

# The Rajasthan Municipalities Accounts Rules, 1963

RAJASTHAN

India

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### Rule

## THE-RAJASTHAN-MUNICIPALITIES-ACCOUNTS-RULES-1963 of 1963

- Published on 22 February 1963
- Commenced on 22 February 1963
- [This is the version of this document from 22 February 1963.]
- [Note: The original publication document is not available and this content could not be verified.]

The Rajasthan Municipalities Accounts Rules, 1963 Published vide Notification No. F. 4(20) LSG/A/57, dated 22-2-1963, published in Rajasthan Government Gazette (Extraordinary), Part 4-C, dated 1-3-1963 In exercise of powers conferred by sections 276, 277, 278, 280 and 282 of the Rajasthan Municipalities Act, 1959 (Act No. 38 of 1959), the State Government hereby makes the following rules namely :-Chapter-I

### 1. Short title and Commencement.

- These rules may be called the "Rajasthan Municipalities Accounts Rules, 1963" and shall come into force after one month from the date of their publication in the Official Gazette.

### 2. Repeal and Savings.

- All existing rules and orders in relation to matters covered by these Rules shall stand superseded on the coming into force of these rules but the forms and registers used in pursuance of such existing rules and orders shall be continued to be used for the current financial year.

### 3. Definitions.

- In these rules, unless there is anything repugnant in the subject or context:-(a)"Act" means the Rajasthan Municipalities Act, 1959 (Act No. 38 of 1959).(b)"Board" means Municipal Board and includes Municipal Council.(c)"Chairman" means Chairman of Municipal Board and includes President of Municipal Council.(d)"Competent Authority" means the Government or the Council/Board or any other authority to whom the powers may be delegated by the Government or the Council/Board.(e)"Controlling Authority" means controlling authority appointed under section

3 of the Local Fund Audit Act, 1954.(f)"Executive Officer" includes the Commissioner and also the Secretary where no Executive Officer is appointed.(g)"Form" means a form appended to these Rules.(h)"Treasury" means a Government Treasury or Sub-Treasury or a Bank to which the Government Treasury business has been made, over a Post Office Saving Bank where there is no such Treasury, Sub Treasury or Bank and includes a scheduled Bank with which a Municipal fund is kept under section 96 of the Act.(i)"Treasury Officer" includes a banker with whom a Municipal fund is kept under section 96 of the Act.Receipt and crediting Money

#### **4.**

All money transactions to which any member, officer or Municipal servant in his official capacity is a party, shall without any reservation, be brought to account and all the money received shall be lodged in full in the treasury, to be credited the appropriate account by means of challans in form prescribed in these Rules to the appropriate heads of account on the next working day positively.

#### **5.**

Money pertaining to the Municipal fund with the exception of the authorised advances, shall not be kept apart from the general balance at the credit of the Board, but shall at once be credited to the appropriate head of account.

#### **6.**

All sums paid into the treasury on account of the Board and all payments made on cheques, shall be entered in a pass book which shall be sent to be written up at the treasury. At the close of each month entries on each side of the pass book shall be totalled and a balance struck under the signature of the Treasury Officer. In no circumstances shall any entries be made in the pass book except by an official of the Treasury.Payment of Money

### **7. [ Cheques to be signed by the Chairman and Executive Officer. [Substituted by Notification dated 10-1-1964.]**

- Money shall not be paid from the Municipal Fund except as provided in rule 73. All cheques shall be signed by the Chairman or the Administrator, as the case may be, and the Executive Officer:][Provided that all such cheques to the limit of amount for which the Executive Officer is authorised to incur expenditure under the provisions of the Rajasthan Municipalities (purchase of Material and Contract) Rules, 1974, shall be signed by him alone.] [Added by Notification dated 21-9-1983.]

### **8. Monthly Accounts.**

- At the close of each month, a statement in form [shall be prepared showing the progressive income and expenditure of the Board] [Substituted by Notification dated 10-1-1964.] and after detailed

scrutiny by the Finance Committee, if any, such accounts shall be laid before the Board at the end of each quarter commencing from the first of April.

## **9. Annual Accounts.**

(1) At the end of the year, an annual account [in form No. 1 A] [Inserted by Notification dated 10-1-1964.] as per budget heads (minor as well as detailed) shall be prepared duly supported by a certificate signed by the Treasury Officer showing the amount at the credit of the Board in the treasury' at the close of the year and if there is any difference between the amount shown in the certificate and the amount shown as the closing balance in the annual account, details shall be given in the 'Remarks' column on the last page of the income to which the discrepancy is due. (2) The annual accounts so prepared shall be submitted in the general meeting of the Board. (3) [A copy of the annual account having been finally passed by the Board shall be transmitted to the State Government or any officer duly authorised in this behalf by 30th June of the next financial year.] [Added by Notification dated 10-1-1964.]

## **10. Form of account.**

- In the matter of details connected with accounts, the Board shall be guided by the instructions of the Examiner. Local Fund Audit, Rajasthan. The registers, forms and procedure prescribed in these rules provide for all classes of transactions usually occurring in Municipalities. No addition to or modification of these forms and procedure and no new form of account can be made by the Board without the sanction of the Government. Provided that the Boards which keep their funds with any bank to which treasury business has been made over, may use the bank's forms in their transactions with the bank in place of those prescribed under the rules.

## **11. Internal Check.**

- In the discharge of his ultimate responsibilities for the administration of Municipal fund, the Executive Officer must satisfy himself not only that an adequate machinery exists within the office of the Board for systematic internal checks calculated to prevent and detect errors and irregularities in the financial Proceedings of his subordinates and to guard against waste and loss of public money and stores, but also that the prescribed checks are effectively applied.

## **12. Inspection of office.**

- The inspection of Municipal Office will be made by the Executive Officer every six months and by the Chair man once a year who shall record their remarks in an inspection book maintained for every branch of the office. The Chairman shall see that effective action has been taken to remove the defects disclosed in the inspection note. The inspections book shall be produced before the inspecting officers.

### **13. Embezzlements.**

- Whenever an embezzlement of the Municipal Funds or property is discovered, an enquiry shall at once be instituted by a Committee or any other officer authorised by the Board and the fact of the embezzlement shall be immediately reported by the said Committee or the officer to the Board, the Controlling Authority, the Director of Local Bodies or any other officer appointed by the Government in this behalf as well as to the Examiner, Local Fund Audit, who shall, if necessary, investigate the matter himself or cause the investigation to be made through his officers. When the matter has been fully inquired into, he shall, if he deems it necessary, submit a complete report to the Government showing the total loss involved, the method in which the embezzlement was effected and the steps taken to recover the loss and punish the offenders. Note. - The instructions issued by the Finance Department, Government of Rajasthan from time to time regarding embezzlement cases would be applicable mutatis mutandis to the Municipalities too.

### **14. Audit of Accounts.**

(1) The Municipal Accounts shall be audited as provided in section 280 of the Act. (2) The Executive Officer should personally see that the annual accounts are closed and the accounts for the previous official year written up completely and made ready for audit before the 15th of May of every year. (3) The Executive Officer shall at the time of audit cause to be produced all accounts registers, documents, and other subsidiary papers maintained by the Board which may be required by the audit officers to assist them in their investigation and any further document on record as required by the audit party, they shall also be produced before them. (4) The objection statement issued by the auditor in the course of audit shall be returned to him promptly and in any case before the close of audit, with notes showing the action taken or which it is proposed to take to settle the objections raised over the signature of the Chairman or Executive Officer. The auditor shall return for further action any times of which final or sufficient action has not in his opinion been taken and when possible, shall before leaving, bring to personal notice of the Chairman, items which have not been disposed of. In particular the auditor shall bring to the notice of the Chairman any item in which he proposes to disallow payment or subject to the approval of the Controlling Authority surcharge any member of the Board.

### **15.**

(1) The Board shall consider the audit note and the objection statement at a special meeting in which the audit note should be the only item on the agenda, held not more than one month after receipt of the note, together with an explanation on the part of the Municipal staff on each of the points raised in the note. The Board should also pass a resolution or resolutions expressing its opinion on each of the points. The action so taken shall be indicated on an interleaved copy or on the margin of the audit note, which shall be sent to the Controlling Authority direct within a fortnight after the holding of the meeting. A similar annotated copy shall be kept in the Municipal office and shall be placed before the inspecting officers. (2) Subsequent correspondence shall be conducted directly between the Board and the Controlling Authority as well as the Examiner, Local Fund Audit Department or the authorities to whom powers have been delegated in this behalf under sections

277 and 278 read with section 299. The latter may exercise his discretion on any points that may arise and may finally decide the issues unless he deems it necessary to refer any issue to Government before finalising it.

## **16.**

In the following cases objections taken by the Auditors, shall prevail, unless the surcharge is over-ruled by the Controlling Authority or the item is written off with the sanction of the Controlling Authority provided that the Controlling Authority shall have power to refer any case for the sanction of the Government if he considers such sanction to be necessary :-(1)When a payment has been made from the Municipal fund which contravenes the provisions of section 83 of the Act, and,(2)When expenditure has been incurred which would not be an appropriate charge on the Municipal fund without the sanction of Government.

Chapter-II Taxes, Rents and Fees

## **17. Octroi and similar tax payable on immediate demand.**

- Octroi, terminal tax and toll tax are payable on immediate demand as laid down in the rules made under sections 104 and 105 of the Act. The accounts shall be maintained as per forms provided therein and under these Rules.

## **18. Tax on the annual letting value of buildings and lands.**

- The accounts shall be maintained in the forms and in the manner as provided in the rules made under section 104 of the Act. If more than one tax is levied and separately assessed in any Municipality on the annual value of the buildings and lands (e.g. water tax scavenging tax, and a tax for cleaning of private latrines or privies), additional columns may be ruled in the assessment list prescribed by the above rules in the space provided in the last column thereof to show the amount of tax assessed, the name of the tax being specified in the heading of the column.

## **19. Demand and collection register.**

(1)For each tax other than octroi or any similar tax payable on immediate demand, a separate demand and collection register shall be maintained in form 2.(2)At the end of each month it should be examined to see that the total of collection as shown in the column for the month concerned agrees with the total of the classified abstract under the respective head. A certificate of agreement shall invariably be recorded by a responsible officer. This will also apply to all the demand and collection registers prescribed in these rules. In cases in which the tax is being recovered half year or quarterly space should be left in the column for demand for entering periodical demands.(3)In order to have close watch over the demands of any particular period of collections, and to enable the Board to watch the progress of taxes, a half yearly statement of the various demands and collection shall be placed before the Board through the Finance Committee, if any.(4)At the end of the entries for each year a certificate by the Executive Officer shall be given in the register that he has satisfied himself that the current demands have been correctly posted from the assessment list, that the total

current demand agrees, with the total in the assessment list, and the arrears have been correctly brought forward from the preceding year's account.(5)At the end of the year the accounts shall be carefully balanced and closed, progressive total shall be cast and carried over from page to page and the grand totals struck by a person other than the poster, and to prove the accounts the following closing entries shall also be made :-(i)Demand as per assessment list at the beginning of the year.(ii)Arrears.(iii)Increase or decrease made during the year.(iv)Total demand for the year.(v)Collections.(vi)Remissions.(vii)Balance outstanding at the end of the year.

## **20. Profession and trade taxes etc.**

- In the case of a tax on profession and vocations, tax on trade and callings and tax on artisans for which the assessments are made annually and the forms of assessments lists are prescribed in the rules made under sections 104 and 88 of the Act, the demand and collection register shall be maintained in form 2.(2)For taxes for which no assessment lists are made and which are not collected by means of licenses, the demand and collection register shall be kept in form 2 which shall be signed by the Executive Officer in token of his having satisfied himself that the demands have been duly and correctly entered. In column 2 of this register reference shall be quoted to the document or orders on which the demand is based.

## **21. Bills.**

- When demand have been posted in the Demand and Collection Register (form 2,) bills shall be prepared in form 3.

## **22. Payments at the Municipal office.**

- When a tax is paid at the Municipal office, other than licence fee, a receipt for the amount shall be given to the tax payer in form 4 and the collections brought in the general cash book (form 34) and in the demand and collection registers.

## **23. Out-door collections.**

(1)When the amount is collected by an employee authorised by the Municipal Board, a receipt in form 4 shall be issued by him.(2)The amount so Collected shall be deposited by him every day in the Municipal office through a challan in form 3 which shall be totalled and the amount having been agreed with the cash he produces, the challan shall be signed by the Executive Officer or any other person empowered by the Board to receive the money. A receipt for the amount shall be given to the tax Collector on the challan. The amount shall then be atonce brought to account on the general cash book (form 34) and entries shall be made in the demand and collection register.(3)The clerk in charge of the demand and collection register shall check the realisations shown in the challan with the original of the receipts and the demand and collection register. He shall then post each item from the challan into its proper place in the demand and collection register, which shall be further checked by the officer in charge who shall initial each and every entry in the challan & Demand and

Collection Register. The challans shall be returned to the Cashier to be filed for record for the purpose of audit.(4)The Executive Officer shall check the demand and collection register at the close of the month and record a certificate in token of his having done so.

