

# The M.P. Municipal Accounts Rules, 1971

MADHYA PRADESH

India

## The M.P. Municipal Accounts Rules, 1971

### Rule THE-M-P-MUNICIPAL-ACCOUNTS-RULES-1971 of 1971

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The M.P. Municipal Accounts Rules, 1971 Published vide Notification No. 525-3578-18-N-71 dated 13-12-1971, M.P. Rajpatra, Part 2, dated 18-12-1971 In exercise of the powers conferred by sub-section (1) and clauses (xi), (xxxi), (xxxiv) and (xxxv) of sub-section (2) of Section 355, read with Section 113 and sub-section (2) of Section 338 of the Madhya Pradesh Municipalities Act, 1961 (No. 37 of 1961), and in supersession of all rules previously made on the subject the State Government hereby makes the following rules for prescribing the matter to keep and publish the accounts of the Municipal Councils. The same having been previously published as required by sub-section (3) of Section 356 of the said Act. (2) These rules shall be general for Municipalities and shall come into force with effect from the 1st April, 1972.

## Chapter I Preliminary

### 1.

These rules may be called the Madhya Pradesh Municipal Accounts Rules, 1971.

### 2.

In these rules unless the context otherwise requires :-(a)"Act" means the Madhya Pradesh Municipalities Act, 1961 (No. 37 of 1961);(b)"Head of Office" the Revenue Officer, Health Officer, Engineer, Water works Superintendent, Accounts Officer etc., shall each be deemed to be the Head of an office in regard to his respective section and all these Officers shall be subordinate to the Chief Municipal Officer;(c)"Drawing and Disbursing Officer" means the Chief Municipal Officer;(d)"Section" means the section of the Act;(e)"Treasury" means a Government treasury or sub-treasury, or a bank to which the Government treasury work has been made over and includes a banker with whom a Municipal Fund is kept under Section 108 (2) of the Act;(f)"Treasury Officer"

includes the agents or manager of the bank and a banker with whom a Municipal Fund is kept under Section 108 (2) of the Act;(g)"Year" means the financial year beginning on the first of April and ending on the 31st March following;(h)Words and expression used but not defined in these rules shall have the meaning assigned to them in the Act.

## **Chapter II**

### **General**

(1)Receipt and Credit of Money

#### **3.**

All money transactions to which the office-bearers, Councillors, officer and servant of the Municipality in his official capacity is a party shall without any reservations, be brought to account without delay and all sums realised by or on behalf of the Council shall be paid into the Treasury, to be credit to the Municipal Fund.Note. - Receipts of interest earned on deposits in the bank shall be shown in the cash book as items of receipts.

#### **4.**

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

#### **5.**

No portion of collection shall on any account be kept back or used for current expenditure.

#### **6.**

(1)A Municipal Council shall not without the previous sanction of the State Government make any addition to, alteration in or modification of any register or form prescribed in these rules and no new forms shall be introduced by any Council.(2)A Council may for administrative convenience, maintain such registers as may be auxiliary to the account books prescribed in these rules.

#### **7.**

The accounts shall be maintained separately for each year.

**8.**

The accounts shall be maintained in Hindi written in Devanagari script. Books of account shall be strongly bound and paged and accounts shall not be prepared in house sheets or in loosely bound volume. The pages of receipt books shall before issue be stamped with the Council's seal and the Head of office shall record on each book before issue a certificate of the number of pages it contains.

**9.**

In all registers, receipts, licences and other documents, amounts received shall be expressed in words as well as in figures.

**10.**

Every correction or alteration in accounts shall be neatly made in red ink (a single line being drawn through the original entry to be corrected) and attested by the dated initials of the Head of Office. All corrections and alterations in bills and vouchers shall be similarly attested by the officer drawing the bill or person preferring the claim while those in the pay orders shall be similarly attested by the officer signing them. Erasure shall on no account be permitted in registers, statements, receipts, vouchers or accounts or any description.

**11. Classification.**

- The prescribed heads of account to be used in all Municipal accounts are specified in Appendix A. No change shall be made in them without the consent of the State Government.

**12.**

The Cash and Account Branches of every Municipality shall be kept distinct from each other and under separate officer, termed respectively, cashier and accountant. All sums due to the Council shall be received by the former officer, not the latter, and in no case shall the same person compile the accounts and supervise the collection of rates and other income. Note. - In the case of Municipalities in which it is not possible to appoint a separate cashier, any other employee may be made cashier.

**13.**

(i) Security shall be taken from the officers or servants of the Council who actually deals with the Council's money or securities. The amount of security will be determined in each case by the respective Municipal Councils : Provided that the State Government may exempt from the operation of this rule any Government servant whose services have been lent to a Municipal Council. (ii) (a) In all contracts entered into on behalf of Municipal Council under which sums of money are payable by contractors, adequate security shall, whenever possible, be taken for sums being paid as they fall

due. Where the circumstances are such that security cannot conveniently be furnished, the contractor shall be required to pay the sums due on the contract quarterly in advance and the instalment on account of each quarter shall be paid at least a month before the beginning of that quarter for which the advance payment is required. In default, the contract shall at once be cancelled and new arrangements shall be made, so that, as far as possible, Municipal Councils may be protected from loss.(b)A person who is a relative of a contractor shall not be accepted as surety for the fulfilment of a contract by a contractor unless the officer accepting the security is fully satisfied that the relative has separate property of his own and the surety files an affidavit to the effect that he has separate property of his own.

#### 14.

Whenever a private person or firm contracts with the Municipal Council to supply stores or execute a work he or it should, unless exempted by the Council be required to give security for the due fulfilment of the contract and suitable provisions regarding the security should be incorporated in the agreement.

#### 15.

The security taken from a contractor should be in one of the following forms subject to the conditions noted against each or partly in one and partly in another of these forms when this is specially permitted by the Council.

Forms	Conditions
(1)	(2)
(i) Cash	Municipal Council will not pay any interest on any deposit held in the form of cash.
(ii) Government promissory notes, Municipal debentures, Port Trust bonds, or stock certificates or investments in the National Plan Loan of the Central or a State Government.	The securities should be accepted at 5% below the market price or at the face value whichever is less.
(iii) Post Office Savings Bank Pass Book.	A pass book for a deposit made under Post Office Savings Bank Rules may be accepted as security, provided that the depositor has signed and delivered to the Post Master a letter in the prescribed form as required by those rules.
(iv) Post Office Cash Certificates and National Savings Certificates.	The certificates should be formally transferred to the Municipal Council which takes the deposit with the sanction of the Head Post Master and should be accepted at their surrender value at the time of tender.

(v) Deposit receipts of State Bank, Punjab National Bank, Central Bank or any other recognised bank approved by the Government for the purpose.

(1) The deposit receipt should be made out in the name of the pledgee or if it is made out in the name of pledger, the bank should certify on it that the deposit can be withdrawn only on the demand or with sanction of the pledgee. (2) The depositor should agree in writing to undertake any risks involved in the investment. (3) The bank should agree that on receiving a signed treasury challan and a withdrawal order from the pledgee in respect of the deposit or any part thereof, it will at once remit the amount specified into the nearest treasury along with the challan and send the treasury receipt to the pledgee. (4) The responsibility of the pledgee in connection with the deposit and the interest on it will cease when he issues a final withdrawal order to the depositor and sends an intimation to the bank that he has done so.

## 16.

Security furnished in cash by a municipal servant or a contractor may be converted, at the cost of the depositor, into any of the interest bearing forms of security mentioned in items (ii) to (v) of the preceding rule, provided :-(i) that the depositor has expressly requested in writing that this be done, and (ii) that the acceptance of the new form or forms of security is permissible under the rules and under the terms of the agreement or bond. Note. - (1) Cash actually received or recovered may be converted into an interest bearing form of security even when it forms part of a deposit which is being paid in instalment to and has not been realised in full. (2) Percentage deductions made from a contractor's bills held as security for the due fulfilment of a contract should not be converted into any other form of security.

## 17.

The percentage deductions from bills held as security in connection with contracts to execute works should not be refunded till the final bill has been prepared and passed.

## 18.

In cases falling under Rule 13 or any other rules or bye-laws framed under the Act where personal security is taken, the solvency in the case of the surety shall be verified annually by the Collector in the case of the Chief Municipal Officer or by the Chief Municipal Officer in the case of other servants of the Council, in the manner prescribed in the Revenue Book circular for the time being in force for the issue of solvency certificates by Tahsildars and Sub-Divisional Officers.

## Chapter III

### Collection of Taxes and Fees

(a) General

**19.**

The Municipal area shall be divided by the Chief Municipal Officer into collecting circles by a calculation based on the ground to be traversed and the number of bills to be delivered. Each circle shall be numbered and to each circle shall be appointed a muharrir. The collecting circles shall be as compact as possible and shall contain no more houses than the muharrir can visit in the course of a month. Note. - When a muharrir or tax collector is changed the outgoing muharrir or tax collector shall prepare a list of outstandings which will be made over to the relieving muharrir or tax collector. When the latter receives this list the responsibility for collections will be entirely his.

**20.**

All collections except octroi, terminal and toll taxes will be made by muharrirs, in charge of circles. Each separate realisation will be acknowledged by a receipt (in such form as may be prescribed under the rules or bye-laws of various taxes, if there is no special form of receipt. Form No. 1 and 2 shall be used) granted by the muharrir (who will retain a duplicate obtained by the double sided carbon process) and will be at once recorded in the daily collection register in Form No. 3.

**21.**

The Chief Municipal Officer or the Revenue Officer shall be responsible for enforcing the prompt realisation of all taxes or obtaining speedy adjustment of all irrecoverable outstanding. They shall accordingly (periodically) and particularly at the end of the year be scrutinized all outstanding both as a precaution against fraud and in the interest of prompt recovery of taxes. A report of the progress made in all collections both current and arrear shall be laid before the Finance Committee or the Standing Committee, if there is no Finance Committee.

**22.**

(1) Licence and Receipt forms shall be bound in counterfoils books. Each book contains forms machine numbered consecutively and common seal of the Council. Only one book shall be given out by the Chief Municipal Officer or Account Officer, at a time, a new book not being issued until all forms in the book it replaces have been used and the book with the counterfoils returned. On receiving the used books with the counterfoils the Chief Municipal Officer or any other officer or servant authorised by the Municipal Council shall see :- (1) that no page has been extracted; (2) in the case of cancelled forms the original and duplicate copies are in the book and have been cancelled and; (3) the full amount has been deposited. The surplus forms in a used receipt book shall be cancelled by the Chief Municipal Officer or any other officer authorised by the Council, at the end of each year. (2) After the counterfoils have been checked they should be stamped "Checked and Cancelled". (3) The common seal of the Council shall be kept in the custody of the Chief Municipal Officer or the Revenue Officer who shall be personally responsible to see that it is not misused. (4) Each receipt shall also be attested by the full signature of the official responsible for issuing it and shall fill up the receipt in duplicate by the carbon process and shall retain the

duplicate copy.(5)A record of the book numbers of the receipt books stamped at a time shall be kept and it shall remain in the personal custody of the officer concerned.(6)Receipt books ordinarily required for use for a period of not more than a week shall be stamped at a time.(7)A warning shall be printed on the receipts that the affixing of a seal on the receipt does not constitute acquittance for the money and that the signature of the muharrir or other person actually receiving the money is also necessary thereon.(8)On no account shall loose unnumbered licences or receipt forms be kept in office or a manuscript be issued.

## **23.**

Refunds of revenue shall be noted against the original entry of the receipt of the cash book or other register so as to guard against a second refund of the same amount being accidentally made. A note of the refund shall be made in the counterfoil of the receipt file in the municipal office. Before a refund is authorised, the receipt given to the party should be obtained where possible and cancelled.

## **24. Subscriptions.**

- When a municipality undertakes the collection of voluntary subscriptions for a public purpose, such as the erection of a town-half market or dispensary, the following procedure shall be observed :- (a)The book to be sent round with the appeal for subscriptions shall be in Form No. 4.(b)Receipt in acknowledgement of contributions shall be in Form No. 1.(c)At the end of each month or quarter, the amounts (whether paid up or not) shown in the subscription book (Form No. 4) shall be totalled, and the total posted into an abstract in Form No. 5. The abstract shall be checked and signed by the Chief Municipal Officer. The Officer who signs the abstract shall at the same time satisfy himself that steps are being taken to realize the promised subscriptions.

## **25. Check of original receipts.**

- Municipal Council shall arrange that not less than 10 per cent of the receipts granted by their officials to tax payers shall be compared every month with counterfoils and collection registers, and the Chief Municipal Officer, the Revenue Inspector and the Octroi Superintendent themselves shall occasionally make the comparison personally. A record of the receipts thus compared shall be maintained by the persons concerned.Note. - The object of this check is to detect omissions to bring to account any collection made by tax collector. To secure this object, it is essential to first collect at random original receipts from tax payers, and then to compare them with the counterfoils and the entries in the collection register.

## **26. Daily Collection registers.**

- The daily and monthly totals in these registers (Form No. 3) shall be carried over and added to the total of the following day and month. At the end of the month the totals shall be checked by the accountant with the amounts shown in the periodical accounts, and any discrepancy rectified. In order to avoid discrepancy between the monthly account and the registers the latter shall be closed

on the day before that on which the treasury closes its accounts for the month.(b)Octroi

## **27. Collections.**

- Each muharrir incharge of octroi or any post shall be responsible for the collection of dues at his post for the prompt remittance of collections to the municipal office and for the maintenance of a proper account of collections in the register in Form No. 6 in which each receipt shall be entered in regular order.

## **28. Importer's Declaration.**

- Every importer of goods brought to an octroi or toll post must record a declaration of quantity and value in Form No. 7 filled up either by himself or if he is illiterate by the muharrir to his dictation. The form will be supplied free and no fee shall be charged for filling it up.

## **29. Importer's pass.**

- The importer shall be given a receipt in Form No. 8. This form shall be kept in duplicate with printed consecutive numbers and shall be bound in books before issue. Carbon paper shall be used for making the duplicate. The original shall be made over to the importer.

## **30. Duty paid at Head Office.**

- In the case of duty paid in cash at the head office on goods weighed and passed there, that office shall use the same receipt book and daily collection register as are used at out posts. For duty paid on invoices at the head office Form No. 9. shall be used and a register maintained in Form No. 10 when goods covered by an invoice on which duty has been paid are presented at an out post the consignee, on surrendering the foil of the pass in Form No. 9 shall be granted a fresh pass in Form No. 11. These forms should be printed on coloured paper to distinguish them from cash passes. They will not be entered in the collection register of the out-post, but the book containing counterfoils of Form No. 11 shall be sent to the head office in order that the Revenue Inspector/Sub-Inspector may check the counterfoils with his register in Form No. 10.

## **31. Penal Octroi Receipts.**

- Imposed as a penalty, shall be in Form No. 12 and a register of realizations shall be maintained in Form No. 13.

## **32. Bounded warehouse fees, receipts for.**

- It shall be in Form No. 14 and a register shall be maintained in Form No. 15 collections shall be entered in the register daily and remitted with the register to the municipal office on the day fixed by the Standing Committee.



### **33.**

Transit pass shall be in Form No. 16 printed on coloured paper, and the transit duty pass in Form No. 17, and all sums realised on account of transit duty shall be shown in the daily collection register.

### **34. Refunds.**

- Muharrirs in-charge of exit out posts shall maintain an account of refunds of transit duty in Form No. 18. The account will show on the one side the muharrir's permanent advance and on the other details of refunds. It shall be balanced daily and sent, accompanied by transit duty passes, to the Revenue Inspector/Sub-Inspector or any officer appointed by the Council for this purpose, who will check the daily accounts with vouchers and counterfoils and initial it. The muharrir's advance shall be verified by the Revenue Inspector/Sub-Inspector or any other officer appointed for the purpose at least once a month. Applications for refund of octroi receipts other than the transit duty shall be in Form No. 19 which is procurable from the Municipal office, free of charge. These applications shall be registered in Form No. 20. The pass given by the Revenue Inspector/Sub-Inspector to exporters to enable them to claim refund of octroi shall be in Form No. 21. Refund will be made on presentation at the Municipal office of this form duly filled in. In the case of goods despatched by railway, it is not necessary to attach the railway receipt to the refund form. It will suffice if the railway receipt is produced at the exit out post; it will be returned after taking a note for purposes of refund. Note. - In the case of dutiable articles exported by railway as personal luggage the production of the railway receipt with the pass need not be insisted upon.

### **35. Parcels.**

- In the case of goods imported by railway, the consignee shall record a declaration in Form No. 22 and pay duty to the officer-in-charge of the railway out-post for which he will be granted a receipt in the usual form. If the contents of a parcel are not known to the consignee it will be delivered to him on his recording a declaration to that effect and making a deposit at the railway out-post of rupee one for which a receipt will be granted in Form No. 23, subsequently, adjustment will be effected by either a refund of the deposit or part of it or recovery of the excess duty due. In the latter case, the receipt given will be in Form No. 24. For these deposits the muharrir will maintain a register in Form No. 25 which will be sent daily with counterfoils of receipts to the Municipal office. In the accounts deposits will be treated as octroi revenue and the refunds of deposits as octroi refunds.

### **36. Commutation.**

- Under the rules for collection of octroi any person not in trade, may commute the octroi duty payable on parcels brought by railway for his bona fide personal use only into a house-tax according to the rates given in the octroi rules. A register in Form No. 26 shall be maintained for such collections.

### **37. Saving.**

- If in Octroi Rules or bye-laws of any Municipal Council the forms of receipts and registers have been prescribed, they be used until modified.(c)Property Tax

### **38.**

(1)The assessment list and the register of objections prescribed by Sections 134 and 138 of the Act shall be in Form Nos. 27 and 28.(2)If more than one tax is levied and separately assessed in any Municipal Council on the annual value of buildings and lands (e.g., property tax and water tax etc.) additional columns may be ruled by hand in the assessment list prescribed above in the blank space provided in the last column thereof to show the amount of tax being specified in the heading of the column.(3)The assessment list when completed shall be totalled, progressive totals being given and carried over from page to page and the grand total entered at the end.

### **39.**

Each tax muharrir appointed for the purpose shall submit quarterly statements showing for his circle all cases of new buildings, rebuildings and enlargements of existing buildings. These statements shall be compared with the registers of building applications. Before submitting the statement the muharrir shall endorse the following certificate thereon :-"No new buildings are under construction in his circle nor are any additions or alterations being made to the existing buildings except as noted in the statement."Note. - On receipt of the quarterly statements prompt action should be taken to assess or reassess the tax when necessary.

### **40.**

(1)Every new demand and every change in the existing demand which may be sanctioned after the completion and authentication of the assessment list shall be entered in the demand and collection register so far as it affects the demand for the year.(2)In order to show the result of increases and decreases in each year, a statement ruled by hand in the Form No. 28-A should be inserted as a fly-lead at the beginning of the assessment list. This statement should be kept up-to-date by entering therein every change as it is made and shall be totalled at the end of the year.

### **41.**

(1)The Demand and Collection register shall be prepared in Form 29 from the assessment list and also show any outstanding dues notes in the previous Demand and Collection Register.Note. - The satisfaction of the dues current or in arrears by payment or remission shall be posted daily in the register by the concerned tax collector and the Revenue Officer if there is no Revenue Officer, the Chief Municipal Officer shall see that the work does not fall into arrears.(2)At the end of the year the accounts shall be carefully balanced and closed, progressive totals be cast and carried over from page to page and the grand total struck by a person other than the poster, and to prove the accounts

the following closing entries shall also be made :-(1)Demand as per assessment list at the beginning of the year.(2)Arrears.(3)Increase or decrease made during the year.(4)Total demand for the year.(5)Collections.(6)Remissions.(7)Balance outstanding at the end of the year.(d)Other Taxes

## **42.**

In the case of such taxes for which assessment is made annually and the forms of assessment list is not prescribed in the concerning rules or bye-laws, an assessment list shall be prepared in the month of January for the next year in Form No. 30 for each ward separately of persons liable to taxes.Note. - This list will form the basis of the demand and collection register and should be prepared with great care. Completion of assessment list will be reported to the Finance Committee, and if there is no Finance Committee the Standing Committee in the month of February of the year of the preparation of the list.

## **43.**

Demand and Collection Register posted from the assessment lists and with entries arranged and totalled by wards shall be maintained in Form No. 31. The entries in it shall be checked by the Revenue Officer and if there is no Revenue Officer by the Chief Municipal Officer, who shall place his initials on each page as he completes his examination of it. The outstandings of the previous year or years shall be brought forward, and posted separately on pages beginning the register and recoveries of the outstandings as they are effected shall be shown against these postings and not in the register on which the demand appears originally. The register shall be ready before the commencement of the year, and it should contain an abstract bringing together the figures of several wards. Assessment made after these have been totalled should be shown below the totals of the wards to which they pertain, the number in the assessment list and authority being quoted.(e)Enhancement and Remission

## **44.**

Enhancement and Remission sanctioned during the course of the year shall be entered in a register in Form No. 32, the details being posted in the Collection and Demand registers.

## **45. Statement of demand, collections and balances.**

- The balance of the outstandings shall be struck at the close of each year and its correctness proved by adding the arrears with which it opened to the demand enhancement made during the year and deducting from the total the collection made and remissions granted in the year. The statement shall be put up to the Finance Committee and if there is no Finance Committee to the Standing Committee.(f)Notices and distress warrants

## 46.

(1) Notices of demand and distress warrants issued under Sections 164 and 167 of the Act shall be kept in books with counterfoils in Forms 33 and 34. Each book shall contain an equal number of forms bearing book and serial numbers. When recovery has been effected by distress the amount shall be brought to the account in the cashier's cash books and in the Demand and Collection register, the number of warrants with letters "D.W." being quoted in place of receipt. When full payment is made by the defaulter to the officer authorised to execute the warrant a receipt shall be issued to the defaulter in Form No. 1 with a clear note to the effect that the money has been realised by distress warrants. (2) The notice and warrant fee shall also be charged and the receipt shall be given in Form No. 1. (3) When the payment is not made in full and action is taken under sub-section (4) of Section 167, the movable property shall be distrained for the remaining amount covered by the distress warrant. A list of property so distrained shall be given to the assessee. The official entrusted with the execution of the warrant may at his discretion give the distrained property in superdagi of a reliable persons owning landed property within municipal limits. The Supratdar shall deliver the property entrusted to him at the place appointed for the purpose by the Chief Municipal Officer at his own expenses within 24 hours whenever so required. He shall not be entitled to any charge for keeping the distrained property in his custody. The Supratdar shall be appointed with the concurrence of the assessee at his sole risk and responsibility. The amount recovered through sale proceeds shall be credited in the cash under "Miscellaneous" Receipt and then transferred to appropriate heads. The assessee shall also be informed of the amount realised. Note. - (1) All warrants should be returned to the office within one month from the date of receipt by the officer charged with the execution with his remarks therein. The Chief Municipal Officer shall consider the remarks recorded on the unexecuted warrants and direct what further action should be taken for the realisation of the dues. (2) Timely return of the warrants and credit of the money recovered should be watched through the counterfoils. Reference to receipt number shall be given in the counterfoil of the distress warrant (g) Collection of taxes and fees by means of licences

## 47.

Licences are not transferable nor can they be re-issued after expiry of their term. Since the dues are payable strictly in advance, no Demand and Collection Register has to be maintained.

## 48.

A licence shall not be granted until the fee or tax for the licence is paid.

## 49.

The licences shall be in Form No. 35 except where a different form has been specifically provided under any rules, bye-laws or orders of the State Government for any specified purposes. Form Nos. 36, 37 and 38 are primarily meant for hackney carriages, driver's licences and carriages respectively.

**50.**

The fees received on account of licences shall be recorded in the concerned licence registers maintained in Form Nos. 39, 40, 41, 42 and 43.

**51.**

Muharrirs of collecting circles shall be required to submit periodically statement at the beginning of each quarter for each kind of licence separately showing all persons liable to the payment of the fee or tax.

**52.**

The Licensing Officer shall immediately on receipt of the statements submitted under Rule 51 compare them with the registers of licences prescribed by Rule 50 and in each case in which licence is required to be taken out but has not been applied for, suitable action shall be taken.

**53.**

At the end of each month the licensing officer shall examine the registers of licensees and take action according to rules with regard to every person whose licence may have expired up-to-date and who has not taken out a fresh licence.

**54.**

Badges and tickets issued to licensees shall be charged for the amount realised being treated as a miscellaneous receipt. A stock book of badges, etc., shall be maintained in Form No. 44 and the book and the actual stock of balance shall be verified periodically by the Revenue Officer if there is no Revenue Officer by such other responsible officer as may be appointed by the Standing Committee or the Finance Committee.(h)Tolls and Fees

**55.**

Cattle registration fees, receipts for shall be in Form No. 45 both the foil and counter foil being signed by the Registrar, who will maintain a collection register in Form No. 46.

