

CEYLON THE GOVERNMENT GAL

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PART IX.

(Separate paging is given to each Part in order that it may be filed separately.)

LOCAL GOVERNMENT NOTICES.

L.D.—B. 101/46/L.G.D.—G. 14/4/3.

THE VILLAGE COMMUNITIES ORDINANCE.

BY-LAWS under section 49 of the Village Communities BY-LAWS under section 49 of the village communities ordinance (Chapter 198), made by the Village Committee of the Mampe-Kesbewa village area in the Colombo District, approved by the Executive Committee of Local Administration and confirmed by the Officer Administration the Government by virtue of the powers vested in the Governor by that section by that section.

> S. W. R. D. BANDARANAIKE, Minister for Local Administration.

Colombo, October 1, 1946.

By-laws.

Eating house's, Restaurants and Tea and Coffee Boutiques.

(1) No person shall establish or carry on the business of, any eating-house, restaurant, or tea or coffee boutique, except on a licence issued in that behalf by the Chairman on the recommendation of the Medical Officer of Health.

(2) Every licence issued under this by-law shall expire on the thirty-first day of December of the year in respect of which

it is issued.

- No person shall be entitled to a licence under by-law 1 unless the premises to be used as an eating-house or a restaurant or tea or coffee boutique are in conformity with the following requirements:-
 - (a) the premises must be well ventilated and well lighted;
 - (b) the walls must be plastered with lime mortar and whitewashed;

- (c) the floor must be cemented; and (d) a ceiling of suitable materials must be provided so as to prevent dirt or dust falling from the roof.
- The licensee of any eating-house, restaurant or tea or coffee boutique shall cause-
 - (a) the premises thereof to be kept in a clean and sanitary condition;
 - (b) all utensils, furniture or other equipment, used in or belonging to the eating-house, restaurant or tea or
 - coffee boutique to be kopt clean;
 (c) all refuse and dirt in or about the premises of the eating-house, restaurant or tea or coffee boutique to be swept
 - and removed twice daily;
 (d) all cakes, sweets and other food exposed for sale on the premises thereof to be kept in clean and properly constructed fly-proof glass cases;
 - (e) all waste tea, coffee or milk and all remnants of food to be collected in a fly-proof receptacle with a close-fitting lid or cover and removed from the premises thereof
 - twice daily;
 (f) all utensils used in the preparation, sale and consumption of food or drink to be washed with soap and water at least once in every twenty-four hours;
 - (g) every utensil or receptacle used by a customer to be washed immediately after use and before being used by another customer; and
 - (h) a list of the names and addresses of all employees to be kept at all times in the premises so as to be available for inspection.
- The licensee of any eating-house, restaurant or tea or coffee boutique shall not permit
 - (a) any waste tea, coffee or milk or any remnants of food to be thrown on the flour of the licensed premises, or

- (b) any gambling or disorderly conduct to take the licensed premises.
- The licensee of any eating-house, restaurant or tea or coffee boutique shall cause at least two spittoons to be kept at all times on the licensed premises so as to be readily available to the visitors to the premises as well as to the employees.

No porson shall spit within the premises of any eatinghouse, restaurant or tea or coffee boutique except into a

spittoon provided for the purpose.

7. No person who is suffering 7. No person who is suffering or has suffered from any contagious, cutaneous or infectious disease, or has been in attendance on any person suffering from such disease, shall be permitted by any person in charge of any eating house, restaurant or tea or coffee boutique to enter such place or take part in the preparation or sale of any food or drink therein, until the periods of infection and incubation have elapsed.

8. It shall be lawful for the Chairman, or the Medical Officer of Health or the Sanitary Assistant or any officer.

Officer of Health or the Sanitary Assistant or any officer authorised by the Chairman in writing at all reasonable times to enter and inspect any eating house, restaurant or tea or coffee boutique, and the licensee or the person in charge of any eating-house, restaurant, or tea or coffee boutique shall permit the Chairman or such Officer or Assistant to enter and inspect the premises, and shall render him all such

assistance as may be necessary.

9. It shall be lawful for the Village Tribunal, in addition to any other punishment that it may impose, to cancel the licence of any licensee convicted twice or oftener of any breach of any of these by-laws relating to eating houses, restaurants or tea or coffee boutiques, and the licensee shall not be entitled to any compensation in respect of such

cancellation.

10. In these by-laws-

"Chairman "means the Chairman of the Village Committee of the Mampe-Kesbewa village area;
"Medical Officer of Health" includes a Field Medical Officer.

L.D.—B. 90/44/GD/4/17/2.

THE VILLAGE COMMUNITIES ORDINANCE.

BY-LAWS under section 49 of the Village Communities Ordinance (Chapter 198), made by the Village Committee of the Uduvil village area in the Jaffna District, approved by the Executive Committee of Local Administration and confirmed by the Officer Administering the Government by virtue of the powers vested in the Governor by that section.

> S. W. R. D. BANDARANAIRE, Minister for Local Administration.

Colombo, September 24, 1946.

By-laws.

Bakeries, Eating-houses, Restaurants and Tea and Coffee Boutiques.

1. In these by-laws

1. In these by laws—

"Bakery" means any premises in which bread, biscuit or confectionery is baked for sale as food for human consumption and includes any premises in which such food is prepared, or in which the materials for the preparation of such food are stored;

"Chairman" means the Chairman of the Village Committee of the Uduvil Village area; and

"Medical Officer of Health" includes a Field Medical Officer.

Officer.

person shall establish, or carry on the business except on a licence issued in that behalf by the the recommendation of the Medical Officer of

e issued under this by-law shall expire on cember of the year in respect of which it is

> Il be entitled to a licence under by law 2, o be used as a bakery are in conformity

t be well ventilated and well lighted;
be plastered with lime mortar and
the inner walls must be coment t height or *... t be cemented; height of 4 feet from the ground;

ses must be provided with sufficient latrine modation and sufficient drains;

of suitable materials must be provided so as to nt dirt and dust falling from the roof, and the ling must be either lime washed or painted white; temises must not be situated within 50 feet of any cesspit, permanent manure pit, latrine or

he premises must be provided with a separate kneading room having a superficial floor space of not less than

12 feet by 10 feet;
(h) the doors and windows of the kneading room must be

rendered fly proof by wire mesh;
(i) there must be a free external air space not loss than 7 feet wide on at least two of the sides of the kneading room which contain doors or windows; and

(j) the door of the oven must not open directly into the kneading room.

4. The licensee of a bakery shall cause—
(a) all utensils, furniture and other requisites used in or belonging to the bakery, to be kept clean;
(b) the tops of the tables in the bakery to be made of well-

seasoned closely fitting planks, or of some nonharmful impervious material, and the tables to be scraped and cleaned daily;

(c) the floor of the bakery to be swept at least once in every twenty-four hours, and the sweepings to be placed immediately in an impervious and covered receptacle,

and romoved from the bakery daily;

(d) the prenises of the bakery to be kept clean and free
from effluvia arising from any drain, privy or cesspit
and from any other similar nuisance;

(e) the flour which is used in the bakery to be kept on a platform raised at least three feet above the ground.

(f) all refuse from the premises of the bakery to be removed and the drains to be flushed daily;

(g) at least two spittoons to be kept in some part of the premises other than the kneading room, but so as to be easily accessible to those engaged in the .manufacture of bread;

(h) clean water, clean towels, a nail brush and soap to be provided on the premises for the use of those engaged in the manufacture of bread; and

(i) a copy in Tamil of these by-laws relating to bakeries to be exhibited in a conspicuous part of the bakery.

 The licensee of a bakery shall not—

 (a) allow the bakery to be used as a place for sleeping or for keeping any animal or any article other than an

 article necessary for the purposes of the bakery;

(b) allow any bread, biscuit or confectionery to be exposed

for sale otherwise than in clean and properly constructed fly-proof glass cases; (c) allow any person engaged in the manufacture of bread, biscuit or confectionery to use any flour, water or other materials which are not good and wholesomo;

(d) use or keep in the bakery any furniture or equipment which cannot be moved about for the purpose of cleaning the floor; or

(e) allow any gambling or disorderly conduct to take place on the premises of the bakery.

6. Every person employed in the preparation or baking of bread, biscuit or confectionery, shall wash his hands before engaging in that process, and shall wear a clean white apron covering the chest, armpits, and body, and also a white cap or turban.

"No person shall spit within the premises of the bakery

except into a spittoon provided for the purpose.

8. No person who is suffering or has suffered from any contagious, cutaneous or infectious disease, or has been in attendance on any person suffering from such disease, shall be permitted by any person in charge of a bakery to enter the bakery or to take part in the manufacture or sale of bread, biscuit or confectionery until the periods of infection and

incubation have elapsed.

9. (1) It shall be lawful for the Chairman or the Medical Officer of Health or the Sanitary Assistant or any officer authorised by the Chairman in writing, at all reasonable times and at any time when the process of kneeding or baking is being carried on, to enter and inspect the bakery.

(2) The licensee or the person in charge of a bakery shall permit the Chairman or the Medical Officer of Health or the Sanitary Assistant or any officer authorised by the Chairman in writing to enter and inspect the bakery and shall render the Chairman, or such officer or Assistant all such assistance as

may be necessary.

10. It shall be lawful for the Village Tribunal, in addition to any other punishment that it may impose, to cancel the licence of any licensee convicted twice or oftener of any breach of any of these by-laws relating to bakeries, and the licensee shall not be entitled to any compensation in respect of such

cancellation.

11. (1) No person shall establish, or carry on the business of, an eating-house, or a restaurant, or tea or coffee boutique except on a licence issued in that behalf by the Chairman on the recommendation of the Medical Officer of Health.

(2) Every licence issued under this by-law shall expire on the thirty-first day of December of the year in respect of which

it is issued.

- 12. No person shall be entitled to a licence under by-law 11, unless the premises used as an eating-house, or a restaurant, or tea or coffee boutique are in conformity with the following requirements
 - (a) the premises must be well ventilated and well lighted;
 - (b) the walls must be plastered with lime mortar and whitewashed;

- (c) the floor must be comented; and
 (d) a ceiling of suitable materials must be provided so as to prevent dirt and dust falling from the roof.
- 13. The licensee of an eating-house, or a restaurant, or tea or coffee boutique shall cause
 - (a) the premises thereof to be kept in a clean and sanitary condition :
 - (b) all utensils, furniture or other equipment, used in or belonging to the eating-house, restaurant or tea or coffee boutique to be kept clean;

(c) all refuse and dirt m or about the premises of the eating-house, restaurant, or tea or coffee boutique to be swept and removed twice daily;

(d) all cakes, sweets and other food exposed for sale on such premises to be kept in clean and properly-constructed fly-proof glass cases;

(e) all waste tea, coffee, milk and all remnants of food to be collected in a fly-proof receptacle with a close-fitting lid or cover, and removed from such premises twice daily;

(f) all utensils used in the preparation, sale and consumption of food or drink to be washed with soap and water at least once in every twenty-four hours;
(g) every utensil or receptacle used by a customer to be

washed immediately after such use and before being used by another customer; and

(h) a list of the names and addresses of all employees to be kept at all times in the premises, so as to be available for inspection.

14. The licensee of an eating-house, or a restaurant, or tea or coffee boutique shall not permit-

(a) any waste tea, coffee or milk or any remnants of food to be thrown on the floor of the licensed premises; or

(b) any gambling or disorderly conduct to take place on the licensed premises.

The licensee of an eating-house, or a restaurant, or tea or coffee boutique shall cause at least two spittoons to be kept at all times on the licensed premises so as to be readily available to the visitors to the premises as well as to the employees.

. 16. No person shall spit within the premises of an eating-house, or a restaurant or tea or coffee boutique except into a

spittoon provided for the purpose.

17. No person who is suffering, or has suffered, from any contagious, cutaneous or infectious disease, or has been in attendance on any person suffering from such disease, shall be permitted by any person in charge of an eating-house, or a restaurant, or tea or coffee boutique to enter such place or take part in the preparation or sale of any food or drink therein, until the periods of infection and incubation have

clapsed.

18. It shall be lawful for the Chairman or the Medical Officer of Health or the Sanitary Assistant or any officer authorised by the Chairman in writing, at all reasonable times to enter and inspect any eating-house, restaurant, or tea or coffee boutique, and the licensee or the person in charge of any cating-house, restaurant, or tea or coffee boutique, shall permit the Chairman or such officer or Assistant to enter and inspect the premises, and shall render him all such assistance as may be necessary.

assistance as may be necessary.

19. It shall be lawful for the Village Tribunal, in addition to any other punishment that it may impose, to cancel the licence of any licensee convicted twice or oftener of any breach of any of these by-laws relating to eating-houses, restaurants, or tea or coffee boutiques, and the licensee shall not be entitled to any compensation in respect of such cancellation.

L.D.-B. 70/46./L.G.D.-T. 228.

THE TOWN COUNCILS ORDINANCE, No. 3 OF 1946.

RULES for Town Councils made by the Executive Committee of Local Administration by virtuo of in that Committee by section 206 of the Town Councils Ordinance, No. 3 of 1946.

Colombo, September 26, 1946.

S. W. R. D Minister for Lo

CHAPTER I-CENERAL.

- 1. Under section 34 of the Ordinance the Chairman of a Council is the Chief Executive Officer of Council and as such he is responsible for-
 - (a) seeking from the Council all the decisions necessary for carrying out the duties and responsibilities cast on the Council by law;

(b) giving prompt effect to those decisions;

(c) discharging all duties and responsibilities cast on him as Chairman by law;

- (d) controlling the staff of the Council, allocating to them their duties, and ensuring that those duties are promptly and accurately performed.
- 2. The Chairman of a Council is personally and pecuniarily responsible for the proper collection, custody and disbursement of the local fund and for the due performance of the financial and other duties of the Council's officers and for any inaccuracies in the accounts rendered by them. He should therefore exercise such control over the staff as will ensure the prompt and accurate performance of their duties and should take such disciplinary action as may be found necessary to effect this.
- Under section 195 any person making or authorizing the making of an illegal payment or causing any deficiency or loss to the Council by negligence or misconduct or failing to bring to account any sum which ought to have been brought to account is liable to be personally surcharged the amount of the loss. This applies to the Chairman, members, and all officers of the Council, and in case of any such loss it becomes a question of fact as to who was responsible for the loss in question.
- The Chairman is the accounting officer of a Council and subject to these rules and to such instructions as may be issued by the Commissioner the financial and accounting operations of a Town Council are under his general management and supervision.
 - 5. It is the duty of the Chairman-

- (i.) to see that a proper system of accounts is established in every department of the Council;
 (ii.) to keep watch on the receipts of the Council's revenue and to seture punctual collection;
 (iii.) to see that all monies, whether revenue or other receipts, are paid into the local fund and promptly brought to account under the appropriate heads and sub-heads;

(iv.) to see that appropriate provision is made for the safe-keeping of all monies, books and documents relating to finance;

- (v.) to exercise strict supervision over all the officers of the Council entrusted with the receipt or expenditure of the Council's money, and to take precautions by the maintenance of efficient checks against the occurrence of fraud, embezzlement or carelessness in connexion therewith:
- (vi.) to watch the expenditure and disbursements of the Council; to take care that no payment is made which is not covered by proper authority, expressed or referred to in the voucher relatmg to it;

(vii.) to see that all disbursements of the Council are promptly charged in the accounts under the appropriate heads and sub-heads of estimates; that the financial statements and returns are promptly prepared and that the accounts are promptly rendered for audit.

1 6. The responsibility of the Auditor-General for checking and reporting any short-comings in connexion with the Council's accounts or finances does not absolve any officer from his responsibility for complying or securing compliance with the financial rules.

7. The Commissioner may by an authorized officer make surprise inspections of the accounts of any Council. Such officer is entitled at all times to have access to all books, records and vouchers in the charge of the Council's officers (section 209 of the Ordinance).

8. Any officer of a Council may be authorized in writing by the Chairman with the approval of the Council to perform any of the duties which under these rules are required of the Chairman.

2.—Security of Officers.

9. The Secretary and all officers who are entrusted with the receipt, custody or disbursement of the Council's money shall furnish security either in cash or real property or through a guarantee company approved by the Commissioner. Real property mortgaged as security shall be appraised by a competent valuer at the time security is furnished and thereafter biennially. The amount of the security to be given by each employee shall be fixed by the Council subject to the approval of the Commissioner.

10. All collectors of revenue including distraining officers shall be required to furnish security as in rule 9.

An officer appointed to act for another officer for over one month; will be required to give the same security as that required to be given by the officer for whom he acts.

12. When an officer furnishes security through a Guarantee Company the Secretary is responsible for seeing that the policy is kept in force and that the premiums are paid as they fall due.

13. A register of officers who have furnished Security shall be maintained by the Secretary in form L.G.D. 16.

- 14. Security shall be furnished within a month of the officer's appointment.
- 15. Securities furnished in cash shall be credited to Deposits, under Security Deposits.
- 16. If the amounts are deposited in the Ceylon Savings Bank the payment shall be debited to Ceylon Savings Bank Securities Account.
- 17. When the money is withdrawn from the Savings Bank the capital shall be credited to Ceylon Savings Bank Securities Account and the interest to Deposit Account.
- 18. No refund or release of security of any officer shall be made until or unless a certificate of "no claim" has been obtained from the Commissioner who will issue the certificate with the concurrence of the

3.—Local Fund.

19. The Local Fund shall be lodged in the name of the Council at the Kachcheri and/or one or more banks to be selected by the Council with the sanction of the Governor. (Section 171 of the Ordinance.)

20. Paymets of moneys out of the Local Fund may be made by cheques drawn against the Council's bank account or by Payment Orders on the Kachcheri. Cheques and Payment Orders shall be signed by the Secretary or the Chief Clerk and countersigned by the Chairman or the Vice-Chairman.

Duties of the Chairman.

Council's officers responsiblealthough the Auditor-General audits accounts. Inspection.

Security.

Collectors, &c.

Acting Officers.

Renewal of Premium.

Register of

Securities.

Refund of Security.

Local Fund.

- 21. Specimens of the signatures of the officers authorized to sign cheques and payment orders shall be sent to the Kachcheri where the Council has deposited money and/or to each bank at which the Council has an account. The letter forwarding the specimen signatures should be signed by the Chairman personally. This rule applies also to acting officers.
- 22. Cash transactions shall commence punctually at 9 A.M. and close at 3 P.M. daily (on Saturdays at 12 noon), unless other hours are fixed by resolution of the Council.
- 23. The total collections shall be lodged at the Kachcheri and/or bank daily—no payments being hade therefrom in any circumstances. Where the Council's office is situated in a town in which there is Bank or Kachcheri the Council shall by resolution determine how often and in what manner collections will be lodged at the Kachcheri and/or Bank. Such decision, however, shall be subject to the approval of the ammissioner.
- 24. Cheques may be accepted instead of each provided reasonable precautions are taken to safeguard the interests of the Council.
- 25. Where a cheque is dishonoured the person from whom it was accepted shall be asked for an explanation. If the explanation offered is unsatisfactory the Chairman may order that cheques should not thereafter be accepted from that person.
- 26. The amount of the dishonoured cheques shall be debited to Advances-Dishonoured Chequesand steps shall immediately be taken to recover the amount. When the amount is recovered it shall be credited to Advances and not to Revenue or other Account to which it was originally credited.

4.—Audrt.

- 27. Provision for the audit of the accounts of Town Councils has been made in sections 194 to 196. See also Rule 6 above.
- 28. The Auditor-General and his officers are at all times entitled to have access to all books, records and returns relating to accounts. Every officer of a Council shall give them all facilities for inspecting such documents and answer all questions put to him.
- 29. A copy of all accounts, orders and proceedings of the Council as entered in the book of minutes shall be promptly sent to Audit after confirmation of the minutes at the next meeting of the Council.
- 30. All Audit Queries will be issued in duplicate and numbered consecutively; the duplicates shall be filed in serial order; the originals shall be returned with the reply.
- 31. A Query Register must be kept showing the date of receipt of all queries and letters received from the Auditor-General on the subject of the accounts and the date on which a reply was sent. Queries and letters must be replied to within a fortnight. If the reply is delayed owing to exceptional circumstances an interim reply must be sent.
 - 32. The Socretary shall inspect the register periodically to ensure that replies are being sent promptly
- 33. At the end of the year a Profit and Loss Account for the year shall be sent to the Auditor-General sotting out the profit or loss on the Electricity Department in the following form:—

Profit and Loss Account, Electricity Department.

Dr.Cr. Rs. c. Rs. c. To Value of stores in hand on January 1, 19-By sale of current and rent of meters ,, Maintenance and other charges. "Street lighting ,, Interest and instalment of repayment of Other revenue Value of stores in hand on December 31, 19loan . . Depreciation Net loss, if any Net profit

- 34. Soon after the end of the year a statement, as at December 31, showing the surplus and/or shortfall under each itom of revenue and the excess and/or savings under each item of expenditure as compared with the budgeted amounts plus supplementary votes, together with an explanation of the causes for the variation, shall be prepared and forwarded to Audit.
 - 35. A full list of statements and returns to be sent to the Auditor-General is given in Appendix B.

· CHAPTER II.—BUDGET.

36. (1). The annual budget of the Council shall be prepared by the Chairman and submitted to the Council in time to admit of its being considered by the Council and published in the Government Gazette before the beginning of the year to which it relates. (Section 191 of the Ordinance).

(2) To enable the Chairman to prepare the budget in time, members and the executive officerse shall furnish a list of their proposals and estimates respectively before August 31 preceding the year to which the budget relates.

- 37. The revenue and expenditure shall be arranged under the heads, sub-heads and items as shown in Appendix A.
- 38. The heads and sub-heads of revenue and expenditure as appearing in Appendix A shall be adhered to. When it becomes necessary to open a new head or sub-head of revenue or expenditure the prior authority of the Commissioner shall always be obtained. A new item, however, which comes within the scope of an existing head or sub-head may be inserted without such authority.
- 39. A certified copy of the budget shall be sent to the Commissioner and to the Auditor-General before the beginning of the year to which it relates.
- 40. (i.) When the budget has been passed by the Council the expenditure of the year must be held to be limited and arranged. Where any further disbursements on account of any service for that year are required, which could not have been foreseen and cannot be postponed without detriment to the interests of the ratepayers, the Chairman shall at the earliest opportunity and before the expenditure is incurred submit to the Council a supplementary budget of the expenditure so required and obtain a vote for the amount.
- (ii.) Whenever such expenditure or, expenditure in excess of the amount already provided under an item can be met from savings on another item, recourse shall be had to such savings. In either case a resolution of the Council is necessary for the additional vote.
- 41. The number and date of the resolution of the Council approving the budget or supplementary budget, as the case may be, shall be quoted on the vouchers as the authority for the expenditure.
- 42. Where the budget of any Council is subject to the control of the Commissioner under section 212 of the Ordinance, that Council shall prepare the budget in the same form but shall give full details showing how the amount under each item was arrived at in the copy forwarded to the Commissioner after adoption by the Council. It should be sent in time to permit its examination by the Department of Local Government and publication in the Gazette before the end of the year.

Preparation of budget.

Revenue and Expenditure, estimates of. Heads and Sub-heads of revenue and expenditure.

Supplementary votes.

Authority for expenditure.

Councils whose Budgets are controlled under section 211.

CHAPTER III.—RECEIPT, CUSTODY AND PAYMENT OF MONEY.

1.—General.

