



# THE CEYLON GOVERNMENT GAZETTE

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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 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 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, October 1, 1946.

#### By-laws.

#### Eating-houses, 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.
2. 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 white-washed;
  - (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.
3. 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 kept 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.
4. 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 floor of the licensed premises, or

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

5. 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.

6. No person shall spit within the premises of any eating-house, restaurant or tea or coffee boutique except into a spittoon provided for the purpose.

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 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. 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 Uduvil Village area; and

“Medical Officer of Health” includes a Field Medical Officer.

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.

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.

Every person shall be entitled to a licence under by-law 2, if he fulfils the following requirements:—

- (a) the premises must be well ventilated and well lighted;
- (b) the walls must be plastered with lime mortar and the inner walls must be cemented to a height of 4 feet from the ground;
- (c) the floor must be cemented;
- (d) latrines must be provided with sufficient latrine accommodation and sufficient drains;
- (e) suitable materials must be provided so as to prevent dirt and dust falling from the roof, and the ceiling must be either lime washed or painted white;
- (f) the premises must not be situated within 50 feet of any cesspit, permanent manure pit, 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) 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 less 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 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 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, 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.

5. 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 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.

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 kneading 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 white-washed;
- (c) the floor must be cemented; 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 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 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.

15. 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 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.

## THE TOWN COUNCILS ORDINANCE, No. 3 OF 1946.

RULES for Town Councils made by the Executive Committee of Local Administration by virtue 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 Local Government

## CHAPTER I—GENERAL.

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.
  3. 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.
  4. 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 secure 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 relating 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.
  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.
  11. 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 Auditor-General.
- 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. Payments 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  
responsible although  
the Auditor-General  
audits accounts.  
Inspection.

Security.

Collectors, &amp;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 made therefrom in any circumstances. Where the Council's office is situated in a town in which there is a Bank or Kachcheri the Council shall by resolution determine how often and in what manner collections shall be lodged at the Kachcheri and/or Bank. Such decision, however, shall be subject to the approval of the Commissioner.
24. Cheques may be accepted instead of cash 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 Cheques and 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.—Audit.

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 Secretary 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 setting out the profit or loss on the Electricity Department in the following form:—

*Profit and Loss Account, Electricity Department.*

Dr.	Rs.	c.	Cr.	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 loan			„ Other revenue	..	..
„ Depreciation			„ Value of stores in hand on December 31, 19—		
„ Net profit			„ Net loss, if any	..	..

34. Soon after the end of the year a statement, as at December 31, showing the surplus and/or shortfall under each item 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.

Preparation of 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 officer shall furnish a list of their proposals and estimates respectively before August 31 preceding the year to which the budget relates.

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

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.

Supplementary votes.

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.

Authority for expenditure.

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.

Councils whose Budgets are controlled under section 211.

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.

## 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 cheques 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 sum payable for other months.

45. No erasures must appear in any vouchers or accounts. Any necessary corrections shall be made by striking out the figures to be altered with a single line in red ink and writing the correct figures 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 clerks 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 book.

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, &amp;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

Books  
for receipt

Form of  
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  
post.

Receipt  
particulars of.

Safe.

Keys of safe.

Loss of Key.

himself 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 cover and submit the acknowledgment slip to the Chairman for signature, after noting receipt of the cheque book in the Register of counterfoil Books.

69. One peon should be detailed for taking the cheque book to and from persons dealing with it. No person other than that peon, the cashier, and officers authorized to sign cheques should handle the cheque book.

70. Cheque books of the Council should not for any reason or under any pretext whatsoever be allowed 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.

Vouchers required for all payments.

Head,  
Sub-head, &c.

Authority.

Chairman's signature.

Full particulars required on vouchers.

Responsibility of certifying officer.

Responsibility of paying officers.

Under-receipts.

Refund vouchers.

72. All payments on account of voted services, advances, deposits or other accounts shall be supported by vouchers in the proscribed form prepared with accuracy and completeness.

73. The head, sub-head, and item of expenditure exactly as they appear in the Budget shall be 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 vouchers 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.

78. 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 services 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.

80. 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 be taken not to leave space for fraudulent interpolations. The form for stating an account in words will be "Rupees \_\_\_\_\_ only", or "Rupees \_\_\_\_\_ and cents \_\_\_\_\_".

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.
- (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.

84. 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 payee 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 payee is unable to write, his mark or thumb impression should 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 Tax.



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 liable 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 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.

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 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.

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 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.

#### 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.

Telegram

Advo

D

Sto

voucher

purchase

himself 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 cover and submit the acknowledgment slip to the Chairman for signature, after noting receipt of the cheque book in the Register of counter-foil books.

69. One peon should be detailed for taking the cheque book to and from persons dealing with it. No person other than that peon, the cashier, and officers authorized to sign cheques should handle the cheque book.

70. Cheque books of the Council should not for any reason or under any pretext whatsoever be allowed 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.

Numbers required for all payments.

Head, Sub-head, &c.

Authority.

Chairman's signature.

Full particulars required on vouchers.

Responsibility of certifying officer.

Responsibility of paying officers.

Under-receipts.

Refund vouchers.

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.

73. The head, sub-head, and item of expenditure exactly as they appear in the Budget shall be 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 vouchers 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.

78. 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.

80. 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 be taken not to leave space for fraudulent interpolations. The form for stating an account in words will be "Rupees ——— only", or "Rupees ——— and cents ———".

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.
- (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.

84. 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 payee 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 payee is unable to write, his mark or thumb impression should 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*.

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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 Tax.



92. Vouchers for telegrams shall be supported by receipts and the substance of the messages shall be stated therein.

Telegram

93. Vouchers for advertisements shall be supported by newspaper cuttings of such advertisements.

Adve

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 liable to be surcharged in the amount.

D

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.

D

th

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.

Stores,

voucher

purchas

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.

Votes

Ledger.

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.

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 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.

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.

Credit of

votes.

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.

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.

Petty Cash

Imprest.

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.

Imprest to be

renewed

monthly.

116. The imprest of the Cashier shall be checked and signed by the Secretary at frequent but irregular intervals.

Secretary to

check imprest.

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.

Petty Cash Im-

prest in office safe.

## CHAPTER IV—SALARIES, &amp;C.

## 1.—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 unofficial 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 making 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.
124. 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.
125. 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 paysheet.
126. 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—
- the first payment of rent allowance to any officer;
  - vacation of the Council quarters;
  - any change in the rate of rent allowance paid to an officer; and
  - 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.

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.

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 Secretary. He shall—

Daily  
by S

- (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 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 copies of the receipts and licences issued and also with the paid vouchers. If he 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 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.

Classification  
statements.

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.

155. The totals in the Classification Statement shall then be posted in the Monthly Abstract of 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.

Monthly  
Abstract of  
Account.

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	Property rate collection A/c
Expenditure	Conservancy fees collection A/c (where necessary)
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).