**56.**

For the collection of sarai, daily market fee, registers shall be maintained in Form Nos. 47 and 48 and for other fees register and receipt shall be used as may be prescribed in the concerning rules and bye-laws. Form Nos. 6 and 8 shall be used for the realisation of toll tax.(i)Other Revenue Rents

**57.**

The rent register shall be maintained in Form No. 49 to show in detail realisations of revenue for which there is a fixed periodical demand.

**58.**

A separate page or set of pages of the register shall be set apart for each kind of revenue for which there is a fixed monthly, quarterly, half yearly, or annual demand.

**59.**

The register shall show all demands due on account of rents arranged in serial order :-(a)on expired leases of the previous year;(b)on unexpired leases of the previous year; and(c)on leases granted for the current year.The entries (a) and (b) shall be taken from the register of the previous year. The Revenue Inspector or any person appointed by the Chief Municipal Officer shall fill up the current years' register and lay it with the register for the previous year before the Revenue Officer, and if there is no Revenue Officer, before the Chief Municipal Officer who after comparing the entries shall place his initials.In respect of (c) when the agreement with the lessee has been signed and security deposit paid, the Revenue Inspector or any person appointed by the Chief Municipal Officer shall fill up the register. He shall then lay the agreements, the register and cashier's cash book before the Revenue Officer or the Chief Municipal Officer who shall compare entries with the agreement.

**60.**

At the end of each quarter the Revenue Officer or the Chief Municipal Officer shall examine the register of rent anti shall take necessary action for the recovery of the outstandings.

**61.**

Proceeds of auction sale, unclaimed animals, manure at cattle pounds of gadiadda, produce of land and garden, condemned articles from stock or other unservicable movable property shall be sold by public auction by an authorised person after the fact has been proclaimed by beat of drum or by distribution of hand-bills. The officer conducting the sale shall enter the amount of the bid in the sale papers, obtain the signature of the highest bidder and put his own signature thereon. When the money is deposited a regular receipt in Form No. 1 shall be given to the payer.

**62.**

(1)Night soil and city sweepings are disposed of in different ways. Each Council should, therefore, prescribe its own forms of account for the purpose with the sanction of the State Government.(2)When the compost manure is prepared an account shall be kept in Register Form No. 50 and money receipt shall be given in Form No. 1.

### 63. Ferry Receipts.

- Under the Northern Indian Ferries Act, 1878, the ferry receipts realised by Municipal Councils shall in the first instance be credited to the suspense head "Deposits", sub-head "Ferry Receipts", and at the end of each month, the total collection under the sub-head shall be credited into the treasury to the Major head "XXVI Public Works", minor head "Ferry receipts". Detailed head "Ferry Receipts" realised by local bodies under the Northern India Ferries Act, 1878, by presenting a cheque which shall be paid by transfer the endorsement being "Received payment by transfer credit to "Note. - The amount of total collections under this rule shall be credited quarterly into the nearest Government treasury or sub-treasury if a Municipal Council has no account with such treasury, the amount shall be sent by money order. The charges on account of money order commission, if any, may be debited to the Municipal Fund.(j)Cattle pounds

### 64.

On admission of cattle to a pound the pound keeper shall give a receipt in Form No. 51 to the person impounding the cattle and take his signature or thumb impression on the back of the counterfoil of the receipt. In case of release he shall issue a receipt in Form No. 52. Both these receipts shall be prepared in triplicate by use of carbon paper, one copy being filed in the pound, one sent to the Municipal officer as prescribed in Rule 5 and the third delivered to the impounder or to the person releasing the cattle, as the case may be.Note. - In small municipalities it will suffice if the receipts are duplicate.

### 65.

(1)Every pound keeper shall maintain a register in Form 53. The money columns of this register shall be totalled daily and the register shall be sent with the collections of each day and the copy of the receipts issued during the day to the municipal office. The transactions which occur while the register is in the municipal office shall be recorded in the register as soon as it is sent back to the pound.(2)In those Municipal Councils where the fines on impounded cattle are finally creditable to State Government shall be credited in the first instance to the suspense head "Deposits", sub-head "Fines on impounded cattle" and at the end of each month the total collections under the sub-head shall be credited into the treasury to the Major head "LII-Miscellaneous" Minor head "Fees, fines and forfeitures", Detailed head "Cattle pound receipts", by presenting a cheque payable by transfer as in the case of ferry receipts. In other municipalities all fines shall be credited to the Municipal Fund as in the case of other Municipal revenue.Note. - The amount of total collection which is creditable to the State Government under this rule shall be credited quarterly into the nearest Government Treasury or sub-treasury if a Municipal Council has no account with such treasury the amount shall be sent by money order. The charges on account of money order commission if any, may be debited to the Municipal Fund.

**66.**

The notice prescribed in Section 14 of the Cattle Trespass Act (I of 1871), shall be in Form No. 54 and the account prescribed in Section 16 in Form No. 55.

**67.**

(1) A challan in Form No. 56 with the first ten columns filled in by the pound keeper shall be sent with all cattle leaving a pound to be sold. When the cattle have been sold, the remaining entries in the challan shall be made by the officer conducting the sale and the receipt shall be given to the purchaser in Form No. 57. (2) The amount shown in column 13 of the challan shall be placed under deposit for three months, and if no claim is made within that period, the amount shall after its expiry be credited to "Sale proceeds of unclaimed cattle" but in those Municipal Councils where the surplus of sale proceeds is creditable to State Government shall be credited into the treasury to the head "LII-Miscellaneous" Minor head "Fees, fines and forfeitures", Detailed head "Cattle pound receipts", by presenting a cheque which will be paid by transfer, the endorsement on the cheque being, "Received payment by transfer credit". Note. - (1) The amount of total collection which under the rule is creditable to the State Government shall be credited quarterly into the nearest Government Treasury or sub-treasury if a Municipal Council has no account with such treasury the amount be sent by money order. The charges on account of money order commission if any, may be debitted to the Municipal Fund. (2) Claims for refunds of surplus sale proceeds of unclaimed cattle preferred after the expiry of three months, shall not be entertained but this rule shall not bar any claim which is preferred before the expiry of three months, even through final decision on the claim is not passed within that period.

**68.**

Book shall be changed annually, all those pertaining to an expiring year being returned at the end of the year to the Municipal Officer and being replaced by new sets. Cattle which are in the pound when new registers are brought into use shall be brought on to those registers.

**69.**

A schedule of rates of fines and feeding charges shall be hung up in the pound. Feeding charges shall be recovered for the number of pounds actually given to an impounded animal.

**70.**

The scale of fodder, etc., to be allowed for each animal shall be fixed by Finance Committee or the Standing Committee. An account of fodder, etc., purchased and issued shall be kept up by the pound keeper in Form No. 58 and submitted monthly for comparison with the pound register and check. The sample entries in the form show how receipts and issues are to be posted.



**71.**

Ali deaths in, oi escapes from a pound shall be reported by the pound keeper to the Chief Municipal Officer, the report being attested by two respectable witnesses. The hides, etc., of cattle that die in the pound may be sold by auction or disposed of in any other way and the proceeds dealt with in accordance with sub-rule (2) of Rule 67.

**72.**

Finance Committee or if there is no Finance Committee, the Standing Committee shall arrange for the inspection of pounds and pound keepers shall be bound to produce all registers and forms called for by the inspecting officer. The inspecting officer shall, during the course of his inspection verify every month as many receipts issued to owners under Rule 64 as are available, with their counterfoils filed in the pounds and report to the Finance Committee or the Standing Committee as the case may be, the irregularities it' any, noticed by him.(k)Miscellaneous

**73.**

When the demand for a tax is based on declarations furnished by the tax payers these declarations shall be kept together in the order of entries in the demand register or of the licences, as the case may be, and connecting reference quoted.

## **Chapter IV**

### **Office Accounts**

#### Collection and Remittance

**74.**

Remittance to the Municipal Office shall be accompanied by the daily collection register or other register in which the collection is originally entered, and the counterfoil receipt book, and it will be the duty of the cashier or other officer nominated in this behalf to examine the entries, comparing them with the counterfoil receipt book, checking rates, totals, etc. The examining officer shall then initial the register, and if he is not also the cashier, pass it on with the remittance to that officer. Boxes containing cash remittances to the Municipal Office shall invariably be opened by the cashier in the presence of the person who brings them and all remittances received by the cashier shall be acknowledged by him in the register which accompanies them. To admit of this rule being complied with without hindrance to the work of collecting officers, two sets of books and two cash boxes may, where necessary, be kept in use simultaneously.

## **75.**

(1) Remittances to the treasury to the credit of the Municipal Fund shall be accompanied by a challan in Form No. 59. (2) The challan shall be prepared in duplicate showing the details of the remittance and the head of account to which the amount is to be credited and shall be signed by the Chief Municipal Officer or by any other officer of the Municipality authorised by the Finance or the Standing Committee in this behalf.

## **76. Cashier's Cash Book.**

- The cashier shall keep a cash book in Form No. 60 in which he will enter :- (1) all sums received by him in full detail of names and particulars except in regard to such receipts as are realized through collectors who maintain their own registers; in these cases all that need be entered is the total amount received, the head of receipt and the name of the collector; (2) details of remittances to the treasury, classifying them in the column "Details of challan" according to budget heads. The cash book shall be closed and balanced daily and signed by the cashier. Once a month the Chief Municipal Officer shall compare, at random, at least 10 per cent of the entries in the cash book and collection registers. Note. - In large municipalities a classified form of cashier's cash book may be adopted with the approval of the Examiner of Local Fund Accounts.

## **76A.**

All cash receipts shall be paid with the least possible delay into the treasury. Where the treasury and the Municipal office are at the same place the collections of each day shall be deposited not later than the first day following on which the treasury is open for business. In other cases the collections shall be remitted at such intervals as may be necessary, the rule being that under no circumstances should the amount be left in the custody of the cashier exceeding the security furnished by him. The Chief Municipal Officer shall satisfy himself daily that this rule is being observed. In any circumstances in which the balance in hand happens to be temporarily in excess of the cashier's security, the Finance Committee or the Standing -Committee, as the case may be, will make special arrangements for the safe custody of the surplus.

## **77.**

The Pass Book in Form No. 61 shall accompany all remittances to the treasury'. On receipt of the money by the treasury, both sides of the pass book shall be written up, the entries being initialled by the Treasury Officer, and the book returned to the Municipal Office. No entries shall under any circumstances be made in the pass book by any municipal servant. The balance shall be struck monthly, and the amount written in words signed by the Treasury' Officer. The book shall be examined by the Chief Municipal Officer monthly and any discrepancy noticed between the pass book and the Municipal Fund accounts shall be immediately reported to the Treasury Officers.

## **78. Payment of money.**

- Ordinarily payments shall be made by cheque, but petty expenditure may be met from permanent advance or cash balance prescribed under sub-section (4) of Section 108.

## **79.**

No expenditure shall be incurred unless such expenditure has been sanctioned by the competent authority and unless provision has been made for the same in the original and revised budget estimate of the year or by variation or alteration of the budget under Section 117 of the Act.

## **80.**

Whenever it is proposed to incur expenditure not provided for in the original budget or the revised budget estimate for the year, necessary funds to meet this expenditure shall simultaneously be provided under the proper head by necessary reappropriation sanction by the Municipal Council: Provided that the municipalities whose budget are under the control of the State Government under third proviso to sub-section (3) of Section 116 shall take action according to the rules made under that section.

## **81. Payment orders and payment of claims.**

(1) Every bill or other claim for payment shall be presented in the first instance to the Accountant who shall check and examine it as regards arithmetical accuracy, propriety of the claim, and its admissibility with reference to sanction, order book, measurement book or other documents and if it is found to be correct and in order, initial it and submit it for orders to the Chief Municipal Officer. The Chief Municipal Officer with his opinion submit the document to the competent authority for orders for payment. The payment order shall except as otherwise provided in rule run as follows :- "Pay ..... (Rs ) Rupees only" the amount being written in words as well as in figures and the order shall be signed by the competent authority : Provided that the Chief Municipal Officer shall be personally responsible for seeing that the voucher is complete and affords sufficient information as to the nature of payment and that the payee actually received the sum passed. (2) The following authorities shall be competent to pass order of payment on every bill or voucher :-

- (i) Chief Municipal Officer
  - (i) In case of Class I Municipal Council upto Rs. 1,000.
  - (ii) In case of Class II Municipal Council upto Rs. 500.
  - (iii) in case of Class III and IV Municipal Council up to Rs.250.
- (ii) President
  - In all other cases not covered in para (i) above.

(3) After the order for payment has been passed the bill shall then be paid either by cheque drawn in the name of the payee or in cash from a permanent advance. In the former case an entry shall be made in the accounts' Cash Book (Form No. 64) and the bill having been stamped. "Paid by cheque No..... dated..... " shall be filed. In the latter case the bill having been stamped, "Paid in Cash" shall be retained in the custody of the holder of the permanent advance. All bills and vouchers

shall be numbered consecutively for the year in order of payment, and passed in a bound book with fly leaves, salary bills being filed separately. Adjustment vouchers shall bear a separate series of numbers from cash vouchers, also be filed separately. Note. - Bill for work done or and for supplies made to municipalities should as far as possible be in Form No. 62.

**82.**

Every payment made either in cash or by cheque, shall be covered by receipt stamped, if necessary, and signed (or marked in the presence of a witness if the payee cannot write) by the person to whom the money is due and to whom it has actually been paid. A receipt signed by another person for the creditor, or with a facsimile stamp, shall not be accepted. Note. - If it is not found practicable to obtain the acquittances of payees in the salary bill in the column provided for the purpose an acquittance roll shall be maintained. Payments to illiterate payees should be certified by the Chief Municipal Officer or any other officer authorised by him. Cheques

**83.**

Cheques shall be drawn on forms in cheque books supplied by the treasury to the Municipal Council. Every book shall be kept locked in the personal custody of drawing officer.

**84.**

The drawing officer shall notify to the treasury upon which he draws the number of each cheque book while he from time to time brings into use and the number of cheques it contains.

**85.**

Cheque book shall on receipt be carefully examined by the drawing officer who should count the number of forms contained in each and record a certificate on count on the fly leaf. When relieved of his office, he shall take a receipt for the exact number of cheques made over to the relieving officer, a specimen of whose signature shall at the same time be forwarded to the treasury concerned.

**86.**

(1) The loss of a cheque book shall be notified promptly to the Treasury Officer with whom the disbursing officer concerned has a drawing account. (2) The cheque book in use may be made over to the accountant or cashier whenever required but it shall be returned before the office is closed for the day and shall on no account be left in the entire charge of any subordinate. The officer in whose custody it is to remain shall satisfy himself periodically that all unused cheques are in the book and none have been surreptitiously extracted.

**87.**

No cheque shall ordinarily be signed unless required for immediate delivery to the payee. The practice of retaining signed cheques in the office shall not be permitted.

**88.**

As a general rule, cheque shall not be issued for sums less than rupees twenty (Rs. 20/-) except for income tax deductions and recoupment of permanent advance.

**89.**

Cheques shall not ordinarily be drawn in favour of any person other than the actual payee. Note. - In the exceptional circumstances referred to in this rule when the money required for disbursement cannot be drawn in favour of any particular payee the cheque should be drawn in favour of the Chief Municipal Officer who shall be responsible for the money until it has been fully paid and accounted for. An account of such money shall be maintained in the form of ledger in Form No. 63 which shall be kept in the personal custody of the Chief Municipal Officer.

**90.**

(i) The amount of every cheque drawn shall be written in words as well as in figures both on the cheque itself and on the counterfoil which shall be initialled by the person who signs the cheque. The amount of the cheque should be so recorded as to render any alteration, interpolations or insertion quite easily noticeable; the word 'only' shall be added after the amount written in words where the amount does not contain paise on each cheque an amount a little in excess of that for which it is drawn shall be entered in words across it at right angles to the type. (ii) [Cheques will be written by the accountant but all cheques for rupees ten thousand in case of Municipal Council and Rupees Three thousand in case of Nagar Panchayat shall be signed by the Chief Municipal Officer, whereas in the case of Municipal Council the cheques above Rupees 10,000/- (Rupees ten thousand) and in case of Nagar Panchayat the cheques above Rupees 3000/- (Rupees three thousand) shall be signed by Chief Municipal Officer as well as the President of the Council and in his absence by the Vice-President or in his absence by any Councillor of the Council specially authorised by the Council in this behalf. A Copy of the resolution together with the specimen signatures of the Councillor shall be forwarded to the Treasury Officer for information by the Chief Municipal Officer.] [Substituted by Notification No. 15-F-1-07-07-XVIII-3, dated 20-6-2007. Prior to substitution it read as under : '(ii) Cheques will be written by Accountant but all cheques for Rs. 500 or below will be signed by the Chief Municipal Officer while cheques for more than Rs. 500 will be jointly signed by Chief Municipal Officer as well as the President of the Council and in his absence by the Vice-President or in his absence by any Councillor of the Council specially authorised by the Council in this behalf. A copy of the resolution together with the specimen signatures of the Councillor shall be forwarded to the Treasury Officer for information by the Chief Municipal Officer.']

**91.**

Cheques may be cashed at any time within three months after the date of issue. If the currency of cheque should expire owing to its not being presented at the treasury within the period specified above, it may be received back by the drawer who shall then cancel it and issue a new cheque in lieu of it. Cancellation of Cheques

**92.**

A cheque when cancelled shall be enfaced 'Cancelled' by the drawing officer and the cancellation shall be noted in red ink under the initials of drawer, upon the counterfoil and also across the payment order on the voucher. The cheques shall be preserved until the accounts have been audited, when they will be destroyed by the Government Auditor, the officer certifying to the destruction up on the counterfoil.

**93.**

When a cheque is cancelled before the cash book has been closed for the day upon which it is issued, the entry in the cash book and in the cash abstract register shall be struck out in red ink under the initial of the Chief Municipal Officer. But when a cheque is cancelled after the cash book has been closed the amount shall be entered as a receipt under the head "Refunds" to be opened under the head "Miscellaneous" adjustment being effected at the end of the month in accordance with Rule 122.

**94.**

When a cheque is reported as lost during the period of its currency the Chief Municipal Officer shall forward to the Treasury Officer concerned a certificate in the following form for signature :- Certified that Cheque No dated of Rs reported by the disbursing officer to have been drawn by him on this treasury in favour of has not been paid and will not be paid if presented hereafter. Treasury.....The.....19.....Treasury Officer

**95.**

On receipt from the Treasury Officer of the certificate signed by him, a new cheque can be drawn in lieu of it. The fact of lost and the number and date of the new cheque shall be recorded on the counterfoil of the old cheque and the number and date of old cheque that has been lost shall be entered on the counterfoil of the new one. The fact of the new cheque having been issued shall be entered on the date of issue in red ink in the cash book but not in the column for payment and note being made at the same time against the original entry in the cash book. Accountant's Cash Book

**96.**

The cash book shall be kept in Form No. 64 by the accountant. As soon as the Pass Book is received back from the treasury the accountant shall compare and verify the entries in the Pass Book with the duplicate challans and the cashier's cash book and ensure that all remittances have been duly brought to account in the Treasury and the accountant will write up the receipt side of his cash book from the challans and the cashier's cash book. In writing up his cash book the accountant shall transcribe the totals under the various account headings in the cashier's book into his cash book, test checking at the same time, the accuracy of the amounts and the classification of the items forming the totals by referring to the forms and registers in which receipts are given or collections recorded. The date of receipt to be shown in the accountants' cash book shall be the date on which the challan is received by the Treasury Officer as shown by his stamp and initials on the counterfoil. The payment side of the cash book shall be posted from details of the vouchers and the cheques drawn. The amount of each cheque shall be entered as soon as the cheque is signed. Closing of the cash book

**97.**

The cash book shall be balanced at the close of every day, the balance being stated both in words and figures and signed by the Chief Municipal Officer. At the end of each month the balance in the cash book and the treasury pass book shall be proved. If both books have been correctly posted, the balance according to the cash book plus the amount of all cash in hand in Municipal office with cashier according to the pass book.

**98.**

In the first week of every month the Chief Municipal Officer shall verify the balance of the cash book with the treasury pass book and initial the cash book in token of having made the comparison. The Chief Municipal Officer shall also make a physical verification at least once in each month of all cash in hand in Municipal office with cashier and the valuable documents.

## **Chapter V**

### **Establishment and Contingent Charges**

**99.**

(1) The whole establishment of the Municipal Council shall be recorded in a scale register in Form 65 in which every appointment shall be entered under the initials of the Chief Municipal Officer, a separate page being allotted to the establishment chargeable to each item of the budget. When any change is made, the revised scale shall be noted in the columns provided for the purpose. (2) Temporary establishment shall be recorded separately at the end of the space allotted for the permanent establishment and shall not be mixed up with it. The period for which the temporary

establishment is sanctioned shall be distinctly specified in the scale register.

## **100.**

Whenever any change, permanent or temporary, is proposed in the establishment the Chief Municipal Officer shall submit to the Finance Committee or the Standing Committee, as the case may be, explaining the proposal and conditions which necessitated the change. The memorandum shall show-(i)the existing strength and the cost of the whole or section or sections, as the case may be, of the establishment affected;(ii)the strength cost of revision;(iii)the number and pay and other details of posts which it is proposed to add or modify;(iv)the ability of the Council to meet the additional expenditure from its normal income;(v)the Date or dates from which the proposed changes are to take effect.

## **101.**

The Finance Committee or the Standing Committee, as the case may be, may submit the proposal of the Chief Municipal Officer with its comments to the Council. The Council shall take action subject to the rules framed under Sections 86 and 95.

## **102.**

(1)Salary bills shall be in Form No. 66 and be accompanied, when necessary, with a statement in Form No. 67 showing absentees on leave or deputation or under suspension. The bill with the certificates printed at foot shall be signed by the Chief Municipal Officer. Separate bills should be prepared for distinct establishments e.g.. Municipal Office, octroi, conservance, hospitals etc. If, however, a bill, whether for establishment or other charges is presented which contains charges debitable to more heads than one, the Municipal Office shall endorse on it the details of the apportionment of the charges. When salary is drawn for only a part of a month the number of days and the rate should be entered below the employees name. An employee who is absent or on leave should be so shown in the bill, the name of the person acting for him, if any, being entered below his name. Cheques for the payment of salaries to Municipal staff shall be drawn in favour of the Chief Municipal Officer, or other heads of departments, as may be decided by the Council.(2)Pay not distributed shall be refunded in the next month.(3)No deduction not authorised by the Act or rules or a competent Court or authority shall be shown in the salary bill.(4)If a provident fund has been opened, the headings of the establishment bill may conveniently be in Form No. 68, but the absentee and other certificates prescribed in sub-rule (1) of this rule shall not be changed.The totals of the bill will be the joint total of columns 6 and 13. The amount payable of column 10 (net amount payable) will be disbursed in the Municipal Office. The total of the Provident Fund shown in column 14 will be remitted to the Provident Fund account and the income tax shown in column 14 will be paid by cheque to the Income Tax Officer concerned or such Officer as he may direct for credit to Government. Insurance premium deducted under the salary' saving scheme shall be sent to the concerned office by cheque.(5)To the first bill in which a periodical increment is drawn by any employee a certificate in Form No. 69 shall be appointed to the salary bill.(6)The pay of temporary establishment should be billed for separately the sanction being quoted in the bills.



**103.**

The last payment of any employee's salary, travelling allowance, provident fund deposits, gratuity or security deposits shall never be made until it has been ascertained that there are no demands outstanding against him. A certificate to this effect signed by the Chief Municipal Officer shall be attached to each such bill. Distribution of Salaries

**104.**

Every municipal employee shall give a receipt with Date in the appropriate column on the form for the sum paid to him and shall in case of sum exceeding Rs. 20 affix a receipt stamp before signing. The cost of such receipt stamp must be borne by the person who received the money and not by the Municipal Council. Employees unable to write shall give their thumb impression and shall be paid in presence of the Chief Municipal Officer or some responsible officer authorised by the Council, who shall record a certificate to that effect.

