or private land. In the case of buildings to be erected on leased Khasmahal lands a copy of the permission of the Khasmahal authorities shall be attached to such building application.

## **527.**

(a)A site plan of such building drawn to a scale of 64 inches of a mile or the largest revenue survey map at the time being in existence for the locality in which the building is proposed to be constructed or reconstructed shall show correctly the following : (i)The boundaries of the site.(ii)The direction of the North Point relative to the plan of the buildings.(iii)The streets and roads adjoining the sites with their width clearly dimensioned and names (if any) given other features or structures likely to affect the approach to the building and existing means of access,(iv)Surrounding buildings is out line within a distance of 50 feet of the compound of the proposed building with their last survey plot numbers.(v)All water-supply lines, sewer, drains and underground electric wires or cables passing through the plot(b)Correct plan and sections of every floor of the building intended to be arrested which shall be drawn to a scale intended to be arrested which shall be drawn to a scale of not less than one-eighth to an inch and shall show-(i)plan of the ground floor and other floors in the proposed building and typical sections;(ii)plan of out house, kitchen, cow shed, garages, latrines, urinals etc.;(iii)means of access to the building and their various floors;(iv)mention of ventilation in each room;(v)the open spaces or yards inside for surrounding the buildings and(vi)in detail, the method of disposal sewerage.(c)A specification of such description of work proposed to be executed and of the materials to be employed. Such specification shall include a description of the proposed method of drainage of the building intended to be erected and of the sanitary fittings to be used and also of the means of water-supply and shall if required by the Executive Officer, be supplemented by detailed calculation showing the sufficiency of the strength of any part of such building. The specification shall also include the colour scheme that is to be used on the outer walls.

## **528.**

(1)Before granting permission for the construction or reconstruction of or the addition or alteration to a building the Executive Officer shall take into consideration the proximity of electric supply lines, if any to the building and shall withhold permission for such construction, reconstruction, addition or alteration, unless suitable arrangements are made by the applicant to meet the requirement of the rules made under the Indian Electricity Act, 1910.(2)Permission to the construction or reconstruction or of addition or alteration to a building shall be withheld in cases the clearance between the building and electric lines is less than-(a)6 feet horizontally in all cases;(b)10 feet vertically from a portion of the building not accessible to person; and(c)15 feet vertically from a portion of the building accessible persons.

**528A.**

The Executive Officer shall not approve of a site or grant permission (i) for erection or re-erection of a building on a site in connection with which a lay-out, in his opinion, is necessary and for which action as provided in Section 247 or 248 of the Act has not been taken, (ii) for execution of work if in his opinion there is contravention of any of the provisions of any of the Sections 239, 240, 241 and 242 of the Act.

**528B.**

The Executive Officer may if he considers it necessary obtain complete calculations and detailed design for foundations pressure on walls and roofs and other structural design and details.

**528C.**

Notwithstanding anything contained in these rules the Executive Officer shall in respect of all technical matters be guided by the Engineer or the Health Officer of the Municipality as the case may be :Provided in the event of difference of opinion between them the Executive Officer may refer the matter in dispute to the Council the decision of which shall be final.

**529. Preparation of Plans, etc.**

(1)All plans, maps specifications and other things required by Rule 528 to be filed along with the notice may be prepared by or under the supervision of a Draftsman [or a registered Architect duly authorised by the Council or the purpose on payment of the fees prescribed hereafter and shall bear the signature of the Draftsman or the registered Architect as the case may be] [Substituted vide H.U.D. Department Notification No.21975/7.8.1981.] and certificate that the plans and other documents comply with all the requirements of these rules.(2)For the complete plans required under Rule 526 the rate of fee shall not exceed eight annas per square inch of the ground plan, if the building be one storied, and ten annas per square inch if the building be two or three storied, provided that the fee shall not be less than one rupee and shall not exceed five rupees. In the case of the huts, boundary walls, or similar structures the rate to be charged shall not exceed two annas per square inch subject to a maximum of Rs. 2 (Rupee two) for duplicate copies of the plans the rate of fee shall be fifty percent less.

**530. Area of plots and built-up area.**

(a)The boundaries for all buildings, sites including residential, commercial, industrial and civic centres shall be as indicated on the layout plan prepared by the Council.(b)No land shall be used as site for the erection or re-erection of the masonry building-(i)if such site is less than 0.04 acre or 1.742 square feet in area or is less than 25 feet in width on the road side :[Provided that for special reasons to be recorded in the resolution, the Municipal Council may condone any of the above conditions.] [Proviso inserted vide S.R.O. No.60/ 17.1.1980.](ii)if the building is to about on a road

the site is of such a shape that the frontage of the building cannot be made to run parallel to the line of the road or as nearly parallel to the side line as the Executive Officer may consider necessary;(iii)if adequate arrangements are not made by the owner of the site to the satisfaction of the Executive Officer for preventing effectively the flooding of the site either by drainage into a storm water course, if one available or by raising the level of the site to an adequate height.(iv)if the soil or sub-soil is saturated with water in consequence of which there is likely to be dampness of floor and walls of the building.(c)No person shall erect or re-erect any enclosure, will fence cabin or any other structure on his vacant land not being part of his homestead within the municipal area without the permission obtained in writing from the Executive Officer.(d)No building other than masonry buildings shall ordinarily be allowed to be constructed or reconstructed ;Provided that the Executive Officer may permit to erect or re-erect huts in special cases for reasons to be recorded in writing.(e)No shops or business houses shall be allowed to be attached to a dwelling house without the special permission of the Executive Officer.(f)No site in a residential area shall be used or allowed to be used or a shop warehouse or factory.(g)No building in a bazaar area shall be constructed or used as a residential area unless all the provisions regarding ventilation, appurtenant open spaces, sanitary arrangements and other provisions of these rules have been complied with.(h)No building for a factory or a warehouse shall be permitted to be constructed or used except in an industrial area.(i)No temporary or semi-permanent building shall be built except during and in connection with construction of a building on the premises. On the completion of the works for which sanction has been accorded, such temporary or semi permanent structure shall be removed immediately before issue of the completion certificate.(j)No sites or buildings except those exclusively reserved as such shall be used for any of the purposes specified in Section 290 to the Act.(k)Notwithstanding anything contained in these rules the Executive Officer may in respect of a corner site abutting two or more roads prescribed such special conditions as may be necessary in each particular case in the light of features like the width, relative importance of the roads, visibility of traffic, set-back lines of adjoining buildings, axis of wings buildings, harmony of design and portion of agress and ingress on the premise.

### **531. Height of Buildings.**

(1)Height of residential buildings shall not ordinarily be more than [ground floor and five upper floors] [Substituted vide S.R.O. No. 60/17.1.1980.](2)Height of non-residential buildings shall ordinarily be more than [ground floor and seven upper floors] [Substituted vide S.R.O. No. 60/17.1.1980.] :[Provided that in special cases the State Government may permit construction of residential or non-residential buildings with more number of upper floors than that mentioned in Sub-rule (1) and (2).] [Inserted vide S.R.O. No.60/17.1.1980.](3)For congested areas where the minimum compound area of plot is one-eighth or one-sixteenth of an acre or less one storey building to a semi-detached type may be permitted.(4)No buildings other than a building constructed of stone or burnt brick and lime shall exceed one storey or 18 feet in height.(5)No residential buildings shall be less than 4 feet in height inclusive of plinth. No shop without mezzanine shall be less than 18 feet in height and no shop with mezzanine shall be less than 200 feet in height.(6)Minimum size a habitable room shall be not less than 120 sq. feet with a minimum width of at least 9 feet.(7)The height of a building shall not exceed one and half times the width of the street immediately in front of it plus the open space in front of that building provided that this

height may be exceeded at the extent of 3 feet for every 1 foot by which the corresponding portion of the building is set back from the street. Explanation. - The height of building referred to in this sub-rule shall be reckoned from the level of the crown of the street immediately in front of the building.

### 532. Open air spaces and ventilation.

(1) Every room which is intended for human habitation shall be provided for the purpose of light and ventilation with windows, doors or other aperture (having a total area not less than one-fourth of the floor area of the room) which open directly on to a space (not less than 8 feet wide) which is open to the sky or on to verandah opening on to such a space and these shall be so arranged as to ensure through ventilation to the satisfaction of the Executive Officer. (2) Where a building wholly or partly intended human habitation is not separated from the adjoining buildings on two sides by an open space, not less than one, third of the area of the site shall be left as vacant space open to the sky. Note. - An open courtyard may be included in the area left as vacant space open to the sky. (3) A well, latrine, ashpit, garage, cattle-shed and any other building not intended for human habitation and not exceeding a height of 12 feet above ground level may be constructed in the open space referred to in Sub-clause (3) provided that the aggregate area covered by such structures shall not exceed one fourth of the area of such open space. (4) (a) The distance of the stables or outhouses for animals shall not be less than 50 feet from any room in the main buildings. (b) No living room shall be permitted to be built over a stable or cow house. (c) No cow house or stable shall have direct communication with any room used for human habitation. (5) No person who constructs, reconstructs or alters or adds to building shall diminish the open space required under these sub-rules. (6) Every habitable room not receiving light and air from either the front or the rear of the building in accordance with these rules shall have the whole of one side thereof abutting on interior permanently open air space or courtyard of not less than 10 feet wide or half of the heights of the building whichever is more :or

Minimum width open air space throughout	Where height of buildings (above plinth adjoining the open air space) does not exceed
Feet	Feet
10	16
11	22
14	23
16	44

(7) Open space in front, rear and internal courtyards, etc., for nonresidential building shall be in accordance with development plan prepared by the Council. (8) The place contained between the ground in front of the building and the straight lines drawn downwards and outwards from the line of intersection of the outer surface of any front wall of the building, or the rear wall of the building with the roof, perpendicular to that line and at angle of  $63\frac{1}{2}$  per cent to the horizontal, is for the purpose of these bye-law described 'front air spane' and 'rear air spane' respectively diagram is appended. (9) No addition to a building shall be allowed unless the addition is such as would be permissible if the whole building were reconstructed from the plinth with the open space required

under the bye laws applicable to the site of the buildings at the time of proposed addition and no addition to building shall be allowed which would diminish the extent of air space below the minimum which is required under these rules as applicable to the site of the building at the time of the proposed addition.(10)Notwithstanding anything contained in these rules, no building of any shall be allowed to be constructed within at least six feet from a public road or at least ten feet from such a road having a drain.

### **533. Windows and openings.**

(1)The external walls of every room intended for habitation in a masonry building to be used for residential purpose shall be provided with windows for the admission of light and air. The superficial area occupied by such windows shall not be less than one fourth of the floor space of the room.(2)Every opening abutting on any open space shall be so located that the sill of such opening shall not be less than 2 feet 6 inches above the level of the floor from which such opening is accessible.(3)Every staircase in a building shall be provided with one or more windows of at least two square feet in area. In this case of a building of more than two stories the staircase shall have a window in each storey.