## **24. Notices and distress warrants.**

(1)Notice of demand and distress warrants issued under secs. 249 & 150 of the Act shall be kept in books in form prescribed in the Act and book and serial numbers shall be printed thereon. When recovery has been effected by distress the amount shall be brought to account in the general cash book (form 34) and in the demand and collection register. When payment is made by the defaulter to the officer authorised to execute the warrant a receipt shall be issued to the defaulter in form 12 with a clear note to the effect that the money has been realised by distress warrant.Note. - Timely return of the warrant and credit of the money recovered should be watched by the officer in charge through the originals of the receipts.(2)If the amount of the tax or other dues and the water fee are not paid, the property distrained as per relevant provisions of the Act, shall then be immediately be brought to the Municipal office and made over to the Store keeper or other subordinate entrusted with the custody of such property. It shall also be recorded at once in a register of distrained property which shall be maintained in form 5-A.

## **25. Collection by means of licenses.**

(1)The licenses shall be in form 6 or form 7 except where a different form has been specifically provided under any rules, byelaws or orders of the Government for any specific purposes. Form 7 is primarily meant for hackney carriages.(2)Licenses shall be issued as soon as the fee or tax is paid and the licensing authority is satisfied that the licenses has fulfilled all the requirements for the trade or business.(3)A register of licenses shall be maintained in form 8.(4)The requisite fee of licence shall invariably be deposited before the issue of licence.(5)Every Licence issued shall, unless other form is prescribed by rules or byelaws regulating the grant of license, be in form 6 or 7 according to the nature of licence and on the reverses or every licence shall be printed the conditions on which it is granted and such conditions shall contain a provision that the licence may at any time, after due notice has been given to the licensee be cancelled for the breach of any condition on which it was granted and that in the event of such cancellation the licensee shall not be entitled to any refund or any portion of the licence fee.(6)No licence shall be transferable and on the transfer of occupation, possession or ownership as the case may be, of any premises, vehicle or animal in respect of which a licence has been issued, the licensee shall report such transfer and shall surrender his licence for cancellation and the transferee shall apply for a fresh licence, provided that when a licence is surrendered for cancellation under this sub-rule, the licensing authority shall refund to the licensee such portion of the fee as may be deemed to cover the unexpired period of the licence.

## **26. Rents.**

- The rent register shall also be in form 9 separately for the Nazul and Municipal properties and the demands collected according to rules 21 to 24.Chapter-III Other Revenue

## 27.

(1) Night soil and city sweepings are disposed of in different ways. Each Board should, therefore, prescribe its own forms of account for the purpose with the sanction of the Examiner, Local Fund Audit, Rajasthan. (2) Where the night soil is trenched in trenches of uniform dimensions and their contents are sold by area, a simple account showing the number of trenches filled in from time to time and the quantity sold can be kept in the stock book form No. 10 the name of purchaser and the particulars of sale being noted in column 5 and necessary references quoted in the remarks column to admit of the recovery being traced and identified. (3) When sales are made by contract or auction, the recovery of the sale of contract money shall be watched through the register of miscellaneous demand prescribed in rule 29 below. Note. - (1) The income derived from this source is fluctuating from its very nature and the only effective safeguard against any portion of it being lost through illicit sales or otherwise, for which there are ample chances and opportunities lies in the vigilant executive supervision exercised by the officers of the Board. (2) When night soil and city sweeping are trenched and the land trenched is let out to cultivators, the demand shall be treated and accounted for in the same way as for rents.

## 28. Pounds.

(1) On admission of cattle to a pound, the pound keeper shall fill up columns 1 to 7 of the pound register to be kept up in form 11 and give a receipt in form 12 to the person impounding the cattle and take his signature or thumb impression on the back of the original of the receipt prepared with double faced carbon in a single operation. Entries shall be made separately for each head of cattle. (2) On the release or sale of cattle, the pound keeper shall make the necessary entries in columns 8 to 19 of the pound register (form 11). (3) When impounded cattle are released or sold a receipt shall be given to the purchaser in forms 13 and 14 respectively. If the pound keeper does not attend the sale personally, the receipt shall be given by the person conducting the sale and receiving the price to whom the receipt book shall be sent along with the cattle for sale. (4) When impounded cattle have been sold under the authority of section 16 of the Cattle Tress Pass Act, 1871 the account to be delivered to the owner as required by that section shall be drawn up by the pound keeper. It shall be a memorandum in form 15 and the receipt of the cattle shall be taken in the last column of the original. (5) The pound keeper, shall immediately on receipt and to the last progressive total entered in the original of the receipt of the release passes (form 13) all sums received by him on behalf of the Board on account of impounded cattle sold. Explanation. - Charges for feeding and watering appropriated by the pound keeper, the 'balance of the purchases money' under section 16 of the Cattle Tress Pass Act and the net sale proceeds under the preceding rule, are not received on behalf of the Board. Note. - (1) See section 17 of the Cattle Tress Pass Act, 1871. (2) This rule will not apply when the sale proceeds of unclaimed cattle are not received by the pound keeper but are credited direct at the Municipal office by the officer conducting the sales. In the latter case the receipted challan should be pasted, after the original of the receipt issued in form 14. (6) The pound keeper shall remit his collections every day (which should agree with the last total on the original of the receipt issued upto the time of the remittance) to the Municipal office with a duplicate challan in form 5 and the money shall be brought to account in the general cash book (form 34). One copy of the challan shall be returned to the pound keeper, who shall keep it in record for the purposes of



audit.(7)When a claim is preferred under section 17 of the Cattle Tress Pass Act, 1871, to any sum credited as the net sale proceeds of unclaimed cattle, the original credit shall be traced in the pound register. If on investigation the claim is established, the amount repayable shall be paid under the written orders of the Chairman or Executive Officer and the payment shall be brought to account direct in the general cash book (form 34). The fact of the payment and the number and date of the payment voucher shall be noted in the remarks column of the pound register against the entry of the original credit.Note. - In cases where the claimant is not resident of the Municipality and an enquiry is necessary this, may, at the request of the Board, be made through the District Magistrate.(8)The pound register shall be closed and the totals of money columns given at the end of each month and the entries relating to unreleased and unsold cattle brought forward in red ink to pages for the next month.(9)The pound accounts, shall be examined at the pound at least once a month by the Executive Officer. He shall check the totals of the money columns in the pound register and see that the progressive totals of the receipts have been correctly entered in the release pass books (sums on account of sales of impounded cattle sold being also included) and that the amounts shown as received on behalf of the Board agrees with the total of the amount remitted to the Municipal office (as shown by the challans) and the cash in the hand of the pound keeper.Miscellaneous Demand

## **29.**

Recovery of demands not otherwise provided for in these Rules, shall be watched through the demand and collection register in form No. 2 in column 2 of which reference to the sanctioning order of the documents on which they are based shall be quoted and other necessary particulars entered in column 4. As a rule payment for all such miscellaneous shall be made at the Municipal office.Chapter-IVWater supply

## **30.**

A scale map shall be kept corrected up-to-date showing the extension of the pipe line and the location of all stand posts, fire hydrants district meters, sluice valves etc.House Connections

## **31.**

Applications for house connections shall be entered in a register in form 16 which shall be kept in two parts. All applications for original connections when received shall be entered in part I and those for extensions etc. in part II. This register shall be kept in the Municipal office.

## **32.**

The Engineer, Water Works, Superintendent or other officer in-charge of water works shall certify on the back of the application when the work has been completed that the pipes and fittings have been examined by him and are in accordance with the specifications entered in the application and where there has been any variation from such specification, what variations have been made and whether they are in accordance with the rules.

### 33.

Particulars of house connections, after they have been made, shall be entered in a house connections register from the applications and other reports, if any. The house connection register shall be kept in form 17 in the Municipal office. Explanation. - The house connection register is intended to be a permanent and accurate record of all connections. Each entry shall be initiated by the Executive Officer or Engineer in the remarks column. When any charge is made in the connection owing to an extension or alteration to pipes and fittings or in the name of owner, the revised entry shall be made neatly below the original one in the appropriate columns of the register, with the reference of the date of sanction and completion. A space of over an inch should be left between each set of entries i.e. each serial number to admit of subsequent transactions being recorded. The register shall be periodically (& always at the end of March in each year) compared with the demand and collection register by Revenue Officer to see that no demand has been left out in the latter, a certificate, shall be recorded at the end of the entries in the Demand and Collection Register to the effect that this comparison has been made. It may be kept in separate volumes for each ward or in one volume for the whole municipality as may be found convenient but the serial number shall be continuous for the whole ward or for the whole municipality, as the case may be.

### 34.

A meter book in form 18 shall be kept for all metered connections. After all the meters have been read the book shall be sent to the Municipal office about the 7th of each month to enable the necessary entries to be made in the demand register (form 2). The register shall be returned to the Water Works Department by the 20th of the month. Note. - A record of water registered by a meter must be supplied monthly to the consumer. Charges of Water Note. - As a rule sale of water accrues when there is a house connection. The demand on this account must therefore be primarily based on the house connection register and the meter book in the case of metered connections.

### 35.

(i) The Register for Demand and Connections on account of water charges shall be kept in form 2. (ii) When the Board charges for water on the basis of the number and size of the taps or the ferrule, as the case may be, shall be entered in column 4 of the Demand and Collection Register (form 2). (iii) When the Board charges for water according to the quantity registered by a meter, the number of gallons supplied shall be entered in column 4 of the Demand and Collection Register (form 2). If the premises have been assessed to water tax the entries in this column shall be made as indicated below :- Illustration. -

	Rs. n.P.
April. 10,000 galls	2.50
less 1/12 water tax	1.50
Net	1-50

The net amount shall be entered in column 6.

(iv) When the Board supplies water and charges for same by compounding with the consumer for a fixed payment, the particulars of composition and the sanctioning order shall be noted in column 4 of the Demand and Collection Register (form 2).

### **36.**

When a Board supplies water for building purposes otherwise than through a meter and the charge for the same is based on the estimated value of measurements of the building which it is proposed to erect, the amount must be paid in advance. Rent of Meters

### **37.**

The procedure laid down in the rule No. 35 above shall, be followed and in column 4 of the Demand and Collection Register (form 2), the number and size of meters shall be entered. Collections

### **38.**

(1) The demand under the preceding rules shall be collected according to rules 21 to 24. Other Receipts (2) The other receipts pertaining to water works are :-(a) Fees payable, if any. (b) Sale of pipes and fittings. (c) Charges for repairing taps, etc. (d) Sale of cylinders ashes and other rejected articles. (e) Miscellaneous receipts. They shall be paid direct at the Municipal office and necessary particulars shall be given in the receipt and its copy to admit of the transaction being easily identified. Miscellaneous

### **39.**

The Board's Water Works Inspector shall inspect every house connection at such intervals as may be prescribed by the Chairman or Executive Officer to see that the number of the taps and other fittings correspond with the details in the house connection register. If any variation or a house connection which is not recorded in the House Connection Register is discovered, they shall forthwith report the facts to the Executive Officer. At the end of each period so prescribed, each Inspector shall submit a report that he has inspected all buildings and lands having water connections and that the particulars of the same agree with those recorded in the Board's house connection register or otherwise. To enable the Inspector to carry out this Rule he shall be furnished with a copy of entries in the house connection register in the form 19 and shall also be informed from time to time of the changes that may have since been made. Note. - Sufficient space should be left between the two entries to admit of particulars of inspections made from time to time.

### **40. Meter Reading Card.**

- A meter reading card in form 20 shall be left with consumers which shall be hung in a suitable place in the premises so as to be accessible to the Municipal authorities at all time. It shall be duty of the consumers to preserve meter reading cards and in the event of their being lost or damaged, to

renew them, fee of 50 nP shall be charged for each renewal of a meter reading card, provided that no fee shall be charged for the renewal of a card which has been fully used up.

#### **41.**

When any change in water connection is made or it is temporary or permanently closed on the written request of the consumer, necessary entries shall be made in the House Connection Register (form 17) and the charges suitably amended in the Demand and Collection Register (form 2).