**105.**

The Chief Municipal Officer or other head of the department as decided by the Council under Rule 102 is personally responsible for every salary drawn on a bill signed by him until it has been paid to the persons entitled to receive it and has had the acquittance roll signed and if necessary stamped by the payee. The undisbursed amount shall not be kept in hand for more than one month and shall be refunded by short drawal in the next month's bill. It can be drawn again under Rule 103 when it is required again for disbursements. Pay shall not in any circumstances be placed in deposit. Arrear Bills

**106.**

Arrear pay shall be drawn not in ordinary monthly bill, but in a separate bill, with a quotation of the bill from which the charge was omitted or withheld or on which it was refunded by deduction, or of any special order granting a new allowance, such bills may be presented at any time and may include as many items as are necessary, but they shall be supported by a certificate from the Accountant/Accounts Officer and the Chief Municipal Officer that the amount was not paid before. When the bills are paid the number and date of voucher shall be noted on the original bill from which the charge was withheld or in which it was refunded, against the item concerned in order to prevent a second claim from being entertained. Record of Service

**107.**

Service book shall be maintained in accordance with the rules framed under Sections 86 and 95. Pension

**108.**

The pension rules which are applicable to the employees before the commencement of these rules shall remain in force and the cases of pension shall be governed by those rules. Travelling Allowance

**109.**

(a) Travelling allowance to be paid to any officer or servant of a Municipal Council shall be paid in accordance with rules made by the State Government under Sections 86, 94 and 95. as the case may be : Provided that in the absence of such rules the travelling allowance paid to any officer or servant shall not, without the express sanction of the State Government, exceed what would be admissible to a similar officer or servant under the State Government in accordance with the Fundamental Rules and the Supplementary' Rules made thereunder : Provided that the bills of the Assistant Surgeons and Assistant Medical Officers in charge of transferred dispensaries shall also be countersigned by the Civil Surgeon. (b) Travelling allowance bills of the officers and servants paid from the Municipal Fund shall be in Form No. 70. (c) The bills of the Councillors and office-bearers of the Council shall be prepared in Form No. 70. Such bills shall be governed in accordance with the rules made by the State Government under Section 353 : Provided that the bills so drawn shall be placed before the next meeting of the Municipal Council for approval. Note. - Unless there is reason to believe that the payee will appear for payment with a reasonable short period, the drawing officer should, refund the amount into the treasury in cash, and should not wait till he can refund the short drawn on the next bill.

**110.**

Diet money register shall be maintained in Form No. 71. Any amount on account of diet money and travelling allowance received from Courts shall be forthwith, entered in the said register and credited to the Municipal Fund intact. The employee who is called to give evidence in his official capacity shall be paid the travelling allowance admissible to him under Rule 109, but the employee who is called to give evidence in his private capacity shall be paid the travelling allowance actually received from the Court he attends. The amount so paid and the voucher number and the date of payment shall be entered in the appropriate columns of the said register.

**111.**

Contingent charges shall be drawn in Form No. 72, payee's receipts or sub-vouchers for sums above Rs. 10 being filed with the bill. Sub-vouchers for similar amounts or disbursement certificates recorded by the Chief Municipal Officer or other responsible officer in cases of petty payments not exceeding Rs. 5 in which payee's receipts are unobtainable, shall be kept in separate Guard files with the number of the contingent bill to which they relate noted on them. As far as possible separate bills should be prepared for charges which are debitable to different minor heads. In any case in which this cannot be done, the accountant shall enlase on the bills the classifications of the charges. Advances and their Adjustments

## 112.

(1) Save as provided in Rule 113 of these rules and rules made under Sections 86 and 95 of the Act, advances from the Municipal Fund shall ordinarily not be given. However, the President may sanction an advance for any of the following purposes which shall be expressly specified in the sanction :-(i) conducting of cases instituted in Court on behalf of or against a Municipal Council; (ii) Purchase of fodder; (iii) Any other purpose incidental to the duties of the Municipal Council under the Act or the rules or bye-laws made thereunder which the Collector may, for reasons to be recorded, declare to be one for which a cash advance is unavoidably necessary. (2) No advance shall be drawn unless expenditure is likely to be incurred within one month and on no account shall any advance diverted to a purpose other than that for which it has been sanctioned except with the express permission of the competent authority. (3) All advances shall in the first instance be charged to the head "Advances" and accounted for in Form No. 73 (Advance ledger), a separate page being allotted to the account of each person who holds an advance. Entries in this ledger in respect of the advance and its adjustments whether by repayment in cash or by work bill shall be made immediately the transaction takes place under the signature of the Accounts Officer and if there is no Accounts Officer, of the Chief Municipal Officer. Adjustment of work bill shall not be made unless such bill as has been accepted and duly passed by the competent authority who will record in it an order stating the amounts to be adjusted. (4) No advance shall be made to a Councillor for the execution of a work or purchase of articles. All payments on this account shall be made either out of permanent advance or by cheques drawn in the name of actual payee. (5) Payment of a fresh advance for the purpose of repaying the one which is outstanding is strictly prohibited. (6) The accounts in the advance ledger shall be balanced quarterly and signed by the Accounts Officer and if there is no Accounts Officer by the Chief Municipal Officer, who shall at the same time satisfy himself that steps are being taken to adjust outstanding advances. At the close of every quarter a list of outstanding advances in Form 74 shall be prepared and laid before the Finance Committee, and if there is no Finance Committee, before the Standing Committee. Permanent Advance

## 113.

(1) An officer whose duties cause him to incur petty expenses which must be paid before money can be drawn on a contingent bill may, with the sanction of the Municipal Council, be allowed a permanent advance of an amount fixed on the supposition that recoupment will be made at least once a month. The permanent advance, when first drawn, shall be charged in the cash book to the head 'Advances' and shall be debited to the holder's account in the Advance Ledger (See Rule 112). Each holder of a permanent advance shall, on first receiving it and thereafter annually on the 1st of April, sign an acknowledgement that the amount is due from and to be accounted for by himself. On transfer of charge of an officer a similar acknowledgement further full amount shall be signed by the relieving officer. The acknowledgement shall be filed. A permanent advance account in Form No. 75 shall be kept up by each holder who will enter each payment from his advance as he makes it, preserving all sub-vouchers and receipts to each of which he will assign a serial number to be entered in the advance account. As an exception to this rule the account of advances for refunds of octroi duty shall be maintained in Form No. 18 vide Rule 34. (2) The holder of permanent advance shall be responsible for the safe custody of the money placed in his hands and he shall at all times be

ready to account for it by producing the relevant vouchers or cash or both. Recoupment of Permanent Advances

#### **114.**

When the cash in hand is running low, and also at the end of the financial year, whatever the amount in hand then may be, the advance shall be recouped in full as follows :- A line shall be ruled across the page of the advance account, the several columns added up, and the totals posted in a bill Form No. 76. The bill supported by vouchers shall be laid before the holder of the advance who will compare the entries in it with his advance account, initial the grand total in the latter, and having stamped the sub-vouchers as "cancelled", sign the bill. The sub-vouchers should be sent to the Municipal office for scrutiny and recoupment, Recoupment vouchers with their sub-vouchers should be filed separately from other contingent voucher a memorandum showing the number and amount of the recoupment voucher being filed in the general guard-book. Note. - The holder of the advance must himself initial the entries in the advance account and not delegate the duty to any of his subordinates. Deposits

#### **115.**

All deposits made with a Council whether in the form of cash, Government paper or other security shall be recorded in a deposit register in Form No. 77. Repayments shall be shown in the columns provided for the purpose. When a deposit is adjusted by transfer to some head of account it shall be shown as repaid and the fact of adjustment shall be noted in the remarks column.

#### **116.**

Deposits not exceeding one rupee unclaimed for a year, balances not exceeding one rupee of deposits partly repaid during the last year and all balances unclaimed for more than three years, shall, at the close of each year be transferred to the credit of the Municipal Fund through the adjustment register. Deposits credited to the Municipal revenue shall not be repaid without the sanction of the Standing Committee.

#### **117.**

In case where deductions are made from the bills of contractors as security for the due performance of the contract the bill shall be passed for the full amount due on the bill but only net amount paid shall be entered in the cash book (Form 64). The amount deducted as security shall be brought upon the Municipal accounts and into the deposit register through the adjustment register. The payment, order shall run thus :- "Passed for rupees ..... Pay Rs. by cheque and adjust Rs by debit to and credit to deposit account of. "

**118.**

The ledger shall be balanced at the end of each quarter and a list of outstanding deposit in Form No. 78 shall be laid before the Finance Committee, and if there is no Finance Committee, before the Standing Committee.

**119.**

All deposits which have not been forfeited or returned shall be carried forward annually in detail to the new register. Abstract Registers of Receipts and Expenditures

**120.**

All the entries in the receipt side of the cash book (Form No. 64) shall be posted one by one direct from the cash book into the Abstract Register of receipts (Form No. 79) and all the entries on payment side of the cash book shall be similarly posted into the Abstract Register of expenditure (Form No. 80).

**121.**

The abstract register shall be posted as often as may be convenient but in no case later than 10 days after the close of the month to which the account relates. The totals of the month shall be made under each head, transfer entries and adjustments effected in accordance with rules, and the progressive total worked out by adding to the figures of the month those of the preceding month of the year. The cash abstract registers shall be checked by the Accounts Officer and if there is no Accounts Officer by the Chief Municipal Officer with the cash book once a month and signed. Adjustments

**122.**

(1) For the record of transactions other than a cash register of adjustments shall be opened in Form No. 81. (2) The chief adjustments are :- (a) Rectification of errors in classification. (b) The adjustment of a bill against an advance. (c) Adjustment due to refunds of income or recoveries of expenditure. These transactions shall be entered item by item in the Register of Adjustments where the total shall pass into the Abstract Registers of receipts and expenditures but before the postings are made in the Adjustment Register the net total of the receipt heads shall be agreed with the net total of the payment heads. (3) The methods of entry in the Register of Adjustment shall be as follows :- In case (a) the adjustment shall be made by entering the amount in the space for 'add entries' in the column for the head to which the amount is to be added, and again in red ink in space for 'deduct entries' in the column for the head from which the amount is to be deducted. Both entries will be made on receipt side if the amount is to be transferred from one head of receipt to another and both will be made on the expenditure side if the amount is to be transferred from one head of expenditure to another. In case (b) the adjustment shall be made by entering the amount in the

space "add entries" in the column of the expenditure side for the head to which charge on account of the particular expenditure are to be taken and on the receipt side in the space for "add entries" under the head "Advances recovered". A corresponding entry shall be made at adjustment side of the Advance Ledger (Form No. 73) of the person by whom the expenditure was incurred and to whom the amount adjusted was originally advanced. In case (c) an adjustment shall be made only when the income was originally received or the expenditure incurred or recovery is made. When income is refunded the refund shall be charged to the major head of expenditure of receipt to which it was originally credited and if there be no such head to "Miscellaneous". The amount shall be deducted in the Adjustment Register from both the head of receipt to which it was originally credited and the head of expenditure to which the refund is charged. When expenditure is recovered the amount shall be credited the major head of receipt corresponding to the Major head of expenditure to which it was originally charged or if there be no such head to "Miscellaneous". The amount shall then be deducted in the Adjustment Register from both the heads of expenditure to which it was originally charged and the head of receipt to which the recovery is credited. Note. - For above mentioned adjustments see example on Form No. <81. Investment

### **123.**

A record of all investment either in Government securities or in the postal certificates or in any approved banks shall be maintained in the Register of Investments (Form No. 82). Each entry therein shall be made by the Accounts Officer, and attested by the Chief Municipal Officer. Government securities handed over to the Accountant General for safe custody under the rules in Chapter VIII of the Government Securities Manual shall not be written off.

### **124.**

Securities shall be examined and verified by the Chief Municipal Officer in the first week of April each year and a certificate of verification shall be recorded in the remarks column of the register against each entry therein. Register of Loans

### **125.**

The transaction in regard to any loan contracted by the Council shall be recorded in Form No. 83. A separate page shall be opened for each loan and loans from the State Government shall be kept distinct from loans received from other sources.

### **126.**

A register to show expenditure out of the various loans separately shall be maintained in Form No. 84. Specific purpose grant

## 127.

(1)Municipal Council shall keep separate ledger accounts in Form No. 85 of each grant made for a specific purpose either from the State Government direct or through an officer of Government. Not less than one page shall be allotted in the register for every such grant. Note. - In the case of educational grants the Municipal Councils shall keep and submit the accounts to the Educational Department in such forms as may be prescribed by that Department from time to time. If under the conditions of the grant the Municipal Council is required to contribute any amount from its funds, it shall be entered below Government grant shown in column (4) of the form. (2)The first six columns of the register shall be filled in as soon as the Municipal Council has drawn a grant. The remaining columns shall be posted every time money is spent out of the grant. All the entries in the register shall be made under the initials of the Accountant/Accounts Officer, and attested by the Chief Municipal Officer, column 9 shall be totalled at the end of each year and the unspent cash balance shown in column 11. This balance should be carried over to the register for the next year. (3)In order to enable the State Government or their officers to maintain in their office an account of the progress of expenditure against each grant, a memorandum showing the opening balance, receipts and expenditure and the resultant balance for each half year under each grant dealt within Form No. 86 should be submitted to it through the Collector of the district at the end of each half year.

## 127A. [ [Inserted by Notification No. 25-F-7-2-2001-XVIII-3, dated 28-7-2001.]

The grant or the loan which is received by the Municipality for specific purpose shall not be utilized by the Municipality for other than the work for which it has been received. If a situation arises that the said loan or grant has to be utilized on any other work, then it shall be essential to obtain prior sanction of the State Government.]

## Chapter VI Public Works

### 128. Classifications.

(1)The operations of this department, viz. "Public Works" are divided into "Building" and "Roads" and each of these is again sub-divided into "Original Works" and "Repairs or Maintenance". (2)The class "Original Works" included all new constructions, whether of entirely new works or of additions and alterations to existing works excepting as hereinafter provided; also repairs to newly purchased or previously abandoned buildings required for bringing them into use. When a portion of an existing structure is to be dismantled and replaced, if the cost of such replacement represents a genuine increase in the permanent value of the property as an asset, the work should be classed as "Original Works" the cost (which should be estimated if not known) of the portion replaced being credited to the estimate of the 'Original Works' and debited to "Repair". In all other cases the whole cost of the new work should be charged to "Repairs". (3)The capital value of any portion of a building which is abandoned or dismantled without replacement should be written off the total capital value of the building. (4)The class "repairs" or "maintenance" includes all operations except the foregoing

required to maintain, in proper condition buildings, roads and other works in original use.

## **129.**

Except in cases of emergency or to prevent damage or loss, no work shall be put in hand until a properly detailed estimate in Form 86 has been prepared and sanctioned.

## **130. Procedure for sanction to works.**

- Subject to the exceptions given in Rules 131, 132 and 133 the following procedure shall be observed for all works (other than transferred works) executed by the Municipal Council :-(a)Administrative approval as laid down in Rule 131 shall be obtained;(b)Professional or technical sanction to plans and estimates as laid down in Rule 132 shall be obtained; and(c)Final sanction as laid down in Rule 133 shall be obtained.

## **131. [ Substituted by Notification No. 15-F-1-07-07-XVIII-3, dated 20-6-2007.]**

(1)The term 'Administrative approval' means the concurrence of the competent authority to the proposals for construction of a work or additions and improvements to an existing work before professional and final sanctions are accorded.(2)(i)Administrative approval is required for all new works and improvements to existing works.(ii)proposal for administrative approval shall be accompanied by a preliminary estimate and plans.(3)Administrative approval shall be granted by the following authorities in all cases, namely :-(i)works and purchase the cost of which is to be borne entirely from the Municipal fund shall be sanctioned by the-(a)Chief Municipal Officer- upto Rupees 10,000 in case of Municipal Council and upto Rupees 5,000 in case of Nagar Panchayat.(b)President- upto Rupees 50,000 in case of Municipal Council and upto Rupees 25,000 in case of Nagar Panchayat.(c)President in-Council- upto Rupees 2 lacs in the case of Municipal Council and in the case of Nagar Panchayat upto Rupees 1 lac.(d)Council of a Municipal Council/Nagar Panchayat- Full Powers.(ii)when the cost of works and purchase of materials is to be incurred in whole or in part out of grants received from the State Government, the Administrative approval shall be given by the State Government or any officer authorised by it in this behalf.]Note. - In case of new buildings of an important character, the authority granting administrative approval may direct that the final detailed plan and estimate shall be submitted before according administrative approval.

## **132.**

(1)Professional sanction or technical approval to plans and estimates.-(i)All estimates for works (Form No. 86) shall be prepared as follows :-(a)preliminary estimate for administrative approval with line plans and plinth area;(b)final detailed plan and estimate for professional sanction.Note 1. - Preliminary estimates are not required for works in which standard plan exists.[Note 2. [Omitted by Notification No. 15-F-1-07-07-XVIII-3, dated 20-6-2007. Prior to omission it was as under: 'Note 2.-No estimate need be prepared for annual repairs for which administrative approval is not



required unless they exceed Rs. 100 in which case the estimate shall be prepared in the final stage only.] - Omitted][Note 2.] [Renumbered '3' as '2' by Notification No. 15-F-1-07-07-XVIII-3, dated 20-6-2007.] - In regard to works the cost of which does not exceed Rs. 2,500 only the final detailed estimates shall ordinarily be prepared.(ii)[ the powers for grant of technical and professional sanction to final detailed plans and estimates shall vest in the authorities as follows :- [[Substituted by Notification No. 15-F-1-07-07-XVIII-3, dated 20-6-2007. Prior to substitution it was as under : (ii) Professional sanction to final detailed plans and estimates shall be given as follows : - (a) Plans and estimates for works the cost of which is to be borne entirely from the funds of the Municipal Council shall be approved by the Municipal Engineer or where there is no such engineer, by the Public Works Committee and if there is no Public Works Committee, by the Standing Committee. (b) Plans and estimates for works the cost of which is to be borne in whole or in part out of the contributions received from the State Government, shall be approved by the following authorities : -

## **1. In the case of original works and special repairs upto a limit of Rs. 2,500 by the Municipal**

Engineer or where the Municipal Council has no engineer, all works the cost of which exceeds Rs. 500 but does not exceed Rs. 2,500 shall require the professional sanction of the Asstt. Engineer of the P.W.D. and works the cost of which does not exceed Rs. 500 will be sanctioned by the Municipal Engineer, or in his absence by the Public Works or the Standing Committee; by the Executive Engineer of the P.W.D., if the cost exceeds Rs. 2,500 but does not exceed Rs. 20,000 by the Superintending Engineer of the P.W.D., if the cost exceeds Rs. 20,000 but does not exceed Rs. 50,000 by the Chief Engineer of the P.W.D., if the cost exceeds Rs. 50,000 up to a limit exercised by him normally in the P.W.D.; and by the Government in the Local Government Department, in other cases.

## **2. In the case of annual repairs to buildings up to the limit of the standard maintenance allowance for each building by the Municipal Engineer, or where there is no Municipal Engineer by the Public Works or the Standing Committee.]]**

(a) For new works :-

S.No.	Authority	Powers	Conditions
(1)	(2)	(3)	(4)
1.	Chief Engineer	Full Powers	If the amount of the detailed estimate exceeds by or is less by or more than 20% of the administrative approval revised approval must be obtained before the estimate is sanctioned.
2.	Superintending Engineer/ Executive	Upto Rupees One Crore	

## Engineer

3. Assistant Engineer Upto Rupees  
Five Thousand

(b) For all repair works -

S.No.	Authority	Powers	Conditions
(1)	(2)	(3)	(4)
1.	Chief Engineer	Full Powers	Nil
2.	Superintending Engineer	upto Rupees Five Lacs.	
3.	Executive Engineer	Upto Rupees Two Lacs.	
4.	Assistant Engineer	Upto Rupees Fifty Thousand]	

(2)[ Omitted] [Omitted by Notification No. 15-F-1-07-07-XVIII-3, dated 20-6-2007. Prior to omission it was as under: '(2) When a qualified Municipal Engineer is not employed, original works and special repairs the cost of which exceeds Rs. 2,500 and is met in whole or in part by Government may be required to be executed by the Public Works Department at the option of the Government Department financing or contributing towards the cost of the work. In such cases supervision charges as approved by the Government will be levied by the Public Works Department.'].]

### 133. Final sanction to works.

- Sanction to the final detailed estimates for works and repairs shall be given by the authority competent to grant sanction under Rule 131 according to the amount of the final estimate.

### 134. Commencement of work.

- The authority competent to sanction a work under Rule 132 may sanction the commencement of the work at any stage subject to budget provision. Such authority may also order the collection of material on an estimate sanctioned in the preliminary stage. This procedure should only be adopted in cases of special urgency, and sanctioning authority should satisfy itself first that the cost in the final stage is not likely to exceed the limits of its power of sanction.

### 135. Signing of plans and estimates.

- In all cases plans and estimates shall be signed by the officers by and through whom they are submitted and also by the sanctioning and approving authorities.

### 136. Responsibility for technical details.

- In all cases the Municipal Engineer and where there is no such engineer the officer in principal charge of the Municipal Public Works establishment shall be responsible for technical details of all estimates signed by him. Should local inspection of the site be necessary as is generally the case in regard to estimates of bridges and causeways, etc. such inspection must be undertaken before the

final detailed is framed. It will not generally be possible for the Superintending Engineer or the Chief Engineer to inspect proposals on the spot and ordinarily notes by these officers shall be confined to matters which can be dealt with without such inspection and which indicate points which should be attended to on the site by the Municipal Engineer or where there is no Municipal Engineer, the officer in principal charge of Municipal Public Works establishment.

### **137. Powers of sanction in respect of estimates for tools and plants and expenditure on live stock.**

- Expenditure on tools and plants and on live stock may be sanctioned by the Public Works or the Standing Committee. They may also dispose of the unserviceable tools and plants and live stock.

### **138. Sanctioning works or purchases by piece meal prohibited.**

- The power of sanction specified in the foregoing rules are not to be exercised so as to lead to a work being sanctioned in portions or to the purchase at several times of articles which ought to have been dealt with in the same estimate.

### **139. Tenders.**

(1) In the case of works to be executed by contracts, tenders shall be invited by the Chief Municipal Officer in accordance with the provision of Section 112 of the Act and in the manner as prescribed under Rule 140 of these rules : Provided that the works, for which the Municipal Council under sub-section (3) of Section 112 of the Act has authorised the Chief Municipal Officer not to invite tenders, shall be executed through approved contractors at scheduled rates or at rates lower than the scheduled rates for the purpose of these rules the schedules of rates as in force in the P.W.D. in the district in which the Municipal Council is situated, shall be deemed to be the schedule of rates to be followed by the Municipal Council concerned unless and otherwise specified with the prior approval of Government with reference to Rule 147 : Provided further that a number of comparatively small contractors may be employed in a large work to allow of there being allotted, as the work progresses a quantity of work suitable to their capacity. In such cases Public Works Department model from K2, K3 or K4 shall be used. (2) Contracts shall not be given to person who may have failed to complete their previous contracts of whatever nature within the stipulated time and amount. (3) The tenders in a form approved by the Public Works Department of the Government (on the model of the Public Works Department Form No. A, B, C, D, E or F as the case may be) shall be called for in sealed covers by a date to be specified in the notice to be published in the form similarly approved (on the model of Public Works Department from the notification calling for tenders or form of notice of tenders for piece work as the case may be). (4) Tenders for public works shall be presented to the Chief Municipal Officer and who shall open them at the notified date and time and initial them after endorsing the date and time of their opening. The Chief Municipal Officer with his recommendations shall submit the tenders with a comparative statement to the authority which is competent to sanction the tender under the Act and these rules. (5) A list of till tenders received for each work shall be maintained and made available for scrutiny when required.

## **140.**

The tender notice under Rule 135 shall show clearly - (1) The date up to which sealed tenders will be received.(2)The nature of work which is to be executed, and details of it and stage 1 estimate.(3)The time within which the work is to be completed from the date of the receipt of orders to commence work.(4)The amount of security deposit required.(5)The amount of earnest money which must accompany each sealed tender.(6)The name of the office where the blank tender form may be obtained and the price charged for each form, the number of plans concerning the work and the place and time where they may be inspected, if such plans do not form part of the tender form.(7)The date and time at which the tenders will be opened.

## **141.**

The tender form shall as far as possible be of a lump sum or lump sum cum item rate type and shall include the following :- (i)Copy of the public notice inviting tenders.(ii)Any rules or directions necessary for the guidance of tenderers.(iii)The form of tender.(iv)Form of agreement or indenture.(v)Conditions of contract.(vi)Detailed specifications of the work.(vii)Schedules-(a)describing the work and the purpose to be served by the work;(b)enumerating the plans which accompany the specifications;(c)the samples of materials and other articles which must be deposited;(d)the date of completion of the work;(e)schedule describing any materials the property of the Municipal Council which the contractor will be required to utilise and the rate at which they will be supplied.