### **534. Foundation.**

(1)The foundation of every masonry building shall be of masonry or concrete and shall, except where otherwise permitted by the Executive Officer, rest on concrete or solid ground except in the case of stables, garages, godown and building of warehouse the plinth shall in no part be less than 18 inches above the level or the centre of the adjacent street or below such stand and level as may from time to time be fixed by the Council.(2)No public buildings or buildings used for residential purpose shall be erected or re-erected-(a)unless the site is certified by the Health Officer to be dry and well drained;(b)unless the site which is a tank filled up with earth and the foundation of, the building not reaching the original ground has been so filled up for a period not less than 10 years; and(c)if the site has been filled up with or used for depositing rubbish, offensive matter or sewage unless (1) the site has been so filled up at least seven years before application, (2) the Health Officer has examined the site and granted a certificate to the effect that from a sanitary point of view it is fit for building construction and the building is single storeyed.(3)Every person who constructs, reconstructs or alters, or adds to a building shall, wherever the site is within 50 feet of any tank, reservoir, water course, river, fresh water channel, or well, carry out such measures as may be necessary or as, the Executive Officer may direct, for the purpose of preventing any contamination of, or any risk of the drainage of the building passing into such tanks, reservoir, water course, river, fresh water channel or well.

### **534A.**

No plinth of a building or any part thereof shall be less than 1 feet above the pre-determined level of-(a)the central part of the abutting street; or(b)the abutting foot path; or(c)the highest part of the lane or street which determines the drainage of premises; or(d)less than 1 feet above every portion of the ground within 23 feet of such building ;Provided that in cases where adequate drainage of the

premises is not assured the plinth shall be of a suitable height as may be approved by the Executive Officer so as to assure adequate drainage :Provided further that for a building in a workmens area and for an outbuilding, generally, the plinth shall not be less than 1 feet and for a garage stable, warehouse and factory it shall not be less than six inches.

### **534B.**

Plinth area of the buildings shall be regulated as follows:(i)In a bazar area the plinth area shall not exceed three-fourths of the site area;(ii)In residential areas-(a)for a building on a site not exceeding 500 square yards in area, the maximum permissible plinth area shall be one half of the site area;(b)for a building or a site exceeding 500 square yards but not exceeding 700 square yards in area the maximum permissible plinth area shall be two-fifths of the site area or 280 square yards whichever is more;(c)for building on a site exceeding 700 square yards but not exceeding 900 square yards in area, the maximum possible plinth area shall be one-third of the site area or 280 square yards whichever is more;(d)for building on a site exceeding 900 square yards but not exceeding 1,400 square yards in area maximum permissible plinth area shall be two-sevenths of the site area or 300 square yards whichever is more;(e)for building on a site exceeding 1,400 square yards the maximum permissible plinth area shall be one-fourth of the site area or 400 square yards whichever is more.(iii)In an industrial area the plinth area shall not exceed three-fifth of the site area.

### **534C.**

Notwithstanding anything contained in Rule 534-B, the following minimum space (set backs) shall be left open along the entire front boundary of a site-(i)In areas other than a bazar area-(a)in a site exceeding 2,500 square yards in area, 40 feet from the nearest road boundary;(b)in a site exceeding 2,000 square yards but not exceeding 2,500 square yards in area, 30 feet from the nearest road boundary;(c)in a site exceeding 1,400 square yards but not exceeding 2,000 square yards in area, 20 feet from the nearest road boundary;(d)in a site exceeding 1,000 square yards but not exceeding 1,400 square yards in area, 15 feet from the nearest road boundary;(e)in a site exceeding 500 square yards but not exceeding 1,000 square yards in area, 10 feet from the nearest road boundary;(f)in a site not exceeding 500 square yards in area, 6 feet from the nearest road boundary,(ii)in a bazar area, 5 feet from the nearest road boundary.

### **534D.**

Notwithstanding anything contained in Rule 534-B, the following minimum spaces (set backs) shall be left open along the entire rear boundary of a site-(1)in a residential area-(a)in a site abutting a public street which is not a service lane, 15 feet from the rear boundary of the site;(b)in a site abutting a service lane 7½ feet from centre line of the service lane for unstoreyed structure abutting the land and further 10 feet on the first floor for structure abutting the lane;(c)where the area of a site is contiguous with the rear of another site, that is, where the rear of the boundary of the site does not about on a service lane if the area of the site exceeds 300 sq. yards but does not exceed 500 sq. yards and 15 feet in other cases;Provided that if the site does not exceed 300 sq. yards the

minimum space to be left at the rear boundary of the site, shall be 6 feet.(2)In a bazar area-(a)in a site abutting a public street which is not a service lane, 10 feet from the rear boundary of the site;(b)in a site abutting a service lane, 10 feet from the centre of the line of the service lane for unstoreyed signature abutting the lane and further 10 feet the first floor for storeyed structure about the lane;Where the rear of the site is contiguous with the rear of another site that is, where the rear of a site does not about on a service lane, 10 feet from the rear boundary of the site.(3)In an industrial area, 10 feet from the rear boundary of the site:Provided that the Executive Officer shall be competent to work-out what should be a reasonable spacing on the sides and rear with reference to the width of the lanes and scavenging or service lanes. In such cases he shall draw up proceedings and give his decisions after spot verification.

### **534E.**

Notwithstanding anything contained in Rule 534-B, the following minimum spaces (set-backs) shall be left open along the entire side boundary of a site except in the case of a row or continuous type of buildings.(1)in a residential area-(a)for a site not exceeding 250 sq. yards in area-(i)for a detached building, 3 feet from the side boundary on both side of the building;(ii)for a semi-detached building, 5 feet from the side boundary of the site on the side opposite the party wall.(b)for a site exceeding 250 sq. yards but not exceeding 300 sq. yards in area-(i)for a detached building, 4 feet from the side boundary on both sides of building;(ii)for a semi-detached building, 6 feet from the side boundary of the site on the side opposite the party wall;(c)for a site exceeding 300 sq. yards but not exceeding 500 sq. yards in area-(i)for detached building, 15 feet from the side boundary on both sides of the building;(ii)for semi-detached building, 8 feet from the side boundary of the site on the side opposite the party wall;(d)for a site exceeding 500 sq. yards but not exceeding 1,400 sq. yards in area-(i)for detached building, 10 feet from the side boundary on both sides of the building;(ii)for semi-detached building, 15 feet from the side boundary of the site on the side opposite the party wall;(e)for a site exceeding 1,400 sq. yards in area, 15 feet from the boundary on both sides of the building.(2)In a bazar area-(a)10 feet from the side boundary of the site on the side opposite the party wall for a semi-detached building for residential use.(b)buildings or portions of buildings actually used for non-residential purposes, one side open space is required unless ventilation or light of rooms for human habitation depend on such side open spaces :Provided that the Executive Officer shall be competent to work out what should be a reasonable spacing on the side and rear with reference to the width of the lanes and scavenging or service lanes. In such cases he shall draw up proceedings and give his decisions after spot verification.

### **534F.**

(1)Provided that one garage may be constructed on either one of the sides in the open space prescribed in Rule 534-E, but not within the open space prescribed in Rule 534-B.(2)Provided further that a chowkidar's post not exceeding 20 sq. feet in floor may be constructed in the open space prescribed in Rule 534-B.(3)Provided further that in an industrial area in addition to the structures permitted in Sub-rules (1) and (2) a meter room and a time keeper's office not exceeding the floor area necessary for the reasonable requirements of the factory may be constructed in the open space prescribed in Rule 534-B.



### **535. Materials of Floor.**

- All floors within a masonry buildings shall be constructed of concrete or masonry except in the upper storeys may be constructed of either reinforced concrete of wooden beams and joints.

### **536. Materials of external walls.**

- Where a masonry building consists of two or more storeys, the 'external 'walls of all those storeys except the top one shall be constructed of tone or burnt bricks set in lime or cement motar or any other approved materials.

### **537. Materials of Proof.**

(1)Except in the specified areas and such other lands as may he considered fit for exemption by the Council, the external roof of every buildings shall be constructed of masonry, tiles, corrugated iron or cement sheets or other non-inflammable materials which may be supported on timber or beams, rafters and the like or reinforced concrete.(2)Every person who constructs a building shall cause the floors and roofs to be so designed and constructed as to withstand the combined dead load due to their own weight and other superimposed load to which such floors and roofs may be subject.(3)For a roof the plane of which inclines upwards at a greater angle than 20 degrees with the horizontal, the superimposed load shall for this purpose be deemed to include wind pressure or casual load to be taken at 10 pounds per square foot for sloping surface, normal to such sloping surface, on either side of such roof.(4)For all other roofs the superimposed load shall be taken at 40 pounds per square foot measured on a horizontal plane.

### **538. Damp proof a course and floors.**

(1)All walls internal and external shall be provided with an efficient damp course 1½ thick (1 of cement and 3 of sand) at the plinth level.(2)For all floors of a domestic building the superimposed load shall be taken at 56 pounds per square foot measured on a horizontal plane.(3)In case where a rolling load actuated by mechanical power is to be provided such rolling load shall be taken as equivalent to a static load 50 per cent in excess of the actual rolling load.

### **539. Framed structures.**

(1)Framed structures shall, consist of-(i)Wooden posts and beams;(ii)Steel beams and joints;(iii)Reinforced concrete beams and joints;In each of the above framed structures, Rules 535, 536, 537 and 538 shall apply.(2)All calculations for steel frame and R.C. structures shall be done by a qualified Engineer or an expert, to the satisfaction of the Executive Officer.

## **540. Construction of Kitchen.**

(1)(a)Every kitchen appurtenant to a masonry building shall be provided with a chimney or such other outlet for smoke as the Executive Officer may require and no such kitchen shall be constructed with a thatched roof made of inflammable material.(b)In every kitchen or cooking place the smoke flue or chimney provided shall be of adequate size the minimum internal dimensions of which shall not be less than 100 square inches and which will be carried to a height of at least three feet above the height of the kitchen.(c)Every chimney leading from a kitchen shall have a separate smoke flue.(d)Every kitchen shall have a window of a superficial area of at least 4 square feet opening directly into the external air.(e)Every kitchen shall be provided with a washing place at least three feet by two feet, properly sloped and drained for storing water and washing utensils.(2)Every place where in fire is kindled habitually, such a kitchen shall be provided with efficient means for the escape of smoke or the products of combustion, directly above every fire place.Note. - The means would depend upon the nature of roofing over the room in which the fire place is provided.

## **541. Project of balconies and upper storeys over roads and drains.**

(1)Every applications for permission to erect or re-erect any projection from an upper storey over a street or drain shall be accompanied by the following plan in duplicate, prepared in the manner prescribed:(a)A key plan of the locality showing the precise situation of the building; and(b)A plan indicating the situation of the building concerned in relation to the roads adjoining the building and to the adjoining building or lands and indicating the width of the adjoining roads, and in the case of a road of which the width is not uniform, the width at the nearest point in front of the building.(2)The plans shall be drawn to a scale of not less than 4 feet to the inch.(3)All plans shall be signed by the applicant and shall show all details necessary to enable the Executive Officer to judge as to the suitability of the proposed projection. The names of the owner of adjoining buildings or lands; together with Mohalla, or Ward and holding number shall be given. All projected work shall be indicated by a distinctive colour and a key to any colour used shall be displayed on the plan.(4)The dimensions and position of the proposed projections shall confirm to the conditions as stated in the succeeding clause.(5)No balcony verandah or other projection shall be allowed from any upper storey of a building over a road which of less than 20 feet at any point in front of the building. The width of the road shall be taken to be the measurement from the edge of the drain nearest to the road way on the side of the building concerned up to the drain nearest the road way on the opposite side.(6)No projection shall exceed 3 feet in width in the case of roads of a width of 20 feet and '1 to 6' projection for wider roads. The minimum height from the support of a balcony to the crown of the road in such case shall be 16 feet.(7)If at proposed projection from an upper storey either during or after the construction thereof render an aerial electric lines accessible from the projection, or from the scaffolding erected for the construction thereof, sanction to erect or re-erect the projection shall not be given until, in accordance with the rules made under the Indian Electricity Act, the aerial electric line has been altered, or in the case of a temporary addition or alteration, securely guarded.