**Chapter-V Public Works Duties of the Municipal Executive Officer and Engineer**

**Note.** - The collection on behalf of the Board of taxes and of all other payments on account of public works is the duty of Executive Officer. It is also his duty subject to rules to pay all bills which may be met from the Municipal Fund and to compile all balance sheet and statements of expenditure which may be required by the Board or under the rules in force. It is the duty of the Engineer to supply the Executive Officer with such information as will enable that officer to make correct demands and payments but it is the duty of the Executive Officer actually to make the demands and payments and to account for them. The connection of the Engineer with money and account is restricted to his estimate, his permanent advance for contingencies and such figures as may be required of him for statistical purposes. He will of course be required to distribute the pay of his establishment and to perform similar duties which properly belong to the Executive Officer. He cannot, however, collect taxes nor should any money ever be received by him on behalf of the Board. He cannot sign cheques on the Municipal Board Fund and is not authorised to pay any bills except from the permanent advance. He has nothing to do with the accounts of public works expenditure beyond what is necessary for statistical purposes, or the budget estimate. When work is to be undertaken, the Engineer should draw up estimate and send it to the Executive Officer who should report whether there is a budget allotment covering the charges. The estimates can then be sanctioned by the Board or the authority empowered on this behalf and work carried out by the Engineer. When a contractor's work is finished, he should submit a bill to the Engineer who will certify on the bill that the work has been duly completed according to the terms of the contract and the measurements entered in the bill are correct. He will then send it to the Executive Officer from which time he ceases to have any connection with the transaction. The contractor will obtain a payment from the Executive Officer who will bring to account and take a receipt from the payee in support of charge. If the work is done otherwise than by contract the Engineer must prepare bills in details for payment by the Executive Officer, and vouch for their accuracy in the same manner as if he were dealing with a contractor. From the financial and other points of view public works is one of the most important branches in municipal administration. The value and importance of proper account keeping in public works branch cannot, therefore, be over rated and demands special attention by the Board and its Executive Officer. Unless the accounts are kept by competent person, the abuse and irregularity which are an unfortunate feature of these accounts, will be further argued.

#### **42. Preparation and sanction of plans and estimates.**

- Plans and estimates shall be prepared and sanctioned as provided in the rule framed under section 297 (1) of the Act.

### **43. Procedure regarding execution of works.**

- The procedure as regards invitation of tenders, execution of work departmentally running payments, completion report, final payments etc., shall be adopted as obtaining in the Public Works Department of Rajasthan.

### **44. Forms and Registers.**

- The forms and registers for all sorts of accounts and transactions in public works branch of the Board shall be the same as are used in the Public Works Department of the Government of Rajasthan. The following forms as prescribed by the Public Works Department will be adopted :-

#### **1. Muster Roll.**

#### **2. Measurement Book.**

#### **3. Estimates form.**

#### **4. Bill Running and final.**

#### **5. Stores (with slight modifications as per requirement).**

#### **6. Contract deed.**

#### **7. Completion certificate.**

#### **8. Contractors ledger.**

#### **9. Works Register.**

Any other forms if considered necessary may be adopted after modification with the approval of the Director of Local Bodies. Chapter-VI Stores and stock Account

### **45. Estimates.**

(1) The Board shall cause to be prepared for each department e.g. water works, conservancy, lighting and estimates for the stores required during the ensuing financial year in the form 21. In case of abnormal increase or decrease in the requirement, reason therefor may be given in the remarks column. (2) The estimate shall be considered by the Board along with the budget purchases shall be made in accordance with the provisions of section 80(5) of the Act. Stock Accounts

#### **46. (a) Movable property of a permanent or durable nature.**

- All movable property of permanent or durable nature, such as engines, pumping plant, steam road roller, conservancy and road watering carts and animals, lamps, lamp posts, lawn movers, meters furniture etc., shall be recorded in a register of a movable property in form 22 under the initials of the Executive Officer or in the case of department's under the direct supervisions of the Municipal Engineer or Water Works Superintendent, under the initials of that officer. When the property is disposed of finally by sale or otherwise, the particulars of disposal shall be entered in column 8-12 under the initials of the officer aforesaid. This officer shall be responsible that the register is a complete record of the movable property belonging to the Board which should be shown therein. Notes. - The register of movable property is intended to be a permanent or quasi-permanent record and shall be kept under the personal supervision of the Executive Officer or Engineer, as the case may be. Articles of different descriptions shall not be promiscuously shown together at one place but a separate page or portion thereof according to requirements should be allotted to each kind of property, sufficient space being left between each set of entries to admit of subsequent transaction being recorded. When a new register is started, the existing stock shall after careful verification be distinctly shown as 'Opening balance in hand on such and such date' so as to be clearly distinguishable from subsequent purchases. No entries shall be made in columns 8-12 in this register until the property is finally disposed of by sale or destroyed. (2) To which the distribution of property from hand to hand a register be kept in manuscript, or in form 10. (3) In case of meters the entry in the property register will simply show the number of meters received from time to time and actually in the possession of the Board. The meter book, will show where they are fixed. This and the number in stock should tally with the total on the receipt side after taking into account number disposed of, if any, as shown in the register. (b) Register for immovable property. - All immovable property in possession of the Board, purchased or acquired shall be recorded in a register in form 23 showing details of property viz. cost, measurement, date of acquirement and the manner how acquired.

#### **47. Live-stock.**

- A register of live-stock shall be maintained in form No. 24. The register shall be written up every year and as a new purchases or write off are made.

#### **48. Expendible stores.**

(1) For expendible stores such as bhusa gram, disinfectants oils, chimneys, coal, spare parts of machinery etc. & forms, stock books shall be kept by the officials in charge of the departments stores or forms in form 10 in which a separate page or pages according to requirements shall be allotted to each kind of stores or form. (2) The stock books shall be closed monthly and the balance verified by the officer who keeps the book. Notes. - (1) In the case of water works stores, the accounts should be arranged in the order of account heads i.e. one set of pages may be allotted for "coal accounts" another set for articles coming under "Oil and Waste" a third set for other "pumping stores" a fourth set for Pipes and fittings" and so on and entries may be so arranged that the accounts of saleable articles come one after the other instead of non-saleable store being promiscuously scattered in

several volumes.(2)When coal is purchased at inclusive rates for delivery at the water works station and payment is made for the quantity actually delivered at the water works, the quantity received shall be brought to account direct in the stock book form No. 10 but when it is paid for at invoiced rates at the colliery and railway freight and carriage etc. are paid by the Board entries in stock shall be made through register in form No. 10-A. Column 3 in the latter register has been provided in case a consignment is weighed at the railway station of destination to know that loss has occurred on the railway line.(3)The coal stock shall be verified monthly by the Engineer-in charge of the water works. To facilitate verification it is directed that the coal when received should be stocked in such a manner that at the time of verification reweighment may not be necessary. In the Stock Register the number of stocks should also be mentioned.

#### **49. Sale of articles or forms.**

- When any articles or forms are sold to the public or used on works done for private persons, the entry in column 6 of the stock book (form 10) shall clearly indicate to whom the things have been sold or on what particular work they have been used and necessary reference shall be given in column 7 to admit of the recovery or adjustment of the cost being traced to the appropriate account.Note. - In the case of a saleable articles, the rates for their sale as sanctioned by the Board shall be noted at the top of the stock book, book page against the description of the stores or forms. These rates shall also be entered in a schedule to be kept in the Municipal office.

#### **50. Book numbering and paging.**

- All the registers and books of forms shall be numbered with serial numbers or page numbers as the case may be and the necessary certificates shall be recorded by a responsible officer at the conspicuous place. In the case of receipts, tickets, licence etc. by means of which the Municipal dues are collected the entry in columns 4 and 8 of the stock book (form 10) shall clearly indicate the printed book number of the books received and issued in order to keep a complete check on their use. The books shall be issued in serial order after being stamped with the common seal of the Board. This seal shall be kept in the custody of the Incharge stores.

#### **51. Printing of money value forms.**

- In case of money value forms, the Boards are prohibited from getting money value forms printed at any Press except Government Press or Press or institution approved by the Government.

#### **52. Scale of consumption.**

- To enable the Board to exercise a check upon the quantity of oil consumed, a scale shall be prepared showing the quantity of oil consumed in a given time by lamps of the different pattern in use in the Municipality. A copy of the sanctioned scale shall be kept in each oil godown. The Executive Officer or other officer-in charge of lighting shall periodically check the consumption of oil by comparison with this scale. Similarly a scale for stationery shall also be

prescribed by the Board.

### **53. No payment without entry in Stock Register.**

- Before a bill is passed for payment, the officer concerned shall see that the articles billed for have been entered in the appropriate stock book or the property register, as the case may be and that a reference to the entry in the register is quoted in the bill. The officer passing the payment order shall be responsible to see that this rule is carried out.

### **54. Stamps.**

- In order to enable a check to be kept upon the number of stamps expended by each department using stamps upon the business of the Board, a stamps register shall be maintained in form 25. This register is intended primarily for postage stamps but the same register shall be used for receipt of other stamps, separate pages being allotted for each description and columns 5 and 6 modified as required. Explanation. - This register shall serve also the Board's despatch register. The balance of stamps in hand shall be verified once a month by a responsible officer-in-charge of the department who shall make note of the verification in the remarks column under his signature. [X X X] [Deleted by Notification dated 1-8-1908.] Verification of Property

### **55.**

The whole of the Board's movable property as recorded in the stock books or register of movable property shall be verified annually by the Executive Officer. The verifying officer shall initial the entries in the registers and furnish a separate certificate indicating the results of his verification. The verifying officer shall initial each entry in the stock book or register and shall also furnish separately a certificate showing the results of his verification. In the case of stores and other movable property, the certificate shall be in form 26. A separate certificate shall be furnished for each stock book or register. Any serious discrepancy should at once be reported to the Chairman without waiting for the completion of the verification of the remaining entries. The Chairman shall as soon as possible pass order regarding the action to be taken in respect of the discrepancies revealed in a certificate. Chapter-VII Establishment Charge

### **56. Establishment Check Register.**

(1) In order to facilitate the check of establishment bills and to ensure that no charge is paid twice over, an establishment check register shall be maintained in form No. 27 in which every appointment shall be entered with reference to the order or appointing authority under the initials of the Executive Officer, a separate page being allotted to the establishment chargeable to each item of budget. When any change is made, the same shall be noted in the column provided for the purpose. (2) Temporary establishment shall be entered in establishment check register at the end of the space allotted to the permanent establishment and shall not be mixed up with it. The period for which temporary establishment is sanctioned shall be distinctly specified in the check register.



## **57. Office Order File.**

- An office order file shall be kept in which copies of order of all appointments, promotions leave, suspensions, fines and orders regarding office arrangement generally shall be kept chronologically.

## **58. Service Books.**

- Service books shall be maintained in the form prescribed in Rajasthan Civil Service Rules for the employees charged to establishment. Full details of the service, pay, leave, periods of suspension from employment or other interruption in service and reference to any records, especially to any good or bad services shall as occasion arises be entered in the service book under the signature of the Executive Officer or Chairman. As regards the entries in the service book of the members of the Rajasthan Municipal Service, they shall be made as per Rajasthan Municipal Service Rules.

## **59. Security from employees.**

- Every employee from whom it may be deemed expedient to require security, shall furnish a security of the amount and nature as provided in the rules under section 88(d) of the Act. A security bond in form 28 shall be executed on the proper stamp provided that a personal security with two sureties may be accepted. Securities shall be recorded in the register of deposits in form 29.

## **60. Salary bills.**

(1)The pay of the Municipal establishment shall be drawn in form 30 (suitably amended for those who are covered by the Minimum Wages Act), with full details of names and signed by the Executive Officer. These bills may be drawn separately for each section, the names of the heads of sections appearing in the beginning. The establishment chargeable to each item of the budget shall be grouped, market off, and totalled separately, the name of the budget item being noted in red ink at the top of the each bill or set of entries. Sanctioned strength of each cadre and grade shall be entered on the top of each section in red ink. The entries in all the money columns of the bill shall be totalled separately under each section and the totals written in red ink. The totals must be checked by the Accountant other than the one preparing the bill.(2)The following instructions shall be observed in preparing the salary bills :-(i)The 'Pay' acting and leave allowances, whether drawn or not. shall be specified separately in column 5, pay and acting allowance etc. (to be separately specified) not drawn but held over for further payment shall be entered in column 9 and the reasons for doing so briefly noted. When the amount is redrawn on a supplementary bill, reference to the bill shall be given in the original bill from which the charge was withheld.Deductions on account of fines, provident fund, income tax and other recoveries, if any, to be distinctly specified shall be shown in the columns provided for the purpose and the net amount payable to each person shall be entered in column No. 16.(ii)When salary is drawn for a broken period of the month, the reasons for doing so, the period for and the rate at which it is drawn shall be distinctly entered in column 2 under the name of the incumbent. With the pay bill a schedule in form No. 31 showing provident fund deductions and contributions to provident fund shall be attached.(iii)The monthly pay bill shall be

supported by an absentee statement in form No. 32. If any person in superior service was absent during the month either on special duty, suspension or deputation or with or without leave other than casual leave or when a post is left vacant substantively whether any officiating arrangements have or have not been made against it.(iv)In the bills for arrears of pay etc., a reference shall be given to the monthly bill from which the charge was withheld or on which it was refunded by short deduction or to any special order granting with retrospective effect any new allowances, as the case may be. In the pay bills for temporary establishment the order sanctioning the same will invariably be quoted.(v)When leave salary based on average pay is drawn in a bill for a Municipal servant, the bill in which it is first drawn shall be accompanied by a statement attested by the Executive Officer showing the calculation by which the amount drawn on account of leave salary had been arrived at. If leave salary is based on actual pay and not on average pay, the Executive Officer shall attach to the bill a certificate :-"that the leave salary claimed is admissible under....."The rule under which the leave salary has been claimed should be specified here.(vi)In case of promotions, transfer, new appointment leave salary, suspension, reinstatement etc., copies of relevant orders should be attached with the pay bill.Except in the case of advance permissible under the rules no pay shall be drawn before the first working day of the month succeeding.(vii)[X X X] [Deleted by Notification dated 5-4-1977.](3)If for any reason, the leave salary admissible to a Municipal servant on leave is not known (as for example, when the kind of leave to be granted to him has not been finally decided by the sanctioning authority) the amount of pay to which he would have been entitled had he remained on duty shall be entered in the money column 9 of the salary bill form No. 30 which is intended to show leave salary the amount being left undisbursed and treated as held over pending the fixation of the amount of his leave salary.