## **142. Acceptance of tender.**

- No tender shall be accepted which is not in order, is not fully priced out and is not in every way in accordance with the instructions contained in the advertisement inviting such tenders. If the person making a tender makes in it after its submission any reduction or any alteration other than the correction of a palpable arithmetical error, that tender shall be out of order and shall not be considered. The competent authority would reserve the right of rejecting any tender even if it is the lowest, provided that in case a lowest tender is not accepted, the reasons for such non-acceptance shall be recorded, and in accepting a tender the financial status of the contractor shall be taken into consideration in addition to all other relevant matters.

## **142A. Discharge (if tenders and advertisement for fresh tenders.**

- If it is found that none of the tenders submitted is satisfactory or if for any reason it is believed that the conditions of submitting tenders have not been properly understood, so that fair tenders have not been received, all such tenders shall be discharged and fresh tenders shall be advertised for.

### **143. Supplementary estimates.**

- Any development of a project thought necessary while a work is in progress, which is not fairly contingent on the proper execution of the work as first sanctioned, must be covered by a supplementary estimate, accompanied by a full report of the circumstances which render it necessary. The abstract must show the amount of the original estimate and the total of the sanction required, the supplementary amount. The supplementary estimates must be sanctioned by the competent authority.

#### **143A. Revised estimates.**

- A revised estimate must be prepared and sanctioned when it is apparent that the original estimate will be exceeded by more than 5 per cent. When any excess of more than 5 per cent over a sanctioned estimate is foreseen, and there is likely to be unavoidable delay in the preparation of a revised estimate an immediate report of the circumstances should be made to the sanctioning authority. When a revised estimate is submitted it must be accompanied by a statement comparing it with the latest existing sanction and by a report showing the progress made to date. It is the duty of the Engineer or Supervisor or Overseer to watch carefully the progress of expenditure and to see that a revised estimate is prepared and submitted directly as the necessity arises. When excesses occur at such an advanced period in the construction of a work as to render the submission of a revised estimate purposeless, the excess should be explained in the completion report, vide Rule 149.

#### **143B. Filing of estimates.**

- The estimates should be filed in the order of sanction and indexed.

### **144. Agreement.**

- For every work given out on contract an agreement on stamped paper shall be taken in Form No. 87 specifying the terms and conditions of the contract and the penalties to which he becomes liable if he fails to comply with all or any of them.

### **145.**

As a safeguard against possible loss the Chief Municipal Officer shall as a rule take security for the due fulfilment of a contract and this shall be in the shape of lump-sum which should not be less than 4 per cent of the tendered amount.

### **146. Inspection of works.**

(1) The Municipal Engineer or where there is no Municipal Engineer, the officer in principal charge of the Municipal Public Works establishment will inspect as many works of all classes as he can

whilst they are in progress. As regards final inspection, he will be guided by the provision of Rule 149.(2) In the case of all transferred works or works the cost of which is to be borne in whole or in part out of the contribution received from the State Government (including repairs) the Chief Engineer, Superintending Engineer, Executive Engineer or Assistant Engineer of the P.W.D. and such other officer as may be authorised by the State Government shall have power to inspect and exercise technical control and the advice or instructions given by any of these officers on technical matters shall be binding on the Municipal Council.

#### **147. Schedule of rates.**

- The estimates shall be prepared according to the scheduled rates which may be prevalent in the Public Works Department of the State Government.

#### **148. Contractor's bill.**

- The contractor's bill will be prepared in Form 88 and presented to the officer-in-charge of the work who after taking measurement and after examination and attestation, will forward them through the Municipal Engineer or where there is no engineer, the officer in principal charge of the Municipal Public Works establishment to the Chief Municipal Officer who will send the bill to the Accountant. The Accountant shall then check the bill with Measurement Book, estimate, agreement, previous payment (in case of running bills), balance of allotment available and arithmetical calculations and shall submit the same to the Chief Municipal Officer through the Accounts Officer, if there is no Accounts Officer direct to the Chief Municipal Officer. The Chief Municipal Officer, if he is competent to pass the bill pass orders otherwise submit the bill to the President with his recommendation. Running payment will usually be made up to nine tenths of the value of work done. The balance 10 per cent will be paid when the final bill is submitted and certificate has been signed vide Rule 150. The contractor's acknowledgement will in original be obtained on the reverse of his bill. When this is not possible, reference to the separate receipt should be carefully recorded in the bill. When the account is finally closed the contractor's receipt should distinctly state that the account is finally settled in full. Contractor's bill for major works shall be prepared monthly but in the case of small works the execution of which runs over a few weeks only, it will be more convenient to measure up and pay for the work on its completion, and the agreement with the contractors should provide for (his when practicable. The bills for such petty works shall be in Form No. 89. Note 1. - As far as possible all measurements for final bills shall be taken by the overseer and must be taken in the presence of the contractor and if possible of the officer-in-charge of the work. Note 2. - Bills prepared for contractors in the Municipal office shall be headed "Prepared at contractor's request", and must not be charged for.

#### **149. Completion report.**

- (i) When a work is completed the officer-in-charge of it shall submit a completion report in Form 90 through the Municipal Engineer, and if there is no Municipal Engineer, directly to the Chief Municipal Officer. When any item of the estimate has been exceeded he shall compare and explain all difference between the quantity, rates and cost of the work executed and that estimated for. In

the case of a work the cost of which exceeds Rs. 500 the Chief Municipal Officer shall inspect it and certify that the work is completed to his satisfaction.(ii)In the case of transferred works or works the cost of which is to be bonre in whole or in part out of the contribution received from the State Government the completion report shall also be countersigned by the Officer authorised to sanction estimate under Rule 132 (b) (i) before submitting the report to Chief Municipal Officer. Work consisting less than Rs. 500 shall be treated as petty, and completion reports on these shall be filled after perusal by Chief Municipal Officer who shall, however, satisfy himself that the work has been executed in order.

### **150. Completion certificate.**

- When a work is completed a final completion certificate in Form No. 91 shall be recorded by the following authorities :-(a)Chief Municipal Officer. - All works on which total expenditure exceeds Rs. 500 but not Rs. 2,500;(b)Chairman of the Public Works or Standing Committee. - If there is work on which total expenditure exceeds Rs. 2,500 but not Rs. 10,000;(c)President of the Municipal Council. - For works on which total expenditure exceeds Rs. 10,000 :Provided that works costing individually less than Rs. 500 shall be considered as petty, and no completion certificates shall be recorded.

### **151. Final payment to contractors.**

- No contractor should be finally paid up until the completion certificate and the completion report required by the preceding rules have been furnished.

### **152. Muster roll.**

(1)When work is done by daily labour through departmental agency the basis of the account shall be the muster roll, Form No. 92 and when payments to daily labourers are not made daily, the muster roll shall be nominal one i.e., the names of the labourers shall be entered in it. The nominal muster roll being the initial record of the labour employed each day for a work, shall be written up daily by the subordinate deputed for the purpose each morning before the labourers begin work. It shall be closed immediately after the close of the week or other period for which it is kept and the labourers paid as soon after as possible. The payment shall be made in the presence of the Municipal Engineer or the Chief Municipal Officer, who shall initial with the date against the group or labourers paid on that date, the amount paid on each date, shall be noted in words as well as figures at the foot of the muster roll. The disbursement certificate shall then be signed by the officer witnessing the disbursement.Note. - In maintaining the nominal muster roll, mates, masons, mate-coolies, carpenters, stone cutters, etc., shall be shown separately with rates of wages, the names of higher paid workmen being entered first, space should be left after each group of names to provide for the entry of the names of additional workmen who may be engaged before close of the period for which the muster roll is kept. The presence of each labourer will be denoted each day by the mention of the daily wages and his absence by a zero against his name and in case of fine, his daily wage shall be proportionately reduced. The sum of the figures brought out in the column "total" of the roll will represent the total number of days, each labourer has been present and this "total" multiplied by the

daily wage rate shall give the "amount" of wages for the period of the muster roll.(2)An extract from the measurement book shall ordinarily be endorsed on the muster roll and the quantity of work turned out shall be compared with the cost of the labour employed so as to afford satisfactory evidence that the out turn of work gives a sufficient return for the money spent. Any deficiency in this respect shall be noticed by the paying officer.(3)If, however, the work is of a petty nature and in consequence not susceptible of measurement a certificate in lieu of the above shall be furnished by the officer-in-charge of the work to the effect that the work turned out is worth the amount paid for it.(4)Before issue of blank forms of muster roll, each muster roll is to be numbered, registered and initialled by the Municipal Engineer or if there is no Municipal Engineer by the Chief Municipal Officer and a register shall be maintained in Form No. 92-A showing the numbers of blank forms issued. No form shall be destroyed but ever)' form issued shall be returned to the officer who issued it whether used or not.(5)The Municipal Engineer or the Chief Municipal Officer may sanction the written off blank forms of muster rolls which may be missing or torn, or become useless from any cause.(6)Wages not claimed within three months of their falling due shall not be paid without the written orders of the Chief Municipal Officer. Claims preferred six months after their becoming due shall, however, be supported by a certificate from the head of the section that the amount was not paid before.

### **153. Departmental work.**

- The cost of work executed departmentally shall be drawn in Form No. 88 or 89, as the case may be.

### **154. Measurement Book.**

(1)The Measurement Book (Form No. 93) is the basis of all accounts of quantities, whether of work done by piece work or by contract or by daily labour or of materials received or issued. Details of measurements may be entered in pencil, other entries in ink and the date in red ink. Details of measurement if entered in pencil must not be inked over. The progress of work must be indicated lucidly as to admit of easy identification and check. The measurement book, as a rule must accompany bills in which charge is made on account of quantities of work, and it must be carefully compared with the bills and also with the details in the sanctioned estimate before a payment order is made. Any difference due to errors, excess quantities or unauthorised items of work must be at once enquired into, and when passing a bill the Municipal Engineer/Overseer and if there is no Engineer/Overseer the Chief Municipal Officer, must initial the measurement book in token of its having been checked and examined by him. To avoid disputes, the signature of the contractor also should be taken in the measurement books. Measurement books are important records. They should be carefully handled and after they are completed, they must be returned to the Municipal Officer for record.(2)An account of issue and receipt of measurement books shall be maintained in Form No. 94. All the measurement books shall be numbered serially.

### **155. Register of works.**

(1)The accounts of every work undertaken by the Council the estimated cost of which exceeds Rs. 500 shall be kept in Form No. 95, in which columns shall be allotted according to the heads and



items of the sanctioned estimate, the kind of work such as earth work, brick work, concrete, etc., and the rates for the same as per accepted tender or contract shall be noted in red ink in the blank columns at the top, and quantities and amount of the sanctioned estimates or tender for each kind of work shall be entered in the appropriate columns as soon as the estimate is sanctioned or the tender is accepted. Under this register the actual expenditure incurred during the month, and the total of work done and the total expenditure up to the end of each month should be entered month by month from the contractor's bill and vouchers drawn from time to time. When a work is finalised, a double red line should be drawn below the entries and the following note made "work completed and the completion report received on (date)." (2) The accounts of all works other than those mentioned in the sub-rule (1) above shall be kept in Form No. 96. (3) The register of works should contain a record of every original work and repaid, showing the expenditure, month by month compared with the estimate. It should be indexed and posted up to date, i.e., the posting of the register should be complete when the monthly accounts are closed. (4) When it is found necessary to have a "Revised" estimate, the register of the "Original" estimate should be closed and the revised estimate entered on the fresh, page, a reference to the page in which the "Original" estimate is to be found being entered. The register of each work on which there has been expenditure during the month should be initialled by the Chief Municipal Officer or the Municipal Engineer in the column set apart for the purpose, in token of his having examined the entries and found them to agree with the bills drawn.

## **156.**

The stock and store account shall be kept in a register in Form No. 97, separate pages being assigned for each description of stock articles, tools and plants and livestock. The book balance shall be verified yearly by comparison with actual stock. If any material is issued to a contractor from stock his acknowledgement showing the quantity and value of the material issued shall be obtained from him and attached to the respective pages in the stock register of materials. A note of the amount due from the contractor shall also be kept in the remarks column of the register of works at the proper place and the amount shall be deducted from the contractor's next bill.

## **157.**

Subject to rule made under the Act, the Public Works Department Code and Manual may be taken as guide in regard to matters which have not been especially provided for in these rules. Workshop

## **158. The Engineer, or office.**

- in-charge of the workshop, shall keep up a stock book (Form No. 97) of stores, apparatus, fittings, etc., received for use in the shop. This register shall be balanced and the stock, etc. in hand verified by the officer in immediate charge of the shop at such intervals as the Public Works or the Standing Committee may prescribe, but not less than once a year.

## 159. Work Register and Muster Roll.

(1) To enable a check to be kept up on the work done in the workshop, the officer-in-charge shall keep up a work register in Form No. 98. He shall also keep up a muster roll (Form No. 92). (2) The workshop stock book and the work register shall be examined not less than once a month by the Municipal Engineer or other officer-in-charge of public works, who shall sign the register in token of his having made this examination. This officer shall also at frequent and unexpected intervals check the muster rolls.

## Chapter VII Stores and Stock Account

### 160.

The Chief Municipal Officer shall cause to be prepared for each department, i.e. Water works, sanitation, lighting and office estimates for the stores required during the ensuing year in the following Form :-

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

This estimate shall be accompanied by a clear statement showing how the estimated requirements have been arrived at.

### 161.

The above estimate shall be considered by the Finance Committee and if there is no Finance Committee by the Standing Committee along with the budget and orders shall be passed thereon in the light of Section 112 of the Act.

### 162.

When the annual estimate has been passed by the Finance Committee or the Standing Committee, as the case may be, the Chief Municipal Officer may obtain the supplies up to the amount in the sanctioned estimate as required from time to time at the rates in the accepted tender or the rates approved by the Standing Committee or the Finance Committee, as the case may be.

**163.**

If any stores are required which are not included in the sanctioned estimate or in excess of the amount or quantity entered therein or which cannot be obtained at the rates approved, a supplementary estimate shall be submitted for the special sanction of the Finance Committee or the Standing Committee. In cases of emergency the President may sanction such estimate and lay it before the Finance Committee or the Standing Committee for approval at the next meeting. Note. - The Rules 160 to 163 above do not apply to the material required for public works. Stock Account

**164.**

All movable property of a permanent and durable nature such as engines, pumping plants, steam road rollers, motor trucks, tractors, conservancy and road watering carts or trolleys, lamps, lamp posts, lawn mowers, motors, furniture, etc., should be recorded in a register of movable property in Form No. 99 and the entries initialled by the Chief Municipal Officer/Water Works Engineer/Superintendent Water Works/Engineer. When the property is disposed of finally by sale or otherwise, the particulars of the disposal shall be entered in the concerning columns of the register under the initials of the officers aforesaid. The Chief Municipal Officer shall ensure that the register is a complete record of the movable property belonging to the Council which should be shown therein. Note. - (I) The register of movable property is intended to be a permanent record, and shall be kept under personal supervision of the Chief Municipal Officer or Engineer, as the case may be. Articles of different description shall not be 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 transactions being recorded. When a new register is started, the existing stock should 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. Note. - (2) To watch the distribution of property a register be kept in Form No. 100.

**165.**

Stocks of Forms in which receipts for money received are granted shall be kept in the personal custody of the Superintendent or the Head Clerk who shall maintain an account of receipts and issues. An account of other forms, and of stationery and stamps, shall be maintained in the Municipal office and checked periodically by the Chief Municipal Officer.

**166.**

(1) For expenditure stores such as disinfectants, oils, chimneys, stationery forms, etc., shall be kept by the officials in charge of the section in Form No. 100, 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 balanced monthly and the balances verified by the officer who keeps the book.

**167.**

(1) When any articles or forms are sold to the public or used on works done for private persons, the entry in column (5) of the stock book shall clearly indicate to whom the articles have been sold or on what particular work they have been used and necessary references shall be given in the remarks column to admit of the recovery or adjustment of the cost being traced to the appropriate account. Note. - In the case of saleable articles the rates for their sale as sanctioned shall be noted at the top of the stock book pages against the description of stores or forms.

**168.**

To enable a proper check upon the oil consumed a scale shall be prepared showing the quantity of oil consumed in a given time by lamps of different patterns in use in the Municipality. A copy of the sanctioned scale shall be kept in each oil godown. The Superintendent or the Head Clerk shall periodically check the consumption of oil.

**169.**

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 Chief Municipal Officer shall be responsible to see that this rule is properly enforced.

**170.**

In order to enable check to be kept on the stamps expended by each department a stamp register shall be maintained in Form 101. The balance of stamp in hand shall be verified once a month by the Superintendent or the Head Clerk who shall make a note of the verification in the remarks column under his signature.

**171.**

The whole of the councils' movable property as recorded in the stock books or register of movable property shall be physically verified annually by the Chief Municipal Officer. He shall initial the entries in the register and furnish a separate certificate indicating the results of his verification immediate action shall be taken regarding the discrepancy noticed.

**172. Register of immovable property.**

- A list of immovable property properly belonging to the Municipal Council shall be maintained by the Council in a register in Form No. 102. The register shall be in two parts one for lands and other for buildings. In the case of register of lands, the purpose for which the land are acquired shall be noted. Annual income, if any, derived from the land shall be shown in the register. When new works are

complete, they shall be entered in the appropriate register with the cost thereof and the entries shall be initialled by the Municipal Engineer and if there is no Engineer, by the Chief Municipal Officer. At the close of the year a statement shall be prepared under the signature of the Engineer or the Chief Municipal Officer regarding the state of properties and the purpose for which they are being used. In the case of existing properties the original cost or valuation made by the Municipal Engineer or by the Chief Municipal Officer where there is no Municipal Engineer as well as the cost of any additions made to them from time to time or any decrease in value shall be noted in this register. If the property is rented out or sold a note to this effect shall be made in the remarks column under the dated initials of the Municipal Engineer or the Chief Municipal Officer. The register of roads in Form No. 103 shall be maintained in parts—one for metalled roads, one for unmetalled roads, one for cement roads, one for asphalt roads and one for pavement (kharanja).

## **Chapter VIII**

### **Water Works and other Commercial or Quasi Commercial Undertakings**

(a) General

#### **173.**

A separate account shall be prepared annually for each establishment run by the Municipal Council in order to see that the concern is self-supporting. The account should be maintained for the financial year and should be produced before the Government auditor for check. The account shall contain the following items :—(i) Fixed capital account. - This should show all the capital expenditure incurred to the end of the financial year under the following heads, viz. :—(a) plant and machinery; (b) pipe lines; (c) buildings; (d) lands; (e) furniture and fixtures, etc. The expenditure incurred during the year should be shown separately. (ii) Trading account. - This should show all the expenditure incurred in running the business during the financial year, e.g. (1) stock at the beginning and end of the financial year, (2) expenses of production, (3) wages, (4) gross receipts, etc. The gross profit should be ascertained from this account. (iii) Incidental. - This should show the direct expenses in running the concern, e.g.—(1) interest on capital invested; (2) depreciation on machinery, buildings, etc.; (3) bad debts; (4) reserve fund, etc.; and should show the net profit at the end of the year. (iv) Balance Sheet. - This should show on one side the liabilities e.g., capital invested, deposits, sundry creditors, reserve fund, etc., on the other side the assets e.g. the cash balance store at the close of the year, sundry debtors, etc. (b) Water Works

#### **174.**

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.

## 175.

Particulars of house connections, after they have been made shall be entered in a house connection register from the applications and other reports if any. The house connection register shall be kept in Form No. 104. Explanation. - The house connection register is intended to be a permanent and accurate record of all connections. Each entry shall be initialled by Water Works Engineer or Superintendent incharge of Water Works in the remarks column. When any change is made in the connection wing to an extension or alteration to pipes and fittings or in the name of the owner, the revised entry shall be made neatly below the original one in the appropriate columns of the register with the quotations of the date of sanction and completion. The register shall be periodically (and always at the end of March in each year) compared with the demand and collection register to see that no demand has been left out in the latter and 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 continued for the whole ward or for the whole Municipality, as the case may be. (2) When the water rate assessment of any premises is reduced or altogether abolished, the house connection register shall be referred to with a view to see whether any change in the existing fittings viz., size of ferrule, number of taps, etc. is necessary. If the assessment is altogether abolished and the connection is not cut off the Water Works Engineer/Superintendent, Water Works or Chief Municipal Officer shall see that a proper charge is made for the supply of water and that the necessary entry is made in the demand and collection register.

## 176.

A Meter book in Form No. 105 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 15th of each month to enable the necessary entries to be made in the demand register. The register shall be returned to the water works section at the end of the month. Note. - A record of water registered by a meter must be supplied monthly to the consumer.

## 177.

(1) The register for demands and collections on account of water charges shall be kept in Form No. 106 and in column 2 thereof shall be quoted the serial number of entry in the house connection register and below it the page number of meter book in case of metered connections. (2) When the Council charges for water on the basis of number and size of the taps or the ferrule, the number and size of the taps or ferrule, as the case may be, shall be entered in column 4 of the demand and collection register. (3) When the Council 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. (4) When the Council supplies water and charges for the same by compounding with the consumer for a fixed payment, the particulars of composition and the sanctioning orders shall be noted in column 4 of the demand and collection register.

**178.**

When water is supplied for building purposes otherwise than through a meter and the charges for the same are based on the estimated value or measurement of the building which it is proposed to erect, the amount must be paid in advance.

**179.**

The procedure laid down in Rule 177 above shall be followed in case of rent of meters and in column 4 of the demand and collection register the number and size of meters shall be entered.

**180.**

(1)The demands under the metered connections shall be collected by sending monthly bills to the consumer. In case of unmetered connections there is no necessity of sending monthly bills every month. In the beginning of the year a book containing names of 12 months shall be supplied to each consumer. The consumer shall be required to pay the money upto the date entered in the book. If the money is not paid up to the date fixed in the book, a penalty shall be imposed according to the rules in force.(2)The other receipt pertaining to water works are :-(a)Fees payable under the water supply rules;(b)Size of pipes and fitting;(c)Charges for repairing tap, etc.;(d)Sale of 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 counterfoils to admit the transactions being easily identified. If a demand is not settled, as soon as it occurs, its adjustment shall be watched through the register of miscellaneous demands and collections. The Engineer or Water Works Superintendent or overseer shall receive no application for any kind of work for which any fees or charges are payable unless accompanied by a receipt from the sum due.

**181.**

When a connection is temporarily cut off a note to this effect shall be made in the demand and collection register but no entry need be made in the house connection register.

**182.**

When a water works or sewage works is maintained by the Council it shall make an annual contribution to a fund called Water Works/Sewage Works Depreciation Fund. For defraying the cost of renewal of parts of the plant, which are liable to rapid deterioration as detailed in rule below.

**183.**

For the purpose of these rules, the average life of parts of plant shall be estimated as follows :-

Years

Small light oil engines	8
Light engines of bigger size	8
Crude oil heavy engines	20
Light high speed steam engines	15
Heavy high speed steam engines	20
Heavy slow speed steam engines	30
Light reciprocating pumps	15
Heavy reciprocating pumps	30
Small high speed centrifugal pumps	15
Large high speed centrifugal pumps	20
Slow speed centrifugal pumps	25
Boilers Lancashire or Cornish	30
Small tubular boilers	15
Steel filter shells	20
Tube wells	10
Electric motors	20
Mechanical filter parts	15
Pipe or pipe lines	20

The average life of a plant shall be calculated in the following manner :-Example. - Suppose the Council has the plant mentioned below :-

Plant	Cost Rs.	Life year
Electric Motor	7520	X 20 = 150000
Centrifugal pumps	4000	X 25 = 100000
Filter parts (including Chlorinator.	12000	X 15 = 180000
Total....	23520	= 430000
		= 430000

Therefore the average life of the whole plant would be 23,520 18 years

#### 184.

The amount to be deposited in the said fund shall be included in the budget estimate for up keep of the works.

#### 185.

The amount of annual contribution to the Depreciation Fund shall be such that the contributions together with the amount by which the fund is improved by investment shall be equal at the end of the period the plant is expected to last, to the original cost of the plant. For the purpose of this rule the rate of improvement shall be calculated at 2-1/2 per cent. The annual contribution shall be



calculated with reference to the following table :-Table showing the annual sum which accumulated at compound interest will amount to 1 at the end of the period (vide Archers' table).