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 separate 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, conservancy 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')
„ Advances	
„ Deposits	
„ Loans	
&c.	
Expenditure Dr.	
Advances Dr.	
Deposits Dr.	
Loans Dr.	
&c.	
To Cash	

166. At the end 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 December 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.

Assessment Ledger.

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.

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 amounts.

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' initial and date. Any irregularity or discrepancy noticed shall at once be brought to the notice of the Secretary.

181. After ascertaining that the collector has duly deposited the amount for which the receipt was issued the Assessment Clerk shall post the amount in the appropriate collection account in the main Ledger.

182. 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 seizures. 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.

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. \_\_\_\_\_ Rs. \_\_\_\_\_  
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.

Distraining Officer.

188. 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 receipts shall be credited to 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.

Commission to collector.

193. 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.

Security.

195. A record shall be kept in the register of counterfoiled books of all tax receipt books received from the printer. Blank tax receipt books shall be kept under lock and key. Temporary receipts shall be 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.

Assessment Tax receipt books.

196. 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 by December 31.
- Objections to assessment to be heard as soon as possible between their receipt and March 1.

Quarter.

	1st.	2nd.	3rd.	4th.
(2) Recovery—				
Begin writing out receipts ..	Feb. 1	May 1	Aug. 1	Nov. 1
Issue receipt books to collectors ..	Mar. 15	June 15	Sept. 15	Dec. 15
Tax legally due: Collectors close collections ..	Mar. 31	June 30	Sept. 30	Dec. 31
Collectors deposit final collections and return receipt books to T. C. office ..	April 1	July 1	Oct. 1	Jan. 4
(3) Distrain—				
Issue distress warrants ..	April 8	July 8	Oct. 8	Jan. 11
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 be sent to the Gazette ..	May 15	Aug. 15	Nov. 15	Feb. 15
Period for sales ..	June 15-30	Sept. 15-30	Dec. 15-Jan. 15	Mar. 15-31

(b) In Councils where "The Office Payment System" is in force.

197. 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.

199. 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. The notice 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 peon 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 Clerk 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 receipts 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 prepared 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 Conservancy fees shall be in form L. G. D. 8. All credits shall be made to Conservancy collection account for each year separately 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.

216. The form of certificate of registration of a dog shall be in form L. G. D. 12.

217. 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.

220. A record shall be kept of the receipt and issue of dog collars, muzzles and vehicle plates.

#### 4.—Licence Duty on Motor Cars.

221. Certificates of registration of motor vehicles received from the Commissioner of Motor Transport shall be filed consecutively and entered in a Register.

222. The certificates issued to each Licensing Authority are numbered consecutively by the Commissioner 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 Secretary.

224. The licence forms for cars, cabs, buses, and lorries shall be obtained from the Government Printer. Each class of forms shall be machine-numbered consecutively and the total number of each class 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  
amounts.

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 record therein of 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 together with the Motor Vehicle Register and the original of the receipt for the signature of the Chairman. 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 licensee.

230. Bills shall be sent out not later than the second week of October each year to every motor vehicle owner who is liable according to the Register to pay duty for the ensuing year calling upon him 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/c. The journal entry shall be as follows:—

Rent Collection A/c 194	Dr.	Rs. c.
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, Hire 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 in 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.



Declares

Register.

Defaulters.

Cart-plates,  
record of.

Licences.

Rent  
Ledger.

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 Dues 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. Payment shall be made in advance.

260. Fittings and sundries supplied with the charges therefor shall be notified by the Stores Clerk or Superintendent, 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 register 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.

Job-sheets.

264. Job-sheets shall be numbered consecutively.

265. The Superintendent, Electricity Department, shall write out issue orders in form L. G. D. 38 for all materials required.

Stores,  
Issue of.

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.

Unused  
stores.

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 clerk 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.

Collector.

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.

Estimates  
Ledger.

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.

Register of  
Materials.

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.

Secondhand  
materials.

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.

Attendance.

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.















Assessment Receipt.

No. \_\_\_\_\_  
இறைவரின் பத்திரம்

No. \_\_\_\_\_

Assessment Receipt.

විජයනාම කුච්චන නිසිය  
இறைவரின் பத்திரம்

RECEIVED from the under-mentioned person, on account of the Town Council, the sum of Rs. \_\_\_\_\_ cents \_\_\_\_\_ being Rate due for the dwelling-house or premises within mentioned :—

නම  
Name }  
பெயர் }  
கொண்டிருக்கின்ற வீட்டுவாரியத்தின் இலக்கம் }  
No. of House or Premises }  
வீட்டின் முகவரி }  
Street }  
பெயர் }  
கொண்டிருக்கின்ற பகுதி }  
What Quarter }  
எந்த எந்த பகுதிக்கு }  
Date : \_\_\_\_\_, 19\_\_\_\_.

Chairman.

Chairman.

No. \_\_\_\_\_

Division No. \_\_\_\_\_

STATEMENT of collections for the week ending \_\_\_\_\_ in respect of the \_\_\_\_\_ Quarter of 19\_\_\_\_.

Assessment No.	Amount Rs. c.	Assessment No.	Amount Rs. c.
		Brought forward ..	
Carried over ..		Total ..	

Date : \_\_\_\_\_, 19\_\_\_\_.

Collector.

No. \_\_\_\_\_

Division No. \_\_\_\_\_

STATEMENT of collections for the week ending \_\_\_\_\_ in respect of the \_\_\_\_\_ Quarter of 19\_\_\_\_.

Assessment No.	Amount Rs. c.	Assessment No.	Amount Rs. c.
		Brought forward ..	
Carried over ..		Total ..	

Date : \_\_\_\_\_, 19\_\_\_\_.

Collector.

Conservancy Register.

Premises			No. of Buckets.	No. of Day Labour hours	Amount due per Month Rs. p.	January	February	March	April	May	June	July	August	September	October	November	December	Remarks
No.	Name of Road	Occupier				Date of Payment	Date of Payment	Date of Payment	Date of Payment	Date of Payment	Date of Payment	Date of Payment	Date of Payment	Date of Payment	Date of Payment	Date of Payment	Date of Payment	

[Receipts to be machine-numbered. Four receipts to one folio. 100 folios in one book.]

TOWN COUNCIL.  
CONSERVANCY FEE.

No. \_\_\_\_\_

RECEIVED from the under-mentioned person the sum of Rs. \_\_\_\_\_ cents \_\_\_\_\_ being conservancy fees due for the dwelling-house or premises within mentioned :—

No. of House or Premises : \_\_\_\_\_

Street : \_\_\_\_\_

Name : \_\_\_\_\_

Month : \_\_\_\_\_

Date : \_\_\_\_\_, 19\_\_\_\_.

Chairman.

TOWN COUNCIL

RETURN REQUIRED BY SECTION 180 (COPY ANNEXED OVERLEAF) OF THE TOWN COUNCILS ORDINANCE, No. 1946, TO BE FURNISHED BY EVERY HOUSEHOLDER.