## 61. Disbursement.

(1)Bills for monthly pay and fixed allowance of Municipal servants charged to establishment shall be passed and signed three days before the last working day of the month for which such pay and allowances are earned and shall be due for payment on the first working day of the following month.(2)Bills for the other staff shall be prepared and paid by the 7th of the following month and the wage slips shall be issued to such employees for whom the provision exists in the Minimum Wages Act or the rules made thereunder.(3)(i)When the pay bill has been drawn, the money shall be promptly disbursed to the payees concerned and their receipts taken in the column 17 of the bill except as hereafter provided. If the payee does not present himself before the end of the month, his pay shall be refunded by short drawal on the next bill and redrawn when he presents himself.(ii)The officer signing the pay bills is personally responsible for all salaries drawn on bills signed by him until the same have been paid to the proper recipients and the latter have signed acquittance for the same. Which the recipient is illiterate his thumb impression shall be taken, which shall invariably be attested by Executive Officer.If in any case it is impracticable to get the payee's receipt on bill itself and in the case of sweepers, bhitis, lamplighters and cart drivers a separate acquittance roll in the following form may be obtained and attached to the bill, remark to this effect being made in the last column of the bill :-Acquittance roll of.....establishment for..... 19 ...

Name	Post	Pay	Deductions as per bill	Net amount paid	Signature of payee
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(4) The last payment of pay or allowances shall not be paid to any person finally quitting service of the Board by retirement, resignation, dismissal, death or otherwise or placed under suspension until the disbursing officer has satisfied himself by reference to the records that there are no demands outstanding against him. Date of Payee Pay and allowance can be drawn for the day of the man's death; the hour at which death takes place has no effect on the claim. Note. - "Day" for the purpose of this rule means a calendar day beginning and ending at midnight. (5) Pay and other allowances claimed on behalf of a deceased Municipal servant may be paid without the production of the usual legal authority :- (a) To the extent of Rs. 200/- under orders of the Chairman after such enquiry into the rights and title of the claimants, as may be deemed sufficient. (b) For the excess over Rs. 200/- under orders of the Board on execution of an indemnity bond with such sureties as the Board may require, if the Board is satisfied of the right and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of letters of administration. Note. - In any case of doubt payments shall be made only to the person producing the legal authority. (6) Pay and allowances of a Municipal servant may, when he is unable to present himself in person to receive payment, be paid to banker or agent duly authorised by him to receive the money and give legal quittance, provided that the banker or the agent holds a legally valid power of attorney to act in his behalf. In the absence of such a [lower of attorney, the Municipal servant desiring to receive payment through a banker or agent must furnish the letter with a legal quittance for the money claimed, signed by himself, which will have to be surrendered to the disbursing officer with a letter of authority for payment to be made. The banker or the agent must also furnish a formal receipt (which need not be stamped) to show that the money has been actually received by him.

## **62. Increment certificate.**

(1) To the first bill in which a periodical increment is drawn for a Municipal servant, a certificate in the prescribed form No. 33 shall be appended to the bill. (2) When an increment claimed operates to carry a Municipal servant over an efficiency bar, it must be supported by a declaration from the authority empowered to allow the increment that it has satisfied itself that the Municipal servant concerned is fit to cross the bar.

## **63. Overtime allowance.**

- Subject to any general or special order or rules issued by the Government in this behalf, every bill in which overtime allowances are claimed, shall contain a certificate of Executive Officer to the following effect :- "Certified that :- (a) the men for whom overtime allowances are claimed in this bill have actually earned by working overtime; (b) the periods for which overtime allowances are claimed in this bill, have been checked with the initial records and found correct; (c) the overtime allowances are claimed at the rates sanctioned by competent authority; and (d) the overtime allowances have been taken into account in calculating the income tax due from the Municipal servant noted in this bill" Note. - In cases in which overtime is paid out of fees recovered from private parties and credited to the Municipal fund, the Executive Officer should certify on the bill that the prescribed fees have been realised and credited to the Municipal fund.

#### **64. [ Travelling allowance bills. [Inserted by Notification dated 1-1-1967.]**

- Travelling allowance Rules of the Government of Rajasthan will be applicable mutatis mutandis in case of Municipal employees as well as the Chairman/President and Members/Councillors of the Board/Council, subject to the orders issued in this behalf.]

#### **64A. [ Advance of pay to Municipal servants on the eve of important festivals. [Substituted by Notification dated 10-5-1966.]**

- An advance of pay may be sanctioned on the eve of important festivals to the Municipal servants in receipt of basic pay not exceeding Rs. 250/- per month, subject to the following conditions:-(a)The amount of such advance of pay shall be Rs. 50/- or basic pay of one month, whichever is less.(b)The advance must be drawn before the celebration of the festival.(c)Such advance is admissible only to those Municipal servants who are on duty or on privilege leave at the time, the advance is drawn.(d)The advance will be recovered in not more than four equal monthly installments, the first installment commencing with the next month's salary bill, that is, the salary full of the month following that in which the advance is drawn. The amount of each installment, shall be rounded off to the nearest rupees, any balance being recovered in the last installment.(e)The advance will be admissible only on one occasion in a calendar year. Such occasions should be fixed by the Chairman after taking into consideration the importance attached locally to such festivals and also in consultation with recognised associations of the Municipal servants, if they exist.(f)Before these advances are sanctioned to temporary employees, sureties from permanent Municipal servants be obtained. The advance shall not be paid to those temporary employees, who are not likely to continue in service for a period of at least six months beyond the month in which the advance is paid.(g)The sanctioning authority of such advances shall be the Board.(h)A separate register in form 33-A shall be kept to maintain the account of the recoveries of these advances. A separate page may be allotted to each employee to whom the advance has been paid.]Chapter-VIII Receipt and Expenditure

#### **65. General principle.**

- All money received or spent by or on behalf of the Board by any Chairman, Vice-Chairman, Member, Officer or any servant of the Board in his official capacity shall be immediately and without any reservation brought to account in the general case book (form 34) under the direct supervision of the Executive Officer. In no case shall a person compiling the Municipal accounts or any portion thereof collect or receive any moneys on behalf of the Board.Note. - This is the fundamental rule on which all the accounts at the Municipal office are based and no departure from it can in any circumstances be permitted.

#### **66. Receipt of money in cash.**

- When money is paid into the Municipal office and there is no objection to its acceptance, a receipt in form 4 shall be given to the person making the payment duly signed by the Executive Officer or

his subordinate authorised by him and the amount brought to account at once in the General Cash Book in form 34 and in the demand and collection register, if any. The counterfoil of the receipt shall be signed by the cashier in token of having received the money, by the Accountant and the clerk in charge of demand and collection register in token of the entries having been made in the general cash book (form 34) and the demand collection register.

## **67. Receipt by money order.**

- When money is received in the Municipal office by money order, the Executive Officer shall at the time of signing the money order receipt, cause an entry for the amount to be made in the general cash book (form 34) under his own initials and hand over the coupon with the money to the cashier who after signing the coupon shall send it to the Accountant for file as a receipt voucher.

## **68. Receipt by Cheques and Drafts.**

(1) When money is received in the Municipal office by means of a cheque, the Executive Officer shall cause an entry of the cheque to be made in columns 1 to 6 of the register to be maintained in form 35 under his own initials and shall issue a letter to the person sending the cheque acknowledging receipt of the same stating therein that the letter shall not be treated in any way as a receipt for the amount in clearance of the Board's dues, the formal receipt for which will follow after the encashment of the cheque. When the cheque is honoured by the bank, columns 7 to 10 of the register shall be filled in under the signature of the Executive Officer and a receipt in form 4 shall be issued to the payer giving a reference to the number and date of the cheque therein and the amount shall be brought to account in the manner laid down in rule above. (2) At places where the cash business of the treasury is conducted by the Bank, crossed cheques on local bank may be accepted in payment of Municipal dues, or in settlement of other transactions with the Board, if the cheques have been crossed by the drawer or the acceptance of uncrossed cheques in that class of transactions has been permitted by the Board. Until, however, a cheque has been cleared, the Board cannot admit that payment has been received and consequently final receipt shall not be granted when a cheque is tendered. A receipt for the actual cheque only may be given in the first instance. But if a person making payment in this manner so desired, a formal payment receipt shall be sent to his address after the cheque has been cleared. Collection charges of the bank, if any, will be recovered by or under instructions of the bank from the party presenting the cheque. The preliminary acknowledgement of the receipt of the cheque will be given in the form below :- "Received cheque No.....for Rs.....drawn on.....on account of.....in respect of bill No....." (3) In the event of the cheque dishonoured by the bank on presentation, the fact shall be reported at once to the tendered with a demand for payment in cash, but the Board cannot accept any liability for loss or damage which may possibly occur as a result of delay in intimating that the cheque has been dishonoured. (4) When Municipal dues which are payable by certain fixed dates are paid by crossed cheque, the person desiring to make such payment in this manner without risk must take suitable precautions to ensure that his cheque reaches the treasury or the receiving office at the latest on the working day preceding the date on which the payment is to be made. Note. - The term Local Banks' as used in this rule, means banks located in the station in which a bank treasury is situated. (5) Demand drafts shall not be distinguished from cheques for the purpose of these rules.

## **69. Receipt by fully vouched bills.**

- In case of Government departments which make payment through fully vouched bills, advance receipts may be given as per rules of their departments. After the receipts of those bills duly passed by the Treasury, they shall be encashed and entered in the general cash book (form 34). No further receipt need be issued in such cases.

## **70. Receipt of octroi collections.**

(1) When octroi receipts and the dues received by an octroi or a Tax Superintendent and remitted to the Municipal office, the remittance shall be accompanied by a duplicate challan and the money on receipt shall be brought to account in the general cash book (form 34). (2) When a remittance to the Municipal office is made with a duplicate challan, one copy of it shall be returned to the official concerned duly receipted as a receipt and the other retained in the Municipal office as voucher in support of the entry in the cash book. (3) If the octroi or the Tax Superintendent remits the collections direct to the Treasury, the remittance shall be made with a triplicate and the other two copies returned duly receipted by the treasury, one shall be pasted in the Superintendent's cash book (form 36) and the other sent to the Municipal office where the amount entered therein shall be brought to account in the General Cash Book (form 34). (4) At the end of each week, the Superintendent shall send his cash book which shall be maintained in form 36 to the Municipal office, where it shall be compared by the Accountant with his general cash book (form 34) to see that all sums entered therein have been duly credited and agree with his general cash book (form 34) both as regards amount and classifications. The Cash Book (form 36) shall then be returned to the Superintendent without delay after being initialled by the Accountant and after examination by the Executive Officer. Expenditure

## **71. General principle.**

- As a general rule, no authority may incur any expenditure or enter into any liability involving expenditure from municipal fund until the expenditure has been sanctioned by general or special orders of the competent authority and the expenditure has been provided in the authorised grants and appropriations for the year.

## **72. Payment orders.**

(1) The bill or other voucher presented as claim for money shall be received and examined by the Executive Officer and if the claim be admissible, and duly sanctioned by the competent authority, he shall make an order for payment at the foot of the voucher and sign it. The officer making a payment order is personally responsible that the voucher is complete and affords sufficient information as to the nature of the payment being made. Note. - The officer should also be required to satisfy himself that the payee actually receives the sum passed. (2) After the order to pay has been entered on the voucher and passed, a cheque shall be drawn up in the name of the actual payee, and entry shall be made in the general cash book (form 34), the voucher shall be stamped "paid by cheque"

No.....dated....." and filed for purpose of audit and the payee's receipt, when received, attached to it.(3)When a bill is presented by a person who is not the actual payee or his duly authorised agent, he may be required to produce a letter authorising him to take the payment. The signature of the messenger or his thumb impression, if illiterate shall be taken on the bill as a proof that the messenger actually received the money on behalf of the payee. In cases in which the endorsement on a bill is unauthorised.in complete or otherwise irregular, the Executive Officer shall refuse payment of the bill and return it to the person who presents it with a memorandum explaining why payment is refused.(4)Special precautions must be taken by the Executive Officer as regards all bills and documents showing signs of alteration of the head of the office shall be formally drawn to the irregularity. No document bearing any erasure can be accepted and payment on such document shall be refused by the Executive Officer and a fresh document called for.(5)When a person not in Board's employment claims payment for work done, services rendered or articles supplied, the Executive Officer shall use special precautions for satisfying himself of the identify of the applicant for payment.(6)In cases in which money due by the Board is paid by postal Money Order, the cost of remittance shall in the absence of any special rule or order to the contrary, be borne by the payee.(7)Payment orders not on files.-Payment order shall on account be made on files. Each payment order shall be made on a bill except in the case referred to in rule 79(6), a note being made in the file concerned referring to the number and date of the voucher. A reference shall also be made on the bill to the file to which it appertains.Note. - The pay order shall specify the amount payable both in words and figures. It should be made in ink and signed by hand not by stamp with date thereunder.