#### **542. No change of user.**

- No person shall without the written permission of the Executive Officer change the user of a building for a specific use.

#### **543. Staircases.**

- In any building no main staircase shall be less than three feet in width, and no step shall have a rise of more than eight inches or a trade of less than inches.

#### **544. Back to back of construction.**

- Construction of back to back rooms or houses which prevents through ventilation shall not be allowed.

#### **545. Prohibition of inflammable materials.**

- The external walls of every masonry building and all fire place and chimneys shall be constructed of masonry, burnt bricks or other non-inflammable materials no timber shall be used within one foot of any chimney flue.

#### **546. Construction adjoining ancient monuments.**

- With a view to ensuring a clear approach and to prevent the obliteration of the view of any ancient monument, temple, or tank with the Municipality no permission for construction, reconstruction or alteration of a building or a boundary wall of more than three feet in height, shall ordinarily be given if the proposed building or boundary wall comes within a distance not exceeding 100 feet from the outer boundary of such ancient monument, temple or tank, whether preserved or otherwise, and within 50 feet clearance on either side of the main front approach road to such monument temple or tank.

#### **547. Latrine.**

(1)Every masonry building shall have one or more private latrines.(2)Every private latrine shall-(a)be situated at a distance of not less than six feet from the nearest habitable room and not less than fifteen feet from the kitchen and from the nearest well;(b)be so situated or constructed as to allow of easy access or cleaning by the conservancy staff;(c)be constructed on a pucca platform rendered impervious by cement or other impervious materials raised at least 3 feet above the road, or ground level and nine inches above the level of the drain connecting the latrine with the cesspool or the public drain and with an inclination of not less than half an-inch in a foot towards the drain;(d)be provided for night soil and urine with separate removable water tight receptacles of a shape and size to be approved by the Health Officer in writing and so placed that their base may not be below the drainage level;(e)be so constructed as to leave a space of at least 3 sq. feet for

ventilation between the walls and roof, or in the alternative be ventilated by windows of sufficient size;(f)be provided with an adequate pucca drain for the discharge of water from the platform to a sewer or cesspool with a spout of 8 inches long where it discharges;(g)be smoothly plastered with cement mortar so far as the floor of the latrine including drain foot-rest, inside walls up to a height of 3 feet and the inside of the service chamber and the back of the latrine are concerned;(h)have no re-entrant angles in the service chamber. All shall be rounded and the size of the chamber shall be just sufficient for one ten-inches bucket in accordance with the type plan prescribed by the Council;(i)be provided with sufficient trap doors, screen walls, at least 3 feet open space, from the boundary walls and a clear straight passage for the sweeper. The service dully provided for the latrine shall be connected with the drain connecting the latrine and the cess-pit if the latter is permitted; and(j)be of type plan and design adapted by the Council.(3)Latrines, other than pucca types may be permitted by the Executive Officer on the express recommendation of the Health Officer and according to the specification approved by the Council;(4)No person shall build-(i)a latrine on any upper floor of a building unless it be of the water close type :Provided if a private sweeper is maintained the Executive Officer may give permission in writing for erecting-(i)a served latrine containing accommodate;(ii)a room other than a bath room or entire over or below a served latrine; and(iii)a 'Sandas' or a drop latrine.(5)No person shall, except as portion of a building used for residential purposes build or cause to be built or shall keep after prohibition by the Executive Officer, any latrine or urinals within ten feet of any road, nor as a portion of such building within four feet from any road side drain.

#### **548. Cess-pool.**

(1)No cess-pool shall be constructed without the written permission of the Executive Officer and shall not in any case be constructed or used where the house drain is within a distance of fifty yards from a public masonry drain and can be connected thereto.(2)Every cess-pool whether constructed before the coming into force of these rules or after it shall be made of stone or burnt brick with lime mortar and line, with an impervious layer or cement and be so constructed as to have all corners rounded off and to have a round sump. The capacity of the cess-pool shall be determined by the Health Officer according to the dimension of the building and the average number of persons likely to live in it.(3)Every cess-pool shall be so situated, constructed as to allow of easy access for the purpose of emptying and cleaning the same and be according to the type plan and design adapted by the Council

#### **549. Drains.**

(1)Drains of masonry and other imprevious materials shall be provided for drainage of the courtyards, outhouses, and latrines at such levels as to connect properly with the public drains or cess-pool as the Council may require.(2)No drain shall pass through or under a building used for residential purposes, provided/however, that an interior courtyard may be so drained. In no case shall such a drain pass under a living room.(3)The drainage from the upper storeys and from the roof of a building used for residential purposes shall be carried down to the surface drains by means of pipes.(4)Where there are no means of drainage every interior courtyard of a masonry building for residential purposes and every open space provided under these bye-laws shall be raised at least

6 inches above the level of the centre of the nearest road, not being an embankment so as to admit easy drainage into the public drain.(5)No person shall affix or cause to be affixed to any building, owned or occupied by him any gutter, spout or other means intended for the conveyance and discharge of water or shall leave in any such building any opening for the discharge of water in such way, that the water discharge therefrom is thrown or falls upon a road or into any drain in or near a road, except through a down pipe or other suitable contrivance reaching to the level of the road or drain.

## **550. Huts.**

(1)Except with the written permission of the Executive Officer no portion of a hut shall be placed within 12 feet of a masonry or wooden building.(2)No hut shall exceed 12 feet in height measured from the top of the plinth to the junction of the eaves and wall.(3)The wall of the hut at the junction of the eaves and wall shall in no place be less than 5 feet in height measured from the top of the plinth.(4)On land exclusively set apart for the construction of huts shall be built in continuous lines, in accordance with an alignment to be determined by the Council.(5)Where an alignment determined under Sub-clause (4) does not correspond with alignment of a street, a passage of at least 20 feet measured from eave to eave shall be left between rows of huts abetting on such alignment.(6)All passages referred to in Sub-clause (5) shall remain private property subject to a right in the Council to send carts along them or otherwise make use of them for any of the purpose of the Act.(7)Notwithstanding anything contained in Sub-clause (4) huts may with the special sanction of the Executive Officer be built so as to form an open court yard comprising at least one third of the whole area occupied by the huts and courtyard.(8)Between any two huts there shall be space of at least 4 feet measured from eave to eave.

## **551. Construction of well.**

- Every well within a building or its compound shall be built of masonry or earthen rings with raised masonry platform and pucca drain and shall be provided with dwarf wall of at least two feet six inches.

## **552. Completion Certificate.**

(1)Every person within one month after the completion of the buildings or work for which permission has been by the Executive Officer shall deliver or send or cause to be delivered or sent to the Executive Officer at his office a notice in writing of such completion so as to give to the Executive Officer all necessary facilities for the inspection of such building or of such work:Provided that such inspection by Executive Officer shall be commenced within seven days from the date of receipt of the notice of completion and the Executive Officer within seven days from the date of commencement of such inspection by written intimation addressed to the person from whom the notice of completion was received and delivered at his address as stated in such notice or in the absence of such address, affixed to a conspicuous part of the building to which such notice relates; shall give permission in case such building has been erected or such work executed so as not contravenes any provisions of the Act, or of the rules or bye-laws.(2)No person shall occupy or permit to be occupied any such

building or use or permit to be used the building or part thereof affected by any such work until the permission referred to has been received or the Executive Officer has failed within 30 days after receipt of the notice of completion to intimate as aforesaid his refusal of the said permission. No person shall occupy or permit to be occupied any building which provision has not been made for water supply and latrine.

### **552A. [ [Inserted vide Notification No.2927-UD/11.2.1970.]**

(1) The notice of the occurrence of vacancy shall be given by the owner of the building indicating the exact location (Ward No., Holding No, Name of road or street, etc.) and the date from which it has fallen vacant or may fall vacant. In case of a notice given about actual vacancy the said notice shall reach the Executive Officer within a period of seven days from the actual date of its falling vacant so that the owner will be entitled to remission of tax from that date. But where the notice has been given after seven days, the vacancy will be deemed to have from the date of notice. (2) In case of an advance notice of the occurrence of vacancy a separate intimation should follow confirming that the vacancy has occurred from such date or some other date subsequent to such date. In that case the remission or tax will be admissible from the date of occurrence of vacancy irrespective of the date of notice. (3) All such notice received by the Executive Officer shall on receipt be immediately numbered serially and entered in a register maintained for the purpose, as "the Register of buildings laying vacant and Remission of tax" in Form 'A' and necessary steps shall be taken by the Executive Officer to verify if the vacancy has actually occurred and watch, by periodical inspection whether the buildings have been re-occupied at any particular time after falling vacant. Adequate space shall be allowed for each entry in the Register so that the Inspecting Officers will be able to record their certificates of verification in the 'Remarks column' from time to time. Notice of re-occupation shall be given by owners referring to their earlier notice of occurrence of vacancy.]

Serial No.	Date of notice of vacancy	Name of the person	Ward No.	Holding No.	Period for which to remain vacant and other requisite details	Date on which reoccupied	Remarks of the inspecting authority with his signature and date
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

### **553. Penalty for breach of these rules.**

- If no penalty has been specifically provided in the Act any breach or any abetment or a breach of any of the foregoing rules shall be punishable. (a) with fine which may extend to fifty rupees and in case of a continuing breach with fine which may extend to fifteen rupees for the first breach; and (b) with fine which may extend to ten rupees for every day during which the breach continues after receipt of notice from the Executive Officer to discontinue such breach. Appendix-I Application Form under Rule 526 of Building Rules To The Executive Officer Sir, Please take notice that I intend to

erect a building/hut in.....in accordance with the provisions of the Orissa Municipal Act and building rules and bye-laws made thereunder. I forward herewith drawings in duplicate together with specifications of the works in Appendix II.

Date..... Signature of the owner.....Nameand  
Address.....(in Blockletters).....

## Appendix-IISpecifications

### 1. Total compound area.....sq.ft.

Existing.....sq.ft.

### 2. Total built area

Proposed.....sq.ft.Total..... sq.ft.

### 3. Description of materials to be used in the construction -

Walls.....Floors.....Roofs.....

### 4. Foundation -

Width..... ft.Depth.....ft.Wt. of superstructure per sq.ft.....Tons.

### 5. Height -

Ground floor	1st floor	2nd floor
Main rooms	.....ft.	.....ft.
Baths & W.Cs. etc.	.....ft.	.....ft.
Mezzanine floor	.....ft.	.....ft.
Verandah	.....ft.	.....ft.

### 6. Latrines or W.Cs.

Floors will be of .....Three feet high dado will be of.....

### 7. Distance of the proposed buildings in the same compound;

Building in the neighbouring compound; .....Centre of the road on which it butts;....  
.....Committee's nearest sewer.....Stables.....;

## 8. Stable -

Floor areas of the stable.....ft.No. of cattle to be accommodated.....ft.