- 43. No person, other than the Cashier, or an officer duly authorized to act for him in his absence, shall receive or pay money. The Cashier shall not however receive chaques over the counter—vide Rule 57.
- 44. Fractional parts of cents shall be excluded from the gross amounts of vouchers for receipts or payments; when the fraction exceeds a half cent it shall be reckoned as one cent; when it is half a cent or less it shall be excluded from the accounts. Unpayable fractions of cents in monthly salaries shall be multiplied by twelve and included in the salary for December. Such fractions shall be struck off the sure payable for other months.
- 45. No erasures must appear in any vouchors or accounts. Any necessary corrections shall made by striking out the figures to be altered with a single line in red ink and writing the correct figure in red ink above, such alterations being attested by the initials of the officer responsible. When an alteration occurs in the amount expressed to be received on a voucher the initials of the recipient shall be written against such alteration.

2.—Receipts.

- 46. The Cashier shall not receive money from any person without a receipt form or licence form issued by the Revenue Clerk.
- 47. The standard form of receipt (form L. G. D. 1) shall be used in all cases in which no special form has been authorized. An indelible pencil or hard pen shall be used for filling in the form and for signature. The form shall be in triplicate, double sided carbon paper being used for obtaining the duplicate and triplicate copies.
- 48. For the various licences issued under any Ordinance or under any by-law of the Council, and for the recovery of any Vehicles and Animals Tax or any Motor Car Licence Duty, the forms to be used shall be those referred to in the rules relating to such revenue. The forms shall be in triplicate. Revenue under these heads shall be collected in cash.
- 49. The necessary supply of receipt and licence books shall be obtained sufficiently in advance of requirements. All the leaves shall be machine numbered consecutively.
- 50. The books when received shall be entered in a register of counterfoiled books in Form L. G. D. 50, separate folios being used for each kind of books.
- ' 51. The licence books shall be impressed with a rubber stamp signature of the Chairman before they are issued for use.
- 52. All receipt and licence books shall be kept under lock and key. The Secretary shall be personally responsible for their custody and proper use. The signatures of the clorks or collectors shall be obtained both when the books are issued to them and when they are returned. Used books shall be preserved for at least two years after they have been passed by an Audit Examiner.
- 53. No books shall be cut or divided. When a form is spoilt it must not be destroyed but must be pinned on to its duplicate and triplicate.
- 54. Any person paying money to the Council shall in the first instance be dealt with by the Revenue Clerk. After verifying the correctness of the amount to be paid by reference to the respective register and recording the receipt therein the Revenue Clerk shall write out the receipt (or licence form) applicable thereto and send the original and the duplicate copies to the Cashier through an employee of the Council, at the same time instructing the person to pay the money to the Cashier. The triplicate copy shall be left in the
- 55. The Cashier on receiving the money shall sign the receipt or licence, using a carbon paper for the duplicate, stamp it with the office date stamp and hand the original to the payer. The Cashier shall retain the duplicate in support of the entry in the Cash Book.
- 56. In the case of remittances received by post the officer opening the tappal shall enter the particulars of the remittances in a register in form L.G.D.2. Columns 1, 3, 6 and 7 therein must in any case be filled in by the officer, who opens the tappal, himself. He should then hand the remittances to the Cashier obtaining his initials against each item, and then pass the register and the letters accompanying the remittances to the Revenue Clerk in order that he may issue receipts (or licence forms) to the Cashier.
- 57. Cheques shall not be received over the counter by Cashier. They should be received by the Secretary who should enter them in the Register in form L. G. D. 2 in the same way as cheques received by post. Such cheques should be for the exact amounts due to the Council. In other words, cheques should not be cashed at the Council's office.
- 58. Columns 2, 4, 5 and 8 in the Register of Cheques, &c., (Form L. G. D. 2) if not already filled in by the officer opening the tappal, and columns 10 and 11 shall be entered by the Cashier. The Secretary shall daily verify the credit of the amounts in the Cash Book and shall initial column 12.
 - 59. The Cashier shall complete the receipts or licence forms and despatch them to the senders.
- 60. The receipt must contain a sufficient description of the amount paid in and the Head, Sub-head and item of Revenue or other account to which the sum is to be credited.
- 61. The receipts representing recoveries of erroneous payments in respect of voted expenditure of a previous year shall be credited to Revenue under Head A 15.
- 62. Receipts representing recoveries of erroneous payments made from voted expenditure of the current year shall be credited to the votes concerned. The credits shall be recorded in the votes ledger as indicated in rule 110.. The amounts so credited shall be deducted from the totals of the appropriate sub-head in item in the monthly statement of expenditure (vide rule 153).

3.—Custody of Cash, &c.

- 63. Any cash remaining with the Cashier at the end of the day—vide rule 23—must be locked up in a safe which should, wherever possible, be built into a wall of the room where it is kept. No private money should be kept in the safe.
- 64. The Secretary must keep and not allow out of his possession the key of the safe. The keys should be carried on the person and not locked up in cupboards or drawers of office desks.
- 65. The duplicate key must be deposited for safe keeping with the Assistant Commissioner of Local Government of the Division. It must be treated with an anti-corrosive and enclosed in a sealed envelope bearing the following particulars:—

Duplicate key of safe in — Town Council Maker and Maker's Number: — Date of Deposit with A. C. L. G.: —

66. If a key is lost a report must be made to the Assistant Commissioner of the Division and any expenses which the alterations of the lock may involve must be borne by the officer responsible for the loss of the key.

67. All cheque books must be kept locked up by the Secretary in the Council's safe, except when they are required for the issue of cheques. At the close of business for the day, the Secretary should satisfy

Document for receipt.

Form of licences.

Register of receipt books. Chairman's signature.

Custody of receipt books, &c.

Spoiled form, &c.

Cash paying in.

Cashier.

Remittances by post.

Cheques not received by

Receipt particulars of.

Safe

Keys of safe.

Loss of Key.

humself that the blank cheque leaves remaining in the cheque book are correct. The Secretary should personally lock up the cheque book in the safe. Where a safe is not available a suitable almirah, with a Yale lock or similar lock, should be provided by the Chairman for the safe custody of the cheque books.

- 68. Immediately on receipt of a new cheque book from the Bank, the Secretary should satisfy himself that all cheque leaves are intact. He should initial the inside coverand submit the acknowledge. ment slip to the Chairman for signature, after noting receipt of the cheque book in the Register of counteroil Books.
 - 69. One peon should be detailed for taking the cheque book to and from persons dealing with it. person other than that peon, the cashier, and officers authorized to sign cheques should handle the que book.
 - 70. Cheque books of the Council should not for any reason or under any pretext whatsoever be llowed to be taken out of the office.
 - 71. Cheques must be made payable to ORDER and as a general rule should be crossed thus-

NOT NEGOTIABLE & Co

They must also be stamped 'valid for 30 days'.

4.—Payments.

Vouchers: Preparations of, &c.

Suchers reugired for all payments

Head, Sub-head, &c.

Authority.

Chairman's signature.

Full particulars required on vouchers.

Responsibility of certifying officer.

- 72. All payments on account of voted services, advances, deposits or other accounts shall be supported by vouchers in the prescribed form prepared with accuracy and completeness.
- The head, sub-head, and item of expenditure exactly as they appear in the Budget shall be 73. shown on all vouchers for payment from votes.
- 74. On vouchers for other payments the account and subdivision of the account shall be stated, e.g., a voucher for refund of security shall be headed "Deposits; sub-head, Security Deposits".
 - 75. All youchers shall be certified by the Chairman or in his absence by the officer acting for him.
- 76. The form of certificate printed on the voucher forms shall be carefully filled in, and where alternative words are prescribed the necessary alterations and deletions shall be made.
- The resolution of the Council authorising the expenditure shall invariably be quoted on the 77. vouchers.
- The voucher to be used for payment of wages at daily rates shall be in form L. G. D. 51; and for payment from votes or other accounts in form L. G. D. 52.
- 79. The officer responsible for the service shall prepare the voucher and after certifying pass it on to the Expenditure Clerk. The latter shall satisfy himself that the expenditure was duly authorized, check the calculations, and pass the voucher to the Cashier after obtaining the Chairman's signature thereto.
- Vouchers must contain full particulars of the services, e.g., dates, numbers, quantities, distances, rates, &c.; the rates shall be in accordance with contract or agreement, or fair and reasonable: and the head and sub-head of expenditure shall be correctly inserted.
- 81. The amount payable on every voucher shall be entered in words as well as in figures. Care shall
- 82. The signature of the officer who certifies a voucher will be taken to guarantee the accuracy of every detail on the voucher. The certifying officer will therefore see-
 - (i.) that the expenditure has been authorized by the Budget or Supplementary Budget.
 - (ii.) that the payment will not cause an excess on the amount provided in the Budget on the sub-head to which it is chargeable.

 (iii.) that the services specified have been duly performed.

 - (iv.) that the prices charged are either according to contracts or approved scales, or fair and reasonable according to current local rates.
 - that all proper deductions from salaries or pensions on account of contributions, repayment of advances or other liabilities have been duly made.
 - (vi.) That the computations and eastings have been verified and are arithmetically correct. (vii.) the persons named in the vouchers are those entitled to receive payment.
- 88. In the event of any unauthorized payment being made in consequence of an incorrect certificate on a voucher, the certifying officer shall be held responsible for the same, and the amount shall be surcharged
- agamst him.
 - The Paying Officer before making payment on vouchers shall see-

(i.) that vouchors have been duly certified.

- (ii.) that payments are made only to the porsons named on the vouchers, or to those duly authorized by them from whom separate receipts (duly stamped where necessary) must be taken at the time of payment.
- 85. When payments are made to illiterate persons or to persons who are unable to give a receipt in English the payments should be made in the presence of two witnesses, and the signature in the vernacular or the mark or thumb impression of the payees should be obtained in the presence of these witnesses. latter, who, should if possible, be persons able to road and write English, shall sign the vouchers as a guarantee that the payments were actually made, and that the marks or thumb impressions are bona fide.
- In the case of every payment the paying officer shall take sufficient precautions to satisfy himself of the identity of the payce and, where there is any doubt as to the identity, shall have the signature witnessed by one or more responsible persons. All signatures in the vernacular must be transliterated. Where the payoe is unable to write, his mark or thumb impression shoul be obtained in the presence of one or more witnesses. The latter shall sign the voucher as a guarantee that the payment was actually made and that the mark or the thumb impression is bona fide.
 - 87. All payments above Rs. 10 shall be made by cheque or payment order on the Kachcheri.
- 88. Under-receipts or sub-vouchers shall be furnished with vouchers for sums paid to officers of the Council for disbursement to parties to whom the same are due.
- 89. A voucher in support of payment to a Government Department or other Local Authority shall be supported by a machine-numbered receipt from the Department or authority concerned.
- 90. Payments representing refund of revenue of a previous year shall be charged to "Expenditure, Head A. 3 ".
- 91. Payments representing refund of revenue of the current year shall be debited to the connected Head of Revenue. The voucher shall be headed "Revenue Refunded Account". For example, the voucher for the refund of a sum over-recovered on account of Vehicles and Animals Tax shall be headed— Revenue Refunded Account. A—General Revenue—Vehicles and Animals Tay.

Responsibility of paying officers.

Under receipts

Refund vouchers

- 92. Vouchers for telegrams shall be supported by receipts and the substance of the messages shall be stated therein.
- Vouchers for advertisements shall be supported by newspaper outtings of such advertise-93. ments.
- 94. Where discount is allowed on purchases made payments shall be made in time to obtain such Failure to do so will render an officer hable to be surcharged in the amount. discounts.
- Where supplies are furnished or work done under agreement or contract, there shall be attached to the voucher a certificate that the payments are in accordance with the terms of the contract or agreemen and, in the case of work, that it has been properly done.
- Where final payment of "detention money" (which represents a percentage deduction fro the estimated value of work done) is made a certificate of the officer in charge of the work that the wor has been completed and is in good order and condition shall be furnished.
- Advances for works shall as far as possible be avoided. Payment shall be made only in respect of work actually done or, when such concession is allowed, for half the value of the materials actually delivered at the site at the time of payment, less any amount that may be due from the contractor. In no case shall payment for work executed or materials supplied be made until the quantity executed or delivered has been measured or otherwise ascertained.
- 98. All vouchers for payment for stores shall be supported by a certificate that the articles have been received and brought on charge in the proper Inventory or Stock Book.
- 99. Only one copy of any pay abstract, voucher or other document authorizing payment shall be signed by the Chairman; if an additional copy is required the word "duplicate" shall be written across the face of the voucher so that payment cannot be obtained on it.

Stores, provide voucher purchases

5.—Votes Ledger.

100. All vouchers for payment from votes shall be entered in a Votes Ledger in form L.G.D.55 before the Chairman's signature is obtained.

101. The Votes Ledger shall be kept carefully written up in order that the expenditure on each vote may be watched. The Ledger must show not only what amount has been expended on a particular vote but also any liabilities incurred but not yet paid in order that the exact amount available for expenditure at any moment may be seen.

102. A separate ledger or a set of pages should be kept in respect of each year. When the annual budget has been finally approved the provision under each item of expenditure as appearing in the budget must be posted in the appropriate space at the head of each page. The number of pages allotted to each sub-head must be sufficient to contain all probable entries.

- 103. If a sub-head is exceeded by resolution of the Council and supplementary provision is allowed under that sub-head, the amount of such supplementary provision must be immediately entered. If authority is given to exceed a sub-head and meet such excess from anticipated savings under another sub-head the amount of such authorized excess must at once be added in red ink to the original amount provided and the sub-head on which the saving is anticipated must be similarly reduced by an equivalent amount. In all cases a reference must be made in both pages of the account to the resolution of the Council sanctioning such adjustment.
- All liabilities of whatsoever description must be entered on the left-hand side of the account immediately they are incurred. Liabilities must be entered in red ink. Every entry must show generally the nature of the liabilities and a reference must in all cases be made to the indent, requisition, correspondence, or other document relating to the service. If the actual cost of the article or service is not known accurately, the estimated cost must be entered.
- 105. Directly a payment is made on account of a liability the original entry must be ruled through, and a fresh entry made in a new line showing the balance of the liability (if any).
- 106. The column "Total Liabilities outstanding" must be filled in at the end of each month, and will represent the total of the items not ruled through and transferred to the expenditure side of the account.
- The right-hand side of the account must show all payments made on each sub-head, which must be entered directly the account is paid, the number of the schedule or abstract on which the account is shown being quoted in the column provided for that purpose. The column "Total expenditure" represent the total of all accounts so paid. The account must be balanced on the last day of each month.
- 108. When a vote for any particular service is to be closed, the liabilities must be settled and ruled off; and the sum total of the expenditure must be entered, and two lines drawn beneath this total.
- 109. The totals of the columns "Liabilities outstanding" and "Total expenditure" must be added together in the column provided for the purpose. It could then be seen how any particular vote or sub-head stands by deducting this column from the total vote. The balance remaining will be the amount available for expenditure, and must be entered in the proper column.
- 110. A credit to a vote shall be recorded in red ink and the total expenditure under the vote reduced by that amount.
- 111. Before monthly accounts are sent to the Auditor-General the total expenditure under each vote as appearing in the Statement of Expenditure shall be compared with the Votes Ledger in order to ensure that the expenditure according to the Monthly Statement is in agreement with that according to the Votes Ledger.

Credit of votes. Monthly

comparison.

Cashier's Imprest.

112. For the payment of vouchers for amounts below Rs. 10 the Cashier may be given an Imprest, the amount of which shall be determined by the Chairman. Payments of vouchers for amounts over Rs. 10 shall be made from the imprest only in exceptional cases specially authorized by the Chairman. The amount of the imprest shall not be shown as a payment in the Cash Book but shall form part of the Cash balance and shall be shown as such in the monthly reconciliation in the Cash Book.

The Cashier shall keep an imprest book in which he shall enter the receipts and payments on account of the imprest.

- 114. When the payments made amount to about the full amount of the imprest, the Cashier shall schedule the vouchers and obtain a cheque or a payment order for the amount in replenishment.
- 115. The imprest shall be replenished as often as necessary but in order to ensure that payments made from imprest in a month are brought to account in the Cash Book in that month, it should be replenished on the last day of each month.
- 116. The imprest of the Cashier shall be checked and signed by the Secretary at frequent but irregular intervals.
- 117. The imprest together with any other money belonging to the Council shall be kept in the office safe. Private money shall in no circumstances be kept in the office safe.

Imprest to be monthly.

Secretary to check imprest.

Petty Cash Imprest in office safe.

Petty, Cash Imprest.

himsolf that the blank cheque leaves remaining in the cheque book are correct. The Secretary should personally lock up the cheque book in the safe. Where a safe is not available a suitable almirah, with a Yale lock or similar lock, should be provided by the Chairman for the safe custody of the cheque books.

- 68. Immediately on receipt of a new cheque book from the Bank, the Secretary should satisfy himself that all cheque leaves are intact. He should initial the inside coverand submit the acknowledgement slip to the Chairman for signature, after noting receipt of the cheque book in the Register of counteroil Books.
 - 69. One peon should be detailed for taking the cheque book to and from persons dealing with it. person other than that peon, the cashier, and officers authorized to sign cheques should handle the que book.
- 70. Cheque books of the Council should not for any reason or under any pretext whatsoever be illowed to be taken out of the office.
 - 71. Cheques must be made payable to ORDER and as a general rule should be crossed thus-

NOT NEGOTIABLE & Co

They must also be stamped 'valid for 30 days'.

-Pauments.

Vouchers: Preparations of, &c.

buchers reugired for all payments

Sub-head, &c.

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Authority

Chairman's signature.

Full particulars required on vouchers.

Responsibility of certifying officer.

- All payments on account of voted services, advances, deposits or other accounts shall be supported by vouchers in the prescribed form prepared with accuracy and completeness.
- The head, sub-head, and item of expenditure exactly as they appear in the Budget shall be 73. shown on all vouchers for payment from votes.
- 74. On vouchers for other payments the account and subdivision of the account shall be stated, e.g., a voucher for refund of security shall be headed "Deposits; sub-head, Security Deposits".
 - All youchers shall be certified by the Chairman or in his absence by the officer acting for him.
- 76. The form of certificate printed on the voucher forms shall be carefully filled in, and where alternative words are prescribed the necessary alterations and deletions shall be made.
- 77. The resolution of the Council authorising the expenditure shall invariably be quoted on the vouchers.
- The voucher to be used for payment of wages at daily rates shall be in form L. G. D. 51; and for payment from votes or other accounts in form L. G. D. 52.
- 79. The officer responsible for the service shall prepare the voucher and after certifying pass it on to the Expenditure Clerk. The latter shall satisfy himself that the expenditure was duly authorized, check the calculations, and pass the voucher to the Cashier after obtaining the Chairman's signature thereto.
- Vouchers must contain full particulars of the services, e.g., dates, numbers, quantities, distances, rates, &c.; the rates shall be in accordance with contract or agreement, or fair and reasonable; and the head and sub-head of expenditure shall be correctly inserted.
- 81. The amount payable on every voucher shall be entered in words as well as in figures. Care shall
- The signature of the officer who certifies a voucher will be taken to guarantee the accuracy of every detail on the voucher. The certifying officer will therefore see
 - (i.) that the expenditure has been authorized by the Budget or Supplementary Budget.
 - (ii.) that the payment will not cause an excess on the amount provided in the Budget on the sub-head to which it is chargeable.

- that the services specified have been duly performed.
 that the prices charged are either according to contracts or approved scales, or fair and
- reasonable according to current local rates.

 (v.) that all proper deductions from salaries or pensions on account of contributions, repayment of advances or other liabilities have been duly made.
- (vi.) That the computations and castings have been verified and are arithmetically correct.
- (vii.) the persons named in the vouchers are those entitled to receive payment.
- 83. In the event of any unauthorized payment being made in consequence of an incorrect certificate on a voucher, the certifying officer shall be held responsible for the same, and the amount shall be surcharged against him.
 - The Paying Officer before making payment on vouchers shall see-

(i.) that vouchers have been duly certified.

- (ii.) that payments are made only to the persons named on the vouchers, or to those duly authorized by them from whom separate receipts (duly stamped where necessary) must be taken at the time of payment.
- 85. When payments are made to illiterate persons or to persons who are unable to give a receipt in English the payments should be made in the presence of two witnesses, and the signature in the vernacular or the mark or thumb impression of the payees should be obtained in the presence of these witnesses. The latter, who, should if possible, be persons able to read and write English, shall sign the vouchers as a guarantee that the payments were actually made, and that the marks or thumb impressions are bona fide.
- 86. In the case of every payment the paying officer shall take sufficient precautions to satisfy himself of the identity of the payer and, where there is any doubt as to the identity, shall have the signature witnessed by one or more responsible persons. All signatures in the vernacular must be transliterated. witnessed by one of make the third impression in the vernacular must be transliterated. Where the payee is unable to write, his mark or thumb impression shoul be obtained in the presence of one or more witnesses. The latter shall sign the vouchor as a guarantee that the payment was actually made and that the mark or the thumb impression is bona fide.
 - 87. All payments above Rs. 10 shall be made by cheque or payment order on the Kachcheri.
- 88. Under-receipts or sub-vouchers shall be furnished with vouchers for sums paid to officers of the Council for disbursement to parties to whom the same are due.
- 89. A voucher in support of payment to a Government Department or other Local Authority shall be supported by a machine-numbered receipt from the Department or authority concerned.
- 90. Payments representing refund of revenue of a previous year shall be charged to "Expenditure, Head A. 3 ".
- 91. Payments representing refund of revenue of the current year shall be debited to the connected Head of Revenue. The voucher shall be headed "Revenue Refunded Account". For example, the voucher for the refund of a sum over-recovered on account of Vehicles and Annuals Tax shall be headed— Revenue Refunded Account. A—General Revenue—Vehicles and Animals Tay.

Responsibility of paying officers.

Underreceipts

Refund vouchers

- 92. Vouchers for telegrams shall be supported by receipts and the substance of the messages shall be stated therein.
- 93. Vouchers for advertisements shall be supported by newspaper cuttings of such advertisements.
- 94. Where discount is allowed on purchases made payments shall be made in time to obtain such discounts. Failure to do so will render an officer hable to be surcharged in the amount.
- 95. Where supplies are furnished or work done under agreement or contract, there shall be attached to the voucher a certificate that the payments are in accordance with the terms of the contract or agreement and, in the case of work, that it has been properly done.
- 96. Where final payment of "detention money" (which represents a percentage deduction from the estimated value of work done) is made a certificate of the officer in charge of the work that the work has been completed and is in good order and condition shall be furnished.
- 97. Advances for works shall as far as possible be avoided. Payment shall be made only in respect of work actually done or, when such concession is allowed, for half the value of the materials actually delivered at the site at the time of payment, less any amount that may be due from the contractor. In no case shall payment for work executed or materials supplied be made until the quantity executed or delivered has been measured or otherwise ascertained.
- 98. All vouchers for payment for stores shall be supported by a certificate that the articles have been received and brought on charge in the proper Inventory or Stock Book.
- 99. Only one copy of any pay abstract, voucher or other document authorizing payment shall be signed by the Chairman; if an additional copy is required the word "duplicate" shall be written across the face of the voucher so that payment cannot be obtained on it.

5.—Votes Ledger.