### **73. Mode of payment.**

(1)The payment shall generally be made by a cheque except the bills for amounts less than Rs. 25/- and if the payee so desires, any refund of octroi shall be paid in cash from the permanent advance.(2)When the payment is desired by a Bank Draft or Money Order, a formal application shall accompany the bills and the manner in which payment is desired should also be indicated.(3)In case, there is specific condition of supplier to supply against cash or there are other such circumstances and if that is in the interest of the Board, the money may be drawn in advance and cash paid.(4)Stamping of receipts.- Receipts for all sums exceeding Rs. 20/-must be stamped unless they are exempted from stamp duty in accordance with the provisions of Stamp Act as applicable to Rajasthan.

### **74. Payment on duplicate bills.**

- When a payment is made on a duplicate bill or a duplicate receipt is attached to any paid bill, the Executive Officer shall certify thereon that the original bill has not been paid or the original receipt has not been used in support of any other bill, as the case may be.Note. - Duplicate bills or receipts obtained from any person or firm should be distinctly marked as such.

## 75. Defacement of Vouchers.

- At the end of each month and in every case before the eighth day of the following month, the Executive Officer shall examine all bills except those for establishment charges of the month and satisfy himself that the charges have been properly vouched for and that the vouchers have been so defaced so as to preclude the possibility of their being used in support of any other bill and shall record on the general cash book (form 34) a certificate to this effect. Note. - Stamps affixed to voucher must be cancelled so that they may not be used again.

## 76. Bills and their scrutiny.

(1) The bills for all fixed recurring charges e.g. rents, grants-in-aid, contributions and other miscellaneous charges for which no forms have been prescribed, shall be drawn on a contingent bill in form 37 unless the claimant (e.g. a vendor, a contractor or a firm) presents his own bill, or statement of account in which payment shall be made on that document. (2) In addition to merely accounting for all the expenditure incurred it is also the duty of the Municipal office to see that no charge is paid twice over and also that the budget allotments are not exceeded. (3) To guard against the possibility of double payments and other irregularities and complications in the account as well as to keep a watch on liabilities and their adjustment personal ledger may be kept by the Board in the form below for firms or persons with whom business is continuously carried on or a running account is kept. When a work is done for private persons for which payments have to be made to the person doing the work and recoveries are made from the person for whom the work is done, separate accounts shall be kept in the ledger both for the person doing the work and for the persons for whom the work is done and cross reference given :- Name.....

Date. Ref. Par. Amount. Remarks. Date. Ref. Per. Amount. Remarks.

## 77. Cheques.

(1) Cheque drawn on a treasury shall be obtained from the treasury. Each cheque shall bear the book number and a serial number. Unused cheque books shall be kept under lock and key in the personal custody of the Executive Officer who shall notify to the treasury upon which he draws the number of the cheque book which he from time to time brings into use. (2) When the drawing officer receives a cheque book, he shall cause the cheques to be counted and a note to be recorded on the back of each cheque book that "This cheque book contains .... cheques." (3) When a cheque is being prepared for signature on an amount, a little in excess of the sum for which the cheque is drawn, shall be written across it and its counterfoil as a protection against fraud. Example. - Across a cheque drawn for 50. 40 will be written "Under rupees fifty one." (4) Cheques shall be payable at any time within six months after the date of issue. If the currency of a cheque should expire owing to its but being presented at the treasury within the period specified above, it may be received back by the drawer who should then cancel it and issue a new cheque in lieu thereof. (5) When a signed cheque is cancelled, it shall be enfaced or stamped "cancelled" by the drawer. The fact of cancellation shall be noted in red ink, under the signatures of the drawer of the cheque, upon the counterfoil and also across the order for payment which has been enfaced upon the voucher. (6) When the cheque is



cancelled, the amount of the cheque shall be entered in General Cash Book (form 34) of the day of cancellation as a miscellaneous receipt and carried into the classified abstract (form 39). In this case an adjustment shall be made at the end of the month as laid down in rule 82.(7)If a cheque is lost or destroyed an intimation of the fact shall be at once given to the treasury officer and its payment stopped after ascertaining from the pass book and by enquiry from the treasury officer that it has not been encashed. The loss of the cheque shall be noted on the counterfoil. If new cheque is issued, its number and date shall be quoted against original entry in the general cash book (form 34) with the remarks that the original cheque has been lost, and the following note shall be made on the counterfoil of the cheque "Issued in lieu of cheque No. ... date ... lost or destroyed".(8)Cancelled cheques shall be carefully retained until the accounts for the period to which they relate have audited when they shall be destroyed by or in the presence of the audit officer, who shall certify upon the counterfoil that the cheque has been so destroyed.(9)When the Executive Officer authorises to draw cheques against the Municipal fund lodged in the treasury, makes over charge of his office either temporarily or permanently, he shall send a specimen of the signatures of the relieving officer together with a certificate in the form given below to the treasury  
:-.....Signature and designation of the relieving officer.I certify that above is the signature of the officer to whom I have made over charge of my office with effect from the forenoon/afternoon of (date) day of month, 19.....Signature and designation of the officer making over charge with date.

## **78. Maintenance, comparison and closing of General Cash Book.**

(1)The general cash book (form 34) shall be closed and balanced daily, and shall be signed by the Executive Officer. At the end of each month the receipts and expenditure entered in the general cash book (form 34) shall be compared item by item with the pass book and the balances agreed, the difference if any being explained in a foot-note in the general cash book (form 34) as under :-Cash Book closing balance.....Deduct income (a) not yet credited in the treasury....Add Amount of uncashed cheques detailed below (b).....Balance as per treasury pass book.....Details of (a).Details of uncashed cheque (b).The general book shall be laid before the Chairman for review and signature.(2)The actual cash balances shown in the cash book should be verified at irregular intervals by the Chairman/Executive Officer or some other responsible officer authorised by the Board and a dated certificate to the effect should be recorded by him. Such verifications will, however, not effect the Treasurer's responsibility, for the cash balances.

## **79. Permanent advances.**

(1)To an officer whose duties cause him to incur petty expenses which require to be paid at once before money can be obtained on a contingent bill, a permanent advance may be allowed. The sum to be allowed shall be fixed by the Board on the supposition that recoupments will be made at least once a month.(2)All permanent advance shall be recorded in the demands and collection register (form No. 2) to be kept separately for the purpose.(3)Each officer who has obtained a permanent advance shall on the 1st April, in each year, sign an acknowledgement that the amount is due from and to be accounted for, by himself. In case of transfer of charge of an officer similar acknowledgement for the full amount shall be signed by the Relieving Officer. These

acknowledgements shall be kept on a guard file at the Municipal office. Explanation. - Permanent advances shall not be multiplied unnecessarily. An officer having subordinates who require petty sums shall rather spare small portion of his own advance for their use than apply for separate advances for them taking acknowledgements from them in the same form as he himself furnished and retaining them in his office. (4) Each officer holding a permanent advance shall keep up a permanent advance account in form 38 in columns 1 to 6 of which shall be entered the items of expenditure from the advances as they occur. The headings of the columns shall follow the items in the budget. (5) When the cash in hand is running low and the advance has to be recouped, a red line shall be drawn across the page of the register total of the items cast and a contingent bill prepared in form 37 in which full details of the items cast and a contingent bill prepared in form 37 in which full details of the expenditure shall be given. The officer responsible for the permanent advance after comparing the bill with the register shall sign both and send the bill to the Municipal office for payment. (6) In the case of recoupment of the Executive Officer's permanent advance, the disbursement certificate and payment order may be recorded in the permanent advance account register itself and a contingent bill need not be prepared. Note. - It should be carefully noted (1) that a bill must cover all items of expenditure upto the date of preparation and (2) that no item should be entered in the register until the money is actually spent and receipt obtained.

## **80. Miscellaneous Advances.**

(1) When a temporary advance for any particular purpose or an advance of pay admissible under the rules is made it shall be entered under the direct supervision of the Executive Officer as a demand in the register of miscellaneous demand in form 2. When the advance is adjusted, the particulars of the transactions shall be entered on the collection side of the register, a note being made in the remarks column to show whether the adjustment was by repayment, in cash, by transfer entry, by deduction from salary or from bill. In the last case, the accounts rendered shall be duly passed by the competent authority and an order "passed for Rs. ..." recorded thereon before an adjustment is made. (2) No advance shall be made to the Chairman, Vice-Chairman or a Member of the Board for the execution of work or purchase of articles or for any other purpose. All payments on this account shall be made either out of the permanent advance held by an officer of the Board or by cheques drawn in the name of the actual payee. (3) In emergent cases and when the permanent or temporary advance is not sufficient for the payment of works carried out by daily labour, purchase of material, and the like, an advance exceeding two thousand rupees in the case of Council and one thousand rupees in case of Board may be drawn under the sanction of the Board in the name of the Executive Officer, the Medical Officer of Health, or Engineer. Such advances shall be adjusted before the close of the year in which they are made, and no fresh advance for a particular work shall be made to an officer unless the previous one has been adjusted. (4) The accounts of temporary advances shall be closed quarterly when the outstanding balances shall be brought forward and the register laid before the Chairman or Executive Officer for examination and orders in regard to over due items.

## **81. Classification and classified abstracts of receipts-expenditure.**

- For the purpose of classifying the income and expenditure a classified abstract in form 39 shall be kept up in two columns one for income and one for expenditure. The receipts and charges

appertaining to each item of the budget for each day, shall be taken, either as they occur or in the aggregate for the day, from the general cash book (form 34) and from the vouchers in regard to payments and entered in the appropriate columns of abstract. At the end of each month the totals and progressive totals shall be made under each of the heads of abstract, any transfer entries which have been made in accordance with rule 82 being taken into account. Note. - The classification prescribed in this rule is for purpose of budget, monthly and annual accounts and must be strictly followed. But at the end of the budget items, the Board may open in the classified abstract such subsidiary heads of accounts as would enable and facilitate the preparation of the annual statement and to prove other subsidiary accounts and registers.

## **82. Transfer entries and adjustment.**

(1) Transfer entries, that is, entries intended to transfer an amount from one account to another, shall be made when it is necessary :- (a) to correct an error of classification in the original accounts; (b) to account, by debit or credit to its proper head for interdepartmental and other transactions in which each does not actually change heads. (2) Adjustments shall be made when it is necessary to adjust a portion of an advance unused and paid or the recovery of an over payment. (3) When a transfer entry is to be made, a minus entry shall be made in the classified abstract under the account from which the amount is to be transferred and a plus entry under that to which it is transferred in the place provided for the purpose. (4) When an item has to be adjusted, the money on receipt shall be brought to account in the general cash book (form 34) in the usual way as a miscellaneous receipt (form 39) and the item carried into the classified abstract. At the end of the month the adjustment shall be made by deducting the amount from both, receipts and expenditure under the account affected in the classified abstract. Explanation. - Neither transfer entries nor adjustment can be made in the accounts of a year after these accounts have been finally closed. Note. - When any transfer entry or adjustment is made the item effected should be distinctly specified or marked and references given in the foot notes as to the items of account from and to which the amount has been transferred briefly stating the reasons for the transfer entry or adjustment. Chapter-IX Miscellaneous

## **83. Register of loans.**

- All loans received by the Board shall be recorded in a register of loans in form 40 each installment of the loan, as it is taken being recorded in column 4. Each entry in the register shall be attested by the Executive Officer. A separate page shall be opened for each loan and loans from Government shall be kept distinct from loans received from other sources.

## **84. Register of Grant-in-aid received.**

- Grant-in-aid received by the Board shall be recorded in a Register of grant-in-aid in form 41 separate ledger account for each grant-in-aid received shall also be maintained in the classified abstract (form 39) to see as to what extent the expenditure has been incurred out of the particular grant-in-aid.

## **85. Register of Investments.**

- A record of all investments shall be maintained in register of investments in form 42. Each entry therein shall be attested by the Executive Officer, Government securities shall be kept distinct from other investments. They shall be examined and verified each year by the Executive Officer and a certificate recorded in the Register.

## **86. Deposit Register.**

- All deposits made with a Board, whether in the form of cash. Government paper or other stock, or of security bonds shall be recorded in deposit register in form 29. Two registers shall be maintained, one relating to entries regarding the securities of employees of the board as provided under Rule 59 and the other for deposit made by contractors for the due performance of their contracts. The former need not be written up annually but entries of all deposits in the later which have not been forfeited or returned shall be carried forward annually to the new register. In the case of bonds, if property is hypothecated, a brief description of the property shall be given in remarks column and the heading of column 3 shall be changed to "Name of depositor."