Name of Principal/Occupant : \_\_\_\_\_

House No./Street : \_\_\_\_\_

Division \_\_\_\_\_

(To be returned within 14 days)

1	2	3	4	5	6	7	8	9	10	11							
Names of owners of Vehicles & Animals	Occupation & business address	No. of bicycles & tri-cycles other than those propelled by mechanical power		No. of single bullock carts		No. of double bullock carts		No. of Hackeries		No. of hand carts used for trade purposes outside private premises	No. of Jirikshas		Children's vehicles with wheels exceeding 26" in diameter	Vehicles other than motor cars, motor tricycles, motor lorries, motor bicycles and those mentioned in columns 3 to 10			
		Used for trade purposes	Used for other than trade purposes	Private	Hiring	Private	Hiring	Private	Hiring		Private	Hiring		Description of Vehicles	No. of Private Vehicles	No. of Hiring Vehicles	No. of H

Signature of Officer delivering this Form : \_\_\_\_\_  
Date of Service : \_\_\_\_\_

Signature of Householder : \_\_\_\_\_  
Date : \_\_\_\_\_

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 liable or may be supposed to be liable 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.

L. G. D. 10

Register of Vehicles and Animals and Dogs.

No.	Name of Owner	Pre-mises	Carriages	D B. Carts	S.B. Carts	Rick-shaws	Horses	Ponies	Mules	Bicycles*		Amount	Date of Payment	Dogs	Amount		Date of Payment	Cash Book Receipt No.
										(a)	(b)				Rs.	c.		

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

**ORIGINAL.**

L. G. D. 11  
[Counterfoil to be printed 100 Receipts in a Book.]  
(L. 8 trip.) 6/41

Town Council.

**DUPLICATE.**

L. G. D. 11  
[Counterfoil to be printed 100 Receipts in a Book.]  
(L. 8 trip.) 6/41

Town Council.

**ORIGINAL.**

L. G. D. 11  
[Counterfoil to be printed 100 Receipts in a Book.]  
(L. 8 trip.) 6/41

Town Council.

No. \_\_\_\_\_ of Division No. \_\_\_\_\_ House No. \_\_\_\_\_  
Received from \_\_\_\_\_ cents \_\_\_\_\_ being taxes under section  
175 (1) (a) of the Town Councils Ordinance, No. 3 of 1946, for the year  
194— as stated below :—

No. \_\_\_\_\_ of Division No. \_\_\_\_\_ House No. \_\_\_\_\_  
Received from \_\_\_\_\_ cents \_\_\_\_\_ being taxes under section  
175 (1) (a) of the Town Councils Ordinance, No. 3 of 1946, for the year  
194— as stated below :—

No. \_\_\_\_\_ of Division No. \_\_\_\_\_ House No. \_\_\_\_\_  
Received from \_\_\_\_\_ cents \_\_\_\_\_ being taxes under section  
175 (1) (a) of the Town Councils Ordinance, No. 3 of 1946, for the year  
194— as stated below :—

Description.	No.	Rates Rs. c.	Amount Rs. c.
Bicycle used for trade purposes	..		
Tricycle used for trade purposes	..		
Bicycle Car used for trade purposes	..		
Bicycle 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 Car used for other than trade purposes	..		
Bicycle Cart used for other than trade purposes	..		
Tricycle Car used for other than trade purposes	..		
Tricycle Cart used for other than trade purposes	..		
Cart	..		
Hand-cart	..		
Jimricksha	..		
Other Vehicles—	..		
(a) .....	..		
(b) .....	..		
Horse	..		
Pony	..		
Mule	..		
Bullock	..		
Ass	..		
Total	..		

Description.	No.	Rates Rs. c.	Amount Rs. c.
Bicycle used for trade purposes	..		
Tricycle used for trade purposes	..		
Bicycle Car used for trade purposes	..		
Bicycle 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 Car used for other than trade purposes	..		
Bicycle Cart used for other than trade purposes	..		
Tricycle Car used for other than trade purposes	..		
Tricycle Cart used for other than trade purposes	..		
Cart	..		
Hand-cart	..		
Jimricksha	..		
Other Vehicles—	..		
(a) .....	..		
(b) .....	..		
Horse	..		
Pony	..		
Mule	..		
Bullock	..		
Ass	..		
Total	..		

Description.	No.	Rates Rs. c.	Amount Rs. c.
Bicycle used for trade purposes	..		
Tricycle used for trade purposes	..		
Bicycle Car used for trade purposes	..		
Bicycle 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 Car used for other than trade purposes	..		
Bicycle Cart used for other than trade purposes	..		
Tricycle Car used for other than trade purposes	..		
Tricycle Cart used for other than trade purposes	..		
Cart	..		
Hand-cart	..		
Jimricksha	..		
Other Vehicles—	..		
(a) .....	..		
(b) .....	..		
Horse	..		
Pony	..		
Mule	..		
Bullock	..		
Ass	..		
Total	..		

Collector/Cashier. Chairman.

Collector/Cashier. Chairman.

Collector/Cashier. Chairman.





④ ⑤ ⑥ ⑦ ⑧ ⑨ ⑩ ⑪ ⑫ ⑬ ⑭ ⑮ ⑯ ⑰ ⑱ ⑲ ⑳ ㉑ ㉒ ㉓ ㉔ ㉕ ㉖ ㉗ ㉘ ㉙ ㉚ ㉛ ㉜ ㉝ ㉞ ㉟ ㊱ ㊲ ㊳ ㊴ ㊵ ㊶ ㊷ ㊸ ㊹ ㊺ ㊻ ㊼ ㊽ ㊾ ㊿

**DUPLICATE.**

No. \_\_\_\_\_ TOWN COUNCIL.

\_\_\_\_\_ the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

WHEREAS \_\_\_\_\_ occupying 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 \_\_\_\_\_ bearing registered No. \_\_\_\_\_ for the purpose of letting the same for hire from the date hereof until the 31st day of December, \_\_\_\_\_, provided that such \_\_\_\_\_ shall not carry more than \_\_\_\_\_ persons at any one time or a greater weight than \_\_\_\_\_ cwt.

Given under my hand the day and year first above written.

Duty : Rs. \_\_\_\_\_

Revenue Clerk. \_\_\_\_\_ Chairman, Town Council.

Received : \_\_\_\_\_

Cashier. \_\_\_\_\_

④ ⑤ ⑥ ⑦ ⑧ ⑨ ⑩ ⑪ ⑫ ⑬ ⑭ ⑮ ⑯ ⑰ ⑱ ⑲ ⑳ ㉑ ㉒ ㉓ ㉔ ㉕ ㉖ ㉗ ㉘ ㉙ ㉚ ㉛ ㉜ ㉝ ㉞ ㉟ ㊱ ㊲ ㊳ ㊴ ㊵ ㊶ ㊷ ㊸ ㊹ ㊺ ㊻ ㊼ ㊽ ㊾ ㊿

**ORIGINAL.**

No. \_\_\_\_\_ TOWN COUNCIL.