- 100. All vouchers for payment from votes shall be entered in a Votes Ledger in form L.G.D.55 before the Chairman's signature is obtained.
- 101. The Votes Ledger shall be kept carefully written up in order that the expenditure on each vote may be watched. The Ledger must show not only what amount has been expended on a particular vote but also any liabilities incurred but not yet paid in order that the exact amount available for expenditure at any moment may be seen.
- 102. A separate ledger or a set of pages should be kept in respect of each year. When the annual budget has been finally approved the provision under each item of expenditure as appearing in the budget must be posted in the appropriate space at the head of each page. The number of pages allotted to each sub-head must be sufficient to contain all probable entries.
- 103. If a sub-head is exceeded by resolution of the Council and supplementary provision is allowed under that sub-head, the amount of such supplementary provision must be immediately entered. If authority is given to exceed a sub-head and meet such excess from anticipated savings under another sub-head the amount of such authorized excess must at once be added in rod ink to the original amount provided and the sub-head on which the saving is anticipated must be similarly reduced by an equivalent amount. In all cases a reference must be made in both pages of the account to the resolution of the Council sanctioning such adjustment.
- 104. All liabilities of whatsoever description must be entered on the left-hand side of the account immediately they are incurred. Liabilities must be entered in red ink. Every entry must show generally the nature of the liabilities and a reforence must in all cases be made to the indent, requisition, correspondence, or other document relating to the service. If the actual cost of the article or service is not known accurately, the estimated cost must be entered.
- 105. Directly a payment is made on account of a liability the original entry must be ruled through, and a fresh entry made in a new line showing the balance of the liability (if any).
- 106. The column "Total Liabilities outstanding" must be filled in at the end of each month, and will represent the total of the items not ruled through and transferred to the expenditure side of the account.
- 107. The right-hand side of the account must show all payments made on each sub-head, which must be entered directly the account is paid, the number of the schedule or abstract on which the account is shown being quoted in the column provided for that purpose. The column "Total expenditure" will represent the total of all accounts so paid. The account must be balanced on the last day of each month.
- 108. When a vote for any particular service is to be closed, the liabilities must be settled and ruled off; and the sum total of the expenditure must be entered, and two lines drawn beneath this total.
- 109. The totals of the columns "Liabilities outstanding" and "Total expenditure" must be added together in the column provided for the purpose. It could then be seen how any particular vote or sub-head stands by deducting this column from the total vote. The balance remaining will be the amount available for expenditure, and must be entered in the proper column.
- 110. A credit to a vote shall be recorded in red ink and the total expenditure under the vote reduced by that amount.
- 111. Before monthly accounts are sent to the Auditor-General the total expenditure under each tote as appearing in the Statement of Expenditure shall be compared with the Votes Ledger in order to ensure that the expenditure according to the Monthly Statement is in agreement with that according to the Votes Ledger.

Cashier's Imprest.

- 112. For the payment of vouchers for amounts below Rs. 10 the Cashier may be given an Imprest, the amount of which shall be determined by the Chairman. Payments of vouchers for amounts over Rs. 10 shall be made from the imprest only in exceptional cases specially authorized by the Chairman. The amount of the imprest shall not be shown as a payment in the Cash Book but shall form part of the Cash balance and shall be shown as such in the monthly reconciliation in the Cash Book.
- 113. The Cashier shall keep an imprest book in which he shall enter the receipts and payments on account of the imprest.
- 114. When the payments made amount to about the full amount of the imprest, the Cashier shall schedule the vouchers and obtain a cheque or a payment order for the amount in replenishment.
- 115. The imprest shall be replenished as often as necessary but in order to ensure that payments made from imprest in a month are brought to account in the Cash Book in that month, it should be replenished on the last day of each month.
- 116. The imprest of the Cashier shall be checked and signed by the Secretary at frequent but irregular intervals.
- 117. The imprest together with any other money belonging to the Council shall be kept in the office safe.

 Private money shall in no circumstances be kept in the office safe.

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Telegran

Votes

Credit of votes.

Monthly comparison.

Petty Cash Imprest.

Imprest to be renewed monthly.

Secretary to check imprest.

Pètty Cash Imprest in office safe.

CHAPTER IV-SALARIES, &C.

Salaries, Allowances, Pensions.

- 118. Salaries, allowances, pensions and other monthly emoluments are not payable before the last day of the month but for convenience of accounting they may be paid on the fourth working day from the end of the month.
- 119. Salaries for broken periods shall be computed with reference to the number of days in the month—vide also rule 44.
- 120. Wages may be paid fortnightly when so convenient. In no case should money be paid to official persons for distribution in wages.
- 121. When the amount payable on a pay-sheet or pay-list, &c., is handed over to the Cashier for taking payments he should enter the particulars of such amounts in an Unpaid Salaries Register in form L. G. D. 4. The amount paid each day on any pay-list shall be entered against the respective item in the appropriate column and the balance unpaid if any, brought down under the next day. Unpaid salaries and wages should not remain in the hands of the Cashier for more than one week. This Register shall be checked by the Secretary at least once a week.
- 122. The Expenditure Clerk shall keep in form L. G. D. 53 a register in which he shall record, under each department of the Council, the names of all the officers, servants, &c., who are in receipt of monthly emoluments, showing fully the particulars of the rates of salary, &c. Any variations in the rates, &c., shall be promptly entered therein. This register is a complete record of all the persons in the fixed employ of the Council and shall therefore be kept up-to-date.
- 123. Towards the end of each month the Expenditure Clerk shall prepare from the register referred to rule in 121 a paysheet in form L.G.D. 54 and, after satisfying himself as to the correctness of the amounts shown therein, obtain the Chairman's signature thereto.
- Where salaries or allowances are shown in the paysheet for the first time a copy of the resolution of the Council sanctioning the appointment and the rate of salary or allowance shall be attached to the paysheet. A copy of the covering authority of the Commissioner, wherever it is necessary, shall also be furnished.
- Where increments are paid a certificate by the Chairman that the officers concerned have discharged their duties satisfactorily shall be attached to the paysheet. The date from which the increment took effect shall be noted in the payshect.
- A declaration in form L. G. D. 81 shall be furnished by each officer in receipt of rent allowance. Such declaration shall be attached to the voucher or paysheet in support of-
 - (a) the first payment of rent allowance to any officer;

 - (b) vacation of the Council quarters;(c) any change in the rate of rent allowance paid to an officer; and
 - (d) every payment of rent allowance in the first month of each year.
- 127. Officers in receipt of fixed transport allowance shall certify on the voucher that the means of transport for which the allowance is granted has been kept and used. An officer on leave whose duties are performed by a substitute shall not be paid the transport allowance unless the means of transport is placed at the disposal of the substitute.
 - 128. Advances of salary shall not be made to officers unless specially authorized by the Commissioner.
- 129. No deductions shall be made from an officer's salary unless they are specially authorized in writing by the officer concerned or approved by the Commissioner.
- 130. No salary shall be paid for any period during which an officer has been absent from duty without leave.
- 131. The salary of a deceased officer may be paid to the widow or next of kin up to the end of the month in which he died if his monthly salary did not exceed Rs. 400. If it exceeds Rs. 400 the salary shall be paid up to and including the day of his death. Provided that in either case no death gratuity is payable under the pension rules of the Council. But the salary of an officer who resigns or retires or is dismissed shall be paid only up to and including the last day on which he has worked. If an officer resigns or retires or is dismissed while he is on half pay leave only half salary shall be paid up to and including the last day on which he worked. But if an officer drawing less than Rs. 400 per mensem dies while he is on half pay leave full salary may be paid from the date of his death to the end of the month provided that he is not entitled to a death gratuity.
- 132. Officers are appointed on the understanding that their whole time is at the disposal of the Council and their services may be utilised beyond the normal working hours should necessity arise. No overtime is therefore normally payable. But, if a post is vacant owing to the death, removal or absence of the substantive holder on full pay for not less than two months or on no pay or half pay leave and if the duties of such vacant post are temporarily discharged by other officers working overtime half the initial salary of the vacant post may be distributed among such officers, payment being made for each hour in which an officer has actually worked overtime at the rate of one-seventh of a day's pay, the day's pay being calculated on the basis of twenty-six working days a month. Or in the case of any special work an officer is called upon to do which in the opinion of the Council, does not come within the scope of the normal duties of the Council's officers, the Council may order payment of overtime and fix the maximum amount so payable (according to the latest Treasury rules on the subject, with the sanction of the Commissioner).
 - 133. The overtime drawn by an officer in any one month shall not exceed his salary for that month.
- 134. An officer appointed by the Council to act in a post vacated by the death, removal, or absence on full pay leave for not less than two months or in a post to which no substantive appointment has been made he may be paid with the approval of the Council and sanction of the Commissioner half the initial salary of his substantive post plus half the initial salary of the post in which he acts together with all the increments he has earned in his substantive office.
- 135. No fees may be received by any officer of the Council, from any service whatever, for work done in the discharge of his official duties.
- 136. The special permission of the Council and the sanction of the Commissioner are required before an officer may undertake any unofficial work for remuneration.
- 137. An Account must be kept in a Register in form L. G. D. 13 of all fees, overtime, acting pay, &c., received by officers.

CHAPTER V .- ACCOUNTING

1.—Cash Book.

Cash Book.

Fees

Unofficial

Fees Register.

Vouchers.

- 138. The Cashier shall keep a Cash Book in form L. G. D. 63.
- 139. Every entry on the receipt side of the Cash Book shall be supported by the duplicate copy of the receipt or licence forms—vide rules 46 and 47; and every entry on the payment side by a completed payment voucher.
 - 140. The entries shall be numbered consecutively beginning from the first day of each month.

Authority for first payment of salary.

Increment certificate.

Rent Allowance.

Fixed

transport allowance Advances of salary

Deductions from salary Absence with

out leave. Salary of

deceased. retired or dismissed officers.

Overtime.

- 141. The Cash Book numbers shall be entered on the duplicate copies of receipt forms, licence forms and on the payment vouchers.
- 142. The particulars of receipts and payments entered in the Cash Book shall be a brief but sufficiently clear description of the transactions.
- 143. In the columns headed "Bank" and "Kachcheri" shall be entered the receipts which are meant to be deposited with the Bank and Kachcheri respectively. Similarly payments by cheques shall be entered in the column headed "Bank" and payments by order on the Kachcheri in the column headed "Kachcheri".
- ⁻ 144. The columns for "Cross Entry" are for adjustments between accounts. The receipt for cross entries shall be in form L. G. D. 64.
- 145. The original and duplicate copies of the cross entry vouchers shall be in support of the receipt and payment entries of the Cash Book respectively.
 - 146. The Cash Book shall be balanced daily.
- 147. When the Cash Book has been written for the day the Expenditure Clerk shall enter the receipts other than revenue in the respective ledgers, e.g., Advance, Deposit, &c.
- 148. The Cash Book and all ledgers together with the counterfoiled receipt books and receipt forms and licence forms and payment vouchers shall be checked daily by the Scoretary. He shall—
 - (1) compare the duplicate copy of the receipt forms and licence forms with the entries on the Dr. side of the Cash Book;
 - (2) check the triplicate copies of the receipt forms and licence forms in the counterfoiled books with the entries in the Cash Book, entering at the same time the Cash Book numbers of the receipts on the triplicates. This is necessary in order to see that all the receipt forms and licences issued have been brought to account—see rule 54;
 (3) check all the entries on the Cr. side of the Cash Book with the paid vouchers, at the same

(3) check all the entries on the Cr. side of the Cash Book with the paid vouchers, at the same time seeing that the vouchers have been properly authorized and passed through the ledgers;

- (4) see the receipt from the Kachcheri in support of the amounts lodged at the Kachcheri and also satisfy himself that the amounts entered in the "Bank" column on the Dr. side of the Cash Book have been sent to the bank;
- (5) initial the receipt entries made in the Advance, Deposit and other ledgers—see rule 190;

(6) if he is satisfied that the entries are in order sign the Cash Book.

On the following morning the Chairman shall compare the Cash Book with the triplicate copics of the receipts and licences issued and also with the paid vouchers. If ho is satisfied that the entries are in order and that the amounts collected have been deposited with the Kachcheri and/or Bank he shall sign the Cash Book.

2 .- Monthly Statement of Account.

149. The duplicate copies of the receipt forms and licence forms and the payment vouchers shall, after being checked by the Chairman, be passed on to the Accounts Clerk who may be any clerk other than the Cashier. The Accounts Clerk shall arrange them in order according to the Head, Sub-head and item of Revenue or Expenditure and file them in a cabinet or pigeon-hole almirah. The cabinet must contain a card for every item arranged according to the Budget and for such other accounts as may be necessary.

The receipt forms in support of credits to votes shall be filed with the payment vouchers relating to

The receipt forms in support of credits to votes shall be filed with the payment vouchers relating to the item of Expenditure affected; vouchers in support of refunds of Revenue shall be filed with the receipt forms connected with the item of Revenue concerned—Rules 61 and 91.

150. At the end of the month the Accounts Clerk shall remove all the documents from the cabinet or pigeon-hole almirah and proceed to type in duplicate classification statements of Receipts and Payments in form L. G. D. 65.

151. Column 1 is for the item of Revenue or Expenditure as the case may be or for the title of the account.

Columns 2 and 3 for the date and number of the voucher.

Column 4 is for the amount of each voucher, while column 5 is for the total of each item or account.

- 152. The entries shall be made strictly in the order of the items as they appear in the form of the budget in Appendix A, and under each item the entries shall be made in chronological order.
- 153. Vouchers representing debits to Revenue or credits to Expenditure shall be typed in red in column 3 after the total of the amounts already appearing against the item concerned is first entered in the same column. In such cases only the net total of the item shall be carried to column 4 in red ink and shall be taken into account in the totalling of column 4.
- 154. When all the items under Revenue and Expenditure, have been entered the totals of Revenue and Expenditure shall be shown. Below these the amounts under Advances, Deposits, &c., shall be entered and finally the grand totals of Receipts and Payments. Credits through the journal shall be shown in the classification Statements immediately below the cash credit and before the debit to revenue are deducted.
- account in form L. G. D. 66, one copy of which with the duplicate of the Classification Statement shall be filed of record in the office of the Council; another copy with the original of the Classification Statement shall be sent to the Auditor-General with the vouchers for the month. A copy of the abstract for March, June, September and December shall also be forwarded to the Commissioner.

156. The copies of the monthly abstract retained in the office shall be bound together to form a book and such book shall be kept carefully as it is the only classified record of revenue received month by month.

3.—Main Ledger and Journal.

. 157. There shall be kept a main ledger in which shall be opened the following accounts and such other accounts which may be necessary:—

Revenue Expenditure Property rate collection A/c (where necessary)

Expenditure Conservancy less collection A/c
Advances Electricity dues collection A/c
Deposits Loans Rent Collection A/c

Fixed Deposits

158. There shall be kept a Journal for the purpose of making postings into the main Ledger.

159. On the date the property or conservancy or water rate for each quarter becomes due a Journal entry shall be made thus:—

Property rate collection a/c 19—
To Revenue a/c Property rate. Head A.1. (see rule 172)
Conservancy rate collection a/c 19—
To Revenue a/c conservancy rate, Head D. 3 (a)
Water rate collection a/c 19—
To Revenue a/c Water rate, Head D. 5 (a).

Classification statements.

Monthly Abstract of Account.

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160. Where conservancy fees are recovered separately, a Journal Entry shall as soon as the amount due for the month has been ascertained be made thus:—

Conservancy Collection A/c 194-

To Revenue Conservancy fees Head D 3 (b).

161. When the amount due in respect of Electricity Bills for the month has been ascertained a Journal Entry shall be made thus:—

Electricity Collection A/c 194-

- To Revenue A/c sale of Current Head 1, Revenue A/c Rent of Meters, 2
- 162. The debits to the respective collection accounts shall be posted to the main Ledger in which reparate accounts will be opened for these three items for each year. The credits will be posted in the Monthly Abstract of Account (L. G. D. 66).
- 163. Any additional rates or conservancy fees or electricity dues which have to be collected shall be journalised in accordance with rules 159 to 162. Any remission of rates, consevancy fees or electricity dues shall be journalised, debiting Revenue account and crediting the appropriate collection account. The debits to Revenue shall be deducted from the corresponding Heads or Sub-heads in the Monthly Abstract.
- 164. A copy of every Journal entry giving full particulars making up the amount credited to Revenue shall be prepared in form L. G. D. 16 and forwarded to the Auditor-General with the relative monthly accounts referred to in rule 155.
 - 165. The monthly Abstract of Account shall be journalised as follows : Cash Dr.

To Revenue

" Property rate Collection A/c 19 . (previous years')
" Property rate Collection A/c 19 . (current years')

Property rate Collection A/c 19 Advances

" Deposits " Loans &c.

Expenditure Dr. Advances Dr. Deposits Dr.

Loans I &c.

To Cash

166. At the ond of each month a Balance Sheet shall be drawn up and submitted to the Council which shall be tabled at the monthly meeting.

167. At the end of each year the totals of Revenue and Expenditure shall be transferred to Surplus and Deficit Account as shown below before the annual Balance Sheet is drawn up and published in the Gazette:—

Revenue Dr To Surplus and Deficit A/c Surplus and Deficit A/c Dr.

To Expenditure.

168. At the end of the each year a Statement of bills unpaid shall be prepared and journalised thus:

Expenditure A/c Dr.

To Sundry Creditors.

The debits to Expenditure shall be analysed under the proper Heads and Sub-heads and added to the corresponding totals in the Monthly Abstract.

169. A Statement of Assets and Liabilities shall be prepared from the Docember Balance Sheet. This together with an abstract of receipts and payments shall be duly published in the *Gazette* in accordance with Section 190.

4.—Accounts to Audit.

170. Not later than the 15th of every month the Chairman shall send to the Auditor-General a copy of the Abstract of Account for the previous month together with the receipt and payments vouchers and the journal entries together with the Classification Statement—rule 150. Certificates from the

Kachcheri and/or Bank shall be attached in support of the cash balances.

CHAPTER VI.—COLLECTION OF REVENUE.

1.—Rates.

(a) In Councils where Collectors are employed.

Assessment Register. 171. An Assessment Book in form L.G. D. 3, shall be kept of all houses and lands on account of which assessment tax is payable. The first six columns thereof form the assessors' list and the sixth column shall be totalled. The dates of payment shall be posted by the Assessment Clerk as directed in rule 179.

essment ger. 172. The total value of the receipts issued to each collector will be credited to the appropriate head of revenue and debited to a separate account, "Rate Collection Account (insert name of collector)". Recoveries deposited by each collector will be credited to the particular collector's account and not to Revenue.

Receipts.

Ledger.

- 173. Receipts in form L.G.D. 5 with carbon duplicates shall be prepared (i.e., with all details inserted) and issued for each quarter to the collectors about fifteen days before the tax for that quarter falls due. Each receipt must bear the stamped signature of the Chairman. The receipts shall be checked with the Assessment Book before being issued.
 - 174. No blank receipts shall be issued to collectors.

Collectors.

- 175. The collector shall date and initial with an indelible pencil each receipt at the time he receives the money using a carbon paper for the duplicate.
- 176. The collector shall attend the office weekly on an appointed day to pay in his collections. He shall bring all the receipt books, and produce a schedule of the amount collected in form L.G.D. 6. The schedule shall be totalled, signed and dated by the Collector.
 - 177. The collector shall hand the receipt books with the schedule to the Assessment Clerk.
- 178. The Assessment Clerk shall after checking the total of the schedule, issue to the collector a receipt in form L.G.D.1; the latter shall then pay the money to the Cashier and obtain his receipt for the amount.
- 179. The Assessment Clerk shall post in the Assessment Book the date of payment against the items corresponding to those appearing in the Collectors' Schedule checking at the same time the correctness of the amounts recovered.

Check the unpaid

180. The Assessment Clerk shall at least every other week check completely the unpaid items in the Assessment Book with the receipt books to see that the relative receipts have not been issued by the Collector. He shall see that the counterfoils of receipts issued bear the collectors's initial and date. Any irregularity or discrepancy noticed shall at once be brought to the notice of the Secretary.

On January 1, April 1, July 1, and October 1, or the first working day thereafter, that is on the day following the date on which each quarter's tax falls due, unless the Chairman otherwise directs, the collectors shall return to the office all the receipt books in their hands with the final balance of their collections.

183. The Assessment Clerk shall then compare the remaining receipts with the outstanding items in the Assessment Book. He shall then prepare a list of defaulters and a distress warrant for the signature of the Chairman. The details in the list shall be carefully checked. The distress warrant shall be given at the earliest possible moment with the list and receipts to the distraining officer with precise instruction as to the warrant costs he should collect according to section 138 of the Municipal Councils Ordinance, and as to date by which he must deposit his collections and report his soizures. The 10 per cent, warrant costs shall be entered in red ink on the receipts by the Assessment Clerk before he delivers them to the distraining officer. distraining officer.

183A. When the collector returns the receipt books issued to him together with the defaulters' lists, the total of the amounts due from the defaulters shall be compared and reconciled with the balance outstanding in the collectors' account before the distress warrant is issued to the Distraining Officer. On the issue of the Distress Warrant the collector's account will be closed by a journal entry as follows:—

Rate Collection A/c Mr. (insert Distraining Officer's name) Dr.

To Rate Collection A/c Mr. (insert collector's name)

The amount of the warrant costs will be credited by a further journal entry as follows:

Rate Collection A/c Mr. (Insert D. O's name) Dr. To Revenue Account Head A.13; Warrant Costs -– Rs. –

The recoveries deposited by the Distraining Officer will be credited to the latter's A/c.

184. No charge shall be made for seizure and removal of goods unless such goods are actually removed to and placed in a place approved by the Council for the purpose.

185. Charges for seizure and removal, for keeping in safe custody by a distraining officer, or for keeping a person in possession, shall be recovered by the distraining officer who shall issue a receipt therefor from a blank book in a simple form in duplicate showing the number and the situation of the premises and the amount recovered. The distraining officer may retain these moneys but shall produce his receipt book to be checked with the warrant when he returns the warrant completed.

186. Charges for keeping in safe custody in a store provided by the Council shall be paid at the office and a receipt in form L.G.D. 1. shall be issued.

187. When the distraining officer has taken action he shall return the list with any receipts unissued noting on the list the result of his action in respect thereof.

The total of the receipts returned by the Distraining Officer shall be compared and reconciled with the balance outstanding in the Distraining Officer's Collection Account and discrepancies, if any,

shall be investigated. 189. The receipts returned by the Distraining Officer shall represent the rates due on properties which have been sold under the Distress Warrant and vested in the Council. The total value of these which have been soft inter the Distraining Officer's Collection Account and debited to another account below the line Account, Vested Properties Account.

190. Collectors shall not be appointed distraining officers if that course can be avoided.

191. A separate file shall be maintained by the Assessment Clerk for each collector's area. Every such file shall contain schedules of payments, distress warrants and lists of defaulters, the distraining officer's schedules of payments, list of property advertised and sold for default and any special instructions to the collector or distraining officer.

192. Collectors' claims for commission shall be checked with the recoveries according to the Rate Collection Account and a note made therein against the items on which payment of commission is authorized.

193. \cdot No commission shall be paid to the collector or distraining officer until each quarter's accounts have been settled.

194. Each collector and distraining officer shall give security for the due performance of his duties in such manner as the Chairman shall prescribe.

195. A record shall be kept in the register of counterfoiled books of all tax receipt books received he printer. Blank tax receipt books shall be kept under lock and key. Temporary receipts shall be Blank tax receipt books shall be kept under lock and key. taken from the clerks to whom the books are issued for filling in prior to issue to the collectors and after issue to the collectors their receipt shall be taken in the register.

The following programme gives appropriate dates for the assessment and recovery of property rates

(1) Assessment-

Assessors appointed and printed forms ordered by October 1. Complete assessment list delivered to the Chairman by November 15. Assessment notices and demands of payments to be completed by December 15 and served

Objections to assessment to be heard as soon as possible between their receipt and March 1. Quarter.

(2) Recovery Begin writing out receipts Nov. I Feb. 1 May 1 Aug. Issue receipt books to collect-Mar. 15 June 15 Sept. 15 Dec. 15 ors Tax legally due: Collectors close collections Mar. 31 June 30 Sept. 30 Dec. 31 final Collectors deposit collections and return receipt books to T. C. office April 1 July Oct. Jan. (3) Distraint Issue distress warrants April 8 Jan. July Distrainers to deposit final collections and report all seizures April 30 July 31 Oct. 31 Jan. 31 Advertisements of property seized and to be sold to May 15 Nov. 15 Feb. 15 be sent to the Gazette Aug. 15 Sept. 15-30. . Dec. 15-Mar. 15-31 June 15-30... Period for sales

Distraining Officer.