Average life of the plant	Fraction annual contribution at 2-1/2 per cent
8	1155
9	1015
10	903
11	811
12	735
13	671
14	616
15	568
16	526
17	489
18	457
19	428
20	401
21	378
22	356
23	337
24	309
25	302
26	287
27	273
28	260
29	248
30	237

Example. - If the value of plant be say Rs. 20,000 and the assumed life be 20 years, the annual contribution to the Depreciation Fund at 2-1/2 per cent of rate of improvement should 0401 x 20,000 rupees.

## 186.

The contributions to the Water Works Depreciation Fund shall at the end of each year be invested in Government securities or kept in fixed deposit in the approved banks. Any small amount left over after such investment should be carried forward towards the investment to be made in the succeeding year.

**187.**

When any expenditure is to be incurred out of this fund, the whole or such portion of the investment as may be required, shall be realised for the purpose.

**188.**

The interest accruing on the investment should be added to the corpus of the fund the account of which shall be kept in Form No. 107.

## **Chapter IX**

### **Dispensaries**

**189.**

Each dispensary shall maintain a subscription and donation book in Form No. 108 in which will be entered entry' subscription made to the dispensary, the purpose for which it is given and the name of the subscriber or donor. The book will be circulated to subscribers and donors for the collection of the money at which time each subscriber or donor will enter in the book his name, date and amount of the subscription or donation and his signature. The subscription or donation book will be closed once a month, totalled and signed by the medical officer incharge of the dispensary.

**190.**

At the end of each month the amounts (whether paid up or not) shown in the subscription and donation book shall be totalled and the total posted into an abstract in Form No. 5. The abstract shall be checked and signed by the Chief Municipal Officer who shall at the same time satisfy himself that steps are being taken to realise the promised subscription and donations.

**191.**

Separate receipts need not be given for subscriptions or donations unless specially asked for by the subscribers or donors in which case they may be given in Form No. 1.

**192.**

All receipts on account of subscriptions, donations, sale proceeds of medicines or of tickets for medicines, etc., shall be accounted for in a cash book in Form No. 64 and shall be remitted to the Municipal Office in the manner prescribed in Rule 74.

**193.**

Subject to the budget provisions and the general control of the Council the Dispensary Committee may sanction petty purchases of articles of furniture not costing more than Rs. 50 for each article.

**194.**

Articles required for the diet of patients may be obtained on credit when it is decided to adopt this method, tenders shall be invited by the Chief Municipal Officer at the commencement of each financial year for all articles required for the use of the dispensary according to samples furnished by the Council and all such articles shall be obtained from the person whose tender has been accepted by the competent authority. The articles shall be obtained on daily indents in Form No. 109 in counter-foils which should be checked with the contractors' bills before the payment is made. A diet register shall also be maintained in Form No. 110.

**195.**

Charges on account of repairs to surgical instruments, and hospital necessities may be incurred under the sanction of the Dispensary Committee or the Standing Committee, as the case may be. subject to the budget provision.

**196.**

A stock register of surgical instruments and hospital necessities shall be maintained in Form No. 111. The stock shall be verified by the Civil Surgeon once a year and he shall record a certificate to that effect in the stock register. Whenever any article is to be written off action will be taken according to rules applicable for other Municipal articles.

**197.**

In a case where a Municipal Council has within its jurisdiction more than one dispensary, a ledger, showing the amounts of special donations received in each dispensary, shall be maintained in order to watch that expenditure does not exceed the receipt for that dispensary.

**198.**

Each dispensary shall maintain an indoor patients register in Form No. 112.

## **Chapter X**

### **Miscellaneous**

**(a) Embezzlement**

## 199.

(1) Whenever any loss of the Municipal Fund or property of the value of more than Rs. 50 by embezzlement, theft or otherwise is discovered or suspected, the fact shall be promptly reported by the Chief Municipal Officer to the Collector and to the Examiner of Local Fund Accounts. The matter shall also be brought to the notice of the Finance Committee or the Standing Committee at the next meeting held after the embezzlement is discovered or suspected. The matter shall be fully inquired by the Chief Municipal Officer and he will send a complete report to the Municipal Council and the Collector of the district showing the total sum of money misappropriated, the method in which the embezzlement was effected and the steps taken to recover the money and punish the offender. If there is a prima facie case of embezzlement, theft or otherwise, the Chief Municipal Officer shall except in trial cases, promptly report the case to the police for investigation in case of cognizable offence, and in case of non-cognizable offence pledge a complaint in the Court. (2) Report of such losses up to the value of Rs. 50 shall be made to the Collector and the Examiner of Local Fund Account in Form No. 113 for the whole financial year in the first week of April following the year to which the losses relates. (3) All cases in which the amount involved in loss exceeds Rs. 1,000 shall be brought to the notice of the State Government through the Collector. (b) Monthly and quarterly Accounts

## 200.

(1) The Accounts Officer, if there is no Account Officer, the Chief Municipal Officer shall draw up a monthly account and a quarterly abstract of the receipts and expenditure of the preceding quarter in Form Nos. 114 and 115 respectively. The Chief Municipal Officer shall submit a copy of the quarterly abstract to the prescribed authority as laid down in Section 120 not later than 15th day after the close of the quarter to which the statement relates. (2) The monthly accounts and quarterly abstract drawn under sub-rule (1) shall be placed before the Finance Committee and if there is no Finance Committee before the Standing Committee as laid down in Section 120 (2). (c) Annual Accounts

## 201.

(1) The annual accounts of the receipt and expenditure of a Municipal Council shall be made up to the last day of every financial year and shall be prepared in the Form No. 116 and shall be accompanied by memorandum explaining the principal differences between the estimate and the actuals. (2) The Chief Municipal Officer shall as soon as may be, after the end of the financial year cause to be prepared the annual accounts referred to in sub-rule (1). (d) Abstract of Accounts

## 202.

(1) An abstract of every annual account of a Municipal Council, showing the income of the Municipal Fund under each head of receipts, the charges for establishment, the works undertaken, the sum expended on each work and the balance, if any, of the fund remaining unspent shall be prepared in Form No. 117. (2) The Chief Municipal Officer shall cause to be prepared the abstract of annual

accounts referred to in sub-rule (1) by the 1st September every year. It shall be kept at the Municipal Office where it may be inspected by any person at any reasonable time.(3)On or before the 15th May the Chief Municipal Officer shall forward to the State Government, through the Collector, a statement in Form 118 showing its assets and liabilities for the preceding year.(e)Suit and Prosecution

### **203. Suit Register.**

- To enable the Municipal Council to watch the progress of regular civil suits filed by or against the Municipal Council, a Suit Register in Form No. 119 will be maintained in the office of every Municipal Council. The office accountant will be responsible for its maintenance. The register shall be examined by the Chief Municipal Officer or other officer authorised by him every month.

### **204. Prosecution Register.**

- All prosecutions filed under the Act or any other Act shall be entered in the Prosecution Register (Form No. 120). The order of the Courts, the account of fine imposed shall be noted against each case.Appendix 'A'(Rule 11)List of Major, Minor and Detailed HeadHeads of RevenueA. Municipal rates and taxes-

#### **1. Tax on house and lands-**

(a)Arrear collections for the previous year.(b)Collection for the current year.

#### **2. Tax on vehicles and animals-**

(a)On animals.(b)On vehicles.

#### **3. Tolls.**

#### **4. Tax on professions and trades-**

(a)Arrear collections for the previous year.(b)Collections for the current year.

#### **5. Octroi.**

#### **6. Property tax-**

(a)Arrear collections for the previous year.(b)Collect ions for the current year.

**7. Tax on dogs.**

**8. Latrine or conservancy tax-**

(a) Arrear collections for the previous year. (b) Collections for the current year.

**9. Public latrine tax-**

(a) Arrear collections for the previous year. (b) Collections for the current year.

**10. Scavenging tax-**

(a) Arrear collections for the previous year. (b) Collections for the current year.

**11. Lighting tax-**

(a) Arrear collections for the previous year. (b) Collections for the current year.

**12. Drainage tax-**

(a) Arrear collections for the previous year. (b) Collections for the current year.

**13. Terminal Tax on goods and animals.**

**14. Pilgrim Tax.**

**15. Terminal Tax on passengers-**

(a) By rail. (b) By road. (c) By inland waterways.

**16. Betterment Tax**

**17. Theatre or show tax.**

**18. Tax on advertisement.**

**19. Other (To be specified in detail)-**

(1) Cattle registration fees. (2) Market fees. (3) Tolls on new bridges. (4) Warrant fees. B. Realizations under special Acts-

**1. Form pounds.**

**2. From Hackney carriages.**

**3. From licences for the sale of spirit and drugs.**

**4. Other (To be specified in detail).**

C. Revenue derived from Municipal property and powers apart from taxation.

**1. Rents of lands-**

(a) Nazul rents remitted by Government. (b) Receipts from other than Nazul lands.

**2. Rents from houses, buildings, saraies and dak bungalows.**

**3. Sale proceeds of lands and produce of lands**

(a) Sale proceeds of Nazul lands. (b) Sale proceeds of other lands. (c) Sale proceeds of trees, grass and fruit crops. (d) Public garden receipts. (e) Receipts from experimental cultivation. (f) Miscellaneous.

**4. Conservancy receipts (Other than taxes and rates).**

**5. Fees and revenue from educational institution-**

(a) Higher Secondary. (b) Primary. (c) Others.

**6. Fee and revenue from markets and slaughter houses-**

(a) Rents, fees, etc., from markets. (b) Bonded warehouse fees. (c) Slaughter house fees, rents, etc.

**7. Fees and revenue from hospitals and dispensaries-**

(a) Contributions from State Government- (i) For Salary. (ii) Otherwise. (b) Contributions from local bodies. (c) Contributions and donations by public. (d) Subscriptions for special objects. (e) Donation for special objects. (f) Income from sale of medicines or of tickets for medicines. (g) Receipt from charity boxes. (h) Miscellaneous receipts.

**8. Other fees (To be specified)-**

(a) Fisheries. (b) Boat fees. (c) Licence fees for Hour mills. (d) Licence fees for establishing lime, brick kilns. (e) Licence fees for sale of articles of foods and drink. (f) Licence of butchers. (g) Licence fee for

hawking.(h)Licence fee for brokers, commission agents, measurers and weighman.(i)Licence fee for carrying on any offensive or dangerous trade.(j)Receipt from places set apart for washing and bathing purposes.(k)Copying fees.

## **9. Temporary lettings-**

(a)Open lands.(b)Buildings.

## **10. Premium on leases.**

## **11. Sale proceeds of buildings.**

## **12. Compensation for damage to Municipal property.**

## **13. Government grant in lieu of fines under Municipal and other Acts.**

## **14. Interest on investments-**

(a)General(b)Educational(c)Special purposes.(d)Provident Fund.

## **15. Sale proceeds of old store and building materials.**

## **16. Sale proceeds of night soil, compost manure etc.**

D. Grants and contributions (for general and special purposes)-

### **1. From Government-**

(a)For general purposes.(b)For special purposes.(c)For educational purposes.(d)For medical purposes.

### **2. From Local Bodies-**

(a)For hostel purposes.(b)For general purposes;(c)For educational purposes.(d)For medical purposes.

### **3. From other sources-**

(a)Subscriptions for general purposes.(b)Subscriptions for educational purposes.(c)Subscriptions for medical purposes.(d)Subscriptions for hostel library purposes.E. Receipts from water rate-



**1. Water tax.**

**2. Sale of water-**

(a) Metered". (b) Unmetered.

**3. Rent of meters.**

**4. Interest on investment.**

**5. Others.**

F. Receipts from Electricity-

**1. Sale of energy-**

(a) Metered. (b) Unmetered.

**3. Rent of meters.**

**4. Excise duty.**

**5. Others.**

G. Miscellaneous-

**1. Recoveries on account of service rendered to private individuals.**

**2. Others-**

(a) Public exhibition and fairs. (b) Press receipts. (c) Sale of hides and horns. (d) Others. H.  
Extraordinary and Debt-

**1. Sale proceeds of Government Securities and withdrawals from bank.**

**2. Loans-**

(a) Loan from the State Government. (b) Loans raised in the open market.

### **3. Realisation of sinking fund for payment of loans.**

#### **4. Advances-**

(a)Permanent.(b)Others.

#### **5. Deposits.**

Heads of ExpenditureA. General Administration and Collection charges-

##### **1. General administration, office establishment, etc.-**

(a)Pay of officers and office establishment.(b)Allowances.(c)Contingency.(d)Temporary establishment.(e)Land Revenue payable to Government on lands acquired for general purposes.

##### **2. Collection of Revenue-**

(a)(i)Pay of officers and office establishment Revenue Department.(ii)Allowances.(iii)Contingency.(b)Octroi and Terminal Tax-(i)Pay of officers and establishment.(ii)Allowances.(iii)Contingency (including repairs of out posts).(iv)Temporary establishment.(c)House Tax-(i)Establishment.(ii)Allowances.(iii)Contingency.(d)Other taxes and fees-(i)Establishment (permanent, temporary).(ii)Allowances.(iii)Contingency.(e)Collection of tolls on roads and ferries-(i)Establishment.(ii)Contingency.

##### **3. Survey of land-**

(i)Pay of establishment.(ii)Allowances.(iii)Contingency and other charges.

#### **4. Refunds-**

(i)Octroi refunds.(ii)Other refunds.

#### **5. Pensions and gratuities.**

Public Safety-

##### **1. Fire-**

(i)Establishment (permanent and temporary).(ii)Allowances.(iii)Contingency and other charges (including purchase of fire engines, buckets and repairs, etc.).

## **2. Lighting-**

(i) Establishment. (ii) Purchase of materials (lamps, oil, bulbs, apparatus, repairs etc.) (iii) Cost of current. (iv) New works.

## **3. Destruction of wild animals, snakes and stray dogs.**

## **4. Miscellaneous.**

C. Public Health and convenience-

### **1. Water Supply-**

(a) Establishment and maintenance- (i) Establishment. (ii) Contingencies. (iii) Repairs and maintenance. (b) Cost of new works (capital outlay). (c) Construction and repairs of wells and tanks. (d) Land revenue payable to the State Government on land acquired for purpose of water works. (e) Depreciation Fund. (f) Repayment of loan- (i) Repayment of Principal. (ii) Interest. (iii) Payment to sinking fund.

### **2. Drainage-**

(a) Establishment and maintenance- (i) Establishment. (ii) Contingency. (iii) Repairs and maintenance. (iv) Other charges. (v) Sewage disposal. (b) New Work- Capital outlay. (c) Depreciation Fund. (d) Repayment of loan. (i) Repayment of principal. (ii) Interest. (iii) Payment to sinking fund.

### **3. Conservancy and latrines (include road watering and cleaning), (a) Health Officer's establishment, contingency.**

(b) (i) Permanent establishment of public latrines. (ii) Temporary establishment of public latrines. (iii) Repairs of public latrines. (iv) Miscellaneous charges on public latrines. (v) Construction of public latrines. (c) Private latrines. (i) Establishment of private latrines. (ii) Miscellaneous charges on private latrines. (iii) Refunds, remission of cess, etc. (d) Road cleaning- (i) Establishment. (ii) Temporary establishment. (iii) Construction and repair of dust bins. (iv) Miscellaneous. (e) Road watering- (i) Establishment. (ii) Temporary establishment. (iii) Other charges.

### **4. Hospital anti Dispensaries-**

(a) Establishment. (b) Medicines and Instruments. (c) Miscellaneous charges including diet of patients.

**5. Epidemic charges.**

**6. Vaccination-**

(a)Establishment.(b)Contingencies.

**7. Market and slaughter houses-**

(a)Establishment.(b)Contingencies.(c)Construction of buildings.(d)Repairs of buildings.

**8. Pounds-**

(a)Establishment.(b)Contingent charges.(c)Construction and repairs of pounds.(d)Refunds.

**9. Dak bungalows, sarais, hotel, dharamshalas and rest houses-**

(a)Establishment.(b)Contingencies.(c)Construction and repairs.

**10. Arboriculture, public gardens, parks, open spaces-**

(a)Establishment.(b)Other charges.(c)Contributions.

**11. Swimming pools, bathing ghats and public washing places.**

**12. Social Welfare activities.**

**13. Veterinary charges.**

(a)Establishment.(b)Other charges.

**14. Registration of births, deaths and marriages.**

D-Public Works-(a)Establishment.(b)Buildings.(i)Construction.(ii)Repairs.(c)Roads, streets, drains.(i)Construction of new roads, streets and drains.(ii)Repairs and renewals.(d)Contributions.(e)Other works.(f)Stores and other charges.E-Public Instruction-

**1. Primary schools.**

(a)Establishment.(b)Equipment and contingencies.(c)Construction and repairs.(d)Rent of buildings.

## **2. Bal Sadans, Shishu Mandir, etc.**

(a) Establishment. (b) Equipment and contingencies. (c) Construction and repairs of buildings. (d) Rent of buildings.

## **3. Higher Secondary and other education**

(a) Establishment. (b) Equipment and contingencies. (c) Construction and repairs. (d) Rent of buildings.

## **4. Libraries, Reading rooms, Museum etc.**

(a) Establishment. (b) Contingencies. (c) Contributions.

## **5. Contributions and grants**

(a) Contributions to Government schools, Colleges, Hostels, etc. (b) Contributions towards pensions of school masters. F-Contributions (For general purposes)-G-Miscellaneous-

## **1. Repayment of loans (Excluding water works loans).**

(a) Repayment of principal. (b) Interest.

## **2. Discount.**

## **3. Actual cost of work done for private individuals.**

## **4. Public exhibitions fairs.**

## **5. Law charges**

## **6. Provident Fund contributions, pension, gratuity, compassionate allowance.**

## **7. Telephone, truck-calls.**

## **8. Audit fee.**

## **9. Other.**

H-Extraordinary and debt-

## 1. Investment-

(a)In securitiess (other than for sinking fund).(b)Fixed deposits.(c)Savings Bank.

## 2. Payment to Sinking Fund.

## 3. Advances.

(a)Permanent.(b)Other.

## 4. Deposits.

Form 1[Rules 20, 24 (b)]Miscellaneous Receipt(Duplicate to be filled up by carbon process)Municipal Council.....Receipt Book No.....Receipt No.....Received from.....on account of.....Rupees (in words).....Rs.....N.P.....Dated.....Signature of the MoharrirForm 2[Rule 20]Receipt(Duplicate to be filled by carbon process)Municipal Council.....Receipt Book No.....Receipt No.....Circle No.....Road or Mohalla.....No. in the demand Register.....Name of assessee.....Received the sum of Rs..... (in words) on account of municipal Tax/Rate/Fee as per detail below-

Name of Tax rate or fee	Old arrears	Current Year
Period	Amount	Period Amount
(1)	(2)	(3) (4) (5)

Total (Rupees)

Dated.....Signature of the MoharrirForm 3[Rule 20]Register of daily collection of taxes and rates of Municipal Council... for the year 19.....19.....

Date	Mohalla, street or circle.	No. in the demand register	No. of receipt with book No.	Name of assessee
(1)	(2)	(3)	(4)	(5)

Amount received on account of arrears of previous years	Amount received on account of current year
---	--

Name of Tax	Period	Amount Rs. Np.	Name of Tax	Period	Amount Rs. Np.
(6)	(7)	(8)	(9)	(10)	(11)

Total collection Acknowledgment of cashier with page number of thecashier's cash book Remarks

(5) (6)

(12)

(4)

.....

(6)

Remarks

Rs.	Np.				
(1)	(2)	(3)	(4)	(5)	(6)

Examined and found correct. I certify that the above declaration is correct and submit a true copy of the bijak ().....MoharrirOut post.....Date.....Signature(Person Incharge of goods.)Form 8[Rule 29](Duplicate to be filled up by carbon process)Municipal Council.....Book No.....Receipt No.....Pass or receipt for duty paid at.....outpost.

Month and Name of consignee with father's date	Description of name and residence articles	Whence received	How carried	Number or weight
(1)	(2)	(3)	(4)	(5)

Value	Rate	Kind of vehicle/animal	Duty received	Daily total
Octroi	Toll			

(7)	(8)	(9)	(10)	(11)	(12)
-----	-----	-----	------	------	------

Date.....Signature of MoharrirForm 9[Rule 30](Duplicate to be filled up by carbon process) Municipal Council.....Book No.....No.....Invoice pass for duty paid on an invoice at the central office of..... Municipality.

Month and Date	No. of invoice	Name of consignee with father's name and residence	Name of the entrance out post	Description of Articles	Name of article exempted from duty
(1)	(2)	(3)	(4)	(5)	(6)

How carried	Number or weight	Value	Rate of Octroi	Duty paid	Remarks
(7)	(8)	(9)	(10)	(11)	(12)

Date.....Form 10[Rule 30]Municipal Council.....Register showing the particulars of invoices on which duty was paid at the Central Octroi Office

Serial No. of invoice	Month and Date	Name of Consignee	Name of Entrance Post	Description of goods	When received
(1)	(2)	(3)	(4)	(5)	(6)

Number or Weight	Value	Rate of Octroi	Duty realised	By whom paid	Goods exempted from duty
(7)	(8)	(9)	(10)	(11)	(12)

Form 11[Rule 30](Duplicate to be filled up by carbon process)Municipal Council.....Book No.....No.....Pass for goods or receipt to be given in exchange for an invoice pass in Form No. 9Issued by.....out post



Month and date of issue	Number of invoice pass	Name of consignee with father's name and residence	Description of goods	How carried
(1)	(2)	(3)	(4)	(5)

Number or weight	Value	Rate of Octroi	Duty paid	Name of articles exempted from duty	Remarks
(6)	(7)	(8)	(9)	(10)	(11)

Date.....Moharrir Form 12[Rule 31](Duplicate to be filled up by car box process)Municipal Council.....Book No.....No.....Receipt for penal octroi receipts granted at the central office of the.....Municipality.

Month and Date	Number of report	Name of out post	Name of consignee with father's name and residence	Description of goods	How carried	Number or weight
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Value	Rate of Octroi	Duty due	Duty first realised at the out post	Difference now realised including penal duty	Total	Remarks
(8)	(9)	(10)	(11)	(12)	(13)	(14)

Date.....Form 13[Rule 31]Municipal Council.....Register showing the amount of penal octroi receipts realised at the Central Office

Serial Number	Month and Date	Number of penal octroi receipt	Name of consignee	Description of article	How carried	Number or weight
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Value	Rate of Octroi	Duty due	Amount of duty realised at the octroi post	Difference now realised including penal duty	Total	Remarks
(8)	(9)	(10)	(11)	(12)	(13)	(14)

Form 14[Rule 32](Duplicate to be filled up by carbon process) Municipal Council.....Receipts for fees paid on goods brought into the Bonded ware-houseBook No.....No.....

Month	Number of transit pass	Name of owner	Description of goods	How carried	Weight
(1)	(2)	(3)	(4)	(5)	(6)

Value	Hour of arrival	Date of departure	Amount of fee	Remarks
(7)	(8)	(9)	(10)	(11)

Form 15[Rule 32]Municipal Council.....Register showing goods brought into the Bonded ware-house and the fee realised on the same.

Serial Number	Month & Date	Time of entering the bonded warehouse	Number of transit pass received	Name of consignee with father's name and residence	Description of articles	How carried	No. of bags etc.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Weight	Value	Name of entrance out post	Date & hour of goods leaving bonded warehouse	No. of receipt	Period of detention	Amount of bonded fee realised	Remarks
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

Form 16[Rule 33]Municipal Council.....(Counterfoil)Book No.....No.....Transit pass for goods passing through the municipal limits issued by..... out post.

Date & hour of arrival	Name of Consignee	Description of goods	How carried
(1)	(2)	(3)	(4)

Weight or number	Value	Period allowed	Name of exit post	Remarks
(5)	(6)	(7)	(8)	(9)

Date.....Entrance out post Moharrir/Nakedar.Form 16[Rule 33]Municipal Council.....Book No.....No.....Transit pass for goods passing through the Municipal limits issued by..... out post.

Date & hour of arrival	Name of Consignee	Description of goods	How carried
(1)	(2)	(3)	(4)

Weight or number	Value	Period allowed	Name of exit post	Remarks
(5)	(6)	(7)	(8)	(9)

Date .....Entrance of out post Moharrir/Nakedar.Certified that the goods specified in this pass have passed through the outpost on..... at (Time).....Date.....Moharrir/Nakedar.Form 17[Rule 33]Municipal Council.....Book No.....No.....Transit duty pass issued at out post

Month, date and hour of arrival	Month, date and hour of departure	Name of consignee	Description of article	How carried	Weight or number
(1)	(2)	(3)	(4)	(5)	(6)

Value	Rate of octroi	Amount of duty realised	Name of place where sent	Name of exit outpost
-------	----------------	-------------------------	--------------------------	----------------------

(7) (8) (9) (10) (11)

Date.....Entrance outpost Moharrir/NakedarForm 17[Rule 33]Municipal Council.....Book No.....No.....Transit duty pass issued at out post.