\_\_\_\_\_ the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

WHEREAS \_\_\_\_\_ occupying 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 \_\_\_\_\_ bearing registered No. \_\_\_\_\_ for the purpose of letting the same for hire from the date hereof until the 31st day of December, \_\_\_\_\_, provided that such \_\_\_\_\_ shall not carry more than \_\_\_\_\_ persons at any one time or a greater weight than \_\_\_\_\_ cwt.

Given under my hand the day and year first above written.

Duty : Rs. \_\_\_\_\_

Revenue Clerk. \_\_\_\_\_ Chairman, Town Council.

Received : \_\_\_\_\_

Cashier. \_\_\_\_\_

(Each of the Form.)

**NOTICE.**

This licence is issued under 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 lighted lamps to be carried at night. Each lamp shall throw a white light in front and a red light behind. The 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 storks 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 following one another.

*Penalty : Fine and Imprisonment.*

No. \_\_\_\_\_ TOWN

\_\_\_\_\_ the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

WHEREAS \_\_\_\_\_ occupying 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 \_\_\_\_\_ bearing registered No. \_\_\_\_\_ for the purpose of letting the same for hire from the date hereof until the 31st day of December, \_\_\_\_\_, provided that such \_\_\_\_\_ shall not carry more than \_\_\_\_\_ persons at any one time or a greater weight than \_\_\_\_\_ cwt.

Given under my hand the day and year first above written.

Duty : Rs. \_\_\_\_\_

Revenue Clerk. \_\_\_\_\_ Chairman, Town Council.

Received : \_\_\_\_\_

Cashier. \_\_\_\_\_

[Each of the Form.]

**DECLARATION OF OWNERSHIP.**

I, \_\_\_\_\_, do truly declare that I reside at \_\_\_\_\_ in the town of \_\_\_\_\_ and that I am the sole owner, or joint owner with \_\_\_\_\_ of the \_\_\_\_\_ for which I apply at the Office of the Proper Authority for a Licence and that the vehicle is ordinarily used or to be used in the town of \_\_\_\_\_.

Declared at \_\_\_\_\_ the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_ Signature.





Consumer's Rental No. \_\_\_\_\_ Name : \_\_\_\_\_  
 (Amount and Date) : \_\_\_\_\_ Rate or Special Conditions : \_\_\_\_\_

Charge for current	Meter Rent		Other Charges		Total		Arrears from previous Months		Total		Amount Paid		Date	Balance	
	Rs.	c.	Rs.	c.	Rs.	c.	Rs.	c.	Rs.	c.	Rs.	c.		Rs.	c.

Date : \_\_\_\_\_, 19\_\_\_\_  
 Rental No. \_\_\_\_\_

Dr. to The Town Council, \_\_\_\_\_  
 For Electricity supplied.

Index of Meter at date of Bill ..  
 Deduct previous month's Index


Amount Outstanding on above date from accounts previously rendered ..

Charges for the month of \_\_\_\_\_ Units at \_\_\_\_\_ cents per Unit  
 Rent of Meter ..  
 Fittings and Sundries Supplied as per details annexed ..

Consumption for the month in Board of Trade Units ..

Total amount due on date of this bill ..

Rs.	c.	Rs.	c.

*Please pay at the Town Council Office.  
 Cheques to be made payable to the Chairman, Town Council.  
 Please present this bill when making Payments.  
 This bill is payable within 7 days of Service.*

Chairman, Town Council.

Electricity Department.

\_\_\_\_\_ TOWN COUNCIL.

Job No. \_\_\_\_\_  
 Service : \_\_\_\_\_  
 Consumer's Name : \_\_\_\_\_  
 and  
 Number : \_\_\_\_\_

{ Reference to Date of  
 Estimate : \_\_\_\_\_  
 Authority : \_\_\_\_\_  
 Deposit, Rs. \_\_\_\_\_ Date : \_\_\_\_\_  
 Completion : \_\_\_\_\_

A.—MATERIALS.

Materials	Quantity used	No. and Date of Issue Order	No. and Date of Retd. to-Store Note	Value		Total	
				Rs.	c.	Rs.	c.

B.—LABOUR.

Check Roll No.	Date	No. of Hours	Rate		Amount	
			Rs.	c.	Rs.	c.

C.—Supervision and Departmental Charges

No. and date of Bill : \_\_\_\_\_

Electricity Clerk.

Total ..  
 Less Deposit (vide above) ..  
 Amount due ..

**ISSUE ORDER.**

**DUPLICATE.**

No. \_\_\_\_\_.

The Superintendent, Electricity Department

The under-mentioned goods are required for work at \_\_\_\_\_ Job-sheet No. \_\_\_\_\_.

Indenting

Description of Article	Quantity	Rate		Direct Purchases		Issue	
		Rs.	c.	Cost Rs. c.	Order No.	Cost Rs. c.	

Stores Clerk.  
Issue.

S. W.

Issued on \_\_\_\_\_

Received by \_\_\_\_\_

Priced and posted by \_\_\_\_\_

Checked by \_\_\_\_\_

Stores Clerk.

Date : \_\_\_\_\_

Date : \_\_\_\_\_

Date : \_\_\_\_\_

**RECEIPT ORDER.**

(Returned to Store Note.)

L. G. D. 39

**DUPLICATE.**

No. \_\_\_\_\_.

The Superintendent, Electricity Department.

The under-mentioned goods are returned unused from stores issued for work at \_\_\_\_\_.

Job No. \_\_\_\_\_.

Reference to Issue Order No. \_\_\_\_\_.

Town Council,  
\_\_\_\_\_, 19\_\_\_\_.

Returning Officer's Signature.

Description of Article	Quantity	Rate		Cost Rs. c.	Stock Ledger Folio
		Rs.	c.		

Stores Clerk.

Receive.

S. W.

Priced and posted by \_\_\_\_\_

Checked by \_\_\_\_\_

Received by \_\_\_\_\_

Date : \_\_\_\_\_

Date : \_\_\_\_\_

Stores Clerk.

Date : \_\_\_\_\_

**REGISTER OF COUNTERFOIL.**

L. G. D. 50

Description of Books : \_\_\_\_\_

Numbers in Book	Date of Receipt	To whom issued	Date of Issue	Date of Return	Date on which destroyed









TOWN COUNCIL.

Abstract of Account for the Month of -----, 19--.