Commission to collector.

Security.

Assessment Tax receipt books.

- (b) In Councils where "The Office Payment System" is in force.
- Receipts in form L. G. D. 5 shall be prepared (i.e., with all details inserted) and issued to the Assessment Clerk about fifteen days before the tax for that quarter falls due. Each receipt must bear the stamped signature of the Chairman. The receipts shall be checked with the Assessment Book before being issued.
 - 198. 'The Assessment Clerk shall keep the receipt books under lock and key.
- At the beginning of each year notices of assessment shall be issued in respect of each property specifying the amounts due and the dates before which payments should be made at the office. must state that warrant costs at 10 per cent. would be added if payment is not made before that date.
- 200. When a person calls at the office to pay rates the Assessment clerk shall get at the relevant receipt and enter the amounts stated therein with particulars in a schedule (Form L. G. D. 6) in duplicate. Thereafter he shall initial and date the receipt using a carbon paper for the duplicate and detail it. The detached receipt and the schedule book should be sent to the cashier through a peen and the payer requested to pay the money to the Cashier who should initial against the entry in the schedule as an indication that he has received the money. He should sign the receipt, hand it to the payer and return the schedule to the Assessment Clerk.
- 201. At the end of the day a receipt in form L. G. D. 1 shall be written for the total amount of the schedule and the schedule shall be sent to the Cashier who should satisfy himself that each entry therein has his initials against it and the amount of the receipt agrees with the total of the schedule. If these agree he shall sign the receipt in form L. G. D. 1 and return the schedule to the Assessment Clerk. The original of the schedule shall be attached to the duplicate of the receipt L. G. D. 1 and sent to Audit with the monthly accounts.
- 202. The Assessment Clork shall thereupon post in the Assessment Book the date of payment against the items corresponding to those appearing in the schedule checking at the same time the correctness of the amounts recovered.
- 203. The Assessment Clerk shall at least every other week check completely the unpaid items in the Assessment Book with the receipt books to see that the relative receipts have not been issued. He shall see that the counterfoils of recoipts issued bear his initials and date. Any irregularity or discrepancy noticed shall at once be brought to the notice of the Chairman.
- 204. On the expiration of the period allowed for payment into the office a list of the defaulters shall be propared and the procedure set out in rule 183 shall be followed in issuing distress warrants.
- 205. A register of properties vested in the Council for non-payment of rates shall be maintained to show full particulars of each property so vested quoting reference to the vesting order, expenses incurred, &c.

2.—Conservancy Fees.

- 206. A register in form L. G. D. 7. shall be kept by the Revenue Clerk of all premises in respect of which conservancy fees are payable.
- 207. The supervising Inspector shall furnish a monthly list to the clerk in charge by the 5th of each month showing the variation in the service, if any, for the previous month. If no change has occurred a nil return shall be furnished. The list shall be filed of record.
- 208. The clerk shall, in the case of vacant premises, note the letter "v" in the column for the month for which the report is made and alter the other columns in accordance with the variations reported, noting the month against each alteration. The Secretary shall initial the alterations.
- 209. The procedure laid down for the collection of rates shall be applied mutatis mutandis to the collection of Conservancy Fees.
- 210. The receipt to be used for the collection of Consorvancy fees shall be in form L. G. D. 8. credits shall be made to Conservancy collection account for each year seperately and not to Revenue Head. D 3 (b).

3.—Vehicles and Animals Tax and Dog Registration Fees.

- 211. A schedule in form L. G. D. 9 shall be issued to every householder to be returned with all the information required therein before a certain date. Such schedules need not be issued if the by-laws of the Council do not require such returns.
- 212. The schedules shall be issued to all dwelling houses in the order in which they appear in the assessment list. Before the schedules are issued the number of the house and street and the ward shall be filled in and a serial number shall be given to each schedule in the order of issue.
- 213. When the schedules are returned to the office, they shall be filed in the order of the serial number. Care shall be taken to collect all the schedules.
- 214. The information regarding vehicles and animals and dogs obtained by means of the schedule shall be transferred to a register in form L. G. D. 10.
 - 215. The receipt to be used for Vehicles and Animals Tax shall be in form L. G. D. 11.
 - The form of certificate of registration of a dog shall be in form L. G. D. 12.
- The procedure laid down for the collection of Assessment Tax shall be applied mutatis mutandis to the collection of Vehicles and Animals Tax and Dog Registration fees if made by Collectors.
- 218. When the tax or fees are paid, the Revenue Clerk shall make a note to that effect in the Register quoting the Cash Book number and date of the receipt.
 - 219. In the event of non-payment before the due date action shall be taken as prescribed by law.
 - A record shall be kept of the receipt and issue of dog collars, muzzles and vehicle plates. 220.

4.-Licence Duty on Motor Cars.

- $Certificates \ of \ registration \ of \ motor \ vehicles \ received \ from \ the \ Commissioner \ of \ Motor \ Transport$ 221. shall be filed consecutively and entered in a Register.
- The certificates issued to each Licensing Authority are numbered consecutively by the Com-222. missioner of Motor Transport. Any missing number shall therefore be called for from him.
- 223. The necessary entries shall be made at once in the Motor Vehicle Register and in the Index as well—vide rule 227. The entries shall be checked and initialled by the Scoretary.
- The licence forms for cars, cabs, buses, and lorries shall be obtained from the Government 224. Each class of forms shall be machine-numbered consecutively and the total number of each class Printer. obtained shall be entered in the Register of counterfoiled books.
- 225. As licences are issued the number of the licence issued shall be noted in the application form. The unissued licences shall be kept in the custody of the Revenue Clerk.
- 226. All other forms connected with the issue of motor vehicle licences may be obtained from the Government Printer or ordered from private printers, but the forms must strictly conform to the design of the Commissioner of Motor Transport.

Checking the unpaid

Register of vested Properties.

Variation . in service.

Schedules.

Return of schedules.

Prosecution.

Dog collars muzzles and vehicle plates.

Certificates of registration.

Motor Vehicles Register. Licence forms.

- 227. A Motor Vehicle Register shall be kept in form L. G. D. 14. Provision shall be made for the recovery of licence duty for not more than six years. Receipts for duty recovered shall be given in form L. G. D. 1.
- 228. The recovery of licence duty shall be in the manner laid down in rules 54 and 55; the Cashier however after signing the receipt shall not hand over the original to the payer, but send it back to the Revenue Clerk. The latter shall thereupon fill up the appropriate licence form and submit it toget with the Motor Vehicle Register and the original of the receipt for the signature of the Chairm's The Secretary may sign the licence if authorized by the Chairman.
 - 229. The licence and the original of the receipt will then be handed to the licensec.
- 230. Bills shall be sent out not later than the second week of October each year to every more vehicle owner who is liable according to the Register to pay duty for the ensuing year calling upon to pay the duty before the last working day in December.
- 231. Unless time is allowed by the Commissioner of Motor Transport by public announcement steps shall be taken not later than January 31 each year to prosecute owners who have failed to pay licence duty.
- 232. Periodically application shall be made to the Commissioner for the grant of the amount due to the Council in lieu of duty on licences for Government motor vehicles.

5.—Cart Licences.

- 233. On application for a licence the Revenue Clerk shall take the declaration of the applicant on the back of the book copy of the licence form, and in the case of a renewal of licence see that the previous licence and cart-plate are returned.
 - 234. A register shall be maintained in form L. G. D. 18.
- 235. The clerk shall examine the register at the end of March each year and prepare a list of defaulters in order that action may be taken against them, if necessary, after the reasons for non-renewal have been ascertained. Prosecutions shall be entered without delay.
- 236. A record shall be kept of the receipt and issue of cart-plates in connection with the issue of these licences.
 - 237. The licence shall be in form L. G. D. 19.
 - 238. After signing the licence the Cashier shall hand it over to the payer.
- 239. Licences for new carts shall not be issued after July 1 unless the carts have been inspected and passed by the Secretary.
- 240. Cart-plates shall be in the custody of the Cashier. The plates shall be issued together with the licences.

6.—Miscellaneous Licences.

- 241. After the issue of a licence has been duly approved the papers shall be passed on to the Revenue Clerk. On the applicant presenting himself for the licence the procedure laid down in rules 54 and 55 shall be followed. The licence shall be in form L. G. D. 20.
- 242. Entries made in the licence registers—form L. G. D. 21—regarding non-renewal of licences and 55 shall be authenticated by the initials of the Secretary.

.7.—Rents.

- 243. A register of rents in form L. G. D. 31 shall be kept of all rents or leases of lands, premises, rights or privileges. The general rule in regard to paying in money shall be applicable to rents. The Revenue Clerk shall report to the Secretary or Chairman any cases of delay in payment.
- 244. The total amount of the rents due for the year shall be credited through the journal to Revenue Account Head C. 1. Rents as soon as they fall due and the recoveries shall be credited to Rent Collection A/o. The journal entry shall be as follows:—

Rent Collection A/c 194 . Dr. To Revenue A/c Head C. 1. Rents

- 245. Ordinarily rents shall be sold by auction or by tender and the revenue Clerk shall submit to the Secretary in due time a list of the rents for sale.
- 246. The sale shall be presided over by the Chairman or other officer deputed by him. The presiding officer shall enter in the sale list the names of the purchasers and the purchase amount at the time of the sale and on the conclusion of the sale shall sign the list.
- 247. Immediately after the sale the purchasers shall be required to sign the conditions of sale and make such deposit as the conditions require. A lease or agreement embodying the terms of the sale and providing for recovery of interest on delayed payments and also for cancellation of the lease in the event of default in payment of rent shall be entered into and steps shall be taken at once to prepare it and obtain the necessary signatures.

8.—Revenue Items—Various.

- 248. Receipt of miscellaneous items of Revenue, not specifically dealt with in these rules, such as Slaughterhouse and Cattle Pound Fees, Cemetery Fees, Grazing Fees, Hirè of Hearse, &c., if, paid direct to the office shall be checked by the Revenue Clerk with the rates and conditions laid down in the connected by-laws and a receipt written out in the general form L. G. D. 1.
- 249. If however these items are collected by the Slaughterhouse-keeper, Cemetery-keeper or other officer and receipts are issued by him m the first instance, he shall, when he pays in his collections to the office at stated intervals, produce a detailed schedule of collections with his receipt books. Counterfoiled receipt books with carbon duplicates shall be issued to the collectors.
- 250. The Revenue Clerk shall check the schedule with the counterfoils of receipts, initialling and dating the latter as he checks, before he writes out a receipt in favour of the payer.
- 251. The Revenue Clerk shall, however, verify the correctness of the amounts paid in by reference to independent records, e.g., the register of animals passed for slaughter by the Medical Officer of Health, register of burials, &c.

9.—Refund of Stamp Duty.

252. Application shall be made at the end of each quarter to the appropriate Government`Department for the refund of stamp duties and fees enumerated in the Sixth Schedule to the Ordinance.

10.—Electricity Dues.

- 253. The electricity clerk shall keep a Register of Electricity in form L. G. D. 35.
- 254. Meter readings will be taken on cards or in a book with a page for each customer.
- 255. The meter reading cards or book shall be handed by the reader to the electricity clerk not later than the 5th of the month.

Declare

Register.

Defaulters.

Cart-plates, record of.

Licences.

Rent Ledger.

Rs. c.

Sale by auction or by tender. Presiding officer.

Conditions of sale. Cancellation of lease for default.

Application for refund of stamp duty.

Meter reading.

- 256. The clerk after checking the number of units shall transfer the units to the register. The clerk shall then prepare and despatch the bills in form L. G. D. 36.
- 257. The total of the amount due on current supplied and meter rent for each month shall be transferred by journal entry to the credit of the respective revenue accounts as follows:—

Rs. c. Rs. c.

Electricity Duos Collection A/c

(Month), 19 Dr.
To Electricity Revenue A/c

- 1. Sale of current.
- 2. Rent of meters.
- 258. Recoveries in respect of the sale of current and rent of meters shall be credited to the appropriate collection account and not to Revenue.
- 259. Work undertaken for customers may be charged for according to a fixed scale, estimated cost or actual cost. Paymont shall be made in advance.
- 260. Fittings and sundries supplied with the charges therefor shall be notified by the Stores Clerk or Suprintendent, Electricity Department, monthly to the electricity clerk in time for inclusion in the Ledger before the monthly bills are prepared.
- 261. Other works shall be notified to the clerk when completed. The clerk will enter the charge in the registor and if necessary, send a separate bill to the customer.
- 262. When work other than maintenance is undertaken for customers estimates shall be prepared showing the cost of materials and labour.
- 263. A detailed estimate for each work undertaken shall be approved by the Chairman and for each sanctioned estimate a job-sheet in form L. G. D. 37 will be opened.
 - 264. Job-sheots shall be numbered consecutively.
- 265. The Superintondent, Electricity Department, shall write out issue orders in form L. G. D. 38 for all materials required.
- 266. The Stores Clerk shall issue the stores, obtain the receipt of the person authorized to remove the stores on the original of the issue order, retaining it in support of the entry in the Stock Book and return the duplicate to the Superintendent, Electricity Department. The latter shall file the duplicate in support of his job-sheet.
- 267. Unused stores shall be returned to the stores by the Superintendent, Electricity Department, with a "Returned to Store" note or receipt order in duplicate in form L. G. D. 39.
- 268. The Stores Clerk shall take the stores into stock, receipt the original and duplicate, retain the former in support of his stock book entry and return the duplicate to the Superintendent, Electricity Department. The latter shall see that it is receipted and file it in support of his job-sheet.
- 269. On completion of the work the Superintendent, Electricity Department, shall note in the job-sheet:—
 - (a) The actual quantity of stores used giving reference to the Issue Orders and "Returned to Store" notes and insert the cost;
 - (b) The details of labour employed on the work, hours worked, rate, giving reference to the check and distribution rolls;
 - (c) The departmental charges.
 - 270. He shall then forward the job-sheet to the clerk concerned.
- 271. The clork shall note the amount recoverable in column 6 of his register, prepare a bill giving such details as may be necessary, give reference to the number and date of the bill in the job-sheet and return the latter to the Superintendent, Electricity Department, for filing.
- 272. Where it is considered necessary to employ a collector to collect bills he shall be provided with a counterfoiled receipt book with carbon duplicates with all details inserted.
- 273. The total amount of the dues which the collector is authorized to collect shall be debited to a separate account in the ledger in the same manner as for Rates—vide rule 172.
- 274. The collection shall be made and the amount deposited in the manner laid down for the collection of assessment tax.
 - 275. A register shall be kept showing the total amount due each month as well as the daily recoveries.

CHAPTER VII.—MISCELLANEOUS.

1.—General.

- 276. The following books and returns shall be kept by the officer in charge of works:-
 - (1) Estimates Ledger in form L. G. D. 84.
 - (2) Return of Materials form L. G. D. 83.
 - (3) Register of Metal and Gravel in form L. G. D. 82; and
 - (4) Measurement Book giving detailed measurements of work with reference in each case to the connected estimate and voucher.
- All works whether done departmentally or on contract shall be according to the detailed estimates, duly sanctioned.
- 277. The officer in charge of works shall be personally held responsible for the execution of the works within the amounts of the estimates. Any deviation from the items provided in an estimate which may become necessary during the execution of the works shall be similarly sanctioned.
- 278. Estimates shall be numbered consecutively and entered in the Estimates Ledger. Payments in respect of each estimate shall be entered therein, reference being quoted where necessary to the connected folio in the Measurement Book, Return of Materials, Check Roll or the folio in the Register of Metal and Gravel.
- 279. Materials drawn for works shall be entered in the Register of Materials which shall be entered up in respect of each month. Surplus materials left over on completion of a work shall be returned to the stores with the least possible delay.
- 280. Whenever a building or bridge or any part thereof is demolished the officer in charge of works shall furnish to the Chairman a list of materials removed from such work. Those materials which cannot be utilized on other works shall be sold by public auction; the rest shall be brought to account in a separate section of the Stock Book and issued for works as required.

2.-Labour.

Check roll.

281. Whenever works are done departmentally a check roll and a distribution roll of labour employed shall be kept in respect of each work.

282. The officer immediately in charge of the persons whose names appear on the check roll shall mark in indelible pencil or ink their attendance every morning and afternoon and shall insert the total number present immediately under the last entry and initial the check-roll.

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Job-sheets.

Stores

Issue of

Unused

stores.

Collector

Estimates Ledger.

Register of Materials.

Secondhand

materials.

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Attendance:

PART IX. - CEYLON GOVERNMENT GAZETTE -- Oct. 4, 1946 The Chairman or other officer authorized by him and the officer in charge of works shall periodically and at irregular intervals check the number of persons actually employed on any particular work with that entered in the check roll and shall initial and date against the number actually verified. of lab 3.—Advances. 284. An Advance Ledger shall be kept in form L. G. D. 61. Separate folios shall be used to record personal advances made to officers. 285. Reference to the authority under which the advance has been given, the terms of repayment and any other particulars shall be noted on the folio. 286. Recoveries shall be posted in the ledger on the day on which they are made. 287. The ledger shall be totalled and balanced monthly; the balance shall be abstracted and ag with the balance of the main ledger account. 288. Any failure to repay an advance or instalment of an advance at the due date shall be brough to the notice of the Chairman through the Secretary. 4.—Deposits. A ledger shall be kept in form L. G. D. 62 in which all receipts and payments of deposits shall be entered. 290. The receipts shall be posted in the ledger daily after the Cash Book has been written up. 291. A separate account shall be opened for each class of deposits, e.g., Security for Rents, Contracts, &c., Tender Form deposits, Security of the officers of the Council, &c. The ledger shall be totalled and balanced monthly and the total of the balances agreed with the balance of the main ledger account. Sub-Acc 292. For payments from deposits the clerk in charge shall prepare a voucher in form L. G. D. 52, Payments enter the amount in the ledger, mark the date of repayment against the deposit entry and obtain the Chairman's signature. The voucher shall then be handed to the payee with instructions to present it from doposits. to the Cashier for payment. 293. At the end of each year a detailed statement shall be prepared of the various amounts in deposits under each sub-account and the total agreed with the balance according to the main ledger. This statement shall be posted on the inside of the cover of the ledger in order that the date of repayment Yearly statement of balances may be marked on it instead of in the ledgers of previous years. 5.—Fixed Deposits. 294. The Chairman shall periodically examine the cash balance of the Council and if he considers Periodical it too large for immediate requirements he shall with the consent of the Council place in fixed doposit with a bank such sum as he can conveniently release. The payment shall be debited to Fixed Doposit Account. Examination of Cash Balance 295. The interest received shall be credited to Revenue A. 11. Interest. Interest. 296. If the interest is added to the capital and the whole amount is again placed in fixed deposit Renewal of fixed deposit. a cross entry adjustment shall be made in the Cash Book debiting Fixed Deposit Account and crediting Revenue A. 11. Interest, with the amount of interest. 6.—Loan Register. 297. A register in form L. G. D. 75 of all loans and the repayments thereof shall be maintained Loan Register. by the Secretary. Separate 298. A separate folio shall be opened for each loan. All details regarding purpose of loan, terms Accounts. of repayment, interest, date of commencement of repayment and of payment of interest, &c., shall be 299. The Secretary shall keep in view the dates on which instalments are due, make the payment Secretary to pay instalments of loans. and enter them in the Register. CHAPTER VIII.—TRAVELLING. 300. Travelling expenses incurred on official duty shall be paid to the Chairman, members and staff in accordance with the Government Financial Regulations. Travelling Expénses. 301. An officer who has to do official travelling regularly may be paid a commuted travelling Commuted allowance with the approval of the Local Government Service Commission. Travelling Allowances 302. The Chairman and the members of a Council are not entitled to commuted travelling allowances but may claim allowances at casual rates in accordance with the provisions of the preceding rules. CHAPTER IX.—INTERPRETATION. 303. In these rules "Commissioner" means the Commissioner of Local Government; "Council" means a Town Council; "the Ordinance" means the Town Councils Ordinance, No. 3 of 1946. APPENDIX A. TOWN COUNCIL. Budget for 19 PART I .-- GENERAL BUDGET Estimated Estimated $\mathbf{Estimated}^{'}$ Estimated Revenue for Year Revenue for Year Heads of Revenue. Heads of Revenue. Revenue for Year Revenue for Year 19 19 9 . Rs. c. 19 19 Rs. c. -General revenue :---Rs. Rs. (1) Property rate, 173 (1) B .- Thoroughfares :-Vehicles and animals tax, 175 (1) (a) Subsidy in lieu of labour tax
 Other collections, e.g., fines injuries, &c. (98), fines on proceeds of sale of stray of (104 (2)), sale of badges faretables, &c. Licence duties Other taxes, 175 (1) (c)
Refund of Stamp Duties (Schedule and VI.) Refund of liquor licences and Compensation for opium revenue ... Fines by court (not included elsewhere) Total (9) Auctioneers' and Brokers' licences