Month, date and hour of arrival	Month, date and hour of departure	Name of consignee	Description of article	How carried	Weight or number	Value
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Rate of octroi	Amount of duty realised	Name of place where sent	Name of exit outpost	Date and hour of arrival at the exit outpost	Amount of duty refunded	Signature of payee receiving the refund
(8)	(9)	(10)	(11)	(12)	(13)	(14)

Date.....Entrance outpost Moharrir/Nakedar.....Exit outpost Moharrir/NakedarForm 18[Rule 34]Municipal Council.....Register showing the account of amounts refunded on transit duty passes out of the permanent advance allowed for the purpose.

#### Receipts

Month & Date	Particulars of receipts	Amount	Total	Transit duty pass
Serial No.	Month & date			
(1)	(2)	(3)	(4)	(5)
				(6)

#### Payments

Date of refund	Name of consignee	Description of goods	How carried	Duty realised	Duty refunded	Remarks
(7)	(8)	(9)	(10)	(11)	(12)	(13)

Form 19[See Rule 34]Application for refund of octroi dutyTo,The Octroi Inspection/DarogaMunicipal Council.....Sir,As the goods detailed below are being exported by me to I, beg you will grant me the necessary pass to enable me to carry them through.....out post and to obtain a refund.

### 1. Article.

### 2. How carried.

### 3. No. of bags etc.

**4. No. or weight.**

**5. Number of pass through which the good imported**

**6. No. of pass granted,**

**7. Name of consignee.**

**8. Remarks.**

(To be filled by the Octroi Inspector or

Daroga)Place.....Date.....Signature of applicant.Form 20[Rule 34]Municipal Council.....Register of refund of Octroi duty during..... 19.....

S.No.	Month & Date	Name of exporter	Name of consignee	Description of goods	How carried
(1)	(2)	(3)	(4)	(5)	(6)

No. or weight	Value	Duty to be refunded	Refunded	Remarks
No. & Date of refund challan	Amount	Date		
(7)	(8)	(9)	(10)	(11) (12) (13)

Form 21[Rule 34]Municipal Council.....Challan to accompany goods which are exported beyond the municipal limits.

Number	Month and date	Name of exporter	Name of consignee	Description of goods	How carried	Bags packages etc.	Weight or Number	Value	Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Duty to be refunded	No. of import pass	Duty realised	Name of post from which the goods are to go out	Date and time of goods reaching the exit post	Certificate of exit out post-Nakedar/Moharrir
---------------------	--------------------	---------------	---	---	---

Certified that the goods entered in this challan have passed through this out post on..... at.....Exit out post Moharrir

(11)	(12)	(13)	(14)	(15)	Date.....
------	------	------	------	------	-----------

Date.....Time.....Octroi Inspector/Daroga Order for payment of refund.....Pay Rs.....to.....being the amount of refund due to him as above.Date.....Chief Municipal Officer [Revenue Officer] Voucher No. Received the sum of Rs. ( ) being the amount of refund due to me as above.

Place.....Date..... Receipt stamp if the amount exceeds Rs. 20/-

Signature of Payee. Form 22 [Rule 35] Declaration of goods received by Railway Parcel I do hereby declare that the contents of the goods received by railway to my address are as certified below:-

Number of packages received	When received	Description of goods	Quantity or weight	Value	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

Date.....Signature Form 23 [Rule 35] (Duplicate to be filled up by carbon process) Municipal Council.....Book No.....No.....Received from .....of..... Rs. ( ) . only being deposit for.....allowed to be taken under octroi

rules. Place.....Date.....Moharrir Signature Form 24 [Rule 35] (Duplicate to be filled up by carbon process) Municipal Council.....Book No.....No.....Name .....Deposited on.....19

Deposit Receipt No.

Description of goods

Value of goods

Duty thereon

Refunded Rs.

Excess realised

Date.....19

Signature

Form 25 [See Rule 35] Municipal Council.....Register showing the amount received as deposit money in the case of parcels received by rail, the contents of which are not known.

Serial No.	Month and date of receipt of parcel	Name of owner of parcel	Amount of deposit	Refund
Date	Amount			
(1)	(2)	(3)	(4)	(5) (6)

Amount of duty if any realised	No. of receipt	if adjusted reference to adjustment register	Remarks
(7)	(8)	(9)	(10)

\*This column should be filled in by the Municipal Accountant. Form 26 [Rule 36] Municipal Council.....Register showing the commutation of octroi duty into House Tax.

Number	Month & Date	Name of commuting the duty	Rental value of the house	Commutation
No. of class	Amount			

(1) (2) (3) (4) (5) (6)

Date of credit Signature of Octroi Daroga/Inspector Remarks  
(7) (8) (9)

Form 27[Rule 38]Municipal Council.....Assessment list for Tax on buildings and lands for the period from.....to....

Serial Number	Name of Street or division or mohalla in which the property is situated	Designation of property by name or number	Name and address of the owner (and agent if any)	Name of occupiers and rents of each	Valuation based on annual letting value
(1)	(2)	(3)	(4)	(5)	(6)

The rate of tax applicable	Amount of tax assessed	If the property is exempted from tax a note to that effect	Result of appeal if any	Remarks including references to orders in case of subsequent increases and decreases
Annual Value	Tax			
(7)	(8)	(9)	(10)	(11)

(Entries to be made by hand at the end of the assessment list from year to year)(1)Total original assessment.....Increase or decrease during the year 19.....(2)Total assessment for the year 19.....Increase or decrease during the year 19.....(3)Total assessment for the year 19.....Increase or decrease during the year 19.....(4)Total assessment for the year 19.....Form 28[Rule 38]Municipal Council.....Register of objections

Date of receipt of the application	Serial number in the assessment list	Assessment objected to (annual letting value)	Decision with date of decision and signature of Revenue Officer or Chief Municipal Officer	Remarks
(1)	(2)	(3)	(4)	(5)

Form 28-A[Rule 40]year 19.....

Serial No. in the assessment list	Increase	Decrease	Date of taking effect	Initials
In the annual assessment	In the demand for the year	In the annual assessment	In the demand for the year	
(1)	(2)	(3)	(4)	(5)

Form 29[Rule 41]Municipal Council.....Demand and collection register for House Tax

Serial No.	Serial number in the assessment list	Name and address of tax payer	Designation of premises by name or number	Current demand detailed instalment when necessary
(1)	(2)	(3)	(4)	(5)

	Total	Initial of poster	Date of payment	No. of receipt with book No.
Period	Amount			
(6)	(7)	(8)	(9)	(10) (11)

Collection Total	Balance	Remarks including reference to orders sanctioning remissions if any
Arrear	Current	
Period	Amount	Period Amount
(12)	(13)	(14) (15) (16) (17) (18)

Form 30[Rule 42]Municipal Council.....Assessment list of taxes for the period from .....to.....

Serial No.	Mohalla Circle or street	Name of assessee	*Particulars	Amount of annual tax leviable	**Amount of tax
(1)	(2)	(3)	(4)	(5)	(6)

Subsequent revision	Initials of Revenue Officer or Chief Municipal officer	Remarks
Date of revising order	Future rate	
Amount of annual tax	Amount of tax	
(7)	(8)	(9) (10) (11)

\*Heading should be opened in this column according to the particulars required for purposes of assessment under rules sanctioned for the municipality. \*\*Here state whether yearly, half yearly or quarterly.

Form 31[Rule 43]Municipal Council.....Register of demand and collections for the year 19.....19.For.....Tax

Serial No.	Name of Mohalla or street	No. as per assessment register	Name of assessee	Annual demand
(1)	(2)	(3)	(4)	(5)

Yearly, half yearly  
or Quarterly

Demand	Enhancement or addition	Remission	Reference to page No. in the register of remission/ enhancement	Net amount of tax
(6)	(7)	(8)	(9)	(10)

Current realisation	Arrears realised	Total	Remarks
Amount	No. of receipt with book No.	Date of Collection	Period Amount No. of receipt with book No. & date
(11)	(12)	(13)	(14) (15) (16) (17) (18)

Note - For each tax separate register shall be maintained. Form 32[Rule 44]Municipal Council  
 .....Register of Enhancement or remission for the year 19....19...

Serial No.	Month and date of entry	Mohalla, street or circle	No. in the demand register	Name of tax	Period of enhancement or remission	Name of assessee
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Amount of original tax	Amount enhanced	Amount remitted	Amount of future tax	Authority for enhancement or remission	Initials of the Revenue Officer or ChiefMunicipal Officer	Remarks
(8)	(9)	(10)	(11)	(12)	(13)	(14)

Form 33[Rule 46]As may be prescribed by rules under sub-section (3) of Section 164 of the ActCounterfoil

**1. Serial No.....**

**2. Book No.....**

**3. Serial Number in the demand and collection register.**

**4. Nature of demand.**

**5. Date of issue.**

**6. Date of payment.**

.....SignatureForm 34[Rule 46]OriginalAs may be prescribed by rules under sub-section (1) of Section 167 of the ActCounterfoilSerial No.....Book No.....Serial No..... in the demand and collection register.Nature of demand.Date of issue.Date of



Payment.....Signature

Form 35

[Rule 49]

Municipal Council.....

(Counter foil of Licence)

Book No.....

No.....

Name of

Licensee.....

Father's name.....

Address.....

Trade.....

Purpose of

Licence.....

Site.....

Date of

Licence.....

of

Licence.....

Amount

paid.....

Signature of Licensing

Officer

Progressive total Rs.....

Received licence and a copy

of the rules and

conditionssubject to which

the licence has been

granted.

Signature of Licence Holder Licensing OfficerLicence Holder

Form 35

[Rule 49]

Municipal Council Licence.....

Book No.....

Serial No

Whereas.....has paid to the Municipal

CouncilRs.....he is

permittedto.....at.....within

the municipal area of..... from

1st.....to.....

Description of Licence

Name

Signature of Licensing Officer.

This licence is granted subject to the rules and conditionsfor the regulation and control of the a copy of which has beenthis day furnished to the licensee by me.

Dated

.....

Father's  
Name

Address Remarks

Note:- The site and the endorsement should be entered when the licence is conditional. The endorsement should be cancelled when the licence is of general nature.

Form 36	Form 36
[Rule 49]	[Rule 49]
Municipal Council.....	Municipal Council.....
(Counter Foil)	Licence
Book No.....	Book No.....
No.....	No.....
Hackney carriage licence 19.....19....	Hackney carriage licence 19.....19.....
Name of owner.....	Name of owner.....
Residence.....	Residence of owner.....
	Stand stable or locality.....Class of carriage.....No. of horses or bullocks.....No. of persons to carry.....Weight of luggage licensed to carry.....
Class of carriage.....	

Fee	Rs. Np.	Fee	Rs. Np.
Cost of fare table.....	Cost of fare table.....		
Total	Total		
Received payment and credited on page No.....of the cashier's cash book.	This licence to be in force till the 31st March 19.....Received payment and credited.		
Dated.	Licensing Officer.	Dated	Licensing 19.... Officer

Form 37	Form 37
[Rule 49]	[Rule 49]
Municipal Council.....	Municipal Council.....
Book No.....	Book No.....
No.....	No.....
Driver's Licence 19.....19....	Driver's Licence 19.....19.....
Driver.....	Name.....

Rupees ( ).....

Dated.....19.....

Licensing Officer.

Received payment and credited on page No .....of  
thecashier's cash book.

.....

Licensing Officer

Form 38

[Rule 49)

MunicipalCouncil.....

Licence for carriages

For the year ending

19.....19,

Book

No.....No.....This

Municipal

Council.....hereby

grant untoresiding

at.....in.....this

licence to keep withinthe

undermentioned

carriage.

Form 38

[Rule 49]

MunicipalCouncil.....

Licence for carriages

For the year ending

19.....19....

This Municipal Council

..... hereby

grantunto.....residingat.....in.....this

licence to

keepwithin..... the

undermentioned carriage.

Father's name.....

Age.....

Amount of fee Rs. ( ).....

This licence is to be in force till the 31st  
March, 19.....

Dated.....

.....

Licensing Officer

No	Description of Carriage	Rate	Amount of tax received	No	Description of Carriage	Rate	Amount of tax received
----	-------------------------	------	------------------------------	----	----------------------------	------	------------------------------

This licence is to cease

on the...,19.... Received

paymentand credited on

page No of cashier's cash

book.

.....

Dated.....

Licensing Officer.

Dated.....

Licensing  
Officer.

Form 39[Rule 50]Municipal Council.....Hackney carriage licence Register for the year

19.....19.....

Number of licence	Month and date of licence	Owner's	Description of carriage	Class of carriage
Name	Residence			

(1)	(2)	(3)	(4)	(5)	(6)
Number of persons licensed to carry	Weight of the luggage licenced to carry		Number of horses or bullocks	Amount of fees paid	
Arrears	Current				
(7)	(8)		(9)	(10)	(11)

Cost of fare table    Initials of Licensing Officer    Amount credited in cashier's cash book

Page & Date	Amount		
(12)	(13)	(14)	(15)

Form 40[Rule 50]Municipal council.....Hackney carriage Driver's licence Register for the year 19.....19.....

Number of Licence	Month and date	Name	Father's Name	Age	Residence
(1)	(2)	(3)	(4)	(5)	(6)

Arrears	Current	Initials of Licensing Officer	Page No. and date	Amount
(7)	(8)	(9)	(10)	(11)

Form 41[Rule 50]Municipal Council.....Register of tax on vehicle habitually used within the municipality levied under Section 127 (1) (iii) of the Madhya Pradesh Municipalities Act, 1961 (37 of 1961) during the year 19.

Date of Licence	Number of Licence	To whom granted	Particulars of each Licence		
Name	Residence	Description of carriage	Number	Amount	
(1)	(2)	(3)	(4)	(5)	(6) (7)

Arrear	Total	Initials of Licensing officer	Credited in cashier's cash books	Remarks
Date and Page	Amount			
(8)	(9)	(10)	(11)	(12) (13)

Form 42[Rule 50]Municipal Council.....Register of fees from Brokers, weighmen and measurers  
 Number of Licence    Date    Name    Father's Name    Residence    Whether broker measurer or weighmen

(1)	(2)	(3)	(4)	(5)	(6)
-----	-----	-----	-----	-----	-----

Amount realised	Period during which licence should remain in force	Credit in cashier's cash book	Initials of Licensing Officer
	Amount		

Date and  
page

(7) (8) (9) (10) (11)

Form 43[Rule 50]Municipal Council.....Register of Licenses

Serial No.	Kind of Licence	Name and address of the Licence	Rate of fee or tax	Number and date of licence granted
Name	Address			
(1)	(2)	(3)	(4)	(5) (6)

Period of Licence	Amount of fee or tax realised	Signature of the licensing officer	Credit in cashier's cash book	Number & Date of renewed licence
Page & date	Amount	Number	Date	
(7)	(8)	(9)	(10)	(11) (12) (13)

Reasons of non-renewal	Initials of licensing officer	Remarks
(14)	(15)	(16)

Form 44[Rule 54]Municipal Council.....Stock books of Tin Tickets, Radges etc.

Date Receipt

	Number in hand	Number received	Number & date of voucher	Total	Initials of Revenue Officer of Chief Municipal Officer
(1)	(2)	(3)	(4)	(5)	(6)

Issues Remarks

Month of issue	Number issued during the month	Balance remaining
(7)	(8)	(9) (10)

Form 45[Rule 55](Duplicate to be Filled by carbon process)Receipt for cattle registration feesMunicipal Council.....Book

No.....No.....Seller/Name...../Residence.....Purchaser/Name.....  
of cattle Rs.....Received from.....on account of fees for  
registering.....Rs. (in  
words).....Rs.....Dated.....19

.....RegistrarForm 46[Rule 55]Municipal Council.....Register of cattle registration fees

Number of receipt	Description of cattle	Seller	Purchaser
Name	Resident	Name	Resident
(1)	(2)	(3) (4)	(5) (6)

Price of cattle	Amount of fee realised	Date of realisation	Credit in Cashier's cash book	Remarks
Amount	Date and Page			
(7)	(8)	(9)	(10)	(11) (12)

Form 47[Rule 56]Municipal Council.....Register of fees realised at the.....Sarai for the year 19.... 19....

Name of traveller	No. of persons	No. of animals	Class of accommodation	Date and hour
Arrival	Departure			
(1)	(2)	(3)	(4)	(5) (6)

No. of days occupied	Rate of fees per day	Amount of fee paid	Signature of traveller	Amount received by the cashier and his signature with page No. of the cash book
per person	per animal			
(7)	(8)	(9)	(10)	(11) (12)

Form 48[Rule 56]Municipal Council.....Register of daily Market fee for the year 19.....19.....

Date and month	Receipt book No.	No. of receipt issued	Rate
From	To		
(1)	(2)	(3)	(4) (5)

Amount realised	Credit in cashier's cash book	Signature of tax collector or Moharrir
Date and page	Amount	
(6)	(7)	(8) (9)

Form 49[Rule 57]Municipal Council.....Register of fixed demands for the year 19.....19.....

Serial number in register of immovable property	Name and place, number of shop, stall, etc.	From whom due i.e. name and address of tenant	No. and date of sanction	Date of occupation	Term for which let or lease
Current demand	Arrear Total		Realisation made		
	April		May		
	Amount	Receipt No. with date	Amount	Receipt No. with date	

June	July	August
Amount Receipt No. with date	Amount Receipt No. with date	Amount Receipt No. with date
September	October	November
Amount Receipt No. with date	Amount Receipt No. with date	Amount Receipt No. with date
December	January	February
Amount Receipt No. with date	Amount Receipt No. with date	Amount Receipt No. with date
March	Total	Balance unrealised Remarks
Amount Receipt No. with date		

Note. - Separate pages should be allotted for each source of income. Form 50 [Rule 62] Municipal Council.....Register of Compost manure for the year 19.....19.....

Date and month	Quantity of manure in	Prepared during the month	Total quantity	Quantity sold	Rate
(1)	(2)	(3)	(4)	(5)	(6)

Amount realised Credited in cashier's cash book Balance of Manure.

Date and page	Amount		
(7)	(8)	(9)	(10)

Form 51 [Rule 64]	Form 51 [Rule 64]	Form 51 [Rule 64]
Counter Foil	To be given to the person impounding the cattle	To be sent with the account
Book No.....	Book No.....	Book No.....
Receipt No.....	Receipt No.....	Receipt No.....
Name of cattle pound.....	Name of cattle pound.....	Name of cattle pound.....
Date and hour of impoundment of cattle.....	Date and hour of impoundment of cattle.....	Date and hour of impoundment of cattle.....
Name and residence of owner (if known).....	Name and residence of owner (if known).....	Name and residence of owner (if known).....
Kind and description of the cattle impounded.	Kind and description of the cattle impounded.	Kind and description of the cattle impounded.
.....Signature of Pound Moharrir or keeper	.....Signature of Pound Moharrir or keeper	.....Signature of Pound Moharrir or keeper

<p>Form 52</p> <p>[Rule 64]</p> <p>Book No.....</p> <p>Receipt No.....</p> <p>No. of receipt of Form No.51.....</p> <p>Name of cattle pound.....</p> <p>Date and hour of impoundment of Cattle.....</p> <p>Kind and description of cattleimpounded.....</p> <p>Name of the owner.....</p> <p>Date and hour of release ofcattle.....</p> <p>Amount of fine.....</p> <p>Feeding charges with rates water charges withrates.</p> <p>Total.....</p> <p>.....Signature ofPoundMoharrir/Keeper</p>	<p>Form 52</p> <p>[Rule 64]</p> <p>To be given to the person impounding thecattel</p> <p>Book No.....</p> <p>Receipt No.....</p> <p>No. of receipt of Form No.51.....</p> <p>Name of cattle pound .....</p> <p>Date and hour of impoundment of Cattle.....</p> <p>Kind and description of cattleimpounded.....</p> <p>Name of the owner.....</p> <p>Date and hour of release ofcattle.....</p> <p>Amount of fine.....</p> <p>Feeding chargesWater charges</p> <p>Total.....</p> <p>.....Signature ofPoundMoharrir/Keeper</p>	<p>Form 52</p> <p>[Rule 64]</p> <p>To be sent with the account</p> <p>Book No.....</p> <p>Receipt No.....</p> <p>No. of receipt of Form No.51.....</p> <p>Name of cattle pound.....</p> <p>Date and hour of impoundment of Cattle.....</p> <p>Name of the owner.....</p> <p>Date and hour of release ofcattle.....</p> <p>Amount of fine.....</p> <p>Feeding chargesWater charges</p> <p>Total.....</p> <p>.....Signature ofPoundMoharrir/Keeper</p>			
<p>Form 53[Rule 65]Municipal Council.....</p>					
<p>Serial No. of animal</p>	<p>Date and hour of admission receipts</p>	<p>Description of animal</p>	<p>Date and hour of release</p>	<p>Signature of the owner or his agent taking backthe cattle on release from the cattle pound</p>	
<p>By death</p>	<p>By escape</p>	<p>By sale under Section 14 of the Act I of 1871</p>	<p>On payment of fine</p>		
(1)	(2)	(3)	(4)	(5)	(6) (7) (8)
<p>Period of detection    Release on payment</p>					
<p>Amount paid</p>					
<p>Fines</p>	<p>Feeding and watering charges</p>		<p>Total credited with its receipt No and date</p>		
(9)	(10)		(11)		(12)
<p>Amount realised at auction    Released by sale</p>					
<p>Amount to be credited</p>					



Expenses of sales, if any (13)	Fines (14)	Feeding and watering charges (15)	Total (16) (17)
-----------------------------------	---------------	--------------------------------------	--------------------

Paid to owner under Section of Act I of 1871 (18)	Balances to be remitted for deposit under Section 17 of Act I of 1871 (19)	Date of remittance and signature of pound Moharir (20)	Signature of cashier with date of receipt (21)	Remarks (22)
--	---	---	---	-----------------

Note. - Each animal must be shown separately. Note. - At the close of each day and total receipt of the day should be added up and entered. If the receipt of the day are then carried over to the next page separate totals should be given and mixed up with the page total. Grand total should be struck at the end of each month and the progressive total at the close of the year. Form 54 [Rule 66] Notice is hereby given that the under mentioned animals having been left unclaimed in the.....pound for seven days will be sold by public auction at.....am/pm.....on the .....19.....at (place).....Initials of pound keeper  
Number and description of cattle  
Chief Municipal Officer  
Place where seized  
Form 55 [Rule 66] Account of cattle sold, delivered to the owner or agent under Section 16 of the Act I of 1871

Number and description of cattle seized (1)	Number of days impounded (2)	Amount of fines feeding and watering charges and expenses of sale (3)	Number and description of cattle sold (4)
--	------------------------------------	--	--

Auction sale proceeds (5)	Supplies over to owner (6)	Number and description of unsold cattle made over to the owner (7)	Signature owner or person to whom made over (8)
---------------------------------	----------------------------------	--	---

Form 55 [Rule 66] Account of cattle sold delivered to the owner or agent under Section 16 of the Act I of 1871

Number and description of cattle seized (1)	Number of days impounded (2)	Amount of fines, feeding and water charges and expenses (3)	Number and description of cattle sold (4)
--	------------------------------------	---	--

Auction sale proceeds (5)	Supplies made over to owner (6)	Number and description of unsold cattle made over to the owner (7)	Signature of owner or person to whom made over (8)
---------------------------------	---------------------------------------	--	--

Form 56 [Rule 69] Challan to be sent with the impounded cattle sent for sale

Register number	Date of impoundment	Particulars of cattle sent for sale	Name of person who impounded the cattle	Name of owner if	Date on which sent
--------------------	------------------------	--	--	---------------------	-----------------------

				known	for sale
(1)	(2)	(3)	(4)	(5)	(6)
Date of sale	Fines	Feeding and watering charges	Signature of pound keeper	Amount of sale proceeds	Feeding charges incurred after the receipt of the cattle for sale
(7)	(8)	(9)	(10)	(11)	(12A)

Deduct charges on account of

Feeding charges incurred while in the pound house	Sale expenses	Total charges
(12B)	(12C)	(12D) (12E) (12F)

Balance remitted to be placed under deposit	Date of remittance	Signature of officer conducting the sale	Remarks
(13)	(14)	(15)	(16)

Note. - The entries in column Nos. 1 to 10 shall be made by the pound keeper, columns 11 to 16 shall be filled up by the officer conducting the sale, and the challan shall be sent to the Chief Municipal Officer. If the sale proceeds fall short of the charge incurred the reason shall be briefly explained on the challan by the officer conducting the sale. The bids at the time of auction should be recorded on reverse.