1		2		3		4		5		6		7		8		9	
Amount Estimated for the Year 19--		HEADS OF RECEIPTS		Total for Current Month		Total for the Year up to the end of the previous Month		Total of Columns 3 and 4		Outstandings on 31st December, 19--		Amount Voted for the Year 19--		HEADS OF PAYMENTS		Total for Current Month	
Rs.	c.	Rs.	c.	Rs.	c.	Rs.	c.	Rs.	c.	Rs.	c.	Rs.	c.	Rs.	c.	Rs.	c.
		A.—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 (Schedule VI.) ..															
		(6) Refund of Liquor Licences ..															
		(7) Compensation for Opium Revenue ..															
		(8) Fines by Court (not included elsewhere) ..															
		(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 ..															
		B.—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. . .															
		C.—Council Lands and Buildings (not included elsewhere) —															
		(1) Rents ..															
		(2) Sale of Produce ..															
		(3) Sale of Lands ..															
		D.—Public Health —															
		(1) General—															
		(a) Fines under Part IV ..															
		(b) Fees for services of Midwife ..															
		(c) Maternity Home and Child Welfare Clinic—															
		(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 ..															
		(5) Water Supply—															
		(a) Water Rates, 141 (b) 148 ..															
		(b) Private Water Service Fees ..															
		(c) Distraming Fees ..															
		(d) Works executed for Customers ..															
		(e) Rent of Meters ..															
		(f) Private Water Service Connections ..															
		(6) 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) Licences for Private Markets, 152 (3) ..															
		(d) Licences, 165 (2) ..															
		(e) Grain Store Rents ..															
		E.—Public Recreation, 170 (6) —															
		(1) Rents ..															
		(2) Cattle Grazing Fees ..															
		(3) Licences for Public Performances ..															
		F.—Cemeteries (Cap 181) —															
		(1) Fees ..															
		(2) Hire of Hearse ..															
		(3) Graves sold for erecting Monuments ..															
		Carried over															
		A.—General Expenditure —															
		(1) Salaries of Officers (not otherwise charged) ..															
		(a) Secretary ..															
		(b) Clerks ..															
		(c) Revenue Inspectors ..															
		(d) Peons ..															
		(e) Cost of Technical Advisers ..															
		(f) Pensions ..															
		(g) War Allowance ..															
		(2) Establishment Expenses—															
		(a) Allowances (not otherwise charged) ..															
		(b) Travelling ..															
		(c) Commission to Tax Collectors (not otherwise charged) ..															
		(d) Assessor's Fees ..															
		(e) Legal Expenses ..															
		(f) Stationery, Printing Advertising and stamps ..															
		(g) Cost of Vehicle and Boat Plates ..															
		(h) Cost of Audit ..															
		(i) Holiday Railway Tickets ..															
		(j) Incidental Expenses ..															
		(3) Refunds—															
		(4) Contributions and Grants ..															
		B.—Thoroughfares —															
		(1) Salaries and Wages—															
		(a) Superintendent of Works—															
		Salary ..															
		Allowances ..															
		(b) Overseers ..															
		(c) Labourers ..															
		(2) Maintenance ..															
		(3) Plant and Tools ..															
		(4) Street Lighting ..															
		(5) Dust Laying ..															
		(6) Cost of Badges and Faretables ..															
		(7) Acquisition ..															
		(8) Improvements ..															
		(9) Loan Charges ..															
		(10) Shade Trees ..															
		(11) Surveys ..															
		(12) New Works ..															
		(13) War Allowance ..															
		C.—Council Lands and Buildings (not charged elsewhere) —															
		(1) Wages ..															
		(2) Commission to Collectors ..															
		(3) Rent of Office ..															
		(4) Maintenance ..															
		(5) Furniture ..															
		(6) Loan Charges ..															
		(7) New Works ..															
		(8) War Allowance ..															
		D.—Public Health :—															
		(1) General—															
		(a) Salaries—															
		(1) Sanitary Assistants ..															
		(2) Public Health Nurse ..															
		(3) Midwife ..															
		(b) Wages ..															
		(c) Allowances ..															
		(d) Uniforms ..															
		(e) Printing ..															
		(f) Disinfectants ..															
		(g) Instruments and drugs (Midwife) ..															
		(h) Drainage Construction ..															
		(i) Drainage Compensation ..															
		(j) Expenses of Health Week ..															
		(k) Fees for Milk Analyses ..															
		(l) Anti-plague Measures ..															
		(m) Anti-small-pox measures ..															
		(n) Maternity Home and Child Welfare Clinic ..															
		(o) War Allowance ..															
		(2) Scavenging—															
		(a) Wages ..															
		(b) Carts, bulls and lorries ..															
		(c) Stores ..															
		(d) Incinerator ..															
		(e) War Allowance ..															
		(3) Conservancy—															
		(a) Wages ..															
		(b) Carts, bulls, and lorries ..															
		(c) Stores ..															
		(d) Rent of Night Soil Depot ..															
		(e) Maintenance of latrines ..															
		(f) Acquisition ..															
		(g) Construction ..															
		(h) War Allowance ..															
		(4) Slaughter-house and cattle pound															
		(a) Wages ..															
		(b) Maintenance ..															
		(c) Acquisition ..															
		(d) Construction ..															
		(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 ..															
		(i) War Allowance ..															
		Carried over															