## 9. Stairs -

Width of stairs.....ft. Width of the treat.....inchesHeight of the rise.....inchesSignature of the applicantDate.....Appendix IIIBuilding Completion Certificate under Rule 553I do hereby certify that the following buildings or work (insert full particulars of the work) for which permission was granted in Executive Officer's.....dated .....has been completed that the workmanship and the whole of the materials used are good that the work is in conformity with approved plans and standards and that no provision of the Act, rules, or the bye-law and no requisition made, condition prescribed or order issued thereunder has been violated in the course of the work.Signed.....Place.....Date.....Chapter-XV Sanitation

## 554.

(1)The Council shall provide well-planned continuous open drains for sewerage and storm water with best available gradients and method of disposal and it shall provide for daily flushing or cleansing a sewerage system. The sullage drains shall be properly maintained and shall not be allowed to be used as latrines and urinals. If a holding has open space its liquid waste shall be allowed into a soakage pit on its own grounds. If this is not possible an impervious cess-pit shall be provided, the contents of which shall be removed daily.(2)The disposal of sewerage outside the town should be made in consultation with the Municipal Health Officer so that in deciding the disposal care should be taken to see it is from hazards to public health.(3)Town refuse shall be collected and disposed of in a manner free from danger to the public health. Refuse may be utilised for composting but utmost care should be taken to prevent fly and rat breeding. 'Wealth from Waste' should not be produced at the expense of health. Refuse and night-soil shall not be allowed to be mixed together during medication.(4)Horse-owners shall make arrangements to deposit domestic refuse in the street dust-bin or collect the refuse in their premises in a bin, which is readily approachable to the municipal sweepers.(5)Public latrines shall be provided by the owners at railways stations, bus-stands, parks, places of public entertainment, markets, schools and college, hostels, dharmasalas, public offices and places of public worship on the standard scale prescribed by the Health Department from time to time. The owners of these place shall be responsible to provide latrines.(6)Adequate number of public urinal shall be constructed by the Council in the municipal area apart from latrines, on every street and at every place where fairs and festivals are held.(7)Owners of private latrines shall provide buckets to receive human excreta. If any owner of the latrine fails to provide a bucket for the purpose the Council shall provide it and recover the cost from the owner as an arrears of tax. The Council shall provide buckets in public latrines and public urinals.(8)The Council shall provide its sweepers necessary apparatus, appliances and disinfectants for use at the time or after the cleaning latrines, urinals, drains, cess-pools and sweeping roads.(9)Building of a new house other than a hut shall not be allowed unless a latrine is also built. The Council shall make available to the public standard designs for putting up



latrines.(10)Substitution of human agency by technical methods of collection, removal and disposal of community waste shall be encouraged as far as practicable.Water-Supply

**555.**

The Council shall provide a piped water-supply for the residents, in case the funds permit, and otherwise, it shall make, provision for drinking water from tube-wells or from wells which shall be protected against contamination and maintained in a healthy conditions.

**556.**

Piped water supply shall be designed to provide water in adequate quantities for -(a)domestic purposes, such as cooking and drinking, bathing washing and flushing of closets;(b)public purposes, such as street watering or washing, flushing of sewage, watering of public parks and supplying to certain public buildings;(c)industrial and commercial uses in the municipal area;(d)animals used for agriculture, milk and transport, etc.:(e)fire fighting;Note. - In areas where is already protected water-supply the Council shall plan for gradual extension of it.Note. - A Council shall plan for slum clearance with a reasonable period and arrangements shall be made for construction of new house in the meanwhile. Slum shall be improved by making adequate arrangements for water supply, drainage, latrines and refuse collection services.

**557.**

No permission for construction of new house other than a hut shall be given unless adequate provision is made for water-supply.Food, Drink and Milk

**558.**

(1)Workers in foods processing establishment, such as flour mills, bakeries, confectioneries, ice canneries, sweetmeat shops, biscuit factories, ice-cream plants, aerated water and ice factories, vegetable ghee and Vanaspati manufactures, hotels, tea and coffee stall, etc., shall be duly certified medically. Any person who works in a food processing establishment without producing a medical certificate to the effect that he is free from contagious diseases shall be liable to prosecution.(2)Exposing of food, cut fruits, etc., for sale on payments, roadside open places exposed to dust shall not be allowed within the municipal area. Articles of food sold in public or private markets shall not be exposed for sale on the floor. Articles of food likely to attract flies shall not be allowed to be displayed in other than glass or fly proof cages.(3)Restaurants, eating houses, etc., shall provide for garbage bins with lies, adequate supply of safe water, closets and washing facilities for customers, and staff separately and separated from the kitchen and dining room.(4)Any person who contravances any of the provisions of Rule 554, 558(1), 551(2) and 558(3) shall, on conviction before a Magistrate, be liable to a fine not exceeding Rs. 25 (twenty-five) and for a continuing breach of a rule to a daily fine Rs. 5 (five).Compost Manure

**559.**

(1) A Council shall maintain at least one compost depot having roughly an area of 3 acres for every 10,000 population. The depot shall be located at least half a mile away from the outskirts of the municipal area and shall not ordinarily be in the western side. (2) In such depot trenches dimensions 20' x 5' 2" or 25' x 6' x 2' 30' x 7' 2" shall be dug with some definite plans, so that the trenches may be accessible to the vehicles carrying raw materials to or removing matured manure from such depot. (3) The night-soil, kachra, sweepings, ace, slaughter house, refuse and all other forms of town rubbish and offensive matter collected by the Municipality shall be daily conveyed to the compost depot. (4) In the trench first a layer of kachra about 9 thick shall be uniformly spread to the bottom after removing big size articles such as tin, porcelain, iron pieces, brick bats, glass, etc. from the kachra and over this layer shall be added the calculated quantity of night soil corresponding to a thickness of 2 and this shall be spread uniformly by means of long handled wooden fan phowdas. (5) Succeeding layers of kachra and night-soil shall be similarity added till the heap rises to a foot above ground level and the topmost layer shall be of Kachra completely covered by earth 2 or 3 inches thick. (6) Each layer of night soil shall be immediately covered over with kachra and the top layer at the end of each day shall be kachra about 9 inches thick and may preferably be covered with a thin layer of loose earth (about 2 inches thick). (7) The filled-up trenches after being covered with loose earth shall be left undisturbed for about a month till they sink to a depth of a foot or more below ground level in which case further layers of nightsoil and kachra shall be added on the top of the above trenched till the load rises to a foot above ground level and then the trenches shall be left to themselves to mature. (8) When the trenches are 4 to 6 months old the manure shall be removed from the trench has sieved and then used for purposes of cultivation. The trenches which, thus, become empty can be used over again for preparing fresh compost manure. Preparation, Sanction and Execution of Sanitary Projects

**560.**

In these rules sanitary projects shall mean schemes prepared for a Municipality for the introduction or modification of any system of water-supply, drainage and sewerage.

**561.**

On the requisition from State Government or from the Council new sanitary projects and improvements to already existing projects shall be investigated by the Public Health Engineer under the Government. The Public Health Engineer shall then draw up a preliminary project, demonstrating the practicability, scope and the approximate cost and the recurring charges of the project. Plans and estimates for new project or improvement to existing works costing less than Rs. 10,000 need not go to Government unless the amount is to be paid by Government either partially or fully.

**562.**

(1) When the preliminary project has been drawn up it shall be submitted to Government through the Chief Engineer for their sanction together with a statement showing how it is proposed to meet the cost. Before sanction of Government is accorded Government may decide as to how the non-recurring cost shall be shared between the Government and the Council. The Council shall pass a resolution accordingly signifying its consent that it shall bear such a portion of the non-recurring cost as may be fixed by Government. The sanction of Government may then be accorded for the preparation of detailed plans estimates and communicated to the Public Health Engineer and the Municipality concerned. (2) The Council for whose benefit the sanitary project is sanctioned shall also bear the entire recurring cost from the municipal fund. The resolution referred to in Sub-rule (1) shall also signify the consent of the Municipality that they will bear the entire recurring cost. The budget estimate shall show the recurring and non-recurring cost in regard to the sanctioned sanitary project.

**563.**

After the approval of Government to the preliminary project or approval of Chief Engineer to the preliminary estimates (for works of cost less than Rs. 10,000) is received, the Public Health Engineer shall prepare detail plans and estimates for the work and submit them to Government through the Chief Engineer in case of projects costing more than Rs. 50,000 and to the Chief Engineer for projects less than Rs. 50,000 for Administrative Approval.

**564.**

After the administrative approval by Government or the Chief Engineer, as the case may be, is received, the Public Health Engineer will get the estimate sanctioned by the authority get, the work, executed by his department, if the work be deposit work or grant-in-aid work, provided the funds are made available to him from Government or from the Municipality. If the cost of sanitary work be less than Rs. 25,000 the Municipal Engineer, with the consent of the Municipal Council, get the approval of the Public Health Engineer to the detailed plan and estimate and execute the work.

**565.**

The State Government may require statements of progress and completion of such sanitary projects with accounts of expenditure on the same to be submitted to them in such form as they may prescribe from time to time.

**566.**

(1) If during progress of any sanitary project being constructed by the Public Health Engineer, it is found that the, detailed estimate sanctioned by Government likely to be exceeded and if any material alteration is found desirable or necessary the Public Health Engineer shall prepare and

submit for the sanction of State Government through the Chief Engineer revised plans and estimates and a statement for additional funds.(2)The sanction for the revised plans and estimates shall be subject to the same procedure laid down in Rule 562.

## **567.**

The Public Health Engineer shall submit his investigation report regarding improvements to existing sanitary project to the Chief Engineer who shall forward it to the State Government and obtain their orders for preparation of plans and estimates. The Public Health Engineer shall, on receipt of orders of Government, arrange to get detailed plans and estimates prepared and submit them to the Chief Engineer who shall scrutinise and forward them to Government with his remarks for administrative approval. Rules 562 to 566 shall apply to extension of sanitary projects.

## **568.**

(a)Technical sanction. - After administrative approval of Government is received. Chief Engineer will get the detail estimates prepared by Public Health Engineer to be technically sanctioned by authorities as mentioned below :(1)New Sanitary Projects-Chief Engineer- Estimates costing above one lakh,Public Health Engineer- Estimates costing up to one lakh.(2)Improvements to existing sanitary works-Chief Engineer- costing more than one lakh;Public Health Engineer- Estimates costing Rs. 10,000 up to Rs. 100,000;Executive Engineer, P.H.D.- Estimates costing Rs. 2500 up to Rs. 10,000;Municipal Engineer- Estimates costing Re. 1 up to Rs. 2,500.(b)Before execution of the new or improvement works the Municipal Council should give formal sanction.

## **568A. [ [Inserted by Notification No. 44718 dated 10.11.1986.]**

The provisions contained in Rules 349, 350 and 351 relating to preparation and technical sanction of plans and estimates and execution of works, shall mutatis mutandis apply to the preparation, technical sanction of plans and estimates and execution of Sanitary Projects by any Engineer of State Public Health Engineering cadre who has been appointed as Municipal Engineer or Assistant Engineer in any Municipality.]

## **569.**

In the case of all improvements to the existing sanitary projects under the control and management of Council and the recurring expenditure under new projects shall be borne by the Council concerned from the Municipal fund.Chapter-XVI Grants of Licence under The Act

## **570.**

Every application for a licence under Section 255 of the Act, shall contain information as to the materials of which it is proposed to construct the structure and the period for which a licence is required.

**571.**

The licence may be granted or renewed by the Executive Officer if the structure is of temporary materials, such as bamboo or other matting or gunny, cloth or other similar material or is of such a nature as to be movable daily and if the period of the licence does not exceed twelve months.