(Cap. 93) Interest

(15) Miscellaneous

Sale of old stores

Refund of overpayments Warrant costs

Subsidy on account of war allowances

Sale of produce (3) Sale of lands

included elsewhere) :-

-Council lands and buildings (not

Total

Section Contributions and grants Total	eads of Revenue.	Estimated Revenue for Year 19 Rs. c.	Estimated Revenue for Year 19 . Rs. c.	Heads of Expenditure. Expenditure Experiment for 19 .	imated enditure r Year 19 . Rs. c.
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Total	(2) Hire of hearse		•	(3) Midwives	
Ci				(b) Wages	
(1) Registration fees (2) Fines (3) Sale of dog collars (4) Seizing fees (5) Disinfectants (6) Instruments and drugs (midwife) (6) Drainage construction (1) Drainage compensation (2) Expenses of Health Week (3) Expenses of Health Week (4) Fees for milk analysis (1) Fees for stamping (1) Fees for stamping (1) Fees (2) Fines (2) Fines (2) Scavenging (2) Wages (2) Scavenging (2) Wages (2) Scavenging (2) Scavenging (2) Scavenging (2) Scavenging (2) Scavenging (2) Wages (3) Carts, bulls and lorries (2) Stores (3) Conservancy (4) Wages (5) Carts, bulls and lorries (6) Stores (7) Acquisition (8) Wages (1) Grants (2) Scavenging (2) Wages (3) Conservancy (4) Wages (5) Carts, bulls and lorries (6) Stores (7) Acquisition (8) War allowance (1) Salaries of officers (not otherwise Rs. c. Rs. c. (4) Slaughter-house and cattle pound (4) Wages (4) Slaughter-house and cattle pound (4) Wages (4) Wages (4) Slaughter-house and cattle pound (4) Wages (4) Wages (5) Maintenance (6) Maintenance (6) Maintenance (7) Acquisition (8) Wages (1) Construction (1) Salaries of officers (not otherwise Rs. c. Rs. c. (2) Starghter-house and cattle pound (4) Wages (4) Wages (5) Maintenance (6) Maintenance (7) Materity home and Child Welfare (7) Construction (8) Wages (9) Wages (1) Carts, bulls and lorries (1) Construction (1) Acquisition (1) Acquisition (1) Acquisition (2) Construction (3) Conservancy (4) Wages (4) Slaughter-house and cattle pound (4) Wages (5) Maintenance (6) Maintenance (6) Maintenance (7) Acquisition (8) Wages (9) Wages (1) Acquisition (1) Acquisition (2) Construction (3) Maintenance (4) Slaughter-house and cattle pound (4) Wages (4) Wages (4) Wages (4) Wages (4)					•
(2) Fines (d) Sale of dog collars (4) Seizing fees (7) Total (5) Drainage construction (6) Drainage compensation (7) Expenses of Health Week (8) Fees for milk analysis (1) Anti-smallpox measures (11) Fees for stamping (12) Fines (13) Fines (14) Fees (15) Fines (15	G.—Dog Registration (Caps. 334 and 333	·) :			
Total To	(2) Fines			(q) Instruments and drugs (midwife)	
Total (j) Expenses of Health Week (k) Fees for milk analysis (l) Anti-plague measures (m) Anti-smallpox measures (m) Ant	(3) Sale of dog collars (4) Seizing fees	•	•	(i) Drainage compensation	
H.—Weights and measures, (Cap. 127):—		, , ,	•	(j) Expenses of Health Week	
(1) Fees for stamping (2) Fines Total Tota	H Weights and measures. (Cap. 127) :				
Clinic Clinic Clinic Co War allowance Clinic Co War allowance Co Wages Co Carts, bulls and lorries Co Stores Co Stores Co Carts, bulls and lorries Co Stores Co Conservancy Co Carts, bulls and lorries Co Stores Co Conservancy Co Conserva	(1) Fees for stamping		•	(m) Anti-smallpox measures	
I.—Fire protection :					
(a) Wages J.—Reading rooms and libraries:— (1) Grants (2) Subscriptions Total Grand Total Grand Total Heads of Expenditure. Heads of Expenditure. Total Estimated Expenditure for Year for Year 19 A.—General expenditure:— (1) Salaries of officers (not otherwise (a) Wages (b) Carts, bulls and lorries (c) Stores (d) Rent of night soil depot (e) Maintenance of latrines (f) Acquisition (g) Conservancy— (a) Wages (b) Carts, bulls and lorries (c) Stores (d) Rent of night soil depot (e) Maintenance of latrines (f) Acquisition (g) Construction (e) Maintenance of latrines (f) Acquisition (g) Construction (h) War allowance (h) War allowance (a) Wages (b) Maintenance (b) Maintenance (c) Wages (c) Wages (d) Wages (d) Wages (d) Wages	iotai .	·	·	• • • •	
Descriptions					
(1) Grants (2) Subscriptions Total Total Grand Total			. •	(b) Carts, bulls and lorries	
(e) War allowance Total Grand Total Grand Total Estimated Expenditure (a) Wages (b) Carts, bulls and lorries (c) Stores (d) Rent of night soil depot (e) Maintenance of latrines (f) Acquisition (7) Construction (9) Carts, bulls and lorries (1) Salories of Expenditure for Year for Year 19 (1) Salories of officers (not otherwise (1) Salories of officers (not otherwise (1) Salories of officers (not otherwise (2) Wages (3) Conservancy— (4) Rent of night soil depot (6) Maintenance of latrines (7) Acquisition (7) Construction (8) Maintenance (9) War allowance (1) Salories of officers (not otherwise (1) Salories (not otherwise (1) Salories (not otherwise (2) Maintenance (3) Conservancy— (4) Rent of night soil depot (6) Maintenance of latrines (7) Acquisition (8) War allowance (9) Maintenance (1) Salories (not otherwise (1) Salories (not otherwise (1) Salories (not otherwise (2) Maintenance (3) Conservancy— (4) Rent of night soil depot (6) Maintenance of latrines (7) Acquisition (8) Wages (9) Maintenance (1) Salories (not otherwise (1) Salories (not otherwise (1) Salories (not otherwise (2) Maintenance (3) Conservancy— (4) Rent of night soil depot (6) Maintenance of latrines (7) Acquisition (8) Wages (9) Maintenance (1) Mages (1) Maintenance (1) Maintenance (2) Maintenance (3) Conservancy— (4) Rent of night soil depot (6) Maintenance (8) Maintenance (9) Maintenance (1) Mages (1) Maintenance (1) Maintenance (2) Maintenance (3) Conservancy— (4) Rent of night soil depot (4) Maintenance (5) Maintenance (6) Maintenance (7) Mages (8) Maintenance (8) Maintenance (9) Maintenance (1) Mages (1) Maintenance (1) Maintenance (2) Maintenance (3) Maintenance (4) Maintenance (4) Maintenance (5) Maintenance (8) Maintenance	(1) Grants			(d) Incinerator	
Grand Total Grand	· ·			(e) War allowance	
Grand Total Grand Rend of R	, 10001				
Heads of Expenditure. Heads of Expenditure. Estimated Expenditure for Year for Year 19	Grand Total .			(b) Carts, bulls and lorries	•
Heads of Expenditure. Expenditure for Year for Year 19 19 (f) Acquisition (f)	,	Watter to 1	Tatimated		
for Year for Year (7) Education	Heads of Expenditure.	Expenditure	Expenditure	(e) Maintenance of latrines	
A.—General expenditure:— Rs. c. Rs. c. (h) War allowance		for Year	for Year	()) Acquisition	
(1) Salaries of officers (not otherwise charged):— (a) Secretary (b) Maintenance (charged)	A.—General expenditure :	Rs.	-	(h) War allowance	
(a) Secretary	(1) Salaries of officers (not otherwise	se		/=\ \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	
(3) Cloubs				(b) Maintenance	
(b) Clerks (c) Revenue inspectors (d) Construction	(0) Clerks	•	1		
(d) Peops	(d) Peons		• •	(e) Cattle disease	
(e) Cost of technical advisers (f) War allowance (f) Pensions (5) Water supply—	(f) Pensions		•	•••	
(a) War allowance	(a) War allowance	!	•	(a) Wages	
(2) Establishment expenses— (a) Allowances (not otherwise (c) Maintenance	(2) Establishment expenses— (a) Allowances (not otherwi			(b) Stores	
charged) (d) Acquisition	charged) ··	• •		(d) Acquisition	`
(b) Traveling (e) Construction (c) Commission to tax collectors (f) Loan degrees	(a) Commission to tax collecte	ors			
(not otherwise charged)	(not otherwise charged)			(g) Commission to collectors	
(d) Assessor's fees (h) Public baths			• •		,
(f) Stationery, printing, active using (6) Hospitals—	(f) Stationery, printing, acres also				
and stamps (a) Cost of vehicle and boat plates	(a) Cost of vehicle and boat plates	• •	••	(a) Wages	
(h) Cost of audit (c) Faupers (c) Faupers (c) Faupers	(h) Cost of audit	· ·		(c) Paupers	
(i) Holiday lating the state of	(j) Incidental expenses	• •	• •	(d) War allowance	

Heads of Expenditure.	Estimated Expenditure for Year 19	Estimated Expenditure for Yoar 19	Estimated Heads of Expenditure. Expenditure for Ye
(7) Markets and galas—	Rs. c.	Rs. c.	$\mathbf{R}_{\mathbf{f}}$
(a) Wages (b) Maintenance	••	•	(5) Maintenance of dog pound (6) Construction
(c) Printing, &c		•	(b) Construction
(d) Construction			Total S
(e) Compensation (f) Acquisition	• •	• •	H.—Woights and measures (Cap. 127):—
(g) Loan charges		· ·	(2) Stors
(h) War allowance	• •		metal W
· Total			I.—Fire protection :—
E.—Public recreation, 170 (6):—	·		(1) Cost of fire extinguishers, refills, &c.
(I) Wages	• •	• •	J—Reading rooms and libraries:—
(2) Maintenance (3) Allowance to band	•	• •	(1) Salarios
(4) Acquisition			(2) Wagos (3) Books and periodicals
(5) Contribution and grants	•	• •	(4) Furniture
(6) War allowance	• •		(5) Maintonanco
Total			(6) War allowance
F.—Cemeteries (Cap. 181):—			Total
(1) Wages (2) Maintenance			Grand Total
(3) Construction		•	
(4) War allowance	• •	•	Settled and adopted by the Council at its meeting on
Total			19 , subject to revision by the Commissioner of Local "
Total			Government.
G.—Dog registration (Caps. 334 and 333)	:		, 19 . Chairman.
(1) Destruction of dogs			Revised and sanctioned.
(2) Commission to colletors	• •	• •	Commissioner of Local Government.
(3) Cost of dog collars (4) Fees to seizers		••	Colombo, ———, 19 .
(4) I cos to somets	Danm	TT Danam	-Electricity Scheme.
${f Revenue}.$	Estimate for 19	Estimate for 19 .	Expenditure. Estimate Estimate for 19 . for 19 .
1. Sale of current			1. Generation of electricity—
2. 00.0 02 0			(a) Fuel
			(b) Oil, waste and engine room stores (c) Salaries, wages and allowances at
			works (not otherwise charged)
			(d) Purchase of current
			Total
2. Rent of meters	• •	• •	2. Repairs and maintenance— (a) Buildings
			(b) Engines, boilers, machinery and
			plant
			(c) Meters, switches and other appa-
			ratus (d) Maintenance of supply mains and
			transmission lines
			Total
O Charles Babbles			3. Service and house connections—
3. Street lighting	••	• •	(a) Materials
•			(b) Labour, temporary
			Total
4. Works executed for customers			4. Management and general expenses
w. I olks checking to constitution			(a) Salaries and allowances (not other-
			wise charged) (administrative) (b) Salaries and allowances (not
			otherwise charged) (outdoorstaff)
			(c) Printing and stationery
			(d) Sundries
- BE: 11			5. Loan charges— Total
5. Miscellaneous	• •	••	(a) Interest
			(b) Capital repayment
• '			70-4-1
			Total
6. Refunds			6. Extensions and improvements
7. Subsidy on account of war allowan	ices	• •	7. Reserve for depreciation 8. Refunds
			9. Refunds to general revenue of advances
			made therefrom for capital expendi-
			ture 10. War allowance
Total		•	Grand Total
Settled and adopted by the Government.	Council at its	meeting on	, 19—, subject to revision by the Commissioner of Loca
. 10			· · · · · · · · · · · · · · · · · · ·
Revised and sanctioned.			Charman.
			<u> </u>
Colombo, ————, 19——.		4 11 11	Commissioner of Local Government.
St	atements and 1		ENDIX B. out to the Auditor-General.

Periodically.—Minutes of meetings—vide rule 29.

Monthly.—Abstract of accounts with supporting documents vide rule 107.

Quarterly.—Statement showing arrears of revenue.

Half Yearly.—Returns showing particulars of leave taken by officers during each half year.

Yearly.—Copy of approved Budget. Profit and loss account of Electricity Department. Statement of loan funds. Statement showing particulars of Council's indebtedness. Statement of unrefunded deposits.

Statement of council's indebtedness. Statement of other investments.

Statement of excesses and/or savings under items of expenditure—Rule 34.

Statement of surplus and/or shortfalls under each item of revenue—Rule 34.

5 ≻			P	ART IX.	- CEYLON	GOV	ERNI	MENT	GAZI	ETTE -	- Ост. 4, 19	34 6
Tad		Dr.		Head and Sub-head of Revenue or Account			and	Cashier				•
	i .em			Amount due			of Rupees					,
		<i>,</i> "	COUNCIL,	Details		Total .	above-mentioned sum	í				
COUNTERFOIL.	No	Mr.	To THE TOWN COUNCIL,			Revenue Clerk.	Received the	Date:	L. G. D. 2 man,	tappal.)	10 11 12 Objective of Secretary Credit ceipt tary	
:	⊕£ €!	₽ **	3 €}	€\$\€\$\€8 • +)GSGSSS 	€& €&	⊕⊕ und und	&	Chair	the tap	Dad Of	
		T		Head and Sub-head of Revenue or Account			89	Cashier.	by the	nsible for	Initials of Reve- nue Clerk	
	ί.						see	ĺ	oeived	er respo	Initials of Cashier	
	No.			Amount due			of Rupees		&c., re	rior Offic	Initials of Receiv- ing Officer	
	C. B. No. Date:					Total	sum		Orders,	the Super	ount	Ks. c.
				Details			above-mentioned		Register of Cheques, Cash, and Money Orders, &c., received by the Chairman,	(Columns 1, 3, 6, and 7 should be filled in by the Superior Officer responsible for the tappal.)	On what Account	
•		,		De		<u>.</u>	the abc	[Cash, a	should be	Date of Remt- tance	
BUPLICATE.	No	Mr				Revenue Clerk.	Received cents	Date:	Cheques,	3, 6, and 7 s	d . 0	duore No.
	⊕9:3 8		386	SDD & GE	* GBGB GB			88	ster of	mns 1,		
	,	$D\tau$.	{	Head and Sub-head of Revenue or Account			- and	Cashier.	Regis	(Colu	From whom received	
				Heac Sub- of Re or Ac	·			Cas			Date of Receipt	
				Amount			of Rupees					
	C. B. No. Date:							•			•	•
	ΩA		İ			Total	s peuoi		۰			
			чсп., —	Details			above-mentioned sum	•				
	ŕ	1	им Соп	Ď		Clerk.	the ab	j				
ORIGINAL.			To THE TOWN COUNCIL,			Revenue Clerk.	Received nts	Date:				
ORI	No.	Mr.	To			Ħ	Rece cents –	H				

		Remarks			
		Initials of Assessment Clerk			
	pt	Date			
	TABTE	Amount Paid	RA 9.		
	4тн QUARTER	seonawollA	Ra. c.		
		Costa	Rs. c. J		
		tnemsessa to stantinI			
		etaG			
	UARTE	Amount Paid	Rs.	L.G.D. 4	ķį
	Звр QUARTER	вээцфмоЦА	Rs. c	T.G	Remarks.
		Costs	Rs.		
		Clerk		1	ا و
	es	tnemssessA to stantral			unpai down.
	UARTE	Past truomA	Rs. c		Balance unpaid carried down. Rs. c.
	2nd Quarter	Allowances	Rs. c		
		Costs	Rs. c. H		Amount paid during the day. Rs. c.
19		Clerk	1	TES.	nt pa ; the ;.
		Data tremsessA to startmI		SALARIES	Lmou luring Re
	lsr QUARTER	bisq tnuomA	Rs. c.	TPAID S	, p
	lsr Qt	seonswollA	Rs.	REGISTER OF UNPAID	tount m
		steoO dnarraW	Rs. c	GISTER	Full amount drawn Rs. c
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	%	per qr.	Rs. c.	-	ıcher
	%	per qr.	ပ်	-	to Vor ty list.
	 	per 1	. c. B.s.		Reference to Voucher or pay list.
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	% 	nortanetlA	R.S.		
-		onlaV %		-	g i
		eulsV IsunnA &	1		Date.
	1	Name of Land.			
	nty.	Description of Prope	•		
		Particulars of Bond.			
		Name of Mortgagee.			
		.renwO to emsN			
	<u>.</u>	Tenement Number			
	u	New Street or Garde			
		TedmnN. etelosdO		1	

PART IX. - CEYLON GOVERNMENT GAZETTE - Oct. 4, 1946 L. G. D. 5 Four receipts to form one folio. Receipts to be machine-numbered. 100 folios in one book.] No. ---Assessment Receipt. Assessment Receipt. இறைவரிப் பற்றச்சிட்டு වරි**අහ**ම් කුවිත**න්**සිග இறைவரிப் பற்றச்சிட்டு Rate due for the dwelling-house or premises within mentioned: නම Name ඉහති ඉතාහොත් ඉඩමේ ඉතාම්මරේ No. of House or Premises ඛ්උදෑණ යුණාදුණ යා හෝඩන් නිවෙයන් චීවිග Street මොන කාර්තුමේද What Quarter எக்தக் வக்தாயத்துக்கு Chairman. Chairman. Date: ----, 19---L. G. D. 6 No. ----No. -Division No. -Division No. -STATEMENT of collections for the week ending -STATEMENT of collections for the week ending -- Quarter of 19respect of the · Quarter of 19respect of the Amount Rs. c. Amount Amount Amount Assessment No. Assessment No. Assessment No. Assessment No. Rs. Rs. c. Brought forward . . Brought forward . Carried over Total . Carried over Total ... Collector. Date: ----, 19----. Collector. Date: ----, 19----. L. G. D. 7 Conservancy Register. No. of Buckets. January February March May June July Septem-Premises April August No of Day Date Payment L. G. D. 8 [Receipts to be machine-numbered. Four receipts to one folio. 100 folios in one book.] TOWN COUNCIL.

CONSERVANCY FEE.	
No. ————————————————————————————————————	the dwelling-
No. of House or Premises:	
Street:	
Name:	
Month:	
Date:, 19	Chairman.

N	ame of	Princ	ipal/O	ccup	ant:-							every B					1	Divisi	on	r, ,			
									(To be	e ret ur	rned u	vithin 14 de	ıys)					7	ţij,				
1	2	3		4	_	5		6		7	'	8	9		10		11	ر رائز	1				
Names of owners of Vehicles & Animals	Occupation & business address	No. of bicycles & tri- cycles other than	those propelled by mechanical power	,	No. of c	No. of single bullock		No. of doubie bullock	carts	17.14	No. of Hackeries	No of hand carts used for trade purposes outside private pre- raises	M. of Timmislashee	NO. Of Junichands	Children's vehicles with wheels exceeding 26" in diameter	Vehicles other than	, motor bicycl	those mentioned in columns 3 to	No. of Hoor		- C - C - C - C - C - C - C - C - C - C		
		Used for trade purposes	Used for other than trade purposes	Private	Hiring	Private	Hrring	Private	Hring	Private	Hiring		Private	Huing		Description of Vehicles	No. of Private Vehicles	No. of Hiring Vehicles				The state of the s	

Section 180 of the Town Councils Ordinance.

180. (1) For the purpose of the ascertainment of any information which, in the opinion of the Chairman of a Town Council, may be necessary for the due imposition or levy of any rate or tax within the town for which the Town Council is constituted, the Chairman may, by notice in writing, require all persons who are hable or may be supposed to be hable to such rate or tax, or who may be the owners or occupiers or supposed owners or occupiers of any property with respect to which any rate or tax is imposed or may be imposed under this Ordinance or if the Chairman shall so think fit, every householder within the town, to render all such returns, and make all such declarations of such particulars and in such form as may be prescribed by by-laws under this Ordinance, or pending the making of such by-laws, as may be directed by the Council.

(2) All persons on whom any notice under sub-section (1) may be served shall fill up in writing, sign, date, and deliver or transmit to the office of the Council any form served with such notice, or furnish any information required thereby, within fourteen days, or such longer time as may be prescribed by by-laws or specified in such notice.

(3) Any person who refuses to accept or who refuses, neglects, or omits duly, to fill up and deliver or transmit any form or to furnish any information referred to in sub-section (2) within the time prescribed or specified in that behalf, or who negligently renders a return or furnishes any information which is in any material respect inaccurate to the advantage of such person, shall be guilty of an offence punishable with a fine not exceeding one hundred rupees.

Register of Vehicles and Animals and Dogs.

L. G. D. 10

No.	Name of Owner	Pre- mises	Car- riages	DB. Carts	S.B. Carts	Rick- shaws	Hor- ses	Po- nies	Mules	Bicy- cles*	Amo	unt c.	Date of Pay- ment	Dogs	Amoun	Pay-	Book Receipt
															-		
																	-
	1		1	1	l 	TT 3 - 6-		<u> </u>	<u> </u>		}	<u> </u>					

⁽a) Used for trade purposes.(b) Used for purposes other than trade.

7/8 trip.) 6/41		No. Rates Amount Rs. c. Rs. c.		Total	. Charman.
(Counterfoit to be provided to the provided to	No. ————————————————————————————————————	Description.	Bicycle used for trade purposes Tricycle used for trade purposes Bicycle Car used for trade purposes Bicycle Car used for trade purposes Tricycle Car used for trade purposes Tricycle Car used for trade purposes Tricycle Car used for other than trade purposes Tricycle used for other than trade purposes Tricycle Car used for other than trade purposes Bicycle Car used for other than trade purposes Trade purposes Trade purposes Tricycle Cart used for other than trade purposes	: 3(3)(3)(3)	Collector/Cashier.
DUPLIGATE. L. G. D. 11 C. G. D. 11 C	No. ————. Received from ——— of Division No. ——— House No.———— the sum of Rs. ———————————————————————————————————	Description. No. Rates Amount Rs. c. Rs. c.	le used for trade purposes cle used for trade purposes cle used for trade purposes le Car used for trade purposes cle Car used for trade purposes le used for other than trade poses. le used for other than trade poses le Car used for other than le purposes le Car used for other than le purposes le Cart used for other than le purposes le Cart used for other than le purposes le Cart used for other than le purposes cart ksha Vehucles—	Total	Collector/Cashier. Chauman.
	2 252 I 38888			6666 	લ લ
L. C. D. 11 'eccipts in a Book.] (L. 8 trip.) 6/41 unell.	———House No.————————————————————————————————————	No. Rates Amount Rs. c. Rs. c.		Total	Chairman
ORIGINAL. L. [Counterford to be printed 100 Receipts in a Book.] (L. 8 t	No. Received from of Division No. House No. the sum of Rs. cents being taxes under section 175 (1) (a) of the Town Councils Ordinance, No. 3 of 1946, for the year 1944—as stated below .—	Description.	Bicycle used for trade purposes Tricycle used for trade purpose Bicycle Car used for trade purposes Bicycle Car used for trade purposes Tricycle Cart used for trade purposes Tricycle Cart used for trade purposes Bicycle used for other than trade purposes Tricycle used for other than trade purposes Bicycle used for other than trade purposes Tricycle Cart used for other than trad	:	Collector/Cashier.