RECEIPTS	3		4		5		6		7		HEADS OF PAYMENTS	9		10		11		12	
	Total for Current Month	Total for the Year up to the end of the previous Month	Total of Columns 3 and 4	Total of Columns 3 and 4	Outstandings on 31st December, 19—	Amount Voted for the Year 19—	Total for Current Month	Total for the Year up to the end of the previous Month	Total of Columns 9 and 10	Amount expended in excess of amount voted									
	Rs.	c.	Rs.	c.	Rs.	c.	Rs.	c.	Rs.	c.		Rs.	c.	Rs.	c.	Rs.	c.	Rs.	c.
Brought forward ..											Brought forward ..								
Registration (Caps. 334 and 333) ..											(6) Hospitals—								
Registration Fees ..											(a) Wages ..								
Fees of Dog Collars ..											(b) Maintenance ..								
Seizing Fees ..											(c) Paupers ..								
H.—Weights and Measures (Cap. 127) ..											(d) War Allowance ..								
(1) Fees for Stamping ..											(7) Markets and Galas—								
(2) Fines ..											(a) Wages ..								
L.—Fire Protection :—											(b) Maintenance ..								
(1) Fees ..											(c) Printing, &c ..								
J.—Reading Rooms and Libraries. —											(d) Construction ..								
(1) Grants ..											(e) Compensation ..								
(2) Subscriptions ..											(f) Acquisition ..								
Total Revenue ..											(g) Loan Charges ..								
Total ..											(h) War Allowance ..								
Other Receipts —											E.—Public Recreation, 170 (6) —								
(1) Deposits ..											(1) Wages ..								
(2) Advances ..											(2) Maintenance ..								
(3) Stores Advance Account ..											(3) Allowance to Band ..								
(4) Loan Accounts ..											(4) Acquisition ..								
(5) Electricity Accounts ..											(5) Contributions and grants ..								
(6) Fixed Deposits ..											(6) War Allowance ..								
(7) Ceylon Savings Bank, Securities Account ..											F.—Cemeteries (Cap. 131) :—								
(8) Revenue Collection Accounts—											(1) Wages ..								
(a) Property Rate ..											(2) Maintenance ..								
(b) Conservancy Rate or Fees ..											(3) Construction ..								
(c) Electricity Dues ..											(4) War Allowance ..								
Total Receipts ..											G.—Dog Registration (Caps. 334 and 333) :—								
Cash in Hand ..											(1) Destruction of Dogs ..								
Cash at Kachcheri ..											(2) Commission to Collectors ..								
Less Outstanding Cheques and Payment Orders (List attached) ..											(3) Cost of Dog Collars ..								
Cash in Current Account ..											(4) Fees to Seizers ..								
Fixed Deposits ..											(5) Maintenance of Dog Pound ..								
											(6) Construction ..								
Kachcheri Balance ..											H.—Weights and Measures (Cap. 127)								
Town Council Balance ..											(1) Fees to Inspectors ..								
Difference ..											(2) Stores ..								
Electricity Department. —											I.—Fire Protection —								
(1) Sale of Current ..											(1) Cost of Fire Extinguishers, Refills, &c ..								
(2) Rent of Meters ..											J.—Reading Rooms and Libraries								
(3) Street Lighting ..											(1) Salaries ..								
(4) Works executed for Customers ..											(2) Wages ..								
(5) Miscellaneous ..											(3) Books and periodicals ..								
(6) Refunds ..											(4) Furniture ..								
(7) Subsidy on account of War Allowances ..											(5) Maintenance ..								
Total ..											(6) War Allowance ..								
											Total Expenditure ..								
											Other Payments :—								
											(1) Deposits ..								
											(2) Advances ..								
											(3) Stores Advance Account ..								
											(4) Loan Account ..								
											(5) Electricity Accounts ..								
											(6) Fixed Deposits ..								
											(7) Ceylon Savings Bank, Securities account ..								
											(8) Revenue Collection Accounts—								
											(a) Property Rate ..								
											(b) Conservancy Rate or Fees ..								
											(c) Electricity Dues ..								
											Total Payments ..								
											Balance at the end of previous Month ..								
											Add receipts during Current Month ..								
											Total ..								
											Deduct payments during Current Month ..								
											Balance ..								
											Electricity Department —								
											(1) Generation of Electricity—								
											(a) Fuel ..								
											(b) Oil, waste and Engine room Stores ..								
											(c) Salaries and wages at works ..								
											(d) Purchase of current ..								
											(2) Repairs and Maintenance—								
											(a) Buildings ..								
											(b) Engines, Boilers, Machinery, and Plant ..								
											(c) Meters, Switches and other apparatus ..								
											(d) Maintenance of Supply Mains and Transmission Lines ..								
											(3) Service and House connections—								
											(a) Materials ..								
											(b) Labour (temporary) ..								
											(4) Management and General Expenses—								
											(a) Salaries, &c. (Administrative) ..								
											(b) Salaries, &c. (Outdoor Staff) ..								
											(c) Printing and Stationery ..								
											(d) Sundries ..								
											(5) Loan Charges—								
											(a) Interest ..								
											(b) Capital re-payment ..								
											(6) Extensions and Improvements ..								
											(7) Reserve for Depreciation ..								
											(8) Refunds ..								
											(9) Refunds to General Revenue of advances made therefrom for capital expenditure ..								
											(10) War Allowances ..								

Secretary, Town Council.

Date: .....

Chairman, Town Council.



REGISTER OF METAL AND GRAVEL.

	Road																	
	Cubes	Cubes	Cubes	Cubes	Cubes													
19—																		
during January																		
February																		
12.—																		

RETURN OF MATERIALS ———, 19—.

Description of Materials	Balance in hand on ——— 19—	Received during the Month		Total	Used during the Month	Estimate No.	Balance in hand on ———
		Issue Order	Quantity				

ESTIMATES LEDGER.

Estimate No. ——— for ———. Amount sanctioned, Rs. ———. Authority : ———. Date of completion : ———.

PAYMENTS.

Quantity	Description of Work	Rate	Amount Rs. c.	Remarks	Date	Voucher No.	Particulars	Amount Rs. c.	Remarks

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 Dairies 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 disease ;
    - (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.
- 2. (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 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 white-washed;
- (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.

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 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 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.

5. 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, 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.

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 kneading or baking is being carried on, to enter and inspect any 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 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 maintain an eating-house, restaurant or coffee boutique except on a licence issued 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 in the year in respect of which it is issued.

12. No person shall be entitled to a licence to use premises to be used as an eating-house, 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 white-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 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 goods exposed for sale on such premises 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 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, 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 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, restaurant, or tea or coffee boutique to enter such place or to take part in the preparation or sale of any food or drink therein, until the periods of infection and incubation 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.

S. D.—G. 26/91.

COMMUNITIES ORDINANCE.

As conferred by section 11 (1) of the Ordinance (Chapter 198), the Executive Administration, with the approval of the Government given in pursuance of the Governor by that section, and on the 1st day of 1947, by this Notification amends that section published in *Gazette* No. 9, 1940, by the substitution, in the Schedule, for all the items under the heading "The Pallesiya Pattu Village Area", of the Schedule hereto, the several particulars being set out in the appropriate column of the Schedule.

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

September 30, 1946.

*Schedule.*

1. Colombo	..	Ward No. 1 comprising the villages of Welomatiyawa and Etabendiwewa
		Ward No. 2 comprising the village of Embulambe
2. Padeniya	..	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
3. Eraula	..	Ward No. 10 comprising the village of Eraula Ihalagama
		Ward No. 11 comprising the village of Eraula Pahalagama
4. Kumbukkandanwela	..	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.

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 required to furnish security in the sum of Rs. 350 in cash 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 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 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 scheme.

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. Preference will be given to applicants who possess a 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.

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 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 accordance with the Government scheme.

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.

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

8. 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.

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 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 October 23, 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 30, 1946.

#### LOCAL GOVERNMENT SERVICE.

##### Post of Compositor, Municipal Press, Colombo.

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 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 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.

8. 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 engines. 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 testimonials, 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.

8. 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 Additional 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. 600 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 less than 20 years of age, should have passed the Junior (English) Examination or a higher examination and should possess a good knowledge of accounts and be good typists.

4. Applications will be entertained only from those who have been resident in the area comprising the revenue divisions of Colombo, Kalutara, Galle, Matara, Hambantota, and Galle 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. Applications will also be considered from those in the employ of any Local Authority in the above revenue districts, irrespective of age and educational qualifications, provided they are otherwise qualified. Applications from such candidates should be forwarded through the Chairman of the Local 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 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.

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 at Government rates will be paid.

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.

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 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 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 in the area comprising the revenue districts of Galle, Matara, Hambantota and Chilaw for at least three years immediately prior to the application. A certificate of residence to this effect from the Headman or the D. R. O. of the Division or a certificate from the Local Authority in the above revenue districts, and educational qualifications, provided the candidate is qualified. Applications from such candidates should be forwarded through the Chairman of the Urban Council. A selected candidate will be transferred to the Dondra Urban Council from January 1, 1947. A selected candidate will be on one year's probation subject to the provisions of the Local Government Ordinance, No. 43 of 1945, as amended by the Local Government Service (Transitional Provisions) Ordinance, No. 1 of 1946, and any regulations made thereunder. 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.