**572.**

A licence for a structure not in accordance with the description given in Rule 571 or for a period exceeding twelve months may be granted or renewed by the Executive Officer after obtaining the orders of the Council. The Council may lay down such condition as it may consider necessary subject to which the licence may be granted.

**573.**

Licences for the construction of steps or drain covering necessary for giving access to premises shall be granted subject to the following further conditions which should be specified in the licences;(1)The steps or slabs over drains shall not project into the street beyond the retaining wall of the drain. The steps or slab over the drain leading to premises directly abutting on the street should not be more than 3 feet long, except in the case of premises having compound in front, into which vehicular traffic is likely to pass over the drain. In the excepted cases the Executive Officer shall fix the length of covering.(2)Covering over drains shall be flush with the top of the retaining walls of the drains provided that the depth of the drain below the coverings is considered sufficient by the Executive Officer to carry the storm flow. A covering slab may be laid on the top of the retaining walls in rate cases.where it may be necessary to do so in order that water-way of the drain may not be restricted or in cases where the Executive Officer has no objection, provided that the previous sanction of the Council obtained and that a suitable concretes ramp is constructed on the street side the raised slab leading from the level of the top of the slab to the street level.(3)The drain covering in the case of premises abutting on the street shall be 2" to 4" in thickness for drains 6" to 36" according to the size of the drain. In the case of premises with a compound in front where heavy vehicular traffic is likely to pass over the drain, the covering may be of granite or reinforced concrete slabs not less than the following thickness :

	Reinforced concrete slabs	Granite slabs each 18 wide if no cover over
Over drains 6" to 12"	4"	5"
Over drains 15" to 24"	6"	7"
Over drains 27" to 36"	7"	9"

In the case of larger drains thickness and materials of the covering shall be such as may be decided by the Executive Officer of the Council in each case in consultation with the Municipal Engineer to suit (a) the classes of stone or other covering material used, (b) the width of individual slab members, carrying the load, (c) the load concentration exceed, and (d) the depth of fill, if any, over the slab.(4)They shall be liable to be removed at the cost of the licence whenever necessary in order

that the drain may be inspected or repaired.(5)The Executive Officer shall have an absolute right to remove without payment of any compensation the encroachment altogether whenever he thinks expedient in public interest.(6)The top of the drain covering shall not be used as part of a shop or be otherwise encroached upon.

#### **574.**

The Magistrate of the district shall have power to order the cancellation of any licence granted under Rules 571, 572 or 573 in his opinion the projection, erection or structure which has been licenced, has become objectionable or if he considers it necessary in the public interest that the projection, erection or structure should be removed and upon such order the Council shall promptly cancel the licence and have the projection, erection or structure removed at the cost of the licence without payment of any compensation.

#### **575.**

It shall be a condition of every licence granted under Rules 571, 572 or 573 -(1)that it shall be liable to be cancelled at any time in the circumstances referred to under Sub-rule (5) of Rule 573 and Rules 574; and(2)that an annual fee shall, if levied, be paid to the Municipal Council in advance so long as the licence is in force and that in default of payment of such fee the licence is liable to be cancelled.

#### **576.**

(1)The Council shall require that every application for a lease under Sub-section (3) of Section 255 of the Act, shall furnish information as to the use to which the land will be put and the period for which a lease is required. If any structure is proposed to be constructed thereon, information as to the materials to be used in the construction should also be furnished.(2)The lease may be granted by the Council if the structure is to be constructed of temporary materials, such as palmyra or coconut leaves, bamboo or other matting or gunny cloth or other similar material which is of such a nature as to be movable daily and if the period of lease does not exceed twelve months a fee shall be levied and collected in advance for every lease.(3)No lease for a structure made of materials other than those mentioned in Sub-rule (2) or for a period exceeding twelve months shall be granted by a Council except with the previous approval of the Collector of the district who in granting approval may lay down such conditions as he may consider necessary subject to which the lease may be granted by the Council. The Council shall embody such conditions in the lease before it is granted it must be expressly provided in every case that amount of the lease shall be paid to the Council in advance so long as the lease is in force and that in default of payment of such amount the lease is liable to be cancelled.No lease shall be granted ordinarily for a period exceeding three years at a time. The approval of the Collector shall not be necessary for a renewal of a lease granted under this rule.(4)Every lease under Sub-rule (2) or Sub-rule (3) shall expressly provide that the lease to be terminated at any time within the period of the lease without payment of compensation to the lessee, if in the opinion of the Council or of the Collector of the district it is necessary in the public interest to remove any structure erected on the land.(5)No lease of lands by the road side shall be granted for agricultural purpose.(6)No permanent structure shall be constructed on such sites

granted on lease.

## 577.

The licence fee on private markets and slaughter houses shall generally be self-supporting and investment of capital and the recurring expenditure on public markets and slaughterhouses shall not be a burden on the general revenues of the Council. Licences Granted under Section 290 of The Act

## 578.

(1) For every such licence a fee shall be levied at such rates as may be fixed by the Council. In no case the rate of fee shall exceed the maximum fixed by the Government by notification under Section 290 (7) of the said Act and the licence shall be governed by such condition and restrictions as may be specified in the said licence. The form of licence shall be as in Appendix II. (2) The Council may vary the rate, within the said maximum according to local conditions and the size and nature of the trade, industry or occupation as the case may be. (3) In fixing the licence fee under Sub-rule (1) the Council shall have due regard to the expenses that are likely to be incurred by it in connection with general regulation of trade industry or occupation in the place to be licenced. (4) Before the expiry of the period of licence issued under Section 290 of the said Act the Chairman may review the licence fee that may be levied for the next year in accordance with the principle laid down in Sub-rule (3). Note I. - Storing for the purpose of Clause (f) Section 290 (1) of the said act shall mean keeping at a particular yard shed, or godown in the area for the purpose of trade, industry or occupation : Provided that storing for domestic use only shall not be deemed to be storing for the purpose of the said Act. Note II. - "Timber" shall mean wood for building purposes or material for any structure or for carpentry. (5) A separate licence shall be taken for a place which is used for one or more trades, industries or processes. Note I. - A lime kiln is a subordinate part of a business of a tannery for which a licence had been taken out but a separate licence for the lime kiln shall be taken. If a number of kilns are to be burnt in the same place the site for each kiln being a separate place shall be licenced. Note II. - Separate licences shall be taken for boarding or lodging in a Hotel where arrangement exists for serving meals and providing boarding or lodging. Note III. - Storing of bamboo, timber, grass etc., except as otherwise provided in Clause (a) of Section 293 (1) of the said Act for purposes connected with any industry, trade or occupation shall require separate licences under the said Act. Places of Public Resort and Entertainment

## 579.

In these rules, unless there is anything repugnant in the subject or context -(i) 'Permanent building' means a building which is constructed for permanent use with stone, mud, brick, mortar, cement or other non-inflammable material; (ii) 'Prescribed' means prescribed by order in writing of the Executive Officer; (iii) 'Temporary building' means a building which is not a permanent building.

**580.**

No licence shall be granted under the Act for the use of any permanent building for public resort or entertainment unless -(a)the building is provided on at least three of its side with an open space of not less than 20 feet in width or of such greater width as may be required by the Executive Officer;(b)the eaves of the building have a height of not less than ten feet,(c)every door-way in the building is not less than eight feet in height and five feet in width; and(d)the windows of the building are of such dimensions and number and in such situations as may be required by the Executive Officer and the aggregate area of all the windows in each of the place to which the public are admitted is not less than one-tenth of the floor area thereof :Provided that the Executive Officer in consultation with the Health Officer may-(i)permit the use of extractors or other artificial means of ventilation to provide for a sufficient supply of fresh air in the building in lieu of all or any of the windows required under Clause (d); and(ii)require such extractors or other artificial means of ventilation to be provided in addition to the windows required under the said clause.

**581.**

Every person who may have obtained a licence under the Act for the use of any permanent building for public resort or entertainment shall cause all windows and other means of ventilation in the building to be maintained in good order and efficient action during the period such building is used for public resort or entertainment and for at least two hours before and for half-an-hour after such use.

**582.**

(1)The Executive Officer may relax the conditions in Rules 580 and 581 on the recommendation of the Health Officer.(2)The licensee shall, except when such building is used in day time and no artificial lighting is required, provide suitable lighting herein and the open space attached thereto.(3)The licensee shall cause the flooring of every part of such building to be paved or otherwise made impervious and damp free and shall keep such flooring at all times in good order and repair and shall disinfect it at such times and in such manner as may be prescribed.(4)The licences shall not permit any sand, earth or other dusty material to be spread on any part of the floor of the building to which the public are admitted.(5)The licensee shall cause the carpets, matting or any other material used as a covering for the floor to be cleaned and dusted at least once daily.(6)The licensee shall cause all open spaces in the licenced premise to be paved or gravelled to the satisfaction of the Executive Officer.(7)The licensee shall not permit a greater number of persons to be accommodated in the building than that arrived at by calculating at the rate of 20 persons per 100 square feet or floor area in respect of such persons as are provided with chairs, having backs and arms, and at the rate of 25 persons, after excluding the area of the entrance, the passages and gangways, the stage, the staircases and all place to which the public are not admitted.(8)The licensee shall cause a board to be hung in a prominent place in the licenced premises showing the maximum number of persons who can be accommodated in the building under this rule.(9)The licensee shall provide separate and reasonably sufficient accommodation for women.(10)The licence shall cause the walls of the building to be lime-washed at least once in every six months or be painted once in



every two years or more often if so prescribed.(11)The licensee shall cause the premises to be thoroughly cleaned and all refuse matter to be removed at least once in every 24 hours or more often if so prescribed.(12)The licensee shall provide suitable means of drainage to the building and also sanitary conveniences of such description and design as may be prescribed on the recommendation of the Health Officer for the exclusive use of each sex according to the scale as specified in Appendix-II and shall cause the same to be maintained in good order and sanitary condition.(13)The licensee shall where a continuous supply of piped water is available, provide such number of water taps and in such places as may be prescribed on the recommendation of the Health Officer.(14)The licensee shall where a continuous supply of piped water is not available, provide drinking water in such places in such manner and in such quantity as may be prescribed on the recommendation of the Health Officer.(15)The licensee shall provide spittons of such description, in such number and in such places as may be prescribed on the recommendation of the Health Officer.

### **583.**

No licence shall be granted under the Act for the use of any temporary building for public resort or entertainment unless -(a)the building is provided on all its sides with an open space which in no part thereof shall be less than 50 yards in width :Provided that the Executive Officer with the sanction of the Magistrate of the district may grant a licence for any such building with an open space of not less than 20 yards in width;(b)the eaves of the building have a height of not less than eight feet, and(c)every door-way in the building is not less than six feet in height and four feet in width.