				(Cou	nterfoil to	be printed	1 100	receipts (in a book	b.]					
	Cert		- TOWN Iof Regists		· ·		EEE	v		 Certificate		ration			
Street No. —				Regist	ered No	 .	₩ ₩	Street N					(A)]	
This is to this day regi below, for wl	certify the stered in nich a Re	hat— this C gistrat	ffice one d	3: 1-		1	GEGG	this day	Registe	rtify that red in thi a Registrat	s Offico	one D	og <i>g'}}.</i>		
Breed :			cription of	•			Œ Œ	Brood .		Des	cription	of Dog	i Jak		
Sex:	 .			(Colour: -			Sex: -	 .				Colour	Call .	
This certifica		force u	intil ——	—			Ø Ø			is in force	until —		 .		
Town Counc					Cha	-, ırman.	(A)		Council ——, 1					T.	
				REGIS	TER OF	FEES,	OVI	ERTIME,	ACTIN	G PAY,	&c.		·-··		- Contraction
Name of Off	icer.	Salary		ate where vork was Done		ours durin ch work v Done		Natu work		Fee Rece	ived]	Date o	ber and f Receij ued	nt L	nitials of secretary
		Rs.								Rs.					
				,	DEC	ISTER	OF.	WOTOR	CARS		L			L.	G. D. 14.
Date Make	of Regist	ration of Ma	:	٠.		ASIER	OF	Type an	d Manuf d Manuf	acturer's l' acturer's l	Tumber (of Chas of Eng	ssis : — ino : —		
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						Car will	be u	sed.	_						
Full Name Address Owne	s of	Date of Trans fer.		ır Ta	Private use Conveyance S	Conveyance (q) of Goods.	1	Motor Cab. (3) Motor p	Plac	ee where C Il usually t kept.		nty Rs.		te of ellation.	Remarks
•					•		.				1 1	9 : 9 : 9 :	7		
											1	9 :	<u> </u>		C P 12
The f		Journ —.	al Entry is	authori	sed.	JOUR	NAI	ENTR	Y.					1.	G. D. 15.
											Dr		Secreta	ary, Tow	n Council. Cr.
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Name Amou (Qu	ote refere	eurity : ence to rities :	required to resolution furnished:	, corres	ished:—	GISTER &c.)	OF	SECURI	ries.					L.	G. D. 16.
Dutie Year		by th	e Security Date	of	<u></u> .	Date	of r	e-apprais	sement.		1			next ren	
1947		-	Renew	al.								or ——	re-appr	aisemen	t.
1948															
					REC	SISTER (OF	CART L	CENCES	 J.				L	. G. D. 18
N- 2			194	7	19	948	Τ	194	9	19	50	1	195		
Name of Owner	Addre	ss	No. of Licence	Date	No. of Licence	Date		No. of Licence	Date	No. of Licence	Date		o. of	Date	Remarks
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DUPLICATE.			6 6 k 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	itten. Given under my hand the day and year first above written. Duty: Rs. ———.	мт Council. (§) Revenue Clerk. Chairman, Town Council. (§) Received:	Cashier.	[Back of the Form.] DECLARATION OF OWNEBSHIP. I, ——, do truly declare that I reside at —— in the town of the —— and that I am the sole owner, or joint owner with of the England of the Troper Authority for a Licence and that the vehicle is ordinarly used or to be used in the town of ———————————————————————————————————
	S. TOWN COUNCIL.		Whereas — the — day of — 19—. Whereas — occupying premises No. — in the street has applied for a licence under the Vebicles Ordmance (Cap. 155), and has made and signed the Declaration thereby required, licence is hereby granted unto him to keep the sad — bearing registered No. — for the purpose of letting the same for like from the date hereof until the 31st day of December, — provided that such or a greater weight than — cvt.	Aven under my nang the day and year first above written. Duty: Rs. ———.	Bevenue Clerk. Chairman, Town Council Received:	Cashier.	
ORIGINAL	NO. TOWN COUNCIL.	· ·	Whereas — cocupying premises No. — in the street has applied for a licence under the Vehicles Ordinance (Cap. 155), and has made and signed the Declaration thereby required, licence is hereby granted unto him to keep the said — beamy registered No. — for the purpose of letting the same for him from the date hereof until the 31st day of December. — provided that such enest a shall not carry more than — persons at any one time or a greater weight than — cott.	Given under my hand the day and year inst above without. Duty: Rs	Revenue Clerk. Received:	Cashier.	(Back of the Form.) Notice. Notice. Notice and subject to the provisions of the Ordinance and the by-laws made thereunder. For the convenience of licensees the more salient provisions of the law are stated below viz.:— 1. Licence and Plate must be returned to the proper authority on transfer or destruction of vehicle. 2. Plate to be affixed as prescribed in the regulations made under section 16 of the Ordinance. 3. A board showing the name of the owner to be affixed to carts, as prescribed in the by-laws. 4. Two dighted lamps to be carried at wight. Each lamps to be placed one on each side of the vehicle, so as to show the width of the vehicle. 5. No incompetent person or persons under the age of 17 years to be employed as driver. 6. Brakes to be provided on all carriages and double bullock carts. 7. No stoke or stones must be left on the road where a cart has been halted.

8. The owner must be in possession of the Licence, and must be ready to produce the same when required.

9. Not more than three carts shall be driven in single file closely contracts. following one another.

Penalty: Fine and Imprisonment,

L. G. D 20 :, 19—. No, Chairman, Town	Chairman,	-		
COUNTERFOIL. Date:- TOWN COUNCIL. VISIONS Of, do hereby licence			•	
rovisions do her emains in Rs.	the above fee Cashier. L. G. D. 21	Date	L. G. D. 31	œ,
No TOWN Lucence to TOWN Under the provisions of Councul, do hereby licence. This lucence remains in force until Lucence Fee: Rs	Received the above fee. Cashier. L. G. D. 21	No. of Licence	L, G	Remarks
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PLICATE. —, 19—. rman, Town to	¢	19-	,	Initials of Checking Officer
DU No.		Date		R. S. O.
Date: COUNCIL. I,,	٠	No. of Licence	,	Date of Credit
- TOWN			to	Amount Paid Rs. c.
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ORIGINAL. No, 19—. Chairman, Town to	ĺ	Name of Licensee	Description of premises or privilege leased: Name of lessee: months Period of lease: years Rent, Rs per How payable: per Security deposited, Rs on Reference to authority, &c on	Period of Instalment
No Date Licence to TOWN COUNCIL. Licence to provisions of I, Council,, do hereby licence of This licence remains in force until Licence Fee: Rs	above fee Cashior			

PART IX	.— CEYLON GO	VERNMENT GAZ	ETTE — Ост. 4, 19	4 6	
agner's Rental No.	Name :	<u> </u>	,	1	L. G. D. 35
Zunt and Date):-		pecial Conditions:			
Charge Me for Re	ter Oth	er Total pr	evious Total	Amount Date	Balance
Rs. c. Rs.		c. Rs. c. R	fonths Rs. c.	Rs. c.	Rs. c
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			,		L. G. D. 36
			Da Re	nte:, 19-	 .
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dex of Meter at date of Bill.				Rs. c.	Rs.
educt previous month's Index		Amount Out	standing on above date reviously rendered	from	
		Charges for t	he month of —		
		Rent of Me	at ———— cents per	1	
		details ann	Sundries Supplied a	s per	
onsumption for the month in Board of Trade Units		Total amoun	due on date of this bill		
Board of Trade Units					
ob No. ———. orvice: ——. onsumer's Name: ——. and umber: ——		₹	Estimate: Cerence Authority: -	Date	
.—, Materials.	•				
Materials	Quantity used	No. and Date of	No. and Date of	Value	Total
6		Issue Order	Retdto-Store Note	Rs. c.	Rs.
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.—LABOUR.					
	TD . 4		Rate	Amount	
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—Supervision and Departmental C	Charges	•			
			. .	Total	
o, and date of Bill:		-	Less Deposit	· -	
Electricity Clerk.				Amount due	

ISSUE ORDER.

The Superintenden	t, Electricity Departi	ment					
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				Direct	Purchases	Issue	
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Stores Clerk.		•		l	i		_
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Stores Clerk	Date:	—. Date: —		Date	:	4	
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		RECEI	T ORDER.	•			L. G. D. 39
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o.						•	, 19—.
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ob No. ———.			•				
eference to Issue Ord	er No. ———.				I	Returning C	fficer's Signature.
Description	of Article	Quantity		Rate	Cost	Stock	Ledger Folio
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ores Clerk.							
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100001Vod by	•	Date .	,	Dav	o:		
Stores Clerk	ι.						•
Date:		,					
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							L. G. D. 50
Description of E	ooks:	REGISTER C	F COUNTE	RFOIL.			
· · · - ·	l n				1		<u> </u>
Numbers in Book	Date of Receipt	To whom issued	Da	te of Issue	Date of	Return	Date on which
	ļ	1	<u> </u>				destroyed
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Authority or Service Service		村 御							TOWN											
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TOWN COUNCIL.

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Amount Estimated for the Year 19—	2 HEADS OF RECEIPTS	Total for Current &	Total for the Year up to the end of the previous Month	Total of Columns 3 ca	Outstandings on 31st c December, 19—	Amount Voted for the Year 19—	HEVOR OL BAAMENTS, TO GIVE	뒺 ?
Rs. c. A. C. D	.—General Revenue — (1) Property Rate, 173 (1) (2) Vehicles and Animals Tax, 175 (1) (a) (3) Licence Duties (4) Other Taxes, 175 (1) (c) (5) Refund of Stamp Duties (8) Refund of Stamp Duties (8) Refund of Liquor Licences (7) Compensation for Opium Revenue (8) Fines by Court (not included cloewhere) (9) Auctioneer's and Broker's Licences (Cap. 93) (10) Interest (11) Sale of Old Stores (12) Refund of Overpayments (13) Warrant Costs. (14) Subsidy on Account of War Allowances (15) Miscellaneous —Thoroughfares — (1) Subsidy in Lieu of Labour Tax (2) Other collections, e.g., fines for injuries, &c., (98) Fines on and proceeds of sale of Stray Cattle, (104 (2)) Sale of Badges and Faretables, &c —Council Lands and Buildings (not included cloewhere) — (1) Rents (2) Sale of Produce (3) Sale of Lands . —Public Health — (1) General— (a) Fines under Part IV (b) Fees for services of Midwife (c) Maternity Home and Child Welfare Chino— (1) Government Grant (2) Other receipts (2) Scavenging— (a) Fees, 170 (9) (b) (b) Sale of Refuse, 132 (c) Fines on Contractors and Labourers (3) Conservancy— (a) Rate, 143 (b) (b) Fees, 170 (9) (b) (c) Sale of Refuse, 132 (d) Fines on Contractors and Labourers (4) Slaughter-house and Cattle Pound— (a) Fees, 170 (10) (a) (b) Sale of Refuse (4) Slaughter-house and Cattle Pound— (a) Fees, 170 (10) (a) (b) Sale of Refuse (b) Private Water Service Fees (c) Distraining Fees (d) Works executed for Customers (d) Private Water Service Fees (d) Distraining Fees (d) Works executed for Customers (e) Private Water Service Connections (5) Hospitals— (a) Contributions from Government (b) Rent of Hospital Grounds (7) Markets and Galas— (a) Rents, 170 (11) (b) Boutiques and Stalls, 170 (11) (c) Locences, 165 (2) (d) Licences, 166 (2) (e) Grain Store Rents —Public Recreation, 170 (6) —	Rs C	Rs. c		Rs. c	Rs. c.	A.—General Expenditure:— (1) Salarlos of Officers	- ₁₋ 1- Maji
F.	(1) Rents (2) Cattle Grazing Fees (3) Licences for Public Performances —Cemeteries (Cap 181) — (1) Fees (2) Hire of Hearse (3) Graves sold for erecting Monuments		-				(e) Cattle Disease (f) War Allowance (5) Water Supply— (a) Wages (b) Stores (c) Maintenance (d) Acquisition (e) Construction (f) Loan Charges (g) Commission to Collectors (h) Public Baths (t) War Allowance	
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RECEIPTS	Total for Current	ī	Total for the Year up	ī l	Total of Columns 3 or	1	Outstandings on 31st		Amount Voted for the Year 19—	c		Total for Current	,	Total for the Year up	previous Month	Total of Columns 9		Amount expended in	2000
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I.—Fire Protection;— (1) Fees J.—Reading Rooms and Libraries.— (1) Grants (2) Subscriptions											(5) Contributions and grants (6) War Allowance F.—Cemeterics (Cap. 181):— (1) Wages (2) Maintenance (3) Construction (4) War Allowance G.—Dog Régistration (Caps. 334 and							`	
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Other Receipts		-				-		-		ļ	(1) Fees to Inspectors (2) Stores .								
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L.D.—B. 129/36/M.L.A.—BB. 313.

THE URBAN COUNCILS ORDINANCE.

BY-LAW made by the Kotte Urban Council under sections 166 and 170 (9) of the Urban Councils Ordinance, No. 61 of 1939, approved by the Executive Committee of Local Administration, and confirmed by the Officer Administering the Government by virtue of the powers vested in the Governor by section 167 of the Ordinance.

> S. W. R. D. BANDARANAIKE, Minister for Local Administration.

Colombo, September 24, 1946.

By-law.

The general by-laws relating to licences published in Gazette No. 8,027 of January 12, 1934, as last amended by by-law published in *Gazette* No. 9,142 of July 2, 1943, are hereby further amended in that part thereof which relates to Dairics under the heading "III.—Regulations for Sale of Milk generally

- (1) in by-law 5, by the substitution, for paragraph (2) thereof, of the following new paragraph:—
 - "(2) The Chairman may likewise refuse to issue any registration cards under the foregoing by-law 3, until each such servant, vendor or agent—
 - (a) has been examined by a Medical Officer deputed by the Chairman, and found to be free from any infectious, contagious or cutaneous
 - (b) has been inoculated against typhoid. ";
- (2) in by-law 6, by the insertion, at the end thereof, of the , following new paragraph:—
 - "(c) photograph of vendor, servant or agent."

L.D.—B. 76/46/GD 14/59/1.

THE VILLAGE COMMUNITIES ORDINANCE.

BY-LAWS under section 49 of the Village Communities Ordinance (Chapter 198), made by the Village Committee of the Mannar West village area in the Mannar District, approved by the Executive Committee of Local Administration, and confirmed by the Officer Administering the Government by virtue of the powers vested in the Governor by that section.

> S. W. R. D. BANDARANAIKE, Minister for Local Administration.

Colombo, September 24, 1946.

By-laws.

Bakeries, Eating-houses, Restaurants, and Tea and Coffee Boutiques.

- 1. In these by-laws-
- "bakery" means any premises in which bread, biscuit. or confectionery is baked for sale as food for human consumption and includes any premises in which such food is prepared, or in which the materials for the preparation of such food are stored;

 "Chairman" means the Chairman of the Village Committee
- of the Mannar West village area; and "Medical Officer of Health" includes a Field Medical Officer.
- (1) No person shall establish or carry on the business of a bakery except on a licence issued in that behalf by the Chairman on the recommendation of the Medical Officer of Health.
- (2) Every licence issued under this by-law shall expire on the thirty-first day of December of the year in respect of which it is issued.

- 3. No person shall be entitled to a licence under by-law 2, unless the premises to be used as a bakery are in confromity with the following requirements:—
 - (a) the premises must be well ventilated and well lighted; (b) the walls must be plastered with lime mortar and whitewashed;

(c) the floor must be cemented;
 (d) the premises must be provided with sufficient latrine accommodation and sufficient drains;

(e) a ceiling of suitable material must be provided so as to prevent dirt and dust falling from the roof;

- (f) the premises must not be situated within fifty feet of any cesspit, permanent manure heap, latrine or open sewer;
- (g) the premises must be provided with a separate kneading room having a superficial floor space of not less than 12 feet by 10 feet;
- (h) there must be a free external air space, not less than seven feet wide on at least two of the sides of the
- kneading room which contain doors or windows;
 (i) the floor of the oven must not open directly into the kneading room.
- The licensee of a bakery shall cause-

(a) all utensils, furniture and other requisites used in or

(a) all utensils, furniture and other requisites used in or belonging to the bakery to be kept clean;
(b) the tops of the tables in the bakery to be made of well seasoned, closely fitting planks, or of some non-harmful impervious material, and the tables to be scraped and cleaned daily;
(c) the floor of the bakery to be swept at least once in every twenty-four hours, and the sweepings to be placed immediately in an impervious and covered.

placed immediately in an impervious and covered receptacle and removed from the bakery daily;

(d) the premises of the bakery to be kept clean and free from effluvia arising from any drain, privy or cesspit and from any other similar nuisance; (e) the flour which is used in the bakery to be kept on a

platform raised at least three feet above the ground;

(f) all refuse from the premises of the bakery to be removed and the drains to be flushed daily;

(g) at least two spittoons to be kept in some part of the premises other than the kneading room, but so as to be easily accessible to those engaged in the manufacture of bread;

(h) clean water, clean towels; nail brush and soap to be

provided on the premises for the use of those engaged in the manufacture of bread; and

(i) a copy in Tamil of these by-laws relating to bakeries to be exhibited in a conspicuous part of the bakery.

- The licensee of a bakery shall not-
- allow the bakery to be used as a place for sleeping or for keeping any animal or any article other than an article necessary for the purposes of the bakery;
- (b) allow any bread, biscuits or confectionery to be exposed
- for sale otherwise than in clean and properly constructed fly-proof glass cases;

 (c) allow any person engaged in the manufacture of bread, biscuits or confectionery to use any flour, water or other materials which are not good and wholesome;
- (d) use or keep in the bakery any furniture or equipment which cannot be moved about for the purpose of
- cleaning the floor; or

 (e) allow any gambling or disorderly conduct to take place on the premises of the bakery.
- 6. Every person employed in the preparation or baking of bread, biscuit or confectionery shall wash his hands before engaging in that process, and shall wear a clean white apron, covering the chest, armpits and body, and also a white cap or turban.
- .7. No person shall spit within the premises of the bakery except into a spittoon provided for the purpose.
- 8. No person who is suffering or has suffered from any contagious, cutaneous or infectious disease, or has been in attendance on any person suffering from such disease, shall be permitted by any person in charge of a bakery to enter the bakery or to take part in the manufacture or sale of bread, biscuit or confectionery, until the periods of infection and incubation have elapsed.
 - (1) It shall be lawful for the Chairman or the Medical Officer of Health or the Sanitary Assistant or any Officer authorised by the Chairman in writing, at all reasonable times, and at any time when the process of kneading or baking is being carried on, to enter and inspect any bakery.

(2) The licensee or the person in charge of a shall permit the Chairman or the Medical Officer of Health or the Sanitary Assistant or any Officer authorised by the Chairman in writing to enter and inspect the bakery and shall render the Chairman, or such officer or Assistant all such assistance as may be necessary.

10. It shall be lawful for the Villagy to any other punishment that it may licence of any licensee convicted twice of any of these by-laws relating to be shall not be entitled to any compens cancellation

(1) No person shall establish or of an eating-house, restaura boutique except on a licence by the Chairman on the r Medical Officer of Health.

(2) Every licence issued under this on the thirty-first day of Decement respect of which it is issued.

- 12. No person shall be entitled to a licence unless the premises to be used as an eating-h or tea or coffee boutique are in conformity with requirements :-
 - (a) the premises must be well ventilated and well
 - (b) the walls must be plastered with lime mortar a washed;

(c) the floor must be cemented; and

- (d) a ceiling of suitable materials must be provided to prevent dirt and dust falling from the roof.
- 13. The licensee of an eating-house, restaurant or tea or coffee boutique shall cause—
 - (a) the premises thereof to be kept in a clean and sanitary
 - condition;
 (b) all utensils, furniture or other equipment used in or
 - belonging to the eating house, restaurant, or tea or coffee boutique to be kept clear;

 (c) all refuse and dirt in or about the promises of the eating-house, restaurant, or tea or coffee boutique to be swept and removed twice daily;
 - (d) all cakes, sweets and other goods exposed for sale on such premises to be kept in clean and properly constructed fly-proof glass cases;
 - waste tea, coffee or milk, and all remnants of food to be collected in a fly-proof receptacle with a close fitting lid or cover and removed from such premises
 - twice daily;
 (f) all utensils used in the preparation, sale and consumption of food or drink to be washed with soap and water at least once in every twenty-four hours;
 - (g) every utensil or receptacle used by a customer to be washed immediately after such use and before being used by another customer; and
 - (h) a list of the names and addresses of all employees to be kept at all times in the premises so as to be available for inspection.
- The licensee of an eating-house, restaurant, or tea or coffee boutique shall not permit—
 - (a) any waste tea, coffee or milk or any remnants of food to be thrown on the floor of the licensed premises; or
 - (b) any gambling or disorderly conduct to take place on the licensed premises.
- 15. The licensee of an eating-house, restaurant, or tea or coffee boutique shall cause at least two spittoons to be kept at all times on the licensed premises so as to be readily available to the visitors to the premises as well as to the employees.
- 16. No person shall spit within the premises of an eating-house, restaurant, or tea or coffee boutique except into a spittoon provided for the purpose.
- 17. No person who is suffering or has suffered, from any contagious, cutaneous or infection disease or has been in attendance on any person suffering from such disease, shall be permitted by any person in charge of an eating house, restaurant, or tea or coffee boutique to enter such place or take part in the preparation or sale of any food or drink therein, until the periods of infection and incubation have elepsed. have elapsed:
- 18. It shall be lawful for the Chairman or the Medical Officer of Health or the Sanitary Assistant or any Officer authorised by the Chairman in writing, at all reasonable times, to enter and inspect any eating-house, restaurant, or tea or coffee boutique, and the licensee or the person in charge of any eating-house, restaurant, or tea or coffee boutique shall permit the Chairman or such officer or Assistant to enter and inspect the premises and shall render him all such assistance as may be necessary.
- 19. It shall be lawful for the Village Tribunal, in addition to any other punishment that it may impose, to cancel the licence of any licensee convicted twice or oftener of any breach of any of these by-laws relating to eating houses, restaurants, or tea or coffee boutiques; and the licensee shall not be entitled to any compensation in respect of such cancellation.

. D.—G. 26/91.

COMMUNITIES ORDINANCE.

rs conferred by section 11 (1) of the linance (Chapter 198), the Executive ministration, with the approval of the in the Governor by that section, and ry 1, 1947, by this Notification amends r that section published in Gazette, 1940, by the substitution, in the fication, for all the items under the Pallesiya Pattu Village Arga.", of chedule hereto, the several particulars being set out in the appropriate column ned Schedule.

S. W. R. D. BANDARANAIKE, Minister for Local Administration.

eptember 30, 1946.

Padeniva

3. Eraula

Kumbukkandanwela

Schedule.

Ward No. 1 comprising the villages of Welemitiyawa and Etabendi-

Ward No. 2 comprising the village of Embulambe

Ward No. 7 comprising the village of Ratmalagaha-ela

Ward No. 8 comprising the village of Padeniya

Ward No. 9 comprising the area

falling within the former Sanitary Board town of Dambulla
Ward No. 10 comprising the
villago of Eraula Ihalagama
Ward No. 11 comprising tho

villago of Eraula Pahalagama Ward No. 12 comprising the village of Kumbukkandanwela Ward No. 13 comprising the villages of Alakolawowa and Lenawa

LOCAL GOVERNMENT SERVICE.

Post of Clerk, Village Committee, Udugampola-Mabodale Village Area in the Colombo District.

APPLICATIONS are invited by the Local Government

Service Commission for the above post.

2. The post carries a salary of Rs. 600 per annum rising by annual increments of Rs. 36 to Rs. 960 per annum and a temporary war allowance in accordance with the Government scheme.

3. Applicants should be not less than 25 nor more than 40 years of age. They should have passed the Junior School Certificate Examination in English and the Eighth Standard in Sinhalese and should have had previous experience in

Village Committee work and office routine.

Applications will be entertained only from persons who have been resident in the area comprising the revenue districts of Colombo, Kalutara, Galle, Matara, Hambantota and Chilaw for a period of at least, three years immediately prior to September 30, 1946. A certificate of residence to this effect from the Chief Headman or the D.R.O. of the division or a Justice of the Peace should be attached to the application.

5. The selected candidate will be required to furnish security in the sum of Rs. 350 in each or by hypothecation of

immovable property valued at Rs. 750.

6. The selected candidate, will be on one year's probation and will be subject to the provisions of the Local Government Service Ordinance, No. 43 of 1945, as amended by the Local Ordinance, Government Service (Transitional Provisions) No. 5 of 1946, and any regulations made thereunder.

7. Applications stating age, educational qualifications and full particulars of experience, together with copies only of certificates and testimonials, should reach the Chairman, Local Government Service Commission, P. O. Box 530, Colombo, not later than 12 noon on October 25, 1946.

8. Applications should be addressed to the Chairman and

not personally to the undersigned.

9. Canvassing either directly or indirectly will be a disqualification.

E. W. KANNANGARA, Chairman, Local Government Service Commission. 'Colombo, September 28, 1946.

LOCAL GOVERNMENT SERVICE.

Post of Clerk, Village Committee, Kamburupitiya, Matara District.

APPLICATIONS are invited by the Local Government Service Commission for the above post,

2. The post carries a salary of Rs. 600 per annum rising by annual increments of Rs. 60 to Rs. 1,200 per annum and a temporary war allowance in accordance with the Government

3. Applicants should be not less than 24 nor more than 30 years of age. They should have passed the Junior School Certificate Examination in English and the Junior School Certificate Examination in Sinhalese.

4. Preforence will be given to applicants who possess thorough knowledge of Village Committee work and

administration.

5. Applications will be entertained only from persons who have been resident in the area comprising the revenue districts of Colombo, Kalutara, Galle, Matara, Hambantota and Chilaw, for a period of at least three years, immediately prior to October 1, 1946. A certificate of residence to this effect from the Chief Headman or the D. R. O. of the division or a Justice of the Peace should be attached to the application.

The selected candidate will be on one year's probation and will be subject to the provisions of the Local Government Service Ordinance, No. 43 of 1945, as amended by the Local Government Service (Transitional Provisions) Ordinance, No. 5

of 1946, and any regulations made thereunder.