## **87. Register of Suits.**

- For the purpose of keeping a record of all suits in which a board is a party, a register of suits in form 43 shall be maintained in two volumes, one for suits in which the board is the defendant and one for suits in which board is the plaintiff. The particulars of each case shall be entered in the register of suits as soon as a suit is instituted by the Board or a notice of the institution of a suit against the Board is received by it, and further action taken thereon recorded from time to time. The appeals shall be entered on separate pages allotted for the purpose in the register and cross reference quoted. The register should periodically be checked and signed by the Executive Officer and laid before the Chairman once every half year for his review and signature.

## **88. Register of Money Orders received.**

- A register of money orders received shall be maintained in form 44 in which all the money orders received shall be recorded by the Executive Officer or the officer authorised by him.

## **89. Register of Cheques and Drafts received.**

- All the cheques and drafts received by the Board shall be recorded in a Register of Cheques and Drafts in form 35.

## **90. Register of Telephone calls made.**

- A register for telephone calls made by the Board shall be maintained in form 45 in which all the details required shall be entered.

## **91. Register of Bills.**

- All bills, received by the Accounts Branch for payment be recorded by the Accountant in a register of bills in form 46.

## **92. Register of Account Books and Registers.**

- The Board shall keep a register for account books and registers maintained by it. The register shall invariably be produced to audit party at the time of audit. It will be the duty of the Executive Officer to see that all the account books and registers maintained by the Board have duly been entered therein. The Executive Officer shall review this register once in every half year and record a certificate to this effect in the Register that it is posted up-to-date.

## **93. Custody of valuables.**

- Government promissory notes and similar valuable belonging to Board shall be kept in the treasury in a strong box under double lock, the keys of which shall remain with the Chairman and Executive Officer.

## **94. Writing off irrecoverable Dues and Losses.**

- Whenever it is found that any amount due to the board is irrecoverable or should be remitted or whenever any loss of Municipal moneys or property occurs through the fraud or negligence of any person or for any cause and such property or money is found to be irrecoverable, the fact shall be reported to the Board and the Board may order the amount or the value of the property to be written off as loss irrecoverable or remitted as the case may be subject to Rules framed under section 88(i) of the Act: Provided that if in any case, amount due or the value of such property is in excess of Rs. 200/- in the case of Council and of Rs. 50/- in the case of Board, such orders shall not take effect without the approval of the Director of Local Boards.

## **95. Fines and arrears of tax realised by Court.**

(1) Courts realising fines, which under any Act in force are creditable to the Municipal fund, or arrears of Municipal dues recovered through court shall be remitted to the Municipal office along with a statement in form 47. (2) If a refund is ordered to be made, it shall be carefully traced in the original statement (in form 47) and an entry shall be made therein against the items concerned that the refund has been made. The payment shall then be made in the ordinary manner.

## **96. Filling Vouchers.**

- Vouchers and challans shall be numbered serially for each month and shall be filed in the Municipal office in guard files.

## 97. Refund.

- Before a refund of any kind, otherwise in order is allowed the original demand or realisation as the case may be, must be traced and a reference to the refund should be so recorded against the original entry in the cash book and other documents as to make the entertainment of a double or erroneous claim impossible. Any acknowledgement previously granted should, if possible be taken back and destroyed and a note of the repayment recorded on the original of the receipt.

## 98.

Refunds of revenue can be drawn only on the demand and on the receipt of the person entitled to receive them after production of proper authority; on account may they be drawn on the receipt of a Board's Officer and lodged in a deposit account pending demand.[ izk:i [Added by Notification No. Rules/F.3(4) LSG/78, dated 21-7-1982, Published in Rajasthan Government Gazette Part IV-C, dated 2-2-1984, page 816-817.]]jktLFkku uxjikfydk ys[kk fu;e] 1963 ds fu;e 98 ds vUrxZrjktLo dh okilh dk fcy

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**99.**

Every refund shall be noted against the original credit in the Board's accounts and other documents in which the moneys received are entered in detail, and a certificate of such a note having been made must be given in all vouchers for refunds.

**100.**

When the tax is refunded cross reference shall be given in the payment voucher and in the demand and collection register. Form No. 1 (Under Rule No. 8) Monthly Account Month of.....19...

**RECEIPTS**

Head of accounts	Budget Estimate	Receipts from the 1st of April to the end of the previous month	Receipt during the month	Total receipts from the 1st April to the end of the month of account (Total of Cols. 3 and 4)
1	2	3	4	5
	Rs. nP.	Rs. nP.	Rs. nP.	Rs. nP.

**EXPENDITURE**

Head of accounts	Budget Estimate	Expenditure from the 1st of April to the end of the previous month	Expenditure during the month	Total Expenditure from the 1st April to the end of the month of account (Total of Cols. 3 and 4)
1	2	3	4	5
	Rs. nP.	Rs. nP.	Rs. nP.	Rs. nP.

[Form No. 1A] [Added by Notification dated 10-1-1964.] [See rule 9(1)] Annual Account.....Municipal Council/Board.....For the year 19..... 19.....

S.No.	Major, Minor and sub-heads of the budget estimates.	Estimated figures of income/ expenditure for the year Rs. NP	Actual figures of the Income/ expenditure for the year Rs. nP.	Remarks
1	2	3	4	5

Form No. 2 [Under rule 19(1) & 20(1) & 21] Demand and Collection Register on Account of Collections for 19

**Demand**

Serial Number	Connecting references	Name and address of the person from whom the demand is due	Current demand (detailed in installments when necessary)	Arrears	Total	Initial of the poster
1	2	3	4	5	6	7

Collection

Date of payment	Number of receipt with book No.	Period of installment	Amount	Remissions	Balance	Initials	Remarks including Reference to orders sanctioning remissions
8	9	10	11	12	13	14	15

Form No. 3[Under rule 21]Duplicate

Bill No. ....

Municipality

ToName.....Address.....

Name and particulars Period Amount of Demand

Total Rs. nP

The amount of this bill must be paid within 15 days of presentation after that a notice of demand shall be issued and if necessary, a distress warrant.

Date..... (Signature)

(Officer)

Form No. 4[Under rule 22, 23 & 24(1)]ReceiptMunicipalityNo.....Book

No.....Rs.....Received from.....Rupees (in words).....on account of..... For the period.....Full/Part in payment of demand.

Progressive Rs. (Reference D. & C. register No.)

Date ..... Bill No. Date

Executive Officer.

Form No. 5[Under rule 23(2)].....MunicipalityCollection Challan of Circle

No..... Date.....

No. of Receipt Particulars of head AmountRs. nP. Remarks

TOTAL

Signature of the Depositor Received Rs. ....

[(Rs. ....(in words)]

Signature of the Executive Officer.Note. - After the close of each month, the tax Collector, shall record on abstract of income under different head on the back of the last challan and also give progressive total.

Form No. 5A[Under Rule 24(2)]Register of Distraigned Property.....Municipality.

S. No. of demand collection S.No. register withconnecting reference. No. & Date of Distress warrant Total Amount to be recovered.

No.	Date	Principal	Service charges		Fines & penalties	Others.	
1	2	3	4		5	6	7 8
Particulars of distraigned property as per inventory given		Estimated cost of the	Signature of the	Date of property	Particulars of the	Amount for which	



in Form of Inventory and Notice property by Storekeeper sold property sold sold  
 prescribed undersub-section (4) distrained  
 of section 152 and sub-section  
 (1) of section 137 of R.M. Act.  
 1959.

Rs. nP.

9	10	11	12	13	14
Particulars of surplus property or amount returned to owner	Signature of the owner or person to whom surplus made over		Signature of the Executive Officer		Remarks.
Property	Amount Rs. nP.				
15	16		17	18	19

Form No. 6 (Under Rule 25) Counterfoil of Licence Book No. .... No. .... Name of  
 Licensee. .... Father's Name. .... Address. .... Caste. .... Trade  
 .... Purpose of Licence. .... Period of licence. .... Amount  
 paid. .... Signature of Licensing Officer. Progressive total Rs. .... Licence  
 .... Municipality Book No. .... No. .... Dt .....

Whereas. .... has paid to the Municipal Board Rs. .... he is permitted to. .... at. ....  
 within the Municipality of. .... from 1st. .... to. .... Description of Licensee  
 Name Father's Name Caste Trade Address Remarks

Signature of Licensing Officer. Note. - The site and the endorsement should be entered only when  
 the licence is conditional. The endorsement should be cancelled when the licence is of general  
 nature. This Licence is granted subject to the rules and conditions for the regulation and control of  
 the. .... a copy of which has been this day furnished to the licensee by me. Licensing  
 Officer Dated. .... 19. .... Licence holder Form No. 7 (Under Rule 25) Counterfoil of  
 Licence. .... Municipality Book No. .... No. .... Name of  
 licensee. .... Address. .... Name and Class of Carriage. .... Description of  
 Carriage. .... Description. Number and height of animals. No. of persons to be  
 carried. .... Weight of luggage to be carried. .... Date of licence. .... Period of  
 licence. .... Amount paid. .... Signature of licensing Officer Progressive total Rs. .. Licence  
 Book No. .... Municipality No. .... Dated. .... 19...

has paid to the Municipal Board the sum of Rs. .... he is hereby licensed to ply the carriage  
 described below within the Municipality of. .... for the period of from the 1st  
 of. .... to. .... Details of carriage

No. and class of carriage	Description of carriage.	Number of persons licensed to be carried	Description, number and height of animal	Weight of luggage to be carried.	Address of licensee	Remarks
---------------------------------	-----------------------------	---	--	--	------------------------	---------

.....Signature of Licensing OfficerThis licence is granted subject to the rules and conditions for the regulation and control of hackney carriages, a copy of which has been this day furnished to the licensee by me.

Date..... 19..... Licensing  
Officer

A copy of the rules and conditions, subject to which the licence has been furnished to me with the licence. Signature or thumb impression of Licence Holder. Form No. 8[Under Rule 25(3)]Register of taxes and other income collected by means of Licence system

Name and address of  
licensee or person from  
whom tax is due.

Serial No.	Name	Address	Particulars of the demand i.e. number and description of vehicles, animals etc.	Number of badge, card or plate issued
1	2	3	5	6

Number and date of the  
licence granted.

Number	Date	Period of Licence	Amount of tax or fee realized.	Signature of the licensing officer
7	8	9	10	11

No. and date of renewal of licence.

Number	Date	Cause of non-renewal	Initials of licensing officer	Remarks.
12	13	14	15	16

Form No. 9[Under Rule 26]Demand and Collection Register-Rent  
Current demand

Serial No. in register of immovable property.	Description of property.	Name and address of tenant.	Number and date of sanction for letting.	Date of occupation.
1	2	3	4	5

Current demand

Term for which let.	Installment	Arrears, if any	Total demand	Initials.
6	7	9	10	11

Collection  
Remitted

Installments.

Initials Remarks

Date of payment	Number of receipts		Total collection for the year	Number and date	Balance due		
1	2	3	4	5	6	7	8

Form No. 10[Under Rule 27(2)]Stock BookDescription of article

Date Opening balance No. of quantity received Total To whom issued or for what purpose

1	2	3	4	5
---	---	---	---	---

No. of quantity issued	Balance	Signature of the issuing officer	Signature of the receiving Officer	Remarks
6	7	8	9	10

Form No. 10(A)[Under Rule 48(2)]Particulars of coal consignments received in the month of 19

Number or wagons	Net quantity of coal as per railway receipt	Quantity received as per weightment at the railway station of destination	Particulars of Railway Receipt
------------------	---	---	--------------------------------

Gross weight	Tare	Net weight
--------------	------	------------

Weightment of coal at ..... for coal received during the month of .....19.....

S.No. of Carts	Gross weight of Carts	Tare	Net Quantity	Remarks
----------------	-----------------------	------	--------------	---------

Loss in Transactionssay about 2% etc.Form No. 11[Under Rule 28(1)]Pound RegisterFeeding charges. Surplus of sale proceeds.

S. No.	Date and hour of admission	Number of admission pass	Description of animal	Marks of identification	Name and address of impounder
1	2	3	4	5	6

Name and address if he the owner if known	Whether released or sold	Date and hour of release or sale	No. of release pass or receipt of sale proceeds	Period of detention	Fine or rent realised
7	8	9	10	11	12

Feeding charges	Expenses of sale, if any	Surplus of sale proceeds		
Rate	Amount	To be credited to Municipal fund		To be returned to owner
13	14	15		16
				17

Total amount recovered from reclaimer or by sale i.e. total of Col. 12, 14 to 17.	Name and address of persons releasing the cattle	Reclaimer's signature or mark in token of his having received the cattle or of the officer supervising the sale	Remarks
18	19	20	21

Form No. 12[Under Rule 28(1)]Receipt for Impounded CattleBook No.....No.....Name of pound.....