### **584.**

(1)Every person, who may have obtained a licence under the Act for the use of any temporary building or any enclosed place for public resort or entertainment, shall provide suitable means of ventilation for such building or place and shall cause the same to be maintained to the satisfaction of the Executive Officer. He shall also except when such building or place is used in time and no artificial light required, provide suitable lighting therein.(2)The licensee shall cause every part of such building or place to be maintained in proper sanitary condition.(3)The licensee shall not permit a greater number of person to be accommodated in the building than that arrived at by calculating at the rate of 25 persons per 100 square feet of floor area after excluding the area of the entrances, the passages and gangways this stage, the staircases and places to which the public are not admitted.(4)The licensee shall provide such sanitary conveniences as may be prescribed by the Executive Officer for the exclusive use of each sex according to the scale laid down in Appendix I and shall cause the same to be maintained in good order and sanitary condition.(5)The licensee shall provide a sufficient supply of wholesome drinking water for the use of person employed in or frequenting such building or place. The quantity and the places and the method of storage and supply shall be prescribed by the Executive Officer in consultation with the Health Officer.(6)The licensee shall not permit or suffer-(a)any light to be affixed to the side walls on posts of such building or place;(b)any light to be placed within five feet of the walls or roof of such building or place;(c)any fire work to be ignited by his servants within 100 yards of any part of the outer walls of

such building or place; and(d)smoking within such building or place.Permanent and Temporary Buildings or Enclosures

### 585.

(1)Licence granted under the Act shall be either annual or temporary and in the form in Appendix III.(2)Temporary or licences may be granted-(a)in the case of a building or enclosure used for a travelling circus or show, for a period not exceeding one month at a time; and(b)in other cases a period not exceeding three month at a time;(3)Annual licences shall be granted only in respect of permanent building, but temporary licences may be granted in respect of such buildings if they are required only for occasional use at places of public resort or entertainment.(4)Temporary licences only may be granted in receipt of temporary buildings.(5)In respect of walled enclosures which have no roof or super-structure either annual or temporary licences may be granted.(6)Any licence granted may, from time to time, be renewed at the discretion of the Executive Officer-(a)in the case of an annual licence, for further periods of one year at a time; and(b)in the case of a temporary licence for such either further periods as the Executive Officer may think fit, but not exceeding at a time period specified in Clause (a) or Clause (b) of Sub-rule (2) as the case may be.

### 586.

In the event of an out break of an epidemic or contagious disease in the locality the Executive Officer shall by order direct that any building or enclosed place, in respect of which a licence has been granted under the Act, shall not be used for purposes of public resort or entertainment for such period as may be specified in the order, if in the opinion of the Health Officer such use is likely to spread the epidemic or contagious disease. The Executive Officer shall also have power to refuse to grant a licence, similar circumstances.

### 587.

For every licence granted or renewal under the Act, there shall be charged a fee according to the following scale, namely : (i)[ For the grant or renewal of a licence for one year in respect of a permanent building-Rs. 20/- for an area of 100 sqm. or less with an additional fee of Rs. 10/- for every 50 sqm. or fraction thereof in excess of 100 sqm.; [Substituted vide S.R.O.No.655/24.5.1979.](ii)For the grant or renewal of a temporary licence in respect of a permanent building, Rs.5/- per month or portion thereof for an area of 100 sqm. or less with an additional fee of Rs. 2.50 per month or portion thereof for every 50 sqm. or fraction thereof in excess, of 100 sqm.;(iii)For the grant or renewal of a temporary licence in respect of a temporary building, Rs.10/- per month or portion thereof for an area of 100 sqm. or less with an additional fee of Rs. 5/- per month or portion there of for every 50 sqm. or fraction thereof in excess of 100 sqm.;(iv)For the grant or renewal of a licence for an enclosure without any roof or superstructure thereon for one year, Rs. 4/- for an area of 200 sqm. or less with an additional fee of Rs. 2 for every 100 sqm. or fraction thereof in excess of 200 sqm.;(v)For the grant or renewal of a temporary licence for an enclosure without any roof or superstructure thereon Rs. 2 per month or portion thereof for an area of 200 sqm. or less with an additional fee or Rs. 1 per month or portion thereof

for every 100 sqm. or fraction thereof in excess of 200 sqm. The fee for temporary licence shall be leviable at half of the above rates, where the building or enclosure is used solely by day without lights;(vi)Notwithstanding any thing contained in Clause (ii), (iii); or (v) no fee shall be charged for the renewal of temporary licence granted for a period not exceeding one month under Clause (a) of Sub-rule (2) of Rule 585 provided that the total period of such licence including periods of renewal does not exceed three months.]Explanation. - For the purpose of this rule where a structure, for which a licence is sought is constructed partly of inflammable and partly of non-inflammable material the whole shall be considered to be a temporary building. Where the place consists partly of a structure and partly of a more unroofed enclosure, the fees shall be calculated on the area of the structure alone.

## 588.

(1)No licence shall be granted in respect of any building or enclosed place unless the provision of Sub-rules (2) to (5) are complied with.(2)Such building or place shall have at least two main exits of not less than eight feet in height and six feet in width. Where these exits are closed by doors, the doors shall be so made as to open outwards. Such exits shall be so arranged that they can be pushed open easily and at once from inside.(3)When the area of such building or place exceeds 1,000 square feet, at least one additional special exit per 500 square feet of additional space shall be provided in the exterior walls of such building or place at suitable distances. Each of such special exits shall be not less than eight feet in height and eight feet in width. Such special exits may be closed while such building or place is being used as a place of public resort, but the means adopted for using them in cases of emergency shall be specified in column (4) of the licence.(4)Each of such exits shall be indicated by a board with the word. 'Exit' clearly pointed upon in English and Oriya in large and legible letters.(5)Sufficient provision shall be made for preventing and extinguishing fire which may occur in or upon such building or place and such provision shall be specified in column (9) of the licence. A supply of not less than five gallons of water per 100 square feet of area in the case of a permanent building or enclosed place shall be provided and kept stored in buckets in readiness along the wall of such building or place in the case of temporary buildings, the supply of water shall be not less than 15 gallons per 100 square feet area and shall be stored in buckets in readiness, one half within and the other half without the exterior walls of the building :Provided that where any building or enclosed place by reason of its construction and disposition so requires, the Executive Officer, with the sanction of the Magistrate of the district may grant for such building or place a licence with such modifications in regard to the storing of water and the disposal of the water stored for combating fire as may be deemed sufficient and suitable.

## 589.

Every licence granted under the Act shall be subject to the following additional condition :(1)No fire or naked light shall under any circumstance be allowed inside the licenced premises.(2)All swinging light shall be suspended by metal wired or rods.(3)No inflammable or explosive substance, such as the petroleum, kerosene oil, fire works or gunpowder, in excess of the quantity required for one day use, shall be stored upon within the licenced premises.(4)The main doors, enumerated in column (4) of the licence shall always be left unfastened and unobstructed whilst the public are using the

licenced premises.(5)No structural or material alteration shall be made in the licenced premises except with the Written permission of the Executive Officer.(6)No leper and no person suffering from an open sore or any loathsome infectious or contagious disease shall be permitted inside the licenced premises, if such person is found in any such premises, the licensee shall immediately report the fact to the Executive Officer and the licensee shall at his own cost take such steps as may be required by such officer to disinfect the place and to prevent the further spread of the infection.(7)The licenced premises shall not be kept open after 2 A.M. without special permission from the Executive Officer.(8)The licence shall not be transferred except with the prior permission of the Executive Officer.(9)The Executive Officer or any subordinate duly authorised by the Executive Officer the Health Officer and any Police Officer specially deputed to keep order during and entertainment in the licenced premises shall, at all times, have free access to the said premises to see whether the conditions of the licence are fulfilled.(10)The Executive Officer may add such other conditions not inconsistent with these rules, to licence as he may deem desirable in the interest of the health or safety of the public.Note. - Section 383 of the Act and Rules 581, 582, 584, and 589, shall be printed at the foot of the licence granted.

## 590.

(1)Where a Council has provided public landing place, halting place or cart stand amenities on a satisfactory scale shall be provided at such as waiting rooms, bath rooms, safe drinking water, urinals, lavatories and restaurants run by licenced caterers.(2)A licence under Section 312 at the Act shall be granted to a person for opening or maintaining of a private cart stand subject to the condition that he shall make satisfactory arrangements for resting place, lavatories, safe drinking water and restaurants run by licence caterers or vendors.  
Appendix I  
Scale of Sanitary Accommodation to be Provided[See Rule 582 (12) and 584 (4)]  
MenUrinals: For every 50 persons one set having at least 10 stalls.Latrine: For every 25 persons one set having seating accommodation for at least 5 seats.WomenSame scale as for menAppendix - II[Rule 538]

Licence for  
offensive and  
dangerous  
trade temporary  
erections and  
obstructions in  
street, etc.

Licence for  
offensive and  
dangerous  
trade temporary  
erections and  
obstructions in  
street, etc.

1. Licence No.....
2. Name.....
3. Address.....
4. Purpose.....
5. Rate at which charged.....

Date.....20.....  
Licence  
No.....  
Licence  
to.....  
Address.....

6. Amount of fee..... For purpose.....
7. Date of collection and of the issue of receipt and its number..... Period.....
8. Date of issue of licence.....
9. Period of licence.....
- Accountant
- Cashier
- Executive Officer
- Executive Officer

## Appendix-III[Rule 585]Form of licence

Name of applicant and place of abode	Owner of the place or building	Size and description with number of main door	Material of which the roof and enclosure are made or proposed to be made	Whether the licence is annual or temporary	Situation of the place of building
1	2	3	4	5	6
Purpose for which proposed to be used	Whether the premises are to be used during the day or during the night	Provision for preventing and extinguishing fire	Special conditions (if any) on which the licence is granted	Period for which licence is to continue in force	
7	8	9	10	11	

Executive Officer.....MunicipalityChapter-XVII MiscellaneousThe Annual Administration Report

**591.**

A brief but a succinct report of the administration of the Municipality for each financial year shall be prepared and submitted in time to reach Government not later than the 15th of June in the succeeding year through the District Magistrate concerned [\* \* \*] [Omitted vide Notification No. 125 U.D. 12.1.1976.] accompanied by statements in Forms Nos. I, II and III appended to these rules. [The District Magistrate concerned] [Substituted vide Notification No. 1259-UD-Legislative 1-82/75, dated 12.1.1976.] shall submit to Government consolidated statements in Forms Nos. I, II and III for all municipalities with remarks on the working of the municipalities in the State. The annual report shall also be accompanied by brief notes on the following subjects : (1) Particulars of elections held. (2) Statement showing the rates at which taxes and licence fees are levied. (3) Statement of assets and liabilities of the Municipality at the end of the year. (4) Mileage of roads maintained and expenditure on roads. (5) Demand, collection and balance statement of all sources of income (current) and arrear explanation for the outstanding balances and percentage of collection to

demand.(6)Statistics of Schools maintained or aided.(7)Statistics of dispensaries maintained or aided.(8)Statement of loans.(9)Statement of Government grants showing unspent balances with explanation.(10)Statement of receipts and expenditure under licence fees.(11)Any other remarkable feature of the municipal administration in the year under report.(12)General.Note 1. - The report shall also be accompanied with extracts of inspecting officers who happened to inspect the Municipal office and is educational and medical institutions and roads during the year.Note 2. - The report shall contain any other particulars which the State Government may from time to time, direct.Form No.-IStatement showing the constitution of the Municipalities during the year 20.....20.....

Name of Municipality	Act under which constituted	Population within Municipalities	Constitution of Council	
No of Councillors elected	Nominated			
Reserved	Non-Reserved	Reserved	Non-Reserved	
1	2	3	4	5 6 7
Total No of meeting held including thosespecified in Columns 9 and 10	Number of meetings out of the total in Column 8which proved abortive for want of a quorum	Number of meetings out of the total in Column 8which were adjourned	Average percentage of all Councillors present ateach meeting	Remarks
8	9	10	11	12

Form No.-IIStatement showing the income of the Municipalities for 20.....