7. Applications stating age, educational qualifications and full particulars of experience, together with copies only of certificates and testimonials, should reach the Chairman, Local Government Service Commission, P. O. Box 530, Colombo, not later than 12 noon on November 1, 1946.

8. Applications should be addressed to the Chairman and

not personally to the undersigned.

9. Canvassing either directly or indirectly will be a disqualification.

E. W. KANNANGARA, Chairman, Local Government Service Commission. Colombo, October 2, 1946.

LOCAL GOVERNMENT SERVICE.

Post of Clerk, Village Committee, Udugaha Village Area (Mirigama town) in the Colombo District.

APPLICATIONS are invited by the Local Government Service Commission for the above post.

2. The post carries a fixed salary of Rs. 40 per month and a temporary war allowance in Government scheme. accordance with the

3. Applicants should be not less than 25 nor more than 35 years of age and should have passed the Junior School Certificate Examination in English with Sinhalese as a subject offered for the examination. A good knowledge of Sinhalese is essential. They should be able to speak Tamil, to supervise

labour, and prepare checkrolls. 4. Applications will be entertained only from persons who have been resident in the area comprising the revenue districts of Colombo, Kalutara, Galle, Matara, Hambantota and Chilaw for a period of at least three years immediately prior to September 30, 1946. A certificate of residence to this effect from the Chief Headman or the D.R.O. of the division or a Justice of the Peace should be attached to the application.

5. The selected candidate will be on one year's probation and will be subject to the provisions of the Local Government Service Ordinance, No. 43 of 1945, as amended by the Local Government Service (Transitional Provisions) Ordinance, No. 5 of 1946, and any regulations made thereunder.

6. Applications stating age, educational qualifications and full particulars of experience, together with copies only of certificates and testimonials, should reach the Chairman, Local Government Service Commission, P. O. Box 530, Colombo, not later than 12 noon on October 25, 1946.

Applications should be addressed to the Chairman and

not personally to the undersigned.

Canvassing either directly or indirectly will be a disqualification.

E. W. KANNANGARA, Chairman, Local Government Service Commission. Colombo, September 27, 1946.

LOCAL GOVERNMENT SERVICE.

Post of Health Clerk, Urban Council, Ambalangoda.

APPLICATIONS are invited by the Local Government Service Commission for the above post.

2. The post carries a salary of Rs. 480 per annum rising by annual increments of Rs. 60 to Rs. 1,200 per annum. A temporary war allowance and a rent allowance in accordance with the Government schemes will be paid.

2. Applicants should be not more than 35 years of age.

3. Applicants should be not more than 35 years of age, should have passed the Senior School Certificate Examination or a higher examination, should have a good knowledge of accounts and Sinhalese, and be good typists.

4. Applications will be entertained only from persons who have been resident in the area comprising the revenue districts of Colombo, Kalutara, Galle, Matara, Hambantota and Chilaw

for a period of at least three years immediately prior to October 1, 1946. A certificate of residence to this effect from the Chief Headman or the D. R. O. of the Division or a Justice of the Peace should be attached to the application.

5. Applications will also be considered from those serving any Local Body in the above revenue districts, irrespective of age and educational qualifications, provided they are otherwise

qualified for the post. Applications from such candidates should be forwarded through the Chairman of the Local Body.

6. The selected candidate will be on one yoar's probation and will be subject to the provisions of the Local Government Service Ordinance, No. 43 of 1945, as amended by the Local Government Service (Transitional Provisions) Ordinance, No. 5

of 1946, and any regulations made thereunder.

7. Applications stating age, educational qualifications, and full particulars of experience, together with copies only of certificates and testimonials should reach the Chairman, Local Government Servico Commission, P. O. Box 530, Colombo, not later than 12 noon on October 23, 1946.

8. Applications should be addressed to the Chairman and

not personally to the undersigned.

Canvassing either directly or indirectly will be a disqualification.

E. W. Kannangara, Chairman, Local Government Service Commission. Colombo, September 30, 1946.

LOCAL GOVERNMENT SERVICE. Post of Compositor, Municipal Press, Colombo.

APPLICATIONS are invited by the Local Government

APPLICATIONS are invited by the Local Government Service Commission for the above post.

2. The post carries a salary of Rs. 600 per annum rising by annual increments of Rs. 48 to Rs. 1,320 per annum. A rent allowance in accordance with the Government scheme and a temporary war allowance in accordance with the Colombo Municipal scheme will be paid.

3. Applicants should have had experience as compositors

3. Applicants should have had experience as compositors in a recognized printing press.

4. The selected candidate will be on one year's probation and will be subject to the provisions of the Local Government Service Ordinance, No. 43 of 1945, as amended by the Local Government Service (Transitional Provisions) Ordinance, No. 5 of 1946, and any regulations made thereunder.

5. The gracesoful condidate will be required to pass a

5. The successful candidate will be required to pass a medical examination as to his physical fitness.
6. Applications stating age, experience and qualifications, together with copies only of testimonials, should reach the Chairman, Local Government Service Commission, P. O. Box 530, Colombo, not later than October 26, 1946.

7. Applications should be addressed to the Chairman, and

not personally to the undersigned.

Canvassing either directly or indirectly will be a disqualification.

E. W. KANNANGARA, Chairman, Local Government Service Commission. Colombo, October 1, 1946.

LOCAL GOVERNMENT SERVICE.

Post of Electrical Superintendent, Bogawantalawa, Sanitary Board, Kandy District.

APPLICATIONS are invited by the Local Government

Service Commission for the above post.

2. The post carries a salary of Rs. 900 per annum rising by annual increments of Rs. 60 to Rs. 1,200 per annum. A rent allowance and a temporary war allowance at Government rates will be paid.

3. Applicants should be not more than 35 years of age, should have had a training in electrical and mechanical engineering, should have a thorough knowledge of and experience in the construction and maintenance of overhead distribution systems and in the erection and running of Diesel A knowledge of office administration is desirable.

4. The selected candidate will be required to furnish security in the sum of Rs. 500 in cash or by fidelity Guarantee Bond or by hypothecation of property valued at Rs. 1,000.

5. 'The selected candidate will be on one year's probation.

and will be subject to the provisions of the Local Government Service Ordinance, No. 43 of 1945, as amended by the Local Government Service (Transitional Provisions) Ordinance, No. 5 of 1946, and any regulations made thereunder.

6. Applications stating age, qualifications and experience, together with copies only of certificates and testimonals, should reach the Chairman, Local Government Service Commission, P. O. Box 530, Colombo, not later than 12-noon on October 21, 1946.

7. Applications should be addressed to the Chairman and

not personally to the undersigned.

directly or indirectly will be a 8. Canvassing either disqualification.

E. W. Kannangara,
Chairman, Local Government Service Commission, Cólombo, October 1, 1946.

LOCAL GOVERNMENT SEJ

Post of Additional Clerk; Village Comp APPLICATIONS are invited by the

Service Commission for the above post.

2. The post carries a salary of Rs. 600 by annual merements of Rs. 60 to Rs. 1,20 rent allowance and a temporary war allowance. rates will be paid.

3. Applicants should be not less than 20 years of age, should have passed the Junior (English) Examination or a higher examination a good knowledge of accounts and be good to it.

a good knowledge of accounts and be good by the 4. Applications will be entertained only from have been resident in the area comprising the rown of Colombo, Kalutara, Galle, Matara, Hambantote, for a period of at least three years immediately. September 30, 1946. A certificate of residence to from the Chief Headman or the D. R. O. of the Division of the Peace should be attached to the applications will also be considered from those semploy of any Local Authority in the above recovered in

employ of any Local Authority in the above revenue distributives prespective of age and educational qualifications, providing they are otherwise qualified. Applications from such candidates should be forwarded through the Chauman of the Local without the contraction.

Authority.

6. The selected candidate will be transferred to the Dondra

Town Council from January 1, 1947.

7. The selected candidate will be on one year's probation and will be subject to the provisions of the Local Government Service Ordinance, No. 43 of 1945, as amended by the Local Council Devisions of the Local Government Service Ordinance, No. 43 of 1945, as amended by the Local Council Devisions of Condinance Cond

Service Ordinance, No. 43 of 1945, as amended by the Local Government Service (Transitional Provisions) Ordinance, No. 5 of 1946, and any regulations made thereunder.

8. Applications stating age, educational qualifications, and full particulars of experience together with copies only of certificates and testimonials, should reach the Chairman, Local Government Service Commission, P. O. Box 530, Colombo, not later than 12 noon on October 21, 1946.

9. Applications should be addressed to the Chairman and not personally to the undersigned.

not personally to the undersigned.

10. Canvassing either directly or indirectly will be a disqualification.

E. W. KANNANGARA,

Chairman, Local Government Service Commission. Colombo, October 1, 1946.

LOCAL GOVERNMENT SERVICE. Post of Peon, Village Committee, Dondra.

APPLICATIONS are invited by the Local Government Service Commission for the above post.

2. The post carries a salary of Rs. 276 per annum rising by biennial increments (6 of Rs. 12 and 6 of Rs. 18) to Rs. 456 per annum. A rent allowance and a temporary war allowance

3. Applicants should be not less than 20 nor more than 30 years of age and should have passed at least the 4th Standard in English and the 5th Standard in Sinhalese or Tamil.

4. Applications will also be considered from those in the employ of any Local Authority, irrespective of age and educational qualifications, provided they are otherwise qualified.~

5. The selected candidate will be transferred to the Dondra

Town Council from January 1, 1947.

The selected candidate will be on one year's probation and will be subject to the provisions of the Local Government Service Ordinance, No. 43 of 1945, as amended by the Local Government Service (Transitional Provisions) Ordinance, No. 5. of 1946, and any regulations made thereunder.

7. Applications stating age, educational qualifications and full particulars of experience, together with copies only of testimonials, should reach the Chairman, Local Government Service Commission, P. O. Box 530, Colombo, not later than 12 noon on October 21, 1946.

8. Applications should be addressed to the Chairman and

not personally to the undersigned.

9. Canvassing either directly or indirectly will be a disqualification.

E. W. KANNANGARA,

Chairman, Local Government Service Commission. Colombo, October 1, 1946.

LOCAL GOVERNMENT SERVICE. Post of Clerk, Village Committee, Dondra.

APPLICATIONS are invited by the Local Government Service Commission for the above post.

2. The post carries a salary of Rs. 900 per annum rising by annual increments of Rs. 60 to Rs. 1,800 per annum. A rent allowance and a temporary war allowance at Government rectes will be paid

rates will be paid.

3. Applicants should be not less than 25 nor more than 35 years of age, should have passed the Senior School Certificate Examination or a higher examination and should possess a good knowledge of accounts.

will be entertained only from persons who the area comprising the revenue districts k, Gallo, Matara, Hambantota and Chilaw least three years immediately prior to A cortificate of residence to this effect adman or the D. R. O. of the Division or a ce should be attached to the application. is will also be considered from those in the and educational qualifications, provided qualified. Applications from such candiforwarded through the Chairman of the

ted candidate will be transferred to the Dondra from January 1, 1947.

deeted candidate will be on one year's probation subject to the provisions of the Local Government admance, No. 43 of 1945, as amended by the Local ent Service (Transitional Provisions) Ordinance, 1946, and any regulations made therounder.

Applications stating age, educational qualifications Applications stating age, educational qualifications, full particulars of experience, together with copies only if certificates and testimonials, should reach the Chairman, cocal Government Service Commission, P. O. Box 530, Colombo, not later than 12 neon on October 21, 1946.

.9. Applications should be addressed to the Chairman and

not personally to the undersigned.

10. Canvassing either directly or indirectly will be a disqualification.

E. W. Kannangara, Chairman, Local Government Service Commission. Colombo, October 1, 1946.

GALLE MUNICIPAL COUNCIL.

Colombo Municipal Council (Constitution) Ordinance, Chapter 194, as applied to the Galle Municipal Council by Proclamation published in Government Gazette, No. 8,370 of May 27, 1938.

NOTICE is hereby given in pursuance of section 26 (1) of the Colombo Municipal Council (Constitution) Ordinance (Chapter, 194), as applied to the Galle Municipal Council by Proclamation published in Government Gazette No. 8,370 of May 27, 1938, that the new lists for the period 1946–47 of persons qualified to vote and to be elected as Councillors are open to public inspection at the Municipal Office, Galle, between the hours of 9 A.M. and 12 noon on Saturdays, and 9 A.M. and 4 P.M., on other week days.

> W. A. GOONETILLERE. Acting Municipal Commissioner.

The Municipal Office, Galle, September 30, 1946.

URBAN COUNCIL, DEHIWALA-MOUNT LAVINIA. Rates and Taxes for 1947.

IT is hereby notified that the Dehiwala-Mount Lavinia Urban Council has in terms of the Urban Councils Ordmance, No. 61 of 1939, imposed for the year 1947, the following rates and taxes, being the same as were in force during the preceeding year, within the administrative limits of the Dehiwala-Mount Lavinia Urban Council, subject to the provisions of the aforesaid Ordinance.

Under section 173 (1), a rate of twelve per cent. per annum, payable on March 31, on June 30, on September 30, and on December 31, for the quarter ending on the said days respectively on the annual value of all immovable property. Under section 175 (1) (a), a tax in respect of the following vehicles and animals, payable on or before February 28, at

the rates specified:—	Rs.	c.
For every bicycle or tricycle or bicycle car or cart or	5	0
	5 1	

For every cart (double-bullock) 3 For every cart (double-bullock)
For every handcart
For every jurickshaw
For every horse, pony, or mule 2 ٠. 2 ٠. 2 . . 2 50

SIMON ABEYWICKRAMA. Chairman.

Urban Council Office, Dehiwala, September 19, 1946.

Dog Tax for the Year 1947.

The Dog Registration Ordinance (Chapter 334.)

IT is hereby notified that the 'Dehiwala-Mount Lavinia Urban Council has, in terms of section 4 of the Dog Registration Ordinanco (Chapter 334), imposed for the year 1947, a registration fee of Re. 1 for every dog and Re. 1 50 for every bitch kept within the administrative limits of the Dehiwala-Mount Lavania Urban Council, payable on or before April 1.

SIMON ABEYWICKRAMA.

Chairman..

Urban Council Office, Dehiwala, September 19, 1946.

AVISSAWELLA URBAN COUNCIL. Property Rate for 1946.

. The Urban Councils Ordinance.

IT is hereby notified that the following resolution under section 173 (3) of the Urban Councils Ordinance, No. 61 of 1939, was passed by the Avissawella Urban Council on September 20, 1946:—

"BY virtue of the powers conferred by section 173 (3) of the Urban Councils Ordinance, No. 61 of 1939, this Council

(1) imposes for the year 1947 a rate of eight per centum on the annual value of all immovable property situated within the town of Avissawella;

(2) declares that of the said rate a portion equal to two per centum of the annual value is levied for the purpose

of providing the conservancy service; and
(3) declares that the said rate which is the same as was
in force during the preceding year, shall be payable
in four equal instalments on March 31, June 30, September 30, and December 31, respectively."

> LOUIS V. B. DE JACOLYN, Chairman.

Urban Council Office, Avissawella, September 23, 1946.

Vehicles and Animals Tax.

The Urban Councils Ordinance, No. 61 of 1939.

IT is hereby notified that the Avissawella Urban Council

(1) under section 175 of the Urban Councils Ordinance, No. 61 of 1939, imposed for the year 1947, a tax on the vehicles and animals mentioned in the schedule hereto at the rates specified in the schedule, the said rates being the same as are in force during the year 1946; and

(2) under section 176 (3) of the Ordinance, ordered that the said tax shall be payable on or before March 31.

> Louis V. B. de Jacolyn, Chairman.

Urban Council Office Avissawella, September 23, 1946.

Schedule.

Rs. c. For every vehicle other than a motor car, motor tricar, motor lorry, motor bicycle, cart, handcart, jinricksha, bicycle, or tricycle 5 0 For every bicycle or tricycle, or bicycle car or cart, or tricycle car or cart-(a) if used, for trade purposes (b) if used for other than trade purposes For every double bullock cart 4 . . 2 50 3 0 2 0 For every single bullock cart ٠. For every hackery ... For every handcart ... For every jinricksha ... 2 50 For every horse, pony or mule For every bullock or ass 5

Dog Tax for 1947.

The Dog Registration Ordinance (Chapter 334.)

IT is hereby notified that the Avissawella Urban Council has, in terms of section 4 of the Dog Registration Ordinance (Chapter 334), imposed for the year 1947, an annual registration fee of Re. I on every dog and bitch kept within the administrative limits of the said Urban Council, payable on or before April 1 before April 1.

LOUIS V. B. DE JACOLYN,

Office of the Urban Council, Avissawella, September 23, 1946.

Chairman.

Supplementary Budget of the Anuradhapura Urban Council for the Year, 1946.

(1) (1.1 · · · · · · · · · · · · · · · · · ·			Rs.	c.
(1) Salaries of officers :(e) Pensions	••		54	0
E.—Public health—				
(6) Hospitals—		•		
(d) Infectious diseases			25	0
(e) War allowance	• •	• •	100	0
			179	0

Settled and adopted at a meeting of the Council held on September 7, 1946, by resolution Nos. 7, 8 and 9.

Anuradhapura, September 20, 1946.

-General expenditure

for Chairman.

By-Election of Members of the Urban Council, Chilaw.

IT is hereby notified, under section 11 (5) of the Urban Councils Ordinance, No. 61 of 1939, that the following candidates have been elected members of the Urban Council, Chilaw, for the Electoral Divisions noted against their names for the remaining period of 1945 to 1947:-

Name of Candidate.	•		Hectoral Division.
Hubert Denzil Rutherford de	Alwis		No. 1
Mohammadu Abdul Rahiman	Lebbe Ghan	y Meera	
Saibo		٠	No. 2
Sampatwaduge Joseph Gabriel	Bernard Sil	va	No. 4
Wijayaweera Gunaratne M	ahawidano	Muhan-	
diramge William Silva	• •	• •	No. 6

W. A. DE SILVA

The Kachcheri, Assistant Government Agent. Puttalam, September 27, 1946.

The Urban Councils Ordinance.

Property Rate for 1947.

IT is hereby notified that the Ratnapura Urban Council

Under section 173 (1) of the Urban Councils Ordinance, No. 61 of 1939, imposed for the year 1947, with the approval of the Governor, given by virtue of the powers vested in him by the said section the following property rates:

- (1) a rate of 10 per centum on the annual vlaue of all immovable property situated within the town of Ratnapura exclusive of the areas which are specified in Schedules A and B;
- (2) a rate of 7½ per centum in respect of the areas specified in Schedule A;
- (3) a rate of 6 per centum in respect of the areas specified in Schedule B; and
- (4) declares that the said rates shall be payable in four equal instalments on March 31, June 30, September 30 and December 31, respectively.

Schedule A.

The areas occupied by the premises bearing the following assessment numbers :-

Thomson avenue: Nos. 3, 3/1, 3/2, 3/4, 5/3, 7, 7/1, 9, 11, 13, 15, 17, 17/1, 17/2, 19, 19/1, 21, 23, 23/1, 25, 25/1, 25/2, 25/3, 25/4, 29, 29/1, 29/2, 29/3, 29/4, 2/1, and 4, 6, 8, 10, 10/7, 10/8, 10/9, 10/10, 10/11, 10/14, 12, 12/1, 14, 14/1, 16, 16/1, 18, 20, 22, 22/1, 24, 24/1, 26, 26/1, 26/2, 26/3, 28/1, 28/2, 28/3, 30, 34/1, 34/2, 36, 38, 38/1, 40, 42, 44, 48/1, 48/2, 50, 52, 54, 56, 58, 60, 69/2

50, 52, 54, 56, 58, 60, 62/2.

Muwagama road: Nos. 1, 3, 5, 7, 9, 11, 13, 15, 15/1, 17, 17/1, 19, 19/1, 19/2, 21, 23, 23/1, 23/2, 23/3, 23/4, 25, 27, 27/1, 27/2, 29, 35, 2, 4, 4/1, 6/1, 6/2, 6/3, 6/4, 6/5, 6/7, 6/8, 6/9, 6/10, 6/11, 8, 10, 10/1, 10/2, 12, 14, 16, 16/1, 16/2, 16/6, 16/7.

Getangama road: Nos. 53, 54/6, 56, 58, 62, 62/2, 64, 68/1, 70, 72, 74/1, 76, 76/1, 78, 78/1, 78/5, 80.
Collins crescent: Nos. 1, 3, 2, 2/1, 2/2, 4, 6, 8, 10, 12, 14.
Browning road: Nos. 3, 3/1, 3/3, 3/4, 3/5, 5, 5/1, 7, 9, 17, 19, 19/1, 19/2, 19/3, 19/4, 19/5, 19/6, 21, 23, 25, 25/1, 27, 29, 31, 33, 35, 37, 39, 14, 14/1, 14/2, 14/3, 14/4, 16, 16/1, 18, 20, 20/1, 22, 22/1, 22/2, 22/3, 32, 34, 36, 36/1, 40, 40/1, 40/2, 40/3, 42, 42/1, 42/2, 44/24, 44/25, 46, 50, 52, 54.

Kospelswinne road: Nos. 1, 3, 3/1, 3/2, 5, 5/1, 7, 2, 4, 6/1/2, 20/2, 2

6, 6/1, 6/3, 8, 10, 12.

Weralupe Old road: Nos. 24, 28, 28/1, 28/2, 28/3, 28/4, 8/1, 50, 50/1, 70/2, 72, 76, 78.

Outer Circular road: Nos. 6, 8, 8/1, 8/2, 8/3, 10, 14, 18, 18/2, 18/

18/1, 20, 22, 22/1, 24, 26, 28, 28/1, 30, 32, 32/1, 32/2, 38,

38/1, 38/2, 40, 42, 44, 40/1, 40/2, 40/3, 40/4, 41
54, 56/1, 58/1, 58/2, 58/3, 60.
Gilimale road: Nos. 7/3, 7/4 and 13.

Batugedara Main road : No. 195.

Schedule B.

The areas occupied by the promises be assessment numbers :--

Main road: Nos. 12 and 13.

Mosque lane: No. 3.

Pattiaowita lano: Nos. 13 and 17.
Goods Shed road: Nos. 1, 3, 5, 16, 22.
Inner Circular road: Nos. 43/1, 43/2, 45, Railway Approach road: No. 1.

Inner Circular road: Nos. 43/1, 43/2, 46, 48/1, 48/2, 46, 48/1, 48/2, 48/1, 48/2, 48/1, 48/2, 48/1, 48/2, 48/1, 48/2, 48/1, 48/2, 48/1, 48/2, 48/1, 48/2, 48/1, 48/2, 28/2, 28/1, 26/2, 26/2, 36

Kospelawinne road: Nos. 2/1, 2/2, 4/1, 4/2, 6/2, 6/4, 8/1. Thomson avenue: Nos. 5/1, 5/2, 5/4, 2, 10/1, 10/2, 10/3, 10/4, 10/5, 10/12, 10/15, 10/16, 10/17, 10/18, 10/19, 10/20, 10/21, 10/22, 10/23.

10/4, 10/0, 10/12, 10/16, 10/16, 10/17, 10/18, 10/19, 10/20, 10/21, 10/22, 10/23.