Date and hour of admission	Name and address of Impounder	Number and description of cattle admitted	Name and address of owner if known
1	2	3	4

Pound keeper's signatureForm No. 13[Under Rule 28(3)]Receipt for release of impounded CattleNo.... Book No..... Name of pound

Date and hour of admission	Date and hour of release	Number and description of cattle	Name and address of person releasing the cattle	Particulars of amount realised	
Amount of fines or rent	Amount of feeding charges				
1	2	3	4	5	6
				Rs. nP.	Rs. nP

Pound-keeper's signature.Form No. 14[Under Rule 28(3)]Receipt for purchases of impounded cattle soldNo.....Name of pound .....Book No.....

Number as per pound register	No. and description of the cattle	Marks of identification of cattle	Name and address of the purchaser	Amount for which sold
1	2	3	4	5
				Rs. nP.

Dated the ..... Signature(Office).

Form No. 15[Under Rule 28(4)]...MunicipalityMemorandum showing disposal of the proceeds of cattle sold (vide sec. 16 of the Cattle Trespass ActBook No.....No.....Name of pound

Serial No. as per pound register	No. and description of cattle seized	No. and description of cattle sold	Amount for which sold	Deductions	Surplus made over to the owner	Name and description of unsold cattle made over to the owner	Signature of owner or person to whom made over
Name of deduction	Amount						
1	2	3	4	5	6	7	8
							9

				Fines or rent feeding charges		Rs. nP.	Rs. nP.		
				expenses of sale					
Dated the .....				Pound keeper's signature					
Serial No. as per pound register.	No. & description of cattle seized	Period of detention in the pound	No. and description of cattle sold	Amount for which sold	Deduction.	Surplus made over to the owner	Number and description of unsold cattle made over to the owner		
Nature of deduction		Amount							
1	2	3	4	5	6	7	8	9	
				Fines or rent feeding charges		Rs.nP.			
				Rs. nP.		expenses of sale			

Dated the ..... Pound keeper's signature

Form No. 16[Under Rule 31]Register of application

Date	Serial No.	Name of applicant	Locality and Name/or No. of premises	Serial No. in the house connection register	Remarks
1	2	3	4	5	6

Note. - If the application is rejected or no connection is made, a note to this effect should be made in column 6.

Form No. 17[Under Rule 33]Front page of the register

No. of connections at the beginning of year		Serial No. of connections newly made during theyear			
Domestic		Non-domestic		Domestic	Non-domestic
427		73		493 to 502507,509	503-506508
427		73		12	5

(1963-64)

Serial No. of connections permanently cut offduring the year		No. of connections at the end of year			
Domestic (1962-63)		Non-Domestic		Domestic	Non-Domestic
337347391		276435451			
3		...			

(1963-64)

Register of House Connections

S.No.	Name of street or mohalla and ward	No. of premises	Description of premises	Name of owner
1	2	3	4	5
Name of applicant	S.No. in the application register	Date of completion of connection	Purposes of water supply domestic or non-domestic	
6	7	8	9	
Is the supply under water tax assessment purely by meter, by measurement composition etc.	ferrule	Size of ferrule	Size of communication pipe	No. of stop cocks
10		11	12	13
Size of & position of stop cock	No. of taps	Size and position of taps	No. and position of shower baths, cisterns	
14	15	16	17	
Reduction ferule	Enlargement of fende	Date of fixing meter		
Date	Size	Date	Size	
18	19	20	21 22	
No. of meter	Size of meter	Date of removal of meter	Date of permanently cutting of connection	Remarks
23	24	25	26	27

Note. - The entry in this column should clearly show whether it is residential at building, temple, mosque, school, dharmashala, garden, shop etc. Form No. 18[Under Rule 34] Meter reading book Page of previous year's register .... Name of registered consumer..... Purpose for which water is taken..... House No..... Mohalla..... Description premises Number and description of meter..... Date of removal of meter..... Rent of meter per mensem..... Rate of charge of water..... Number of entry in the demand register..... Superintendent Signature of water works, Secretary

Month for which reading is taken	Date of reading	Meter reading	Actual monthly consumption	Initials of water works inspector	Remarks
1	2	3	4	5	6
Last reading b/f April					

May  
June  
July  
Aug  
September  
October  
November  
December  
January  
February  
March

Carried over to page \_\_\_\_\_ of register for 19 \_\_\_\_\_

Form No. 19(Under Rule 39)Details of Entries in the House connection Register

Locality & name or number of premises No. & size of taps.	Particulars of fittings to be seen.	Date of Inspection	Date of inspection	Remarks.
1	2	3	4	5

Date of reading	Reading in gallons	Total gallons consumed	Signature of Meter Reader	FORM NO. 20(Under Rule 40)Municipal Board .....
1	2	3	4	Water Meter Card
				The consumer must produce this card to the watermeter reader every month at the time of meter reading failingwhich the entry will not be made in the card.
				Connection No. .....
				Account No. .....
				Name .....
				Address .....
				House No. .....
				Date of issue .....

				Signature			
Date of reading	Reading in gallons	Total gallons consumed	Signature of Meter Reader	Date of reading	Reading in gallons	Total gallons consumed	Signature of Meter Reader
1	2	3	4	1	2	3	4

Form No. 21(Under Rule 45)Estimate for the stores required during the ensuing financial year.

Description of Stores	Balance in hand on (date) ... 19 ....	Number or quantity required for the ensuing year	Number or quantity to be purchased	Estimated cost of the quantity or number to bepurchased	Remarks
1	2	3	4	5	6

Form No. 22[Under Rule 46(a)]Register of movable property including tools and plants

Particulars and descriptions of property	No. of pieces	Date of acquirement	Cost	No. and date of the bill in which charged for	
1	2	3	4	5	
Where the property is used or other particulars,if necessary.	Initials	Date of disposal of property	Manner of disposal	No. disposed off	
6	7	8	9	10	

No. and date of order	Cost realised, if old	Balance after each transaction or at the end ofeach year	Signature	Remarks
11	12	13	14	15

Form No. 23[Under Rule 46(b)]Register of immovable property vested in the Board or placed under its management

S. No.	Name of locality, mohalla to which propertybelongs	Description, situation and boundaries of theproperty	Settlement numbers or number in the Land RecordsDepartment Register
1	2	3	4
Area (Length, Breadth & height)	No. and date of Government order transferring themanagement to the Board	Mode of occupation and purpose for which used	No. and date of order authorising such occupationand the authority by whom ordered
5	6	7	8



Name of tenant or lessee, if any and term of lease	Date of termination of lease	Rent per annum	Signature of Chairman/ Executive Officer
9	10	11	12

If held under direct management approximate annual income and sources from which derived	Method of final disposal of property with No. and date of Government order sanctioning sale, etc. name of purchaser, if any, and amount for which sold	Date of annual verification of entries in the preceding columns and signatures of verifying officer	Remarks
13	14	15	16

Form No. 24(Under Rule 47)Live Stock Register for the year 19 ... 19 ....Name of the Municipality.....

S. No.	Authority of purchase	Date of purchase	Kind of animal.	Description of animal
1	2	3	4	5

Value	Voucher No. and Date	Initial of officer	Reference to orders for disposal of unserviceable animal	Sale proceeds of unserviceable animal
6	7	8	9	10

Date of receipt of realisation	Initial of officer	Condition of the animal at the end of the year	Remarks
11	12	13	14

Form No. 25(Under Rule 54)Stamp Register  
Stock

Date	Value of stamps in hand at the commencement of day	Value of stamps received during the day	Total stock
1	2	3	4

Expenditure	Balance				
Name and address of officer to whom cover has been sent.	Contents of cover No. of letter etc.	Value of stamps affixed	Total value of stamps expended during the day	Value of stamps in hand at the close of the day	Remarks
5	6	7	8	9	10

Form No. 26(Under Rule 55)Certificate of verification of stores and other movable propertyI certify that I have verified all entries in the Stock Book/Register of..... and have found them correct except as stated below :-Signature

Date of verification	Description of store or property	Book balance on date of verification (No. or quantity)	Verified balance (No. or quantity)
1	2	3	4

Excess (No. or quantity)	Deficit (No. or quantity)	Remarks and initials of verifying	Chairman's orders
5	6	7	8

Form No. 27(Under Rule 56)Permanent Establishment of the.....Temporary

Order of the Board	Name and detail of sections	Actual pay on 1st April 19....	Sanctioned scale of pay	
Maximum	Minimum	Rate of increment		
1	2	3	4	5 6

Date of next increment Amount paid for each month

April V.No. Rs. P.	May V.No. Rs. P.	June V.No. Rs. P.	July V.No. Rs.P	
7	8	9	10	11

Fly Leaf

Serial No.	Name	Designation	Scale of pay	
Maximum	Minimum	Rate of increment		
1	2	3	4	5 6

Date of next increment	Actual pay on 1st April	Orders, if any with holding or postponing increment.	Remarks
7	8	9	10

Municipality for the year 19....-19with quotation of No. and month of voucher.

AugustV.No. Rs.P.	SeptemberV.No. Rs.P.	OctoberV.No. Rs.P.	NovemberV.No. Rs.P.
1	2	3	4

DecemberV.No. Rs.P.	JanuaryV.No. Rs.P.	MarchV.No. Rs.P.	Remarks.
5	6	7	8

Form No. 28(Under Rule 59)Security BondWhereas the Municipal Board/Council of.....has agreed to appoint.....No. AB/AB son of.....resident of.....as a.....in the.....Department.(The preamble should be varied according as the bond is for A, persons security B, personal security with sureties or C, sureties only) on any giving security/our giving security/our becoming sureties/for the faithful and deligent performation of/my duties/his

duties/his duties as....(A, B and C are alternative clauses, one of which should be used according to the circumstances).A. Be it know that I (B) as held and firmly bound to the said Municipal Board/Council in the sum rupees ... to be paid to the said Municipal Board/Council for which payment, I bind myself and my heirs, exactors and administrators firmly by these presents and to further secure which payment I hereby mortgage (or assign by way of mortgage) unto the said Municipal Board/Council my property which is free from encumbrances and which is set out in the schedule hereto attached to the intent that the same shall remain and be charged by way of simple mortgage in the manner that for the purposes of recovering the said sum of Rs. ... or any such lesser sum, as may become due by the mortgagor to the mortgagee by virtue of these presents, the mortgagee may enforce against the said property or any of the remedies of the holder of a simple mortgage.ORB. Be it known or that we (A.B.C.D and E, F) are held and firmly bound to the said Municipal Board/Council in the sum of Rs to be paid to the said Municipal Board/Council for which payment, we bind ourselves jointly and severally and our heirs, executors and administrators firmly by these presents and to further secure which mortgage in the manner that for the purpose of recovering the said sum of Rs. ... or any such lesser sum, as may become due by the mortgagor to the mortgagee by virtue of these presents, the mortgagee may enforce against the said property or any part thereof all or any of the remedies of the holder of a simple mortgage.ORB. Be it known that we or (C.D. and E.F.) and held and firmly bound to the said Municipal Board/Council for which payment, we bind ourselves jointly and severally and our heirs, executors and administrators firmly by these presents and to further secure which payment we hereby mortgage (or assign by way of mortgage) unto the said Municipal Board/Council our property which is free from encumbrances and which is set out in the schedule hereto attached to the intent that the same shall remain and be charged by way of simple mortgage in the manner that for the purpose of recovering the said sum of Rs or any such lesser sum, as may become due by the mortgagors by virtue of these presents, the mortgagee may enforce against the said property or any part thereof all or any of the remedies of the holder of a simple mortgage.The condition of the above written bond such that I/AB/AB shall faithfully and diligently perform my/his duties as ... and shall from time to time and all time when required to do forthwith account for, render and deliver to the said Municipal Board/Council all moneys, securities for money and property as may be directed by it:Provided always that if the (obligor) shall at any time or from time to time be transferred to any other Municipal Board/Council or Boards within the said District of ..... then and in that case these presents shall be read and construed as if instead of the Municipal Board/Council .... the name of such Municipal Board/Council with the District of under which the said (obligor) may be at any time serving wherein written and the condition of the above written bond shall apply in the case of any such Municipal Board/Council within the District of...(This following clause be not used where there are no sureties.)And so that any forgiveness on the part of the Municipal Board/Council towards A B in respect of the failure to perform his duties or otherwise comply with the condition of the Board shall not in any way exonerate the said ... or either of them or their heirs executors or administrators of the property mortgaged from liability under the above written bond.

## Schedule

Signed by the above named .....(Two witnesses are required).....in the presence of.....(1)(2)Note. - (1) Where immovable property is mortgaged, the bond must be registered.(2)Where the name of the office to be held by

employee is mentioned in the bond, the bond will be held good only in respect to that office. If the employee is likely to serve in more than one capacity either on promotion or otherwise, the form will require alteration.(3)When there is only one surety, the wordings of the bond in clause C will need alteration.