Municipal rates and taxes

Name of district	Serial No. of Municipality	Name of Municipality	Balance in hand at the close of last year	Total receipt from Octroi	Terminal Tax	Tax on holdings and lands
1	2	3	4	5	6	7

Municipal rates and taxes

Tax on carriages, holders and other animals	Water tax	Light tax	Latrine tax	Drainage tax	Profession tax	Poll tax	Education tax
8	9	10	11	12	13	14	15

Licence and other fees

Total

Registration of dogs	Fees on vessels	Projection and erection	Offensive and dangerous trades	Cartstand fees	Public resort and other entertainment	Private market	Other fees	
16	17	18	19	20	21	22	23	24
Receipts under Special Act	Revenue derived from Municipal property and powerapart from taxation							
Pounds	Ferry rents	Others	Total	Rents of land buildings, sarais, resthouses, dakbungalows, etc.	Sale proceeds of land and produce of land etc.	Revenue receipt	Conservancy receipt (other than taxes and rates)	
25	26	27	28	29	30	31	32	
Revenue derived from Municipal property and powerapart from taxation								
Fees and revenue from educational institutions		Fees and revenue from medical institutions		Fees and revenue from markets and slaughterhouses, cart stand, etc.		Fines under Municipal and other Acts	Interest on investments	Total
33		34		35		36	37	38
Grants and contribution for general and specialpurpose For Government								
For general purpose		For educational purpose		For medical and sanitation purpose		For road purpose	For water supply	For other purpose
39		40		41		42	43	44
Grants and contribution for general purposes								
From local fund		From other sources		Total	Recoveries on account of	Warrant and	Total	Total income of the year, excluding

		services rendered		distrain fees	opening balance	
45	46	47	48	49	50	51
Extraordinary and debt						
Sale proceeds of Government securities and withdrawals from Savings bank			Loans	Advances	Deposit	Total
From Government			Raised in the open market	Permanent	Others	
52			53	54	55	56 57 58
Total receipts, excluding opening balance and adhoc Government grants	Total receipts, including opening balance ad hoc Government grants	Incidence of taxation (Column 23) per head of population		Incidence of income (Column 55) per head of population		Remarks
59	60	61		62		63

Form No.-III Statement showing the expenditure of Municipalities for 20.....

Name of district	Serial No. of Municipality	Name of Municipality	General administration and collection charge			
General administration	Collection of taxes and fees	Collection of ferry rents	Pensions and gratuity		Total	
1	2	3	4		5	6 7 8
Public safety	Public Health					
Fire (establishment purchase of lamps, oil, repairs etc.)	Lighting (establishment purchase of lamps, oil, repairs etc.)	Rewards for destruction of wild animals and snakes	Total	Establishment charges	Vaccination	Registration of births and deaths
9	10	11	12	13	14	15
						Market and slaughter house
						Fairs and festival and exhibition
Medical	Pounds	Dak Bungalows and sarais	Planting and Preservation offences, etc.			
Establishment	Scholarship tenable at schools and colleges	Contribution to Government	Maternity and child Welfare Centres		Total	
19	20	21	22		23	24 25 26



Veterinary charges	Contributions for general purposes such as leprosy asylum, etc.	Public tanks, and wells	Houses for disabled persons	Abating offensive and dangerous trades	Diary firms	Burning and burial grounds
27	28	29	30	31	32	33

Public Conveyance      Public Instruction

Public Works	Primary education	Secondary and other education	Libraries, reading rooms	Scholarship	Training of teachers	Maintenance of hostels	Total				
Buildings	Roads	Stores	Total								
34	35	36	37	38	39	40	41	42	43	44	

Miscellaneous

Interest on loans	Law charges	Stationery and printing	Provident fund Contribution	Standard weights and measures	Relief	Census	Sanitation and treatment of employees and parties	Miscellaneous
45	46	47	48	49	50	51	52	53

Extraordinary and debt      Balance

Investment	Repayment of loans	Advance	Deposit	Total	Total disbursement	Deposit	Actual balance	Total	Grand Total	Remarks
In securities (other than for sinking funds)	In savings banks									
54	55	56	57	58	59	60	61	62	63	64

## 2. Extinction and Prevention of Fire

(I) Power of fire brigades and other persons for suppression Office

**592.**

For the prevention and extinction of fire, the Council at a meeting may resolve to establish and maintain a fire brigade and to provide any implements, machinery or means of communicating intelligence which the Councils may think necessary for the efficient discharge of their duties by the brigade.(II)Power to direct operations in case of fire

**593.**

(1)On the occasion of a fire in a Municipality any Magistrate, the Chairman, Vice-Chairman or Councillor, the Executive Officer, any member of a fire brigade maintained by the Council then and there directing the operations of men belonging to the brigade and (if directed so to do by a Magistrate or by a Councillor) any Police Officer above the rank of constable may-(a)remove or order the removal of any person who by his presence interfere with or impedes the operations for extinguishing the fire, or for saving life or property;(b)close any street or passage in or near which any fire is burning;(c)for the purpose of extinguishing the fire, break into or through, or pull down, or use for the passage of any house or other appliance, any premises;(d)cause means pipes to be shut off so as to give greater pressure of water in the place where the fire has occurred;(e)call on the persons in charge of any engine to render such assistance as may be possible; and(f)generally take such measures as may appear necessary for the preservation of life or property.(2)No person shall be liable to pay damages for any act done by him under Sub-rule (1) in good faith.(III)Power to search for inflammable material in excess of authorised quantity

**594.**

(1)The Executive Officer may, without notice and at any period of the day or night, enter into and inspect a place which is suspected to contain kerosene petroleum or other such inflammable material referred to in Section 290 in excess of the quantity permitted to be kept in such house or building under the conditions of a licence granted under Section 290.(2)Should any such excess quantity of such material be discovered it may be seized and held subject to such order as a Magistrate may pass with respect to it.(3)If the Magistrate decides that the material seized was stored in the place contrary to the conditions of such licence he may pass an order confiscating the same.(4)Subject to any provision of, or made under the Act or any other enactment, the material so confiscated may be sold by order of the Magistrate and the proceeds, after defraying the expenses of such sale, shall be credited to the municipal fund.(5)No order of confiscation under this rule shall operate to prevent any criminal or other proceedings to which the person storing the material in excessive quantity may be liable.(IV)Stocking, etc., of inflammable materials

**595.**

The Council at a meeting may, where it appears to be necessary for the prevention of danger to life or property by public notice prohibit all persons from staking or collecting hay, straw, wood, thatching grass, jute or other dangerously inflammable or materials or lighting fires in a place or

within limits specified in the notice. Compounding Rules

## 596.

The offences punishable under the sections of the Act specified in the first column of the Schedule annexed hereto shall be compoundable or compoundable with the permission of the Court before which any prosecution for such offence is pending as mentioned in fourth column thereof.

### Schedule 3

Section and sub-section	Office	Punishment under the Act	Whether Compoundable with permission of the Court
1	2	3	4
143.	Failure of owner or occupier to furnish return of rent.	One hundred rupees	Compoundable
148.	Failure to give notice of transfer of title or produced documents.	Fifty rupees	Compoundable
177.	Failure to furnish statement of carriages, carts, horses and other animals liable to taxation or furnishing incorrect statement.	Ten rupees	Compoundable
181.	Keeping carriages carts, horses and other animals without licence	Ten rupees	Compoundable with the permission of the Court before which any prosecution for such offence is pending.
194.	Failure of owner or occupier to obey requisition to furnish list of person carrying on profession, art, etc.	One hundred rupees	Compoundable
195.	Failure of employer or head of an office, firm or company to obey requisition to furnish list of persons in his employ.	One hundred rupees	Compoundable
199.	Trespassing on premises connected with the water supply.	Fifty rupees	Compoundable with the permission of the Court before which any prosecution for such offence is pending.
202.	Failure to maintain house connection in conformity with bye-laws and regulations.	Ditto	Compoundable with the permission of the Court before which any prosecution for such offence is pending.
203.(2)	Failure to obey requisition to make	Ditto	Compoundable with the

	house connection		permission of the Court before which any prosecution for such offence is pending.
211.	Failure to maintain house drains in conformity with bye-laws and regulations	Ditto	Compoundable with the permission of the Court before which any prosecution for such offence is pending.
212.(2) & (3)	Failure to obey and requisition as to house drainage	Ditto	Compoundable with the permission of the Court before which any prosecution for such offence is pending.
213.(1) (b)	Failure to obey direction as to limited use of drain of notice requiring construction of distinct drain.	Fifty Rupees	Compoundable with the permission of the Court before which any prosecution for such offence is pending.
215.	Unlawful construction or building over public drain	One hundred rupees	Compoundable
216.	Failure to obey requisition regarding culverts, or to keep them free from obstruction.	Fifty Rupees	Compoundable
217.	Failure to obey requisition to maintain throughs and pipes for catching water from roof or other part of building.	Ditto	Compoundable
223.	Improper disposal of carcasses, rubbish and filth.	Ten rupees	Compoundable with the permission of the Court before which any prosecution for such offence is pending.
224.	Allowing rubbish or filth to accumulate on premises for more than twenty-four hours.	Twenty rupees	Compoundable
225.	Allowing filth to flow in roads.	Ten rupees	Compoundable with the permission of the Court before which any prosecution for such offence is pending.
226.	Using cart without cover in removal of filth.	Twenty rupees	Compoundable
227.	Throwing rubbish or filth into drains	Ditto	Compoundable
230.	Failure to obey requisition to provide latrine or to remove latrine to another site and failure to keep latrines clean and in proper order.	One hundred rupees	Compoundable with the permission of the Court before which any prosecution for such offence is pending.

232.	Failure to obey requisition to provide latrines for market, cattle stand or cart stand or to keep them clean and in proper order.	Ditto	Compoundable with the permission of the Court before which any prosecution for such offence is pending.
233.	Failure to construct latrines so as to screen persons using them from view.	Twenty rupees	Compoundable
245.	Unlawful displacement of pavement or fences, posts and other materials at public road.	Fifty rupees	Compoundable with the permission of the Court before which any prosecution for such offence is pending.
250.	Failure to obey requisition to metal private road.	One hundred rupees	Ditto
253.	Allowing doors, ground floor windows to open outwards without licence or contrary to notice.	Twenty rupees	Ditto
254.	Failure to remove permanent encroachment.	Two hundred rupees	Compoundable
255.	Failure to remove temporary encroachment	Fifty rupees	Compoundable
259.	Failure to building, etc. while under repair or failure to remove obstruction	Fifty rupees	Compoundable with the permission of the Court before which any prosecution for such offence is pending.
260.	Failure to remove obstruction caused in road by fall of trees within 12 hours of all.	Fifty rupees	Compoundable
261.(3)	Unlawful destruction of name of road.	Twenty rupees	Compoundable
262.(2)	Unlawful destruction of number of buildings.	Five rupees	Compoundable
262.(3)	Failure to replace number when required to do so	Twenty rupees	Compoundable
275.(1)	Failure to obey requisition to take down repair or secure dangerous structure.	Five hundred rupees	Compoundable with the permission of the Court before which any prosecution for such offence is pending.
275.(3)	Failure to obey requisition to secure lop or cut down dangerous trees.	Fifty rupees	Compoundable
275.(5)	Failure to obey requisition to repair tank or other place dangerous to passers by or persons, living in	Fifty rupees	Compoundable with the permission of the Court before which any prosecution

	neighbourhood.		for such offence is pending.
276.	Failure to obey requisition to stop dangerous quarrying	One hundred rupees	Compoundable with the permission of the Court before which any prosecution for such offence is pending.
278.(1)	Constructing well without permission.	Fifty rupees	Compoundable with the permission of the Court before which any prosecution for such offence is pending.
278.(3)	Failure to obey notice to fill up or demolish well	Fifty rupees	Compoundable with the permission of the Court before which any prosecution for such offence is pending.
279.	Failure to obey requisition to fill up tank or well or drain off water	Ditto	Compoundable
280.	Failure to obey requisition to cleanse or close tank, well or other sources of water used for drinking.	Ditto	Compoundable with the permission of the Court before which any prosecution for such offence is pending.
284.	Failure to obey requisition to enclose, clean or cleanse untenanted premises	Fifty rupees	Compoundable
285.	Failure to obey requisition to clear or cleanse building or land in filthy state or overgrown with noxious vegetation.	Ditto	Compoundable with the permission of the Court before which any prosecution for such offence is pending.
286.	Using or allowing the use of buildings unfit for human habitation after prohibition.	Twenty rupees for each day	Compoundable
287.	Unlawful keeping of animals as to be nuisance or dangerous.	Ten rupees	Compoundable
290.(1)	Using a place for any of the purposes specified in Section 290 (1) without licence or contrary to licence.	One hundred rupees	Compoundable
292.	Disobedience of order regarding abatement of nuisance.	One hundred rupees	Compoundable with the permission of the Court before which any prosecution for such offence is pending.
296.	Sale or exposure for sale in public market of animal or article without licence or contrary to licence.	Twenty rupees	Compoundable
297.			