Muwagama road: Nos. 31/2, 33, 35/1, 35/2, 35/3, 35/4, 39, 41/1, 43, 45, 47, 47/1, 47/2, 47/3, 47/4, 47/5, 47/6, 47/7, 47/8, 47/12, 47/13, 47/14, 47/15, 47/16, 47/17, 47/18, 47/19, 47/20, 47/21, 49, 51, 53, 53/1, 53/2, 55, 55/1, 55/2, 55/3, 57, 57/1, 57/2, 57/8, 57/4, 57/5, 57/6, 57/7, 59, 59/1, 59/2, 59/3, 59/4, 59/5, 59/6, 59/7, 59/8, 59/9, 59/10, 59/11, 59/12, 59/13, 59/14, 59/15, 59/16, 59/17, 59/18, 59/19, 61, 63, 63/1, 63/2, 63/3, 63/4, 63/5, 63/6, 63/8, 63/9, 63/12, 63/13, 63/14, 63/15, 63/16, 63/17, 65, 65/1, 65/2, 65/3, 65/4, 65/5, 65/6, 65/7, 65/8, 65/9, 65/10, 65/11, 65/12, 65/13, 65/14, 65/15, 65/16, 66/17, 67, 69, 71, 73, 73/1, 73/2, 75, 16/8, 16/9, 16/12, 16/14, 16/15, 16/16, 16/17, 16/18, 16/19, 16/20, 16/21, 18, 18/1, 20, 22, 22/1, 24, 24/1, 26, 28, 30, 32, 32/1, 34, 36, 36/1, 38, 38/1, 40, 40/1, 42, 44, 44/1, 44/2, 46, 46/1, 46/2, 46/3, 46/4, 48, 48/1, 48/2, 50, 50/1, 52, 54, 56, 56/1, 58, 58/1.

Browning road: Nos. 44/1, 44/2, 44/3, 44/4, 44/5, 44/6, 44/17, 44/18, 44/19, 44/10, 44/21, 44/22, 44/23, 44/28, 62.

44/28, 62.

44/7, 44/8, 44/9, 44/10, 44/11, 44/12, 44/13, 44/14, 44/15, 44/16, 44/17, 44/18, 44/19, 44/20, 44/21, 44/22, 44/23, 44/26, 44/27, 44/28, 62.

Getangama road: Nos. 1, 3, 3/1, 5, 5/1, 7, 7/1, 7/2, 9, 9/1, 9/2, 11, 11/1, 11/2, 13, 13/1, 13/2, 15, 15/1, 15/2, 15/3, 15/4, 15/5, 15/6, 15/7, 15/8, 16/9, 15/10, 15/11, 15/12, 15/13, 17, 19, 21, 21/1, 23, 25, 25/1, 27, 29, 29/1, 29/2, 31, 33, 33/1, 33/2, 33/3, 35, 37, 39, 41, 43, 43/1, 45, 47, 49, 51, 55/1, 55/2, 55/3, 55/4, 55/5, 55/6, 55/7, 55/8, 55/9, 55/10, 55/11, 55/12, 55/13, 57, 57/1, 57/2, 59, 61, 61/1, 61/2, 61/3, 63, 63/1, 65, 67, 2, 2/2, 6, 6/1, 8, 8/1, 8/2, 10, 10/1, 12, 12/1, 14, 14/1, 16, 16/1, 18, 20, 20/1, 20/2, 20/3, 22, 22/1, 22/2, 24, 24/1, 24/3, 26/1, 26/2, 26/3, 26/4, 26/5, 26/6, 30, 32, 32/1 32/2, 32/3, 32/4, 32/5, 32/6, 36, 38, 40, 40/1, 42, 42/1, 44, 46, 46/1, 48, 48/1, 48/2, 50, 52, 52/1, 52/2, 54, 54/1, 54/2, 54/3, 54/4, 54/5, 70/1, 78/3, 78/4, 80/1, 80/2, 82, 84, 86, 86/1, 88, 88/1, 90, 92, 94, 94/1, 96, 98, 98/1, 100, 100/1, 102, 102/1.

Malwala road: Nos. 27, 27/1, 31, 35, 35/1, 37, 37/1, 41, 41/1, 43, 45, 47, 47/1, 49, 51, 53, 55, 55/1, 57, 61, 63, 63/1, 65, 67, 67/1, 69, 71, 73, 73/1, 28, 30, 30/1, 30/2, 30/3, 30/4, 30/5, 30/6, 30/7, 30/8, 30/9, 30/10, 32, 34, 34/1, 38, 38/1, 40, 42, 44, 44/1, 44/2, 44/3, 46, 48, 50, 52, 52/1, 52/2, 52/3, 52/4, 52/5, 52/6, 52/7, 52/8, 54/5, 56/6, 56/1, 56/2, 58, 58/1, 60, 62, 64, 66, 68, 70, 70/1, 72, 74, 74/1, 74/2, 74/3, 74/4, 74/5, 74/6, 76, 78, 78/1, 78/2, 78/3, 80, 80/1, 82, 82/1.

Gilimale road: Nos. 5, 7, 7/1, 7/2, 7/5, 9, 13/1. 13/2, 13/3, 13/4, 13/5, 13/6, 15, 15/1, 15/2, 17, 19, 21, 23, 25, 27, 27/1, 29, 29/1, 31, 31/1, 33, 35, 35/1, 37, 39, 39/1, 41, 43, 43/2, 43/3, 43/4, 43/5, 43/6, 43/7, 43/8, 43/9, 43/10, 43/11, 43/12, 43/13, 44/14, 45, 45/1, 45/2, 45/3, 45/4, 45/5, 45/6, 45/7, 47, 49, 51, 53, 53/1, 53/2, 53/3, 53/4, 55, 55/1, 57, 59, 61, 61/1, 61/2, 63, 65, 2/10, 8, 10, 10/1, 12, 14, 16, 16/1, 16/2, 16/3, 16/4, 16/5, 16/6, 16/7, 16/8, 16/9, 16/11, 16/12, 16/3, 16/4, 16/5, 16/6, 16/7, 16/8, 16

2/1, 101, 103, 103/7, 103/8, 103/9, 103/10, 103/11, 103/14, 103/15, 105/1, 105/4, 105/5, 105/6, 9, 105/10, 109/1, 127/1, 149, 149/1, 151, 203, 205, 207, 209, 211, 213, 215, 217, 229, 20/2, 26, 26/1, 26/3, 26/4, 32, 32/1, 3/4/2, 76/76/1, 76/2, 78, 120, 140/2, 140/3, 160/4, 160/5, 160/6, 160/7, 162, 164. bld road: Nos. 1/2, 1/3, 1/5, 1/6, 1/7, 1/8, 1/12, 1/13, 1/14, 1/15, 1/16, 1/17, 1/18, 5/2, 1/2, 1/3, 1/5, 1/6, 1/7, 1/8, 5/19, 5/10, 5/11, 5/12, 5/13, 5/14, 1/5/18, 5/19, 5/20, 5/21, 5/22, 5/23, 5/24, 1/2, 29, 29/1, 29/2, 29/3, 29/4, 29/5, 29/6, 1/3, 31/12, 31/13, 31/14, 31/15, 31/16, 31/17, 31/18, 31/9, 31/12, 31/33, 31/34, 31/5, 31/6, 31/7, 31/28, 31/34, 31/35, 31/36, 31/37, 31/38, 31/30, 31/14, 31/2, 33/3, 33/4, 33/5, 33/6, 33/17, 39, 33/10, 33/11, 33/12, 35/3, 37, 39, 20, 22, 22/1, 22/2, 1/4, 22/5, 22/7, 22/8, 22/9, 24, 26. 26/1, 26/2, 26/3, 38/1, 38/3, 38/4, 38/5, 38/6. mmpana. road: Nos. 5/11, 7, 15, 17/3, 17/4, 17/5. المرابع 101, 103, 103/7, 103/8, 103/9, 103/10, 103/11, 1, 38, 38/1, 38/3, 38/4, 38/5, 38/6.

Angammana road: Nos. 5/11, 7, 15, 17/3, 17/4, 17/5, 19/1, 19/2, 19/3, 19/4, 19/5, 19/6, 19/7, 19/8, 19/9, 21, 23, 25, 25/1, 25/2, 25/3, 25/4, 27, 29, 29/1, 29/2, 29/3, 29/4, 29/5, 31, 31/1, 31/2, 31/3, 33, 35, 39, 39/1, 39/2, 39/3, 39/4, 29/5, 25/1, 25/2, 25/3, 25/4, 41/4, 41/2, 41/2, 42/3, 39/5, 39/6, 39/7, 39/8, 41, 41/1, 41/2, 41/3, 43/1, 43/2, 43/3,

73/10, 4/1, 4/2, 6, 6/1, 6/2, 10, 10/1, 10/2, 10/3, 10/4, 10/5, 10/6, 10/7, 12, 14, 14/1, 14/2, 14/3, 14/4, 16, 18, 20, 20/1, 24, 24/1, 26; 28, 30, 30/1, 30/2, 30/3, 30/4, 30/5, 30/6, 30/6, 30/8, 30/9, 34, 36, 36/1, 36/2, 36/3, 36/4, 38, 38/1, 40, 42/42/1, 42/2, 42/3, 42/4, 42/5, 42/6, 42/7, 44, 44/1, 44/2, 44/3, 44/4, 44/5, 46, 48, 48/1, 50, 52, 52/1, 54, 54/1, 54/2.

Viharo road: Nos. 3, 3/1, 3/2, 3/3, 3/4, 5, 9, 9/1, 2, 4, 6, 6/1, 6/1, 6/3, 6/4, 6/5, 8, 10, 12, 12/1, 14, 14/1, 14/2, 14/3, 14/4, 14/5, 14/6, 14/7, 14/8, 14/9.

Demuwatte road: Nos. 1, 1/1, 1/2, 1/3, 3, 5, 5/1, 7/1, 9, 9/1, 9/4, 11, 2/1, 2/2, 2/3, 4, 6, 6/1.

9/1, 9/4, 11, 2/1, 2/2, 2/3, 4, 6, 6/1.
Intake road: Nos. 1, 3, 5, 7, 7/1, 7/2, 7/3, 7/4, 7/5, 7/6, 9, 11, 13, 15, 15/1, 15/2, 6/1, 6/2, 8/1, 8/2, 8/3, 8/4, 8/5, 10, 10/1, 10/2, 10/3, 12, 12/1, 12/2, 12/3, 12/4.

Ratnapura, September 14, 1946 P. MARAPANA, Chairman.

Appointment of Assessors for 1947.

BY virtue of the powers vested in me under section 35 cf Cap. 43 of the Legislative Enactments of Ccylon, I do hereby appoint the persons named below to be assessors for the Sanitary Board town of Polgaliawela for the year 1947.

-(1) M. B. Cornelis Silva of Polgahawela. (2) H. D. Michael of Polgahawela. Mossrs. :-

(3) A. R. Khan Sahib, Town Headman, Polgaha-

The Kachcheri. B. F. PERERA Kurunegala, September 25, 1946. Acting Government Agent.

First General Election of Members of the Eravur Town Council, 1946.

NOTICE is hereby given, under section 10 of the Town Councils Ordinance, No. 3 of 1946, that it is intended to hold an

election of members of the Eravur Town Council on Thursday, November 7, 1946.

2. Every candidate must be nominated by means of one or more nomination papers, (a) each signed by at least two persons whose names appear in the list of veters of the electoral division for which each candidate offers himself for election and (b) delivered, with the written consent of the candidate endorsed thereon or annexed thereto, to the undersigned on November 7, 1946, between the hours of 10 A.M. and 11 A.M. at the Village Tribunal Court-house, Eravur.

3. No candidate will be deemed to be duly nominated unless, in respect of his candidature, a sum of Rs. 100 is deposited

with the undersigned before 11 A.M. on November 7, 1946.

4. If more than one duly qualified candidate is duly nominated for any one electoral division a poll will be held on the dates and at the polling places provided for the different electoral divisions as shown below. The poll shall open at 9.30 A.M. and close at 3 P.M.

Electoral Division.	Date of Polling.	Place of Polling.				
Enectoral Division.	Date of Lonning.	Male Electors.	Female Electors.			
Electoral Division No. 1	November 23, 1946	Village Tribunal Court-house, Erayur	Madam adjoining Eravur Union Stores			
Electoral Division No. 2	do	Government Junior English School, Erayur	Methodist Mission Mixed School, Eravur			
Electoral Division No. 3	do		Government Girls' School, Eravur			
Electoral Division No. 4	do	Land bearing assessment No. 580 in Eravur Division No. 1	Land bearing assessment No. 580 in Earvur, Division No. 1			
Electoral Division No. 5	do	Minor Road Government School, Erayur	Hakkania School, Eravur, Division No. 1			
The Kachcher Batticaloa, September		-	R. H. D. Manders, Government Agent.			

First General Election of Members of the Kattankudi Town Council, 1946.

NOTICE is hereby given, under section 10 of the Town Councils Ordinance, No. 3 of 1946, that it is intended to hold an election of members of the Kattankudi, Town Council on Wednesday, November 13, 1946.

2. Every candidate must be nominated by means of one or more nomination papers (a) each signed at least two persons whose names appear in the list of voters of the electoral division for which each candidate offers himself for election, and (!) delivered, with the written consent of the candidate endorsed thereon or annexed thereto, to the undersigned on November 13, 1946, between the hours of 4 P.M. and 5 P.M. at the Government School, Kattankudi, Division No. 5.

3. No candidate will be deemed to be duly nominated unless, in respect of his candidature, a sum of Rs. 100 is deposited with the undersigned before 5 P.M. on November 13, 1946.

4. If more than one duly qualified candidate is duly nominated for any one electoral division a poll will be held on the dates and at the polling places provided for the different electoral divisions as shown below. The poll shall open at 9.30 A.M. and close at 3 P.M.

TTI 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Date of Polling.		Place	of Polling.
Electoral Division.	Date of Loning.		Male Electors.	Female Electors.
Electoral Division No. 1	November 30, 1946	• •	Government (Mixed) School, Kattankudi, Division No. 1	Government (Mixed) School, Kattan- kudi, Division No. 1
Electoral Division No. 2	do. , "	• •	Arabic School, Kattankudı, Division No. 3	Land bearing assessment No. 672 in Kattankudi, Division No. 3
Electoral Division No. 3	do.	• •	Government Girls' School, Kattankudi, Division No. 3	Land bearing assessment No. 290 m Kattankudi, Division No. 3
Electoral Division No. 4	do.		Arabic School, Kattankudi, Division No. 4	Land bearing assessment No. 406 in Kattankudi Division No. 4
Electoral Division No. 5	do.	• •	Arabic School, Kattankudi, Division No. 5	Kattankudi Division No. 5
. Electoral Division No. 6	•		Government Central School, Kattankudi, Division No. 6	Government Central School, Kattan- kudi, Division No. 6
Electoral Division No. 7	do.	••	Government Boys' School, Kattankudi, Division No. 5	Attankarai Kiddanki hearing assess.

The Kachcheri, Batticaloa, September 30, 1946.

R. H. D. MANDERS, Government Agent.

First General Election of Members of the Kalmunal Town Council, 1946.

NOTICE is hereby given, under section 10 of the Town Councils Ordinance, No. 3 of 1946, that an election of members of the Kalmunai Town Council on Monday, November 11, 1946.

2. Every candidate must be nominated by means of one or more nomination papers (a) each six persons whose names appear in the list of voters of the electoral division for which each candidate effort and (b) delivered, with the written consent of the candidate endorsed thereon or annoxed thereto, to

November 11, 1946, between the hours of 10 A.M. and 11 A.M. at the Village Tribunal Court-house, Kahnung.

3. No candidate will be deemed to be duly nominated unless, in respect of his candidature a deposited with the undersigned before 11 A.M. on November 11, 1946.

4. If more than one duly qualified candidate is duly nominated for any one electoral division a pollution.

dates and at the polling places provided for the different electoral divisions as shown below. The poll sha and close at 3 P.M.

			Place	of Polling.	
Electoral Division.		Date of Polling.		Male Electors.	Female Elector
Electoral Division No. 1		December 7, 1946	• •	Village Tribunal Court-house, Kalmunai	Magistrate's Court, Kalm
Electoral Division No. 2		do.	• •	Methodist Mission School in Kalmunai, Division No. 3	Roman Catholic Mission (Kalmunai Division No. 2
Electoral Division No. 3	4.	do.		Land known as Odavi Valavu, bearing assessment No. 36 in Kalmunaikudi, Division No. 1	ing assessment No. 121 in Kalrik kudi, Division No. 1
Electoral Division No. 4		do.	••	Land known as Kariapper Valavu, bearing assessment No. 74 in Kalmunai- kudi, Division No. 2	Land known as Videnai Valavu beari, assessment No. 1 and 2 in Kalmanik, kudi, Division No. 2
Electoral Division No. 5	• •	do.	• •	Government Boys' School in Kalmunaikudi, Division No. 3	Government Boys' School in Kalmunai- kudi, Division No. 3
Electoral Division No. 6	••	do.,		Mammuthamby Valavu, bearing assessment No. 275 in Kalmunaikudi, Division No. 4	kudi, Division No. 4
Electoral Division No. 7	• •	do.	•	Methodist Mission Tamil School in Sainthamaruthu Tamil Division	Kiddanki Valavu, bearing assessment No. 156, Kalmunaikudı, Division No. 5
The Kache Battıcaloa, Septem					R. H. D. MANDERS, Government Agent.

First General Election of Members of the Sammantural Town Council, 1946.

NOTICE is hereby given, under section 10 of the Town Councils Ordinance, No. 3 of 1946, that it is intended to hold an election of members of the Sammanturai Town Council on Monday, November 11, 1946.

2. Every candidate must be nominated by means of one or more nomination papers (a) each signed by at least two persons whose names appear in the list of voters of the electoral division for which each candidate offers himself for election, and (b) delivered, with the written consent of the candidate endorsed thereon or annexed thereto, to the undersigned on November 11, 1946, between the hours of 2.30 r.m. and 3.30 r.m.

3. No candidate will be deemed to be duly nominated unless, in respect of his candidature a sum of Rs. 100 is deposited

with the undersigned before 3.30 P.M. on November 11, 1946.

4. If more than one duly qualified candidate is duly nominated for any one electoral division a poll will be held on the dates and at the polling places provided for the different electoral divisions as shown below. The poll shall open at 9.30 A.M. and close at 3 P.M.

The state of the state of		Date of Polling.		Place	e of Polling.
Electoral Division.		Date of Folling.		Male Electors.	Female Electors.
Electoral Division No. 1		December-14, 1946		Methodist Mission School, Veeramuna	Land bearing assessment No. 84 in Veeramunai
Electoral Division No. 2		do.		Southern portion of land in Sinnapalli Mosque premises	Land bearing assessment No. 296 and 297 in Sammanturai, Division No. 4
Electoral Division No. 3	• •	do.	,	T. 1 1	
Electoral Division No. 4	•	do.	••	Land bearing assessment Nos. 381 and 382 in Sam- manturai, Division No. 1	Bare garden of E. Cassim Bawa bearing assessment No. 387 in Sammanturai, Division No. 1
Electoral Division No. 5	• •	do.	• •	Village Tribunal Court-house, Sammanturai	Government Boys' School, Samman- turai
The Kachel Batticaloa, Septemb				-	R. H. D. MANDERS, Government Agent.

First General Election of Members of the Point Pedro Town Council, 1946.

NOTICE is hereby given, under section 10 of the Town Councils Ordinance, No. 3 of 1946, that it is intended to hold an election of members of the Point Pedro Town Council on Saturday, November 9, 1946.

2. Every candidate must be nominated by means of one or more nomination papers (a) each signed by at least two persons whose names appear in the list of voters of the electoral division for which each candidate offers himself for election, and (b) delivered, with the written consent of the candidate endorsed thereon or annexed thereto, to the undersigned on November 9, 1946, between the hours of 10 a.m. and 11.30 a.m. at the office of the Town Council, Point Pedro.

3. No candidate will be deemed to be duly nominated unless, in respect of his candidature, a sum of Rs. 100 is deposited

with the undersigned before 11.30 A.M. on November 9, 1946.

4. If more than one duly qualified candidate is duly nominated for any one electoral division a poll will be held on the dates and at the polling places provided for the different electoral divisions as shown below. The poll shall open at 9 A.M. and close at 1 P.M.

Electoral Division.	Date of Polling.	Place of Polling.
Electoral Division No. 1 Electoral Division No. 2 Electoral Division No. 3 Electoral Division No. 4 Electoral Division No. 5 Electoral Division No. 6	 November 26, 1946 do. do. do. do.	 Hartley College Hostel, Point Pedro Sithivinayagar School, Point Pedro Customs Office, Point Pedro Vadamaradchi Hindu Girls' School, Puloly West Temporary Polling Station on the site of Mr. Ponnusamy's proposed cinema theatre in the land called Thillaininrathem at 1st Cross street, Point Pedro Puloly Boys' Hindu English School
The Kachcheri,	•	C. COOMARASWAMY

C. COOMARASWAMY, Government Agent.

Jaffna, September 30, 1946.

First General Election of Members of the Valvettitural Town Council, 1946.

by given, under section 10 of the Town Councils Ordinance, No. 3 of 1946, that it is intended to hold an the Valvettiturai Town Council on Saturday, November 9, 1946.

date must be nominated by means of one or more nomination papers (a) each signed by at least two pepear in the list of voters of the electoral division for which each candidate offers himself for election, and written consent of the candidate endorsed thereon or annexed thereto to the undersigned on November 9, Jurs of 2.30 p.m. and 4 p.m. at the office of the Town Council, Valvettitura.

idate will be deemed to be duly nominated unless, in respect of his candidature, a sum of Rs. 100 is deposited d before 4 P.M. on November 9, 1946.

an one duly qualified candidate is duly nominated for any one electoral division a poll will be held on the ng places provided for the different electoral divisions as shown below. The poll shall open at 9 a.m. and

12	ision. n No. 1 n No. 2 n No. 3	Date of Polling.	Place of Polling.
$f_{ij}^{\prime\prime}$	n No. 1	 November 28, 1946	 Sivaguru Vidhyalayam, Valvettıturaı
S ion	a No. 2	 do.	 Customs, Valvettiturai
#sio:	a No. 3	 do.	American Mission School, Valvettitturai
visio	a No. 4	 do.	 Sithampara Vidyalayam, Valvettiturai
visio	a No. 5	 do.	American Mission Tamil School, Valvetty

The Kachcheri, na, September 30, 1946. C. COOMARASWAMY, Government Agent.

First General Elections of Members of the Kayts Town Council, 1946.

NOTICE is hereby given, under section 10 of the Town Councils Ordinance, No. 3 of 1946, that it is intended to hold an election of members of the Kayts Town Council on Monday, November 11, 1946.

Every candidate must be nominated by means of one or more nomination papers (a) each signed by at least two versons whose names appear in the list of voters of the electoral division for which each candidate offers himself for election, and (b) delivered, with the written consent of the candidate endorsed thereon or annexed thereto, to the undersigned on November 11, 1946, between the hours of 10 A.M. and 11.30 A.M. at the office of the Town Council, Kayts.

3. No candidate will be deemed to be duly nominated unless, in respect of his candidature, a sum of Rs. 100 is deposited.

with the undersigned before 11.30 A.M. on November 11, 1946.

4. If more than one duly qualified candidate is duly nominated for any one electoral division a poll will be held on the dates and at the polling places provided for the different electoral divisions as shown below. The poll shall open at 9 A.M. and close at 1 P.M.

Electoral Division.	Date of Polling.		Place of Polling.
Electoral Division No. 1	November 30, 1946		St. Antony's Vernacular School, Kayts
Electoral Division No. 2	do.		St. James' Catholic Mission House, Kayts
Electoral Division No. 3	do.		Kathiresanantha Vernacular School, Paruthiadaippu, Kayts
Electoral Division No. 4	do.		Village Tribunal Court-house, Kayts
Electoral Division No. 5	do.	• •	St. Anne's Villa, Palavi lane, Kayts

The Kachcheri, Jaffna, September 30, 1946. C. COOMARASWAMY, Government Agent.