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. GOONETILLEKE,  
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 Ordinance, No. 61 of 1939, imposed for the year 1947, the following rates and taxes, being the same as were in force during the preceding 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 vehicle other than a motor car, motor tri-car, motor lorry, motor bicycle, cart, handcart, jinrickshaw, 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 .. .. .	5 0
(b) if used for other than trade purposes .. .. .	1 0
For every cart (double-bullock) .. .. .	3 0
For every cart (single-bullock) .. .. .	2 0
For every handcart .. .. .	2 0
For every jinrickshaw .. .. .	2 0
For every horse, pony, or mule .. .. .	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 Ordinance (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 Lavinia 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 hereby:—

- (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 has—

- (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 tri-car, 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 .. .. .	3 0
(b) if used for other than trade purposes .. .. .	1 0
For every double bullock cart .. .. .	4 0
For every single bullock cart .. .. .	2 50
For every hackery .. .. .	3 0
For every handcart .. .. .	2 0
For every jinricksha .. .. .	2 50
For every horse, pony or mule .. .. .	5 0
For every bullock or ass .. .. .	1 0

**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. 1 on every dog and bitch kept within the administrative limits of the said Urban Council, payable on or before April 1.

LOUIS V. B. DE JACOLYN,  
Chairman.  
Office of the Urban Council,  
Avissawella, September 23, 1946.



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

**A.—General expenditure :—**

(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.

D. L. C. JINADASA,  
for Chairman.

Anuradhapura, September 20, 1946.

**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.	Electoral Division.
Hubert Denzil Rutherford de Alwis	.. No. 1
Mohammadu Abdul Rahiman Lebbe Ghany Meera Saibo	.. No. 2
Sampatwaduge Joseph Gabriel Bernard Silva	.. No. 4
Wijayaweera Gunaratne Mahawidano Muhandirange William Silva	.. No. 6

W. A. DE SILVA,  
Assistant Government Agent.

The Kachcheri,  
Puttalam, September 27, 1946.

**The Urban Councils Ordinance.**

*Property Rate for 1947.*

IT is hereby notified that the Ratnapura Urban Council has—

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 value 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, 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, 16/8, 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, 41, 44/1, 44/2, 44/3, 44/4, 46, 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.

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

Weralupe Old road : Nos. 24, 28, 28/1, 28/2, 28/3, 28/4, 28/5, 28/6, 28/7, 28/10, 28/11, 30, 32/1, 32/3, 34, 34/8, 34/9, 34/12, 34/13, 36/1, 36/2, 38, 8/1, 8/2, 42, 42/1, 44, 46, 48, 48/1, 50, 50/1, 50/2, 52, 54, 56, 58, 60, 64, 66, 68, 68/1, 68/2, 70, 70/1, 70/2, 72, 76, 78.

Outer Circular road : Nos. 6, 8, 8/1, 8/2, 8/3, 10, 14, 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.  
Gilmale road : Nos. 7/3, 7/4 and 13.  
Batugedera Main road : No. 195.

*Schedule B.*

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

Main road : Nos. 12 and 13.  
Mosque lane : No. 3.  
Pattiaowita lane : Nos. 13 and 17.  
Goods Shed road : Nos. 1, 3, 5, 10, 22.  
Inner Circular road : Nos. 43/1, 43/2, 48.  
Railway Approach road : No. 1.  
Outer Circular road : Nos. 16/1, 16/2, 10/1, 30/1, 30/2, 34, 36, 60/1, 60/2, 60/3, 60/4, 60/5, 60/8, 60/9, 60/10, 60/11, 60/12, 60/14, 60/15, 60/19, 60/20, 60/21, 60/22, 60/23, 60/24, 60/25, 60/28, 60/29, 60/30, 60/31, 60/32, 60/33, 60/34, 60/37, 60/38, 60/39, 60/40, 60/41, 60/42.  
Weralupe Main road : Nos. 68, 72, 74, 76, 78, 82, 67, 69, 71, 71/1, 73, 75, 75/1, 77.  
Weralupe Old road : Nos. 15, 15/1, 15/2, 17, 19, 23, 23/2, 23/3, 23/4, 25, 27, 29, 29/1, 29/2, 29/3, 31, 31/1, 31/3, 31/4, 31/5, 31/6, 33, 35, 37, 37/1, 37/2, 37/3, 37/4, 39/1, 39/2, 39/3, 39/4, 39/5, 39/6, 39/7, 39/8, 39/9, 39/10, 39/11, 39/12, 41, 43/1, 43/2, 43/3, 45, 45/1, 45/2, 45/3, 51, 51/1, 55/1, 55/2, 57, 59/1, 59/2, 59/3, 61, 61/1, 61/2, 61/3, 61/4, 63, 63/1, 63/2, 63/3, 63/4, 63/5, 65/6, 75, 75/1, 77, 8, 10, 12, 14, 16, 16/1, 16/2, 18, 18/1, 20, 22, 24/1, 24/2, 24/3, 26, 26/1, 26/2, 26/3, 26/4, 26/5, 28/8, 28/9, 34/1, 34/2, 34/3, 34/4, 34/5, 34/6, 34/7, 50/3, 50/4, 50/5, 50/6.

Nambapana road : Nos. 23, 27/1, 29/1, 34/1, 34/2, 78.  
Madurawela path : No. 6.  
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.  
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, 57/3, 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, 65/17, 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, 44/7, 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, 15/9, 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, 56, 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.

Gilmale 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, 43/1, 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, 16/13, 16/14, 18, 18/1, 18/3, 20, 22, 24, 26, 28, 28/1, 28/2, 28/3, 28/4, 28/5, 28/6, 28/10, 28/11, 28/12, 28/13, 28/15, 28/18, 28/19, 28/20, 30, 30/1, 32, 34, 36, 38, 40, 42/1, 42/2, 42/3, 42/4, 42/5, 42/6, 42/7, 44, 46, 48, 48/1, 48/2, 50, 50/1, 50/2, 50/3, 50/4, 52, 52/1, 54, 56, 58, 60, 62, 62/1, 62/2.

Batugedera Main road : Nos. 39, 39/1, 83/8, 83/9, 83/10, 83/11, 83/12, 83/13, 83/14, 83/15, 85, 85/1, 85/2, 85/3, 85/4, 85/5, 85/6, 85/7, 85/8, 85/9, 85/10, 85/11, 89/2, 93, 93/1,