	Opening or keeping open private market without licence or contrary to licence.	Five hundred rupees	Compoundable with the permission of the Court before which any prosecution for such offence is pending.
299.	Sale or exposure for sale of animal or article in unlicensed private market.	Twenty rupees	Compoundable
300.	Failure to obey direction to contract approaches, drains to private markets or to have them.	Five rupees	Compoundable
301.(2)	Opening or keeping open of private market each after suspension or refusal of licence for default to carry out works.	Twenty rupees for each	Compoundable with the permission of the Court before which any prosecution for such offence is pending.
302.	Nuisance in private markets.	Ditto	Compoundable
307.	Sale or exposure for sale of animal or article in public road.	Ten rupees	Compoundable with the permission of the Court before which any prosecution for such offence is pending.
310.	Using a public place or the sites of a public road or public landing place.	Two hundred rupees	Compoundable with the permission of the Court before which any prosecution for such offence is pending.
312.	Opening or keeping open a new private cart stand without licence or contrary to licence.	Ditto	Compoundable with the permission of the Court before which any prosecution for such offence is pending.
314.	Slaughter of cattle in places other than public slaughterhouse.	Ditto	Compoundable with the permission of the Court before which any prosecution for such offence is pending.
316.	Carrying on milk trade without licence or contrary to licence.	Fifty rupees	Compoundable
320.	Burying or burning corpses in unregistered ground	One hundred rupees	Compoundable with the permission of the Court before which any prosecution for such offence is pending.
337.(5)	Failure to produce licence on request.	Five rupees	Compoundable
379.	Removal of notice exhibited by or under order of the Council.	Fifty rupees	Compoundable
380.	Failure to obey summons	Ditto	Compoundable

## 4. Famine Relief

### 597.

(1)A Council shall be responsible for providing relief measures during famine, serious distress or scarcity.(2)To meet a future emergency a Council shall prepare every year famine relief estimates of work and revise old estimates year by year so as to execute them when famine, serious distress or scarcity occurs.(3)Estimates for famine relief works shall be prepared and revised every year by the Municipal Engineer and his subordinate staff and sanctioned by the Council.(4)A list of such famine relief works shall be sent to the Collector of the district at the beginning of each year. The Municipality shall also prepare and get ready famine relief estimates to be included in the famine relief programme of the district if called upon to do so by the Collector of the district. Such estimates shall also be prepared by the Municipal Engineering staff and sanctioned by the Council and copies of such estimates shall be forwarded to the Collector at the end of each year.(5)As soon as famine is declared by the Government and if so directed by them a Council shall start the execution of any work or works as specified by Government. The expenditure under famine relief works shall be met from the municipal fund.

### 598.

(1)All applications for copies of papers or documents shall be made at the office of the Council to the Executive Officer.(2)The applications shall be on printed forms as in Appendix I which may be obtained from the office of the Council on payment of prescribed fees.(3)The Council is not bound to give copies of any document required by the public. It shall rest, with the Executive Officer to determine in each case, on receipt of the application in the prescribed form, whether or not copies of the documents applied for shall be granted. Ordinarily copies of written arguments, discussion, notes opinion or reports of officers or Councillors or of correspondence shall not be given.A copy shall be granted only when good grounds are shown for not taking it from the original, i.e., for not applying to the office where the original is kept. The Executive Officer shall be held personally responsible for the observance of the rules.(4)All applications for copies, shall supply blank folios at their own cost for the copies required, each folio to contain 150 words in English or 300 words in Vernacular, four figures counting as one word.(5)Whenever a copy is refused, the folios deposited with the application for the copy shall be returned to the applicant.(6)All applications shall be numbered consecutively according to the number given to them in the registers to be kept in Appendix II for the purpose and filed in the office.(7)The Executive Officer shall in each case fix the date of delivery and copies shall be made ready on that date. The ordinary searching fee shall be uniformly four annas for all cases. When this fee is paid, the time to be fixed for supplying the copies shall not without the special orders of the Executive Officer in each case, be intimated to the applicant. An additional extra searching fee of Rs. 1 shall be levied if the records, copies of which are required belong to a year preceding the year in which application is made.(8)Only one application need be made for copies of papers in connection with a single cause or matter, e.g. if copies are required of four separate papers in one record, only one application is necessary. When copies of papers connected with different matters of cause are wanted as many applications are necessary as the matters or causes to which they relate.(9)A Uniform charge shall be made for the preparation of



copies of the rate of four annas per folio to be levied in cash and the amount shall be credited at once to the Fund.(10)All copies shall ordinarily be made by the Council's establishment and when section writers are employed they shall be remunerated at the rate of two annas per folio. The other half of the charge levied represents the cost on account of the salary of the examiner. The account of the section writers shall be made of monthly and the amount due to each paid out of Council's Funds, care being taken to see that nothing in excess of half the amount realised is paid away.(11)All copies must be examined and initialled by Head Clerk of Council and shall before issue be "certified to be correct copies" the necessary endorsement being signed in full by the Executive Officer. These shall also bear the seal of the Council.Copyists shall in no case be allowed to compare for themselves or each other.(12)If the quantity of folios supplied by the applicant falls short of what is required a further supply shall be called for and obtained. In case any applicant delays to take delivery of the copies for more than a week after the period fixed for delivery the fees paid by him shall be forfeited. All such orders of forfeiture shall be noted in the register in the column for remarks and shall be put up to the Executive Officer for signature on the day of forfeit. But nothing in this rule shall deprive the section writers of the remuneration due to them.(13)Copies must be written only on the one side of the sheet which must not contain than the authorised number of words. Care shall be taken to see that applicants are not imposed upon by the copyists unnecessarily spreading their writing.(14)In the case of maps and plans no general rule can be laid down. In each case the charge shall be fixed by the Executive Officer with reference to the difficulty or intricacy of the work done', and to the cost of tracing cloth.(15)No fees are to be demanded or paid for searching, or copying papers required by the public officers for public purposes. In such cases these copies are to be made by the establishment of the Council.

Form of application for copies

Number and date	Name and residence of applicant	Nature of the copies required	Ordinary searching fees deposited	Extra searching fees deposited	Date and (if extra fees have been paid) hour by which the copy is to be ready	Signature of officer receiving the application	Remarks
1	2	3	4	5	6	7	8

#### Appendix-II Register of application for copies

Serial No.	Date of application	Name of applicant	Ordinary searching fee paid	Extra searching fee paid
1	2	3	4	5

Number of sheets of papers	Date on which copy was ready for delivery	Date on which delivery was taken	Remarks
Filed with application	Filed afterwards	Returned unused	Used

## 5. Powers of Inspecting and Superintending Officers, etc.

### 599.

(1) All persons authorized by the Orissa Municipal Act, 1950 or the rule made thereunder to conduct inquiries and Inspecting and Superintending Officers appointed under the said Act, holding any inquiries into matters falling within the scope of their duties shall have for purpose of holding such inquiries powers - (i) to summon any person resident within the district whose evidence may appear to them to be necessary for the investigation of any matter under inquiry and also to require the production of any document relevant to the matter under inquiry which may be in the possession or under the control of such person; and (ii) to grant to any such person such allowances as is admissible to a witness summoned by a Civil Court and to pass orders as to the person by whom or the fund out of which allowance shall be paid. (2) Such summons shall be in the writing and authenticated by the signature and seal of the officer by whom it is issued. It shall require to person summoned to appear before the said officer at a stated time and place and shall specify whether his attendance is required for the purpose of giving evidence or to produce a document or for both purposes and any particular document, the production of which is required shall be described in summons with convenient certainty. (3) The summons shall be served personally on the person summoned or if he cannot be found it may be left for him with some adult member of his family residing with him or with the head of the village in which he lives. (4) Any person may be summoned to produce a document without being summoned to give evidence and any person summoned merely to produce a document shall be deemed to have complied with, the summons if he causes such document to be produced, instead of attending personally to produce the same. (5) When the person whose evidence may be required is unable from sickness or infirmity to attend before the officer issuing the summons or is a person whom by reason of rank or sex it may not be proper to summon the officer issuing the summons may of his motion, or on the application of the party whose evidence is desired dispense with the appearance of such person and order him to be examined by a subordinate deputed by such officer for the purpose. (6) Any person who fails to obey a summons issued under these rules shall be punishable with fine which may extend to one hundred rupees. (7) Nothing contained in these rules shall apply to cases for which provisions has otherwise been made by or under the Act.

## 6. Miscellaneous

### 600.

The prescribed appellate authority under Section 305 of the Act shall be the District Magistrate having jurisdiction over the Municipality.

**601.**

All costs, damages, compensation etc., mentioned in Section 345 of the Act, if there is no special provision in this Act for their recovery, shall be recovered as arrear of land revenue.

**602.**

Every notification required to be published by a Municipal Council under the Act, shall be published in Oriya by affixture in the notice board of the municipal office concerned and also proclaimed by beat of drum(2)[ The notification required to be published by the State Government under Sub-section (5) of Section 4 of the Act shall be published in English and Oriya version in the following manner(a)The draft notification of English and Oriya version shall be pasted in the notice board of the office of the concerned council; and(b)be proclaimed by beat of 'drum in the area to be included/excluded for information of public to submit objection and suggestion in respect of the draft notification in writing to the State Government through the concerned District Magistrate.]

**603.**

Any Magistrate, when empowered or invested with the powers of a Magistrate of the Second Class or Third Class, shall try summarily offences under the Act, Rules and bye-laws thereunder which are punishable only with fine, or with imprisonment for a term not exceeding one month with or without fine.

**604.**

If any difficulty arises in the interpretation of these rules or in giving effect to these the State Government may order as occasion may require, do anything which appears to them necessary to remove the difficulty. The order of the State Government shall be final and shall not be challenged in any proceedings.[Substituted vide O.G.E. No. 2412 dated 10.12.2007.]