Form No. 29(Under Rule 59 & 86)Deposit Register

S. No. No. and date of order under which deposited Date of deposit Name of depositor

1 2 3 4

Purpose of deposit Amount Executive Officer's initials No. and date of order sanctioning return or lapse of deposit

5 6 7 8

Date of return or lapse Name of payee Amount Balance Remarks

9 10 11 12 13

Form No. 30(Under Rule 60)Detailed pay bill of establishment for the month of .... 19

Serial No. Name of the incumbent Designation Monthly rate of pay

1 2 3 4

Pay and acting leave allowance claimed separately	Dearness allowance and other allowance	Provident Fund contribution by Municipal Board	Total
5	6	7	8

Pay and acting leave allowance held over for future payment.	Fine and other recoveries	Total amount to be drawn
9	10	11

Deduction on account of

Provident fund. Income Tax Recoveries of provident fund advances

12 13 14

Total recovery	Net amount payable to each incumbent.	Signature of payee	Remarks
15	16	17	18

Total Rs.Head and Item of the Budget

Deduct undisbursed pay refund as detailed below* Rs. ....	Debit head .. on Rs. ....
	Debit head .. on Rs. ....

Income Tax Rs. ... and Recoveries Credit head .. on Rs. ....

Net sum required for payment Rs. ....

Certified(1)That I have satisfied myself that all salaries included in bills drawn in the month of 19 .... (The last preceding month) with exception of these detailed below of which the total has been refunded by deduction from this bill have been disbursed to the proper persons and that their receipt stamps duly cancelled for every payment in excess of Rs. 20/- and that all leaves and promotions etc. have been entered in the Service Books of the officials concerned.(2)That all persons on pay not exceeding Rs. 25/- who are not subscribers to the provident fund and for whom pay has been drawn in this bill have actually been entertained during the month.(3)That the bill has been checked with the sanctioned scale reentered in the establishment check register.(4)That the entries of previous bill have been made in the Establishment Check Register.Date 19...[Signature of the Chairman, and Signature of the Executive Officer.] [Substituted by Notification dated 1-3-1968.](The above certificates shall be signed by the Chairman and the Executive Officer.)OfficePay Rs.....drawn Rs.....vide cheque No.....and to be adjusted by credit to.....total.....Dated.....

Examined and entered Accountant [Executive Officer]

Details of Pay of absentees refunded

Establishment	Name	Period	Amount
1	2	3	4

Form No. 31[Under Rule No. 60(2)(ii)].....Municipality.Provident fund recovery schedule

S. No.	Name of the employee	Provident Fund Account number	Pay Rate of subscription
1	2	3	4 5

Amount received	Contribution made by the Municipal Board	Total	Recovery of advance	Remarks
6	7	8	9	10

Form No. 32[Under Rule 60(2)(iii)].....Municipality.Absentee statement for the month of .... 19 ....

Name of absentee	Designation	Nature of Absence
Kind	From A.M. or P.M	to A.M. or P.M
1	2	3
No. of days of absence		
4	5	6

Officiating Municipal servant (if any)

Name	Substantive post	Substantive pay	Additional pay	Remarks
7	8	9	10	11

Dated ..... 19. Signature of Chairman/ Executive Officer.

Note. - 1. In column 3 should be stated 'full average pay' without pay 'other duty' officiating ..... transferred to ... 'suspended' etc. the date for each being specified as far as possible on column 5 & 6.

**2. The statement should be divided off into sections corresponding to sections in the bill arrangements affecting one section only being shown together.**

**3. All changes in the personal of the permanent establishment due to retirements, transfers, deaths and ceusequent new appointment and increases and decreases of cadres of establishment should be shown. The number of posts left unfilled should be noted at the end of each section, and if there is no unfilled post in any month the facts should be recovered Vacancies against which officiating arrangements have been made should be shown individually and in full details.**

Form No. 33[Under Rule 62(1)].....Municipality.Periodical increment certificate for the month of 19....(1)Certified that the Municipal servants named below have earned the prescribed periodical increments from the date cited in column 6, having been the incumbent of the posts specified for not less than ..... year/from the date in column 5, after deducting periods of suspension for misconduct, etc., and absence on leave without pay and, in the case of those holding the posts in officiating capacity, all other kinds of leave.(2)Certified that the Municipal servants named below have earned periodical increments from the date cited, for reasons stated in the explanatory attached herewith (all earn).

Name of incumbents	Whether substantive or officiating	Scale of pay of post	Present pay	Date from which present pay is drawn	Date of present increment
1	2	3	4	5	6
Future pay	Suspension of misconduct and such other absenceas does count for increment		Leave without pay and in the case of thoseholding the post, in officiating capacity, all other kinds ofleave		
	From		To		From To
7	8		9		10 11

Notes. - 1. When the increment claimed is the first to carry a Municipal servant over an efficiency bar column 5. 6 and 7 should be filed up in red ink.

**2. The figures (1) or (2) should be placed against each name according as the reason (1) or (2) applies. The explanatory memo should be submitted in any case in which reason (2) applies.**

Signature of the Chairman/Executive Officer.[Form No. 33-A] [Added by Notification dated 10-5-1966.](See Rule 64-A)Register for grant of festival advance to non-gazetted employeesName of

the Council/Board .....

S. No.	No. & date of the order sanctioning the advance	Name of the employee	Pay
1	2	3	4

Amount of advance	Month of advance	Recoveries	Remarks
Amount recovered	Month		
5	6	7	8

[Form No. 34] [Replaced by Notification dated 1-3-1968.](Under Rule 66)General Cash BookIncome

Month and date	Head and item of Receipt	Particulars of Receipts	Serial No. of Receipt or challan	Amount Total
In Hand	At Bank			
				Rs. P.    Rs. P.

Expenditure

Month and date	Head and item of expenditure/charges	Particulars of Expenditure/charges	No. of cheques
1	2	3	4

Form No. 35(Under Rule 68 & 89)Register of Cheques/Drafts

Date of receipt of Cheque/ Draft.	No. & Date of Cheque/ Draft	From whom received
No.	Date	
1	2	3
		4

On what account	Amount of Cheque/ Draft	Initial of Executive Officer	Date of encashment of the Cheque/ Draft.
5	6	7	8
	Rs. P		

Date of entry in the General Cash Book	No. & Date of receipt (form 4 issued)	Initials of the Executive Officer
No.	Date	
1	2	3
		4

Form No. 36[Under Rule 70(4)]

Date	From whom and on what account.	Amount
Octroi Total		
1	2	3

Initials of Octroi or Tax Superintendent	Remitted to Treasury or Municipal Officer		
Date of Remittance	No. of Challan	Amount	Initials of Octroi or Tax Superintendent.
4	5	6	

Form No. 37[Under Rule 76(1)]Contingent Bill

S. No. of Sub-vouchers	Description of chargeand number and date of authority for all charges required specialsanction	Amount
Rs.	nP	
	Head and item of budget	Total Rs.(words)

**1. [ I certify that in expenditure charged in this bill could not with the due regard to the interest of the Municipality be avoided and that the charges have been really paid.] [Alternative certificates, one of which must be scored out.]**

**2. I certify that I have satisfied myself that special circumstances have rendered the temporary excess expenditure over the monthly proportion of the budget grant under the head necessary, and that an additional grant will be obtained if there is a likelihood of the annual grant being exceeded.**

**3. I certify that there has been no excess expenditure over the monthly proportion of budget grant.**

Date ..... Name .....

Pay rupees Office .....

Examined

Accountant Executive Officer

Date ..... 19 .....

Note. - The words and that the charges have been really paid apply only when the bills of recoupment of permanent advance, in order case they should be scored out. Form No. 38[Under Rule 79(4)]Payment Advance Account of Rupees

Date No. of Sub-vouchers Description of charge To whom paid

1 2 3 4

Expenditure



Classification of each sub-voucher showing items of account to be debited and amounts.

Rs. nP.	Rs. nP.	Rs. nP.	Rs. nP.	Rs. nP.
a	b	c	d	e

**5.**

Total of amount      Recoupment of the permanent advance.

Date of despatch of bill      Amount Rs. nP.      No. & date of cheque.

6      7      8      9

Form No. 39[Under Rule 81]Classified AbstractBudget Head ..... Item ..... Budgeted Provision Rs. ....

	April	May	June
Date	Voucher No. Amount	Date Voucher No. Amount	Date Voucher No. Amount
Transfer entries.			
Monthly Total.			
Progressive Total.			
Total.			

August	September	Remarks
Date	Voucher No. Amount	Date Voucher No. Amount
Transfer entries.		
Monthly Total.		
Progressive Total.		
Total.		

October	November	December	January	February	March
Transfer entries.					
Monthly Total.					
Progressive Total.					
Total.					

Form No. 40(Under Rule 83)Register of Loans of the.....Municipality

Date of receipt of loans.	No. and date of order sanctioning.	Purchase for which loans were taken.	Amount of loan
1	2	3	4

Rate of interest	No. of Installment in which repayment and whetheryearly or half-yearly	Amount of each installment	Initial of E.O.
5	6	7	8

Payment Balance(Principal after each payments) Initial of E.O. Remarks

Date	Principal	Interest	Total
9	10	11	12

Form No. 41[Under Rule 84]Register of Grant in-Aid received

S. No.	Particulars of grant No. and date of Government sanction	Purpose and conditions of grant	Amount received during the current year
--------	--	---------------------------------	---

Total Amount received till close of financial year	Amount of contribution to be made by the Board	Total	Date of receipt of the grant
--	--	-------	------------------------------

Initial of the Executive Officer	Total amount spent up to close of last financial year	Amount spent during the current year	Total
----------------------------------	---	--------------------------------------	-------

Unspent balance of grant	Reference of the head of the budget	Initials of the Executive Officer.	Remarks
--------------------------	-------------------------------------	------------------------------------	---------

Form No. 42[Under Rule 85]Register of Investment

S. No.	Date of investment i.e. purchase of security or date of deposit etc. as the case may be	Particulars of investment and in case of Government securities No. and date of paper	Amount
1	2	3	4

Rate of interest	Initials of the Executive Officer	Date of recovery of interest & adjustment in account	Amount of recovery of interest & adjustment in accounts	Initials of the Executive Officer
5	6	7	8	9

Note. - (1) Where any sum is withdrawn from investment or any Government promissory note is sold the particulars of withdrawal or sale, as the case may be, should be noted in red ink across column 1-3 of this register and its face value deducted from the total in column 4 and the balance of the investment worked. If no balance remains, account closed shall be written across the page.(2)Investments from Provident Fund should be recorded on separate pages and distinctly marked as such.

Form No. 43[Under Rule 85]Register of Suits

Serial	Department	Name of	Name of	Nature	Value	Date of	Details of all costs
--------	------------	---------	---------	--------	-------	---------	----------------------

No.		court and number of case	parties	and details of claim case	of institution	incurred by the Board prior and subsequent to the decree						
Date	On what account	Amount	Abstract of final order & Date									
1	2	3	4	5	6	7	8		9	10	11	

Amount decreed	Date of limitation of decree and the date before which action should be taken to execute and re-executive a decree	Cost of Execution of decree	Interest accruing after decree	Total columns 15, 19 & 20								
Principal	Interest	Cost	Total	Date	On what account	Amount						
12	13	14	15	16	17	18		19	20	21		

Amount realised or paid by the Board	Remission	Total columns 27 & 28	Balance	Remarks								
Date	Number of receipt of voucher	Principal	Interest	Cost	Total	Principal	Interest	Cost	Total			
22	23	24	25	26	27	28	29	30	31	32	33	34

Form No. 44[Under Rule 88]Register of Money Orders received

Date of receipt of Money Order	Amount	From whom received	Action on which received	Receipt number	Cash Book No	Remarks
1	2	3	4	5	6	7

Form No. 45[Under Rule 90]Telephone Call Register

S.No.	Date	Name of the officer making the call	Place from where call is made	Telephone No. with full address of the person called	Whether Municipal or private
1	2	3	4	5	6

Kind of call	Purpose of call	Initial of the officer	No. and date and amounts of bill for call	Remarks
7	8	9	10	11

Form No. 46[Under Rule 91]Register of Bills

S. No.	Date of receipt of the bill	No. & date of the bill	Name of the party rendering bill	Particulars of amount in the bill
1	2	3	4	5

Date of payment	Voucher No	Cheque or draft No.	Amount paid	Remarks
6	7	8	9	10

Form No. 47[Under Rule 95(1)]Statement of Municipal Fines or arrears of Tax realized by CourtStatement of.....fines imposed.....by the Court in the arrears realized through distress warrants district of.....for credit to Municipal funds for the month of..... 19 ....

S. No.	Date	Name of persons fined or from whom arrears have been realised	Reference to Act and section under which fine imposed or warrants issued
1	2	3	4

Net Amount Realised in Cash	Date of credit to the Municipal fund in the treasury	Date of payment
Date	Amount	
5	6	7
		8

Payment	Initials of Executive Officer	Remarks
Amount refunded	Amount of reward	
9	10	11

Signature