Form 57

[Rule 67]

Receipt for purchaser of impounded cattle sold

Book No

Name of

pound.....

Form 57

[Rule 67]

Receipt for purchaser of impounded cattle sold

No.

Name of

pound.....

Book No

No.

Number as per pound register

(1)

Number &amp; Description of cattle

(2)

Marks of identification of cattle

(3)

Name and address of purchaser

(4)

Amount N  
for a  
which p  
sold r

(5)

Dated .....

.....Signature Dated  
Office .....

Form 58 [Rule 70] Return of fodder received and issued to cattle at the cattle pound during the month.....19.....Amount of Bhusa/Grass/Karbi at the pound for the year 19.....

Date

Nature of transaction

Quantity

No. of voucher or  
register No. of

animals as the case  
may be

Bhusa	Grass	Karbi			
(1)	(2)	(3)	(4)	(5)	(6)
2nd April 1962	Purchased from Ram Gopal				Signature of Ram
3rd April 1962	Feeding of 2 bullocks				Gopal in token of
	at feeding of 4 cows at feeding				receipt Nos. 12
	of 2 buffaloes at				and 13 Nos. 11, 14,
					15 and 18 Nos. 16
					and 17.

Total

Balance

Form 59[Rule 75]CounterfoilNo. 2Challan of cash paid in to the.....treasury on.....

By whom brought Head of account Amount

Rs. Np.

(1) (2) (3)

(In words) Rupees.....Signature of the CashierMunicipal CouncilSignature of theChief  
Municipal OfficerReceived payment (in words) Rupees.....Treasurer Accountant Treasury  
OfficerForm 59[Rule 75]OriginalNo. 2Challan of cash paid in to the.....treasury  
on.....

By whom brought Name of Municipalities Amount Head of  
account

Rs. Np.

(1) (2) (3) (4)

(In words) Rupees.....Signature of the CashierDate.....Chief Municipal  
OfficerMunicipal CouncilReceived payment (in words) Rupees.....Treasurer Accountant  
Treasury OfficerForm 59

(Reverse)

(Reverse)

Particulars

Amount

Particulars

Amount

Rs.

Np.

Rs. Np.

(1)

(2)

(1)

(2)

Coin

Coin

Notes (with details)

Notes (with details)

Form 60[Rule 76]Municipal Council.....Cashier's cash book for the year 19.....19.....

Receipt

Date Serial number From whom received On what account Serial  
number of Amount  
receipts,

register  
challan or bill

(1)	(2)	(3)	(4)	(5)	(6)
Total					

Payments to Bank, Treasury

Date	Number of Challan	Details of challan	Amount of cash head
(7)	(8)	(9)	(10)

Total

Form 61[Rule 77]The.....Treasury in account Current with the.....Municipality

Dr.

Receipts

Month and date	From whom received	Number of challan	Amount	Initials of Treasury Officer with seal
(1)	(2)	(3)	(4)	(5)

Expenditure Cr.

Month and date	To whom paid	Number of cheque	Amount	Balance	Initials of the Treasury Officer
(6)	(7)	(8)	(9)	(10)	(11)

Form 62[Note of Rule 81]

Budget head..... The Municipal Council..... Dr.

No. .... To ..... Cr.

Description of work done or supplies sold. Amount

Rupees

Naya Paise

Total

Total Rs..... (in words.....)Payment order .....President/Chief Municipal Officer.....Signature of payee.....Receipt stamp if over Rs. 20

Form 63[Rule 89 Note (1)]Ledger showing the amounts drawn in favour of the Chief Municipal Officer for disbursement

Month and date	Particulars of receipt	From whom received	Amount received	Initials of the Chief Municipal Officer
(1)	(2)	(3)	(4)	(5)
5th December, 1961	Pay of office establishment drawn on cheque	Treasury	Rs.1,000.00	
	No .....			
	Dated.....			
		Total	Rs.1,000.00	

Opening Balance Nil

Grand Total Rs.1,000.00

Month and date	Particulars of payment	Amount paid	Initials of the Chief Municipal Officer
(6)	(7)	(8)	(9)
5th December 1961	Pay of office establishment	Rs.900.00	
	Total	Rs.900.00	
	Balance	Rs.100.00	
	Grand Total	Rs.1,000.00	

Form 64[Rule 96]Municipal Council.....Cash Hook for the year 19.....19.....

Dr.

Receipt

Date and month	Number of challan	Head of account	Amount of item	Total of cash challan
(1)	(2)	(3)	(4)	(5)

Expenditure Cr.

Date of payment	Particulars of payments and to whom paid	Number of Voucher	Amount of Voucher	Number of cheque	Amount of cheque	Head of account in cash abstract register of expenditure
(6)	(7)	(8)	(9)	(10)	(11)	(12)

Form 65[Rule 99]Municipal Council.....Scale Register for the year 19.....19.....Head of expenditure .....

Serial Number	Category of post	Number of post sanctioned	Sanctioned pay Scale	Name of appointee	Monthly pay of each appointee
(1)	(2)	(3)	(4)	(5)	(6)
(1)	Permanent				
	Total.....				
(2)	Temporary				
	Total				
	Grand Total				

Form 66[Rule 100]Municipal Council.....Salary Bill of..... Department for the month of..... 19.....

Serial No. of the post	Name of post incumbent	Substantive pay, personal or special pay should also be shown in this column as a separate entry below substantive pay	Leave salary	Officiating pay
(1)	(2)	(3)	(4)	(5)

Allowance	Deductions				
Conveyance allowance	Dearness allowance	Fines	Income Tax	Insurance Premia	Other deductions if any

(6)	(7)	(8)	(9)	(10)	(11)
Miscellaneous recoveries	Net payable	Remarks	Signature of payee		
Advance	House rent	Others			
(12)	(13)	(14)	(15)	(16)	(17)

Certified that all salaries included in bills drawn 30 days previous to this date with the exception of those detailed below (of which the total has been refunded by deduction from this bill) have been disbursed to the proper persons, and that their receipts have been taken and filed in the office with receipt stamps duly defaced for every payment in excess of Rs. 20. Certified that no person in superior service on the establishment has been absent either on deputation or suspension with or without leave (except on casual leave) during the month of..... and further that all appointments and promotions have been recorded in the service books of the persons concerned. Certified that no leave has been granted until by reference to applicants' service books and leave accounts to the leave rules applicable to them I had satisfied myself that it was admissible, that all grants of leave departures on the returns from leave, and all periods of suspension and deputation and other events which are required under the rules to be so recorded have been recorded in the service books and leave account under my initials. Certified that increments/no increments have been earned and have been correctly allowed/allowed. Certified that the persons mentioned below, for whom joining time pay has been drawn in the bill the journey on transfer was/was not performed in Sunday.

## 1. 2 3

Date Pay Rupees (.....only) Signature of Chief Municipal Officer Signature of President/Chief Municipal Officer Accountant Note. - When an absentee statement accompanies the bill, the words from "further that" should be struck out. Details of pay of absentees refunded

Name Post Period Amount

Form 67 [Rule 102] Municipal Council..... Establishment for the month of.....

Name and designation (substantive) of absentee	Actual rate of Pay	Nature of absence		
Kind	Period	Date of commencement of absences	Date of return (to be filled in when return)	
(1)	(2)	(3)	(4)	(5) (6)

Rate of leave salary or other absentee allowances	Officiating Municipal servant	Remarks		
Name	Substantive post	Substantive pay	Officiating pay	
(7)	(8)	(9)	(10)	(11) (12)

Notes: - (1) In column 3 should be stated "full, half or quarter average pay", "without pay", "other duty", "officiating", "in transit", "Transferred to.....", "Suspended", etc., the date for each being specified as far as possible in columns 5 and 6. (2) Each chain of arrangement consequent to each absence should be separated from other by a line ruled across the statement. (3) For an officer absent on special temporary duty or temporary transfer column 1 to 6 and 8 to 11 will be filled in and the word "deputation on" or "transfer" entered in column 3 with a note in the column of remarks of the particular appointment held. (4) If an officer is suspended column No. 1 to 11 should be filled in and the word "suspended" entered in column 3. (5) The entire chain of arrangement made in consequence of each absence should be entered in the absentee statements of those bills only which the original vacancy appeared. In other cases, it will be sufficient to show the name of the absentee and the person appointed to officiate for him. Entries made, red ink line drawn across statement. (5) All changes in the personnel of the permanent establishment due to retirements, transfers, deaths and consequent new appointments and increases and decreases of cadre of establishment should be noted at the end of each section and if there is no unfilled post in any month the fact should be recorded. Form 68 [Rule 102 (4)] Municipal Council..... Salary Bill..... Establishment for the month of..... 19.....

Name	Post	Pay, acting or leave allowance claimed separately	Amount held over for future payment	Fine	Salary; due on which provident fund deduction is to be made
(1)	(2)	(3)	(4)	(5)	(6)

Provident fund deduction and refund of advance.	Amount on which income tax is calculated	Income tax	Net amount payable	Signature of payee
(7)	(8)	(9)	(10)	(11)

Provident fund	Remarks
Deduction and refund of advance	Contributions Total
(12)	(13) (14) (15)

Certified that all salaries included in bills drawn 30 days previous to this date with the exceptions of those detailed below (of which the total has been refunded by deduction from this bill) have been disbursed to the proper persons and that their receipts have been taken and filed in the office with receipt stamps duly defaced for every payment in excess of Rs. 20. Certified that no person in superior service on the establishment has been absent either on deputation or suspension with or without leave (except on casual leave) during the month of ..... and further that all appointments and promotions have been recorded in the service books of the persons concerned. Certified that no leave has been granted until by reference to applicant's service books and leave accounts and to the leave rule applicable to them I had satisfied myself that it was admissible, and that all grants of leave, and departures on and return from leave, and all periods of suspension and deputation and other events which are required under the rules to be so recorded have been recorded in the service books and leave accounts under my initials. Certified that

increments/no increments have been earned and have been correctly allowed/allowed. Certified that the persons mentioned below, for whom joining time pay has been drawn in the bill the journey on transfer was/was not performed in Sunday. Form 69[Rule 102 (5)] Periodical Increment Certificate Certified that the Municipal servants named below are allowed the sanctioned periodical increments from the date cited in column (6) for approved service : (1) Having been the incumbents of the posts specified for not less than .....year from the date in column (5) after deducting the periods of suspension for his conduct and absence on leave without pay and in the case of those holding the posts in officiating capacity or holding temporary posts in substantive capacity all kinds of leave other than leave on average pay during which they would have continued to officiate in the posts but for their going on leave upto a maximum of four months of such leave taken at a time. Further certified that during the period/periods of leave on average pay taken at a time from.....to .....and from .....to.....which has/have been counted for increment in case of officiating municipal servant/servants named below, he/they could have officiated in post/posts but for his/their going on leave. (2) Being entitled to the increments as shown in the explanatory memorandum attached hereto.

Name of incumbent	Whether substantive or officiating	Scale of pay	Present pay	Date from which present pay is drawn	Date of present increment
(1)	(2)	(3)	(4)	(5)	(6)
Pay after present increment	Suspended for misconduct	Leave without pay and in the case of those holding the posts in officiating capacity or holding temporary posts in substantive capacity, all kinds of leave other than leave on average pay during which they would have continued to officiate in the posts but for the going on leave up to a maximum of 4 months such leave taken at a time.			
	From	To		From	To
(7)	(8)	(9)		(10)	(11)

Notes 1. - When the increment claimed is the first to carry on, officer over an efficiency bar column (5), (6) and (7) should be filled up in red ink.

**2. The figure (1) or (2) should be placed against each name according as the reason (1) or (2) applies. The explanatory memorandum should be submitted in any case in which an increment is given otherwise than for the continuous service of the prescribed period.**

Date.....19....Signature of Chief Municipal Officer/President Municipal Council.....Form 70[Rule 109] Travelling Allowance Bill of the Establishment of. Municipal Council for the month of.....

Name and designation	Actual pay	Particulars of journies and halts	Purpose of journey
----------------------	------------	-----------------------------------	--------------------



Departure	Arrival								
Station	Date	Hour	Station	Date	Hour				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Kind of journey i.e., by road boat, rail (mailcart ordinary)			Mileage by road or boat or actual expenses						
Means of conveyance			Actual fair paid			No. of kilo metres	Rate	Amount	
(10)			(11)			(12)	(13)	(14)	(15)
Allowances claimed		Total of each line	Remarks						
Dally allowance		Railway fare							
No. of days	Rate	Amount	Class in which actually travelled				No. of fares		
(16)	(17)	(18)	(19)				(20)	(21)	(22)

Passed for Rs.....Dated. ..19....Controlling OfficerPay Rs.....onlyDated  
.....19....PresidentInstruction for preparing the Travelling Allowance Bill

**1. Journeys of different kinds and journeys and halts should not be entered on the same line. Only one kind of allowance should, therefore, be filled in on the same line and its amount carried out separately into the last money column.....**

**2. Hours of journey should be mentioned only :-**

(i)When for an absence from headquarters of not more than two consecutive days daily allowance is claimed for 2 days.(ii)When mileage or actual expenses in lieu thereof arc claimed.(iii)When both railway fare and daily allowance are claimed in respect of a journey by rail immediately followed by journey by road or by a halt.

**3. Number of kilometers travelled should be entered in cases of journeys by road.**

**4. Fraction of a kilometer in the total of a bill for any one journey for each person should not be charged for.**

Form 71[Rule 110]Municipal Council.....Diet money and travelling allowance received from courts for employees called as witnesses for giving evidence.

Serial Number	Date of receipt of process with diet money and travelling allowance	case number	Name of court issuing process	Amount of diet money	Amount of travelling allowance	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Signature of attending officer	Amount credited to municipal fund	Challan No. & date	Amount of travelling allowance paid to witnesses	Voucher No. and date of payment	Remarks	
(8)	(9)	(10)	(11)	(12)	(13)	

Form 72[Rule 111]Municipal Fund Contingent BillVoucher No.....For .....19....Bill for contingent charges of. ....Department/Municipality

Number of voucher	Description of charges and quotation of authority(where special sanction is necessary)	Amount	
Rs.	N.P.		
(1)	(2)	(3)	(4)

Total is words.....Total.....

I certify that the expenditure charged in this bill could not with due regard to the interest of the Municipal Council be avoided. I certify that to the best of my knowledge and belief the payments entered in this bill have duly made to the parties entitled to receive them and that sub-vouchers for all items have been obtained and so cancelled that they can not again be used.All subvouchers above Rs. 10 are attached to this bill and rest are filed separately.Dated.....19.....Name of Drawing Officerwith designationPay Rupees.....(Rs.).....Chief Municipal Officer/PresidentPaid by cheque No.....dated.....Amount of budget estimate.....Total expenditure including the amount of this bill.....Balance available.....Form 73[Rule 112 (3)]Municipal Council.....Advance ledger for the year.....Name of person to whom advance is made.....

Date	Purpose	No. of voucher	Amount	Total	Initial of Chief Municipal Officer/ Accounts Officer	Date
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Whether in cash or by work Bill	No. of item in cash book if recovered in cash, or number of voucher if adjusted by work bill	Amount	Total	Balance after each voucher	Initial of Chief Municipal Officer/ Accounts Officer	Remarks
(8)	(9)	(10)	(11)	(12)	(13)	(14)

Form 74[Rule 112 (6)]Municipal Council.....List of outstanding Advances for the year quarter ending .....19....19.....

Page of Advance ledger	Name	Amount	Remarks upon old outstandings, order of the President or Chief Municipal Officer and Note of any action taken	
Rs.	N.P.			
(1)	(2)	(3)	(4)	(5)

Total

.....Chief Municipal OfficerForm 75[Rule 113]Municipal Council.....Permanent Advance Accounts

Expenditure

Date	Sub Voucher	Classification of each sub-voucher			
Serial Number	Amount	General administration office			
Postage Charges	Stationary	Purchase of furniture			
(1)	(2)	(3)	(4)	(5)	(6)

showing head or to be debited and amounts Total

establishment and contingencies

Charges for binding registers	Purchase of books	Carriage of stationary	Conveyance of forms	Rents	
(7)	(8)	(9)	(10)	(11)	(12)

Recoupment of the permanent advance

Date of despatch of bill	Amount	No. and date of cheque	Initials of advance holder
(13)	(14)	(15)	(16)

Form 76[Rule 114]Recoupment voucher of the permanent advance Account of.....No. of voucher.....Date.....Number of sub-vouchers covered by this recoupment.....Being expenditure incurred from to 19.....Amount of recoupment voucher  
Rs.....Np.....Received contents and certified that I have compared the entries in the permanent advance account with the sub-vouchers, and have cancelled the latter, so that they cannot be used again.....Signature, Advance HolderClassification of the charges covered by this voucher

Head of account	Amount	
General Administration office	Postage charges Stationary, purchase	
Establishmentcontingencies	offurniture, charges for binding register	
(1)	(2)	(3)

Total.

Pay Rs. ( ).....only.Dated .....Chief Municipal Officer/President.Form 77[Rule 115]Municipal Council.....Deposit register for the year 19.....19.....

Serial Number	Number & date of order under which deposited	Date of deposit	Name of depositor	Purpose of deposit	Amount	Initials of Chief Municipal Officer or Accounts Officer
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Number & date of order of return or lapse of deposit	Date of return or lapse	Name of payee	Amount	Balance	Initials of the Chief Municipal Officer or Accounts Officer	Remarks
(8)	(9)	(10)	(11)	(12)	(13)	(14)

Form 78[Rule 118]List of unadjusted deposits for the quarter ending.....

Page of Deposit ledger	Name of depositor	Amount	Remarks upon old outstanding order of Chief Municipal Officer/President and note of any action taken
(1)	(2)	(3)	(4)
Total			

.....Chief Municipal OfficerForm 79[Rule 120]Municipal Council.....Cash  
Abstract register of receipts for the month of.....19.....

Date of credits	Here enter kinds of receipts as per appendix A to Account Rules	D-E-F and G	Grand Total	Remarks
A-Municipal rates and taxes	B-realisation under special acts	C-Revenue derived from municipal property		
(1)	(2)	(3)	(4)	(5)
Total	ADD			(6)
Adjustment	Deduct			(7)
TotalAdd receipts in previous months	Progressive total from 1st April			

Form 80[Rule 120]Municipal Council .....Cash Abstract Register of expenditure for the month of..... 19.....

Voucher Number	A-General Administration and collection charges	B-Public safety	C-Public Health and facilities	D. E. F. and G.	Grand Total	Remarks
----------------	---	-----------------	--------------------------------	-----------------	-------------	---------

Office establishment, etc. and Contingencies	Tax collection etc.	Refund					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) (9)

Total Add  
deduct.....

Adjustment

Total Add- expenditure

in previous months. Progressive total

from 1st April

Form 81[Rule 122 (1)] Adjustment Register of the Municipal Council.....year 19.....19.....

No. of Voucher	Date	Particulars	Receipt Heads			
			Octroi	Wheel Tax	Advances other	Miscellaneous
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		"Add" Entries		Rs. nP.		
1	10th May 1962	Example (a) Amount wrongly classified under wheeltax in April 1962 now rectified.		40.06		
2	11th May 1962	Example (b) Advance to A.B. Contractor in March 1960 now adjust in part.			95.8	
		TOTAL		40.06	95.8	
		"Deduct" Entries				
1	6th June 1962	Example (a) Error in classification as above.		40.06		
2	6th June 1962	Example (c) Pay drawn in excess recovered			40	
		TOTAL		40.06	40	
Total			Payment Heads		Total	Remarks
General Administration		Office establishment etc.	Public works buildings			
(8)			(9)		(10)	(11) (12)
					Rs. nP.	
40.06						
95.8					95.8	95.8
135.86					95.8	95.8
40					40	40

80

40 40

Note 1. All deduct entries should be noted in red ink. Note 2. The amount deducted from work bills as security deposits need not be brought upon the ledger of deposits by adjustment. They should be paid on the final bill, the number of vouchers bill and the number of the final bill being quoted against the original deduction. Note 3. In the case of Octroi refunds necessary correction be made monthly or annually when the account are compiled i.e., in the compilation debit under the head "Octroi refunds" be removed and octroi receipts be shown at the figure which represents the difference of gross receipts and refunds of the month or year without making adjustment. In the case of other refunds even this is not necessary the figures should remain as they are under both 'Refunds' and 'Receipts' no adjustment being made in order to exhibit net receipts. Form 82 [Rule 123] Municipal Council ..... Register of Investment

Serial number	Date of investment i.e., purchase of security of the date of deposit etc. as the case may be	Particulars of investment and in cash securities of Government with number date of paper	Amount	Rate of interest	Due date of receiving interest
(1)	(2)	(3)	(4)	(5)	(6)
Initials of the Chief Municipal Officer	Date of recovery of interest and adjustment in accounts	Amount recovery of interest and adjustment in accounts	initials of the Chief Municipal Officer	Remarks	
(7)	(8)	(9)	(10)	(11)	

Note- Where any sum is withdrawn from investment or any Government promissory note is sold the particulars of withdrawal or sale, as the case may be, should be noted in red ink across columns 1-3 of this register and its face value deducted from the total in column 4 and the balance of investment worked. If no balance remains 'account closed' shall be written across the page. Form 83 [Rule 125] Municipal Council ..... Loan Register

Date of receipt of loan	Number & date of order sanctioning it	Purpose for which loan was taken	Amount of loan	Rate of interest	Number of Instalments in which repaymenttable and whether yearly or half yearly	Amount of each instalment
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Initials of Chief Mpl. Officer/Account Officer	Voucher Number and date of payment	Payment	Balance (principal) after each payment	Initials of the Chief Municipal Officer or Accounts Officer	Remarks	
Principal	Interest	Total				
(8)	(9)	(10)	(11)	(12)	(13)	(14) (15)

Form 84[Rule 126]Municipal Council.....Loan Expenditure RegisterAccount of expenditure out of the loan of Rs..... Sanctioned in G.O. No.....For Rs.....

Receipt of loan

Date	Cash book folio	Amount	Initials of the Account Officer/Chief Municipal Officer	Date
(1)	(2)	(3)	(4)	(5)

Expenditure

Voucher No.	Particulars of payment	Amount	Unspent balance	Initials of the Account Officer/Chief Municipal Officer	Remarks
(6)	(7)	(8)	(9)	(10)	(11)

Form 85[Rule 127 (1)]Municipal Council.....Ledger Account of Specific grant received from the State Government for....Sanctioned amount for the project or scheme.....Government grant towards the project or scheme.....Municipal share of expenditure.....

Income

Expenditure

Number and date of the order sanctioning the grant	Date of receipt	Amount of grant received	No. and date of voucher	Amount	Particulars of expenditure
(1)	(2)	(3)	(4)	(5)	(6)

Balance remaining after each transaction	Initials of the Chief Municipal Officer/Account Officer	Remarks
(7)	(8)	(9)

Form 86[Rule 129]EstimateNature of work-Original/repairName of work.....Estimate No.....of 19.....19.Authority for sanction.....

Description and details of work	Number	L Length	B Breath	D or H (Depth or Height)	Contents	Total	Grand Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Total

Abstract of cost of estimate

Quantity	Description of work	Rate Per	Amount	Total	Grand Total
(9)	(10)	(11)	(12)	(13)	(14)

Total

Amount of estimate.....Sanctioned by.....Date of sanctionChief Municipal OfficerOverseer/Engineer Specification Chief Municipal OfficerForm 87[Rule 144]An agreement made the.....day of one thousand nine hundred and..... between..... (hereafter called the "contractor") of the one part and the Municipal Council..... (hereinafter called the "Council") of the other part, whereas the contractor has by tender dated....., offered to provide, supply, deliver, erect, construct, lay and maintain.....and all other works set out in the schedule hereto, whereas the said tender has been accepted by the Chief Municipal Officer/Standing

Committee/Council/President. And whereas it is necessary that the contract so entered into should embodied in a document in writing in the form hereinafter appearing :Now, it is Agreed as follows :-

- 1. The contractor shall in accordance with the conditions set out below do execute the works set out in the Schedule hereunder written in consideration of the payments therein set out.**
- 2. The contract embodied in the document shall be in substitution for the contract entered into by tender and acceptance as hereinbefore recited which contract shall be deemed to be null and void in so far as it differs from the contract herein contained :**

Conditions

- 1. The work is to be carried on with due diligence and all works executed is to be done in the most substantive and workman like manner. The materials used, when supplied by the contractor are to be the best quality and in all cases are to be subject to the approval of the Engineer/Overseer/Chief Municipal Officer or the Public Works Committee for the time being whose decision as to the rate of progress and quality of work of materials shall be final.**
- 2. The quantity of work executed shall be measured and payments made on the satisfactory completion of the work.**
- 3. In the case of delay, bad work of material the supervising authority may remove the same and have them replaced, deducting the value of the work rejected or materials removed or the cost of replacing the same as it may think proper, from any amount due or that may become due to the party making the tender.**
- 4. The designs, drawings and instructions in writing relating to the work signed by the Chief Municipal Officer/Engineer and lodged in his office for inspection during office hours shall be strictly conformed to.**
- 5. The President/the Chief Municipal Officer/the Engineer shall have power to make any alterations in the original designs or instructions that may occur to him to be necessary during the progress of work and such alterations shall be carried out on the same condition as agreed to in respect of the main**



**work within such time as the President/the Chief Municipal Officer/the Engineer may in writing when specifying the alterations direct. Extra work, if any, necessitated by such alterations shall be paid for-**

(a) at the rate already agreed to if it be of the same nature as specified in the agreement, (b) at the rates mentioned in the schedule of rates as may be applicable if it is of a different nature and there be no rate agreed upon such work, and (c) at the rates deemed to be reasonable by the sanctioning authority on an analysis of the current market rates of labour and materials, if the extra items are not included in the schedule of rates applicable to the Municipal Council. Such alteration shall not invalidate the contract but the time for completion of the work will be extended in the proportion that the extra work bears to the original contract work.