101, 103, 103/7, 103/8, 103/9, 103/10, 103/11, 103/14, 103/15, 103/1, 105/4, 105/5, 105/6, 109, 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, 33, 34/4, 34/5, 36/1, 56/1, 58, 58/1, 52/1, 74/2, 76/76/1, 76/2, 78, 120, 140/2, 140/3, 160/4, 160/5, 160/6, 160/7, 162, 164.  
 Old 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, 5/7, 5/8, 5/9, 5/10, 5/11, 5/12, 5/13, 5/14, 5/15, 5/19, 5/20, 5/21, 5/22, 5/23, 5/24, 5/28, 5/29, 5/30, 5/31, 5/32, 5/33, 7, 15/1, 15/5, 15/6, 15/7, 15/8, 15/9, 17, 17/1, 19, 27, 29, 29/1, 29/2, 29/3, 29/4, 29/5, 29/6, 31/1, 31/2, 31/3, 31/5, 31/6, 31/7, 31/8, 31/9, 31/12, 31/13, 31/14, 31/15, 31/16, 31/17, 31/18, 31/22, 31/23, 31/24, 31/25, 31/26, 31/27, 31/28, 31/30, 31/34, 31/35, 31/36, 31/37, 31/38, 31/39, 31/40, 33/42, 33, 33/1, 33/2, 33/3, 33/4, 33/5, 33/6, 33/17, 33/19, 33/10, 33/11, 33/12, 35, 37, 39, 20, 22, 22/1, 22/2, 22/4, 22/5, 22/7, 22/8, 22/9, 24, 26, 26/1, 26/2, 26/3, 28/1, 30, 30/1, 32, 32/1, 32/2, 32/3, 32/4, 32/5, 34, 36, 37, 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, 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, 39/5, 39/6, 39/7, 39/8, 41, 41/1, 41/2, 41/3, 43/1, 43/2, 43/3, 45, 45/1, 45/2, 47, 49, 51, 51/1, 51/2, 53, 53/1, 55, 55/2, 55/3, 55/4, 57, 57/1, 59, 61, 63, 65/1, 65/2, 67, 69, 69/1, 69/2, 71, 71/1, 71/2, 73, 73/1, 73/3, 73/4, 74/5, 73/6, 73/7, 73/8, 73/9,

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, 30/7, 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.  
 Domuwatte 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.  
 Intako 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 of Cap. 43 of the Legislative Enactments of Ceylon, I do hereby appoint the persons named below to be assessors for the Sanitary Board town of Polgahawela for the year 1947.

- Messrs. :—(1) M. B. Cornelis Silva of Polgahawela.  
 (2) H. D. Michael of Polgahawela.  
 (3) A. R. Khan Sahib, Town Headman, Polgahawela.

The Kachcheri,  
 Kurunegala, September 25, 1946.

B. F. PERERA,  
 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 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 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.	
		Male Electors.	Female Electors.
Electoral Division No. 1	November 23, 1946	Village Tribunal Court-house, Eravur	Madam adjoining Eravur Union Stores
Electoral Division No. 2	do.	Government Junior English School, Eravur	Methodist Mission Mixed School, Eravur
Electoral Division No. 3	do.	Government Girls' School, Eravur	Government Girls' School, Eravur
Electoral Division No. 4	do.	Land bearing assessment No. 580 in Division No. 1	Land bearing assessment No. 580 in Eravur, Division No. 1
Electoral Division No. 5	do.	Minor Road Government School, Eravur	Hakkania School, Eravur, Division No. 1

The Kachcheri,  
 Batticaloa, September 30, 1946.

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 (b) 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.

Electoral Division.	Date of Polling.	Place of Polling.	
		Male Electors.	Female Electors.
Electoral Division No. 1	November 30, 1946	Government (Mixed) School, Kattankudi, Division No. 1	Government (Mixed) School, Kattankudi, Division No. 1
Electoral Division No. 2	do.	Arabic School, Kattankudi, 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 in 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	Land bearing assessment No. 394 in Kattankudi Division No. 5
Electoral Division No. 6	do.	Government Central School, Kattankudi, Division No. 6	Government Central School, Kattankudi, Division No. 6
Electoral Division No. 7	do.	Government Boys' School, Kattankudi, Division No. 5	Attankarai Kiddanki bearing assessment No. 7 in Kattankudi, Division No. 3

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 it is intended to hold an election of members of the Kalmunal 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 10 A.M. and 11 A.M. at the Village Tribunal Court-house, Kalmunai.

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 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 3 P.M.

Electoral Division.	Date of Polling.	Place of Polling.	
		Male Electors.	Female Electors.
Electoral Division No. 1	December 7, 1946	Village Tribunal Court-house, Kalmunai	Magistrate's Court, Kalmunai
Electoral Division No. 2	do.	Methodist Mission School in Kalmunai, Division No. 3	Roman Catholic Mission Kalmunai Division No. 2
Electoral Division No. 3	do.	Land known as Odavi Valavu, bearing assessment No. 36 in Kalmunaikudi, Division No. 1	Land known as Koluvar Valavu, bearing assessment No. 121 in Kalmunaikudi, Division No. 1
Electoral Division No. 4	do.	Land known as Kariapper Valavu, bearing assessment No. 74 in Kalmunaikudi, Division No. 2	Land known as Vidanai Valavu bearing assessment No. 1 and 2 in Kalmunaikudi, Division No. 2
Electoral Division No. 5	do.	Government Boys' School in Kalmunaikudi, Division No. 3	Government Boys' School in Kalmunaikudi, Division No. 3
Electoral Division No. 6	do.	Mammuthamby Valavu, bearing assessment No. 275 in Kalmunaikudi, Division No. 4	Government Girls' School Kalmunai-kudi, Division No. 4
Electoral Division No. 7	do.	Methodist Mission Tamil School in Sainthamaruthu Tamil Division	Kiddanki Valavu, bearing assessment No. 156, Kalmunaikudi, Division No. 5

The Kachcheri,  
Batticaloa, September 30, 1946.

R. H. D. MANDERS,  
Government Agent.

**First General Election of Members of the Sammanturai 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 P.M. and 3.30 P.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.

Electoral Division.	Date of Polling.	Place of Polling.	
		Male Electors.	Female Electors.
Electoral Division No. 1	December 14, 1946	Methodist Mission School, Veeramunai	Land bearing assessment No. 84 in Veeramunai
Electoral Division No. 2	do.	Southern portion of land in Sinnappali Mosque premises	Land bearing assessment No. 296 and 297 in Sammanturai, Division No. 4
Electoral Division No. 3	do.	Land bearing assessment No. 115 and 117 in Sammanturai, Division No. 3	Government Girls' School, Sammanturai
Electoral Division No. 4	do.	Land bearing assessment Nos. 381 and 382 in Sammanturai, 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, Sammanturai

The Kachcheri,  
Batticaloa, September 30, 1946.

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

The Kachcheri,  
Jaffna, September 30, 1946.

C. COOMARASWAMY,  
Government Agent.

**First General Election of Members of the Valvettiturai Town Council, 1946.**

by 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 Valvettiturai Town Council on Saturday, November 9, 1946.

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 2.30 P.M. and 4 P.M. at the office of the Town Council, Valvettiturai.

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 4 P.M. on November 9, 1946.

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 28, 1946	.. Sivaguru Vidhyalayam, Valvettiturai
Electoral Division No. 2	.. do.	.. Customs, Valvettiturai
Electoral Division No. 3	.. do.	.. American Mission School, Valvettiturai
Electoral Division No. 4	.. do.	.. Sithampara Vidyalayam, Valvettiturai
Electoral Division No. 5	.. do.	.. American Mission Tamil School, Valvetty

The Kachcheri,  
Jaffna, 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.

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 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.