**6. If it shall appear to the President/the Chief Municipal Officer/the Engineer that any work has been executed with unsound, imperfect or unskilful workmanship or with materials of an inferior description, the contractor shall on demand in writing forthwith rectify, remove or reconstruct in whole or in part, as the case may require, without any additional charge; and in the event of his refusing to do so within the period specified by the President/the Chief Municipal Officer/the Engineer, as the case may be, or in the case of failure to remove from the site of the work within a specified period any materials or articles which are considered of unsound or inferior quality and are not in accordance with the terms of the contract and to provide immediately suitable materials or articles in lieu of those condemned, then damages shall be paid at the rate of one per cent on the amount of the estimate for every day not exceeding 10 days for failure to comply with the written demand of the President/the Chief Municipal Officer/the Engineer.**

**7. Should the sanctioning authority consider that the work although not executed in strict accordance with the specification may be to stand it is empowered to pay for the same at such reduced rates as it may fix but this proceeding is quite optional on its part.**

**8. A deduction of 10 per cent of value of work done to be made from the contractor's bill in case the work is not completed within the time noted below.**

The schedule above referred to

Name of work	No. of item	Glass and description of work	Quantity of work to be executed	Unit of calculation	Rate of payment	Date of completion
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Dated this. ....

Signature of the contractor with date

BETWEEN .

..... Signature of the witness with date.

And

In Municipal Council .....

Signature of the Chief Municipal Officer of the Municipal Council with date.

.....  
Signature of witness with date

(Certificate to be printed on the reverse.) Form 88[Rule 148] Contract Certificate No. of voucher..... Name of work..... Name of contractor..... Authority of work..... Number and date of last voucher for this work.....

Per certificate	Quantity of work executed since last	Quantity of work executed up-to-date as per measurement	Item
(1)	(2)	(3)	(4)

Amount      Remarks

Rate Rs. nP. Up-to-date Rs. nP. Since last certificate Rs. nP.

(5)      (6)      (7)      (8)

Total value of work done to-date Deduct value of work shown on last certificate Net value of work done since last certificate. Signature of contractor Signature of Overseer-in-charge of work Certified that the foregoing claim is correct that the necessary measurement were taken by me on the 19 and are recorded at page of measurement book No and that the work has been satisfactorily performed.

Dated.....

Overseer/Engineer/Chief  
Municipal Officer.

Pay rupees..... only.

Chief Municipal  
Officer/President

Received Rupees..... only on account of this work.

Receipt stamp if over Rs. 20/-  
Accountant/Contractor

Dated 19...

Form 89[Rule 148]Petty Contractor's BillNo. of voucher.....Nature of work.....Name of Contractor.....Authority.....

Quantity Particulars Rate Amount Remarks

At Per

(1) (2) (3) (4) (5) (6)

Signature of ContractorSignature of Owresee-in-charge of work.Certified that the foregoing claim is correct, that the necessary measurements made by me on the.....19.....and are recorded at page of Measurement book No.....and that the work has been satisfactorily performed.

Dated.....

Overseer/Engineer/Chief Municipal Officer.

Pay Rupees ( ) only.

ReceivedRupees ( ) for the above mentioned work

Chief Municipal Officer/President.

Receipt stamp if over Rs. 20/-

.....

Accountant

.....

Contractor

Form 90[Rule 149]Completion ReceiptName of work.....Name of contractor.....Authority for work.....Date of commencement of work.....Date specified in the agreement.....(The form below is to be used when any item of the estimate has been exceeded)

Sub-head of estimate As estimated As executed

	Quantity	Rate	Amount	Quantity	Rate	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)

TOTAL

Difference Explanation of differences

Quantity	Rate	Amount
(8)	(9)	(10) (11)

TOTAL

Note- If the work is not completed within the specified time, the cause of delay should be explained, if not penalty is levied the reasons for the same should be

recorded.....Officer-in-charge.Form 91[Rule 150]Completion CertificateCompletion

Certificate of original worksName of work.....Authority

.....Estimate No.....Plan

No.....Certified that above mentioned word was completed

on.....and taken over on and that I have satisfied myself to the best of my ability that the work

has been done properly.Dated .....Chief Municipal Officer/Chairman

of Public Works/Standing Committee/President of the Municipal Council

Completion Certificate of repairs

Station.....Name of building.....Authority  
 .....Certified that the repairs to the above mentioned building were completed on that it is in clean and habitable order and that I have satisfied myself to the best of my ability that the repairs have been properly done.Dated .....Chief Municipal Officer/ Chairman of Public Works/ Standing Committee/Presidentof the Municipal Council.Form 92[Rule 152]Municipal Council.....Name of work.....Nominal Muster Roll of labours during the month of.....by.....

Description of labourers Number Name Father's name Days Total

(1) (2) (3) (4) (5) (6)

Rate Amount Date of payment Initials and remarks of paying officer orsignature of labourer when he is able to write his name or thumbimpression  
 (7) (8) (9) (10)

Grand total of  
 Muster roll

N.B. - The number of columns may be increased, if necessary to, allow for a full month's entries.Certified that all the employees shown in the above statement were actually employed in the interest of the municipality and that the above, payments have been made in my presence on the dates noted against each.....Signature of Chief Municipal.Officer/Engineer.Abstract of work done

Description Quantity Rate as per estimate Cost Remarks

Per Rate

TOTAL

Amount, as per this bill.....Difference.....Alternative CertificateCertified that the work turned out is not susceptible of-measurement. I am, however, satisfied that it is worth the amount paid for.Dated.....Officer-in-chargeDesignationForm 92-A[Rule 152 (4)]

S.No. To whom issued Date of issue Initial of Officer who issued

(1) (2) (3) (4)

Ref. to acknowledgement Date of return of muster roll Reference to voucher No. & Date Remarks  
 (5) (6) (7) (8)

Form 93[Rule 154]Measurement

BookMunicipality.....Measurement Book

No.....Name of

Officer.....Designation.....Date of first

entry.....Date of last entry.....N.B. - This portion should be

printed as a title page.Name of work.Situation of work.....Agency by

which work is executed.....Date of

measurement.....(These four lines should be repeated at the commencement of the measurements relating to each work).

Particulars Measurements up-to-date Rate per

No.	L	B	D or	H		
	Length	Breadth	Depth or Height	Contents of area		
(1)	(2)	(3)	(4)	(5)	(5A)	(6)
Total value to date	Deduct previous measurement	Since last measurement		Remarks		
Page	Quantity	Quantity (columns 5-9)		Value at rates in column 6		
(7)	(8)	(9)		(10)		(11) (12)

Form 94[Rule 154 (2)]Register of receipts and issues of measurement booksMunicipal Council.....

Serial Number	Number of measurement book	Name and designation of person to whom issued	Date of issue	Date of completion	Date of return to office	Due date of destruction	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Form 95[Rule 155 (1)]Municipal Council.....Register of worksName of work.....Authority.....Appropriation for the year Rs.....

Month & Date	Voucher Number	Quantity	Amount	Quantity	Amount	Quantity	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Quantity	Amount	Quantity	Amount	Quantity	Amount	Quantity	Amount
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

Total value of work done	Balance due to construction	Total charges	Initials of the Engineer/Chief Municipal Officer/Overseer
(17)	(18)	(19)	(20)

Note :- When work is completed double red ink line should be drawn below the final entries, and a note made by red ink thus-Work completed on the .....19.....Completion report filed with bill No..... of.....Form 96[Rule 155 (2)]Municipal Council.....Simplified Register of worksName of work .....Date of sanction and authority .....Date of starting work as per agreement.....Extension, if any, allowed .....Name of contractor.....Amount sanctioned.....Date allowed for completion....;.....:.....

Remarks

Serial Number of payment	Number and date of bill	Final and running bill	Amount paid	Progressive total	Initials of Chief Municipal Officer/ Engineer	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Total payments column 4 Form 97 [Rule 156] Municipal Council. Stock and Store Register.....

Balance	Date	Source from which received	Voucher number & date	Number of articles	Value of store	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Date	Purpose for which issued	Authority for issue	Number of articles	Balance	Value of store	Signature of the officer with the date in acknowledgment of his having received the articles
(8)	(9)	(10)	(11)	(12)	(13)	(14)

Certified that the balance has been verified by me this day, the..... The figures entered in column 12 represent details found by actual counting or measurement..... Verifying Officer Form 98 [Rule 159 (1)] Work Register

Serial number	Date of receipt	Nature of articles	Nature of repairs	When begun
(1)	(2)	(3)	(4)	(5)
When completed Date of issue of articles Signature of Officer Incharge Remarks				
(6)	(7)	(8)	(9)	

Form 99 [Rule 164] Municipal Council..... Register of Movable Property

Particulars and description of property	Number of pieces	Date of acquisition	Cost	Number and date of the bill in which charged for
(1)	(2)	(3)	(4a)	(4b)
Rs. P.				

Where the property is used or other particulars, if necessary	Initials	Date of disposal of property	Manner of disposal	Number disposed of
(5)	(6)	(7)	(8)	(9)

No. & date of order	Cost realised, if sold	Balance after each transaction or the end of each year	Signature	Remarks
------------------------	---------------------------	---	-----------	---------

(10)	(11)	(12)	(13)	(14)
	Rs .P.			

Form 100[Rule 164 (2)]Municipal Council.....Issue RegisterDescription of articles.

Date Opening balance Number or quantity received Total To whom issued of what purpose

(1) (2) (3) (4) (5)

Number or quantity issued	Balance	Signature of issuing officer	Signature of receiving officer	Remarks
(6)	(7)	(8)	(9)	(10)

Form 101[Rule 170]Municipal Council.....Postal stamp register for the year 19.....

Stock

Date	Value of stamps in hand at the commencement of the day	Value of stamps received during the day
------	--	---

Expenditure	Balance	Remarks
Total stock	Name & address of Officer to which cover was sent	Number of enclosures
		Value of stamps affixed
		Total value of the stamp expended during the day
		Value of stamp in hand at the close of the day

Form 102[Rule 172]Municipal Council.....Register of Immovable property other than roads.....

Serial number	Description and situation of property	Date of completion or purchased	Valuation which	Purpose for which utilised	Initials of the Engineer/Chief Municipal Officer
---------------	---------------------------------------	---------------------------------	-----------------	----------------------------	--

Revaluation Initials of the Engineer/Chief Municipal Officer Remarks

Date Addition Deduction Total

Form 103[Rule 172]Municipal Council.....Register of Roads, Drains etc.....

Serial Number	Name of Road	Class of Road or drains	Length	Breadth
---------------	--------------	-------------------------	--------	---------

Date of completion Average cost per miles when constructed. Mileage cost of repairs Remarks

Form 104[Rule 175]Municipal Council.....Register of Pipe Connections(Front page of the Register)

Number of connections at the beginning of the year Serial number of connections newly made during the year

Metered Unmetered Metered Unmetered

Serial number of connections permanently cut off during the year  
Metered  
Form of Register

Number of connections at the end of the year  
Unmetered  
Metered Unmetered

Serial Number	Name of street or Mohalla and ward	Number of premises	Name of owner	Name of applicant	Serial Number in application register	Date of completion of connection
Purpose of water supply domestic or nondomestic	Is the supply under water tax assessment, ferrulerate, purely by meter, by measurement composition, etc.			Size of ferrule	Size of communication pipe	Number and size of stop corks.
Size and Position of taps	Number and position of shower, baths, cisterns, etc.			Reduction of ferrule Date	Enlargement of ferrule Size	Date Size

Date of fixing meter	Number of the meter	Size of meter	Date of removal of meter	Date of permanently cutting off connection	Remarks
----------------------	---------------------	---------------	--------------------------	--	---------

Form 105Municipal Council.....Meter Reading BookPage of previous year's register.....Name of registered Consumer.....Purpose for which water is taken.....House No.....Mohalla.....Description of premises.....Number and description of meter.....Date of removal of meter.....Rent of meter per mensem.....Rate of charge for water.....Number of entry in the demand register.....Signature of Water Works Superintendent/Overseer

Month for which reading is taken	Date of reading	Meter reading	Actual monthly consumption	Initials of Water Works Superintendent/Overseer/Inspector	Remarks
Last reading brought forward					
April					
May					
June					
July					
August					



September

October

November

December

January

February

March

Carried over to page.....of register for.....19.....Form 106[Rule 177]Municipal Council.....Demand and Collection Register for water charges for the year 19.....

S.No.	Connection Number	Name and address of Tax payer	Demand								
Current											
Arrear	Apr.	May		Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	

Arrear Collection Balance at the end of the year

Current

Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.
------	-----	------	------	------	------	------	------	------

Note- In collection columns in addition to (he amount, receipt No. shall also be written. Form 107Municipal Council.....Account of Depreciation Fund for the year 19.....19.....

Receipts

Date	From whom received	Particulars of the receipt	Government securities received or purchased	Cash in hand	Cash in Treasury
------	-----------------------	-------------------------------	--	-----------------	---------------------

To

Balance

Total

Disbursement

Date	Particulars of payment	Voucher Number	Number of cheque issued, if any	Sanction issued or received	Remittance to treasury	Payment out of treasury balance
------	---------------------------	-------------------	---------------------------------------	-----------------------------------	---------------------------	---------------------------------------

By Balance

Total

Form 108Municipal Council.....Dispensany Subscription Register

Name of donor or subscriber	Amount promised	Outstanding	Total	Amount paid
-----------------------------	-----------------	-------------	-------	-------------

Arrear

Current

Remarks

Date and initials of donor or subscriber	Date of remittance to the treasury	Balance outstanding	Initials of Medical Officer in-charge
--	------------------------------------	---------------------	---------------------------------------

Form 109[Rule 194]Municipal Council.....(Duplicate to be filled up with carbon process)Indent for obtaining articles of dietDispensary.....Total number of patientsDaily rations:-Number of full dietsNumber of half diets.Number of Sago diets.Number of milk diets.Number of Meat diets.

Serial Number Name of Articles Weight or number

12345678910

Medical Officer InchargeForm 110[Rule 194]Municipal Council.....Daily Register of dieting house patients treated in Dispensary for the month of.....

Date

1, 2, 3, 4, 5, 6, 7, 8, 9,10,11, 12, 13,  
14,15,16,17, 18, 19, 20, 21, 22, 23, 24, 25,  
26, 27, 28, 29, 30, 31

1. Number of all patients dieted.
2. Number of police case dieted
3. Number of patients not dieted.

Total

Number of relatives dieted.

Class of dietNumber of full diets.Number of half diets.Number of Sago diets.Number of milk diets.Number of meat diets.Total

No.	Articles	1	2	3	4	5	6	7	8
Kg.Gm	Kg.Gm	Kg.Gm	Kg.Gm	Kg.Gm	Kg.Gm	Kg.Gm	Kg.Gm	Kg.Gm	Kg.Gm
1	Rice								
2	Flour								
3	Bread								
4	Sago								
5	Dal								
6	Vegetable								
7	Potatoes								
8	Onion								
9	Oil								
10	Ghee								
11	Butter								
12	Salt								
13	Masala								
14	Pepper								

- 15 Tea
- 16 Sugar
- 17 Milk
- 18 Fuel
- 19 Mutton
- 20 Fish
- 21 Eggs.
- Extras

1

2

3

4

No.	Articles	9	10	11	12	13	14	15	16
Kg.Gm	Kg.Gm	Kg.Gm	Kg.Gm	Kg.Gm	Kg.Gm	Kg.Gm	Kg.Gm	Kg.Gm	Kg.Gm

1 Rice

2 Flour

3 Bread

4 Sago

5 Dal

6 Vegetable

7 Potatoes

8 Onion

9 Oil

10 Ghee

11 Butter

12 Salt

13 Masala

14 Pepper

15 Tea

16 Sugar

17 Milk

18 Fuel

19 Mutton

20 Fish

21 Eggs.

Extras

1

2

3

4

No.	Artieles	17	18	19	20	21	22	23	24
Kg.Gm	Kg.Gm	Kg.Gm	Kg.Gm	Kg.Gm	Kg.Gm	Kg.Gm	Kg.Gm	Kg.Gm	Kg.Gm

1 Rice

2 Flour

3 Bread

4 Sago

5 Dal

6 Vegetable

7 Potatoes

8 Onion

9 Oil

10 Ghee

11 Butter

12 Salt

13 Masala

14 Pepper

13 Tea

16 Sugar

17 Milk

18 Fuel

19 Mutton

20 Fish

21 Eggs.

Extras

1

2

3

4

No.	Articles	25	26	27	28	29	30	31	Total	Rale	Cost	Q.	Eg.	Gm.
Kg.Gm	Kg.Gm	Kg.Gm	Kg.Gm	Kg.Gm	Kg.Gm	Kg.Gm	Kg.Gm	Kg.Gm						

1 Rice

2 Flour

3 Bread

4 Sago

- 5 Dal
- 6 Vegetable
- 7 Potatoes
- 8 Onion
- 9 Oil
- 10 Ghee
- 11 Butter
- 12 Salt
- 13 Masala
- 14 Pepper
- 15 Tea
- 16 Sugar
- 17 Milk
- 18 Fuel
- 19 Mutton
- 20 Fish
- 21 Eggs.
- Extras

- 1
- 2
- 3
- 4

Form III[Rule 196]Municipal Council.....Stock Book of Surgical Instruments and hospital necessities belonging to the.....Dispensary

Name of articles	Year 19.....	Expenditure i.e. lost, broken or unserviceablewith date	Year Year
Balance on 1st January	Number received during the year		

Form 112[Rule 198]Municipal Council.....Register of indoor patients treated in the.....Dispensary

Year, month and date	Yearly Number	Name or Number	Age	Sex	Residence	Disease
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Discharged	Died	Remaining under treatment
Cured	Relieved	Otherwise

Form 113[Rule 199 (2)]Municipal Council.....Statement of losses of money and property that occurred during the year 19.....19.....

Serial Number	Description of articles	Estimated money value	Circumstances in which the loss took place	Action taken (including disciplinary action, if any, taken against the person responsible for the loss)
(1)	(2)	(3)	(4)	(5)

Form 114[Rule 200 (1)]Monthly Account of the Municipal Council,For the month of 19.....19.....

Serial Number	Description of articles	Estimated money value	Circumstances in which the loss took place	Action taken (including disciplinary action, if any, taken against the person responsible for the loss)
(1)	(2)	(3)	(4)	(5)

Heads of expenditure	Total for current month	Total to the end of last month	Total from 1st April To-date	Sanctioned budget grant
(6)	(7)	(8)	(9)	(10)

(To be filled in accordance with the heads shown in Appendix A of the Account Rules.) (To be filled in accordance with the heads shown in Appendix A of Account Rules)

Total receipt.....

Total expenditure.....

Opening balance.....

Closing balance.....

Grand Total.....

Grand Total.....

.....

Chief Municipal Officer

Note- Details of adjustment should be given in separate memorandum. Form 115[Rule 200 (1)]Municipal Council.....Quarterly abstract of accounts for the quarter ending.....

Heads of receipts as sanctioned in the budget	Budget estimate	Actual received during the quarter	Actuals of last quarters	Total of columns (3) & (4)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

Head of expenditure as sanctioned in the budget	Budget estimate	Actual expenditure during the quarter	Actuals of last quarters	Total of columns (9) & (10)	Remarks
(7)	(8)	(9)	(10)	(11)	(12)

Form 116[Rule 201 (1)]Municipal Council.....Annual account for the year ending.....

Receipts

Head of receipts	Estimate	Actuals	Difference between actuals and estimate + or -
	Rs. nP.	Rs. nP.	Rs. nP.

Opening Balance

(As in prescribed list)

Grand Total

Head of expenditure   Estimate   Actuals   Difference between actuals and estimate + or -  
                                  Rs. nP.   Rs. nP.   Rs. nP.

as in prescribed list

Closing balance

Grand Total

Memorandum of liabilities and claims

Liabilities balance of loans deposits claims Advances recoverable

Net  
amount of  
debt

\_\_\_\_\_ Memorandum  
of investments

Description of securities

Nominal  
amounts   Purposes  
for which  
held

Form 117 [Rule 102 (1)] Abstract of the Annual Account of the Municipal Council in the district for  
the 19.....19.....

Receipts

Serial No.   Heads of receipts as per Appendix A

Amount of actual   Budget  
receipts   estimates  
Rs. nP.   Rs. nP.

A Total

B Total

C Total

D Total

E Total

F Total

G Total

Total from A to G

H Total

Opening balance on 1st April 19 in treasury Deduct  
cheque Outstanding Net balance as per cash book.

GRAND TOTAL

Expenditure

Serial No.	Heads of expenditure as per Appendix A	Amount of actual expenditure	Budget Grant (including appropriations)
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sanctionfor the  
year)

Rs. nP.

Rs. nP.

A Total

B Total

C Total

D Total

E Total

F Total

G Total

Total from A to G

H Total

Opening balance on 31st March 19..... in  
treasury Deductcheques Outstanding Net  
balance as per cash book.

GRAND TOTAL

.....Chief Municipal OfficerForm 118[Rule 202 (3)]Statement of floating assets and  
liabilities of the Municipal Council

Assets Liabilities

S. No.	Head	Rs nP.	S. No.	Head	Rs. nP.
(1)	(2)	(3)	(1)	(2)	(3)
1	Cash Balance		1	Deposits.	
	(a) In Book or treasury		2	Undischarged loans	
	(b) Investment		3	Outstanding bill-	
2	Advances outstanding			(a) Octroi refunds.	
3	Taxes not recovered-			(b) Other bills	
	(a) Arrears	4		Unspent balance of Government grant.	
	(b) Current				
4	Demands outstanding-	5		Other grants and subscription	
	(a) Arrears				
	(b) Current				
	Total			Total	

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

assets.....Chief Municipal OfficerForm 119[Rule 203]Register of Civil Suits

Serial No.	Kind of suit whether civil or for arrear	Name of Plaintiff with father's name and place of residence	Name of defendant with father's name and place of residence	Value of suit	Cost of expenses in connection with suit with voucher No. & Date
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(1)	(2)	(3)	(4)	(5)	(6)
Date of filing the suit	Name of the court where case has been filed	Number of the case with date and year as fixed by the court	Proceeding in the suit (before the final judgement in this column is entered) in short progress of the case on each date of hearing	Date of judgement or decree	
(7)	(8)	(9)	(10)	(11)	
Result of judgement		Amount decreed	Result of appeal	Cost of execution	Date of execution
Principal	Cost	Total			
(12)	(13)	(14)	(15)	(16)	(17) (18)
Total amounts due or liable	Number and Date of Challan	Amount realised	Remarks (Whether money has been received or the suit settled or remark is made in this column 'Case closed' with date)		
(19)	(20)	(21)	(22)		

## Form 120[Rule 204]Municipal Council.....Prosecution Register

Serial Number	Name of Officer	Prosecuted	Section of the Act or Byelaws or Rules under which prosecuted	Grounds of prosecution
(1)	(2)	(3)	(4)	(5)
Cost incurred	Date of institution	Name of the court where the prosecution has been filed	Number of the case with date and year filed by the court	Proceedings before the final decision on each date of hearing
(6)	(7)	(8)	(9)	(10)
Date of decision	Purport of decision	Amount of fines imposed	Result of appeal	Remarks
(11)	(12)	(13)	(14)	(15)