

URBAN GOVERNMENT FINANCIAL REGULATIONS, 1969
(Under section 93 of the Act)

Date of commencement: 20th June, 1969.

Arrangement of Regulations

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PART I
GENERAL

Citation and application.

1. These regulations may be cited as the Urban Government Financial Regulations, 1969 and shall apply to —

- (a) all councils; and
- (b) such boards as the Minister may specify by notice in the Gazette.

Interpretation.

2. In these regulations, unless the context otherwise requires —

“Auditor” means the person appointed to audit the accounts and records of the council in accordance with section 101 of the Act;

“finance committee” means the committee appointed under section 20 of the Act;

“inspector” means a person appointed by the Minister under section 105 of the Act;

“officer” means a person employed by a council to fill an established office as defined in the Urban Government Regulations, No. 8/1969(2-2); and

“Treasurer” means the officer appointed to manage and control the financial business of the council.

Financial year.

3. The financial year of the council shall run from 1st April in one year to 31st March of the year following and for the purposes of these regulations “year” means “financial year”.

General supervision and control.

4. (1) The financial business of the council shall be controlled and managed in accordance with these regulations.

(2) The finance committee may require the Treasurer to investigate and report on any matter concerning the finances of the council, and may direct him to take such action not inconsistent with the Act or these regulations as it considers necessary to rectify any error, irregularity, inefficiency or contravention of the council’s financial policy that comes to its knowledge.

(3) Neither the finance committee nor any councillor is authorised to check or inspect the professional work of the Treasurer or of any other officers, and they shall not become involved in the administration of the Treasury.

(ISSUE 2)

Duties of officers.

5. It is the duty of every officer concerned with the receipt, custody or disbursement of money or stores —

- (a) to comply with these regulations and any directions or instructions issued by the Treasurer under regulation 6;
- (b) to acknowledge and bring promptly to account under proper heads and items all money received by him;
- (c) to ensure that the approved estimates of expenditure on votes under his direct control are not exceeded, and to ensure that expenditure is not incurred before it is authorised;
- (d) to produce when required any accounting documents for examination by the Auditor, the Treasurer and his staff and his own superior officers;
- (e) to answer any query raised by the Auditor or Treasurer fully and promptly.

Duties of Treasurer.

6. (1) It is the duty of the Treasurer, in addition to the duties set out in regulation 5, to be responsible generally for keeping the accounts, the accounting system and accounting records kept by his or any other department of the council, and in particular, but without affecting the generality of the foregoing —

- (a) to ensure that proper provision is made for the safe custody of council money, securities, counterfoil receipts, licences, account books and keys;
- (b) to ensure that strict supervision is exercised over all officers entrusted with the receipt or expenditure of money or stores and to report to the Town Clerk and the finance committee without delay any cases of officials failing to account promptly for collections or disbursements of council moneys;
- (c) at the required time, and in collaboration with appropriate departmental officers, to prepare draft estimates of income and expenditure for submission to the various committees of the council and to assemble such estimates for consideration by the finance committee and the council together with such additional matter as he may deem necessary;
- (d) to see that all books and records are written up and posted correctly and promptly and kept up to date;
- (e) to recover advances or loans and to repay deposits in strict accordance with their terms and conditions;
- (f) to see that all stocks of counterfoils and receipt books are kept under lock and key, that when new stocks arrive they are examined and immediately brought on charge in a register, and that any issues are only made against signature of receipt;
- (g) to keep watch on the expenditure of votes controlled by other officers and warn them in writing if there is a danger of those votes being exceeded; to inform the finance committee regularly of the expenditure incurred or likely to be incurred under each vote and to prepare proposals for supplementary estimates or re-allocations as may be necessary from time to time;

- (h) to be responsible for the proper organisation of his office, a fair allocation of duties amongst his staff, the training of his staff and the smooth and efficient preparation of his accounts and records;
- (i) to implement the policies and directions of the council and its committees in financial matters, but where he considers any direction is not in accordance with the Act or these regulations he shall report the facts to an inspector and shall seek guidance from him before any action is taken on such directions;
- (j) to issue such directions or instructions as he may deem necessary from time to time for the better carrying into effect of the purposes and provisions of these regulations;
- (k) to check that all officers comply with these regulations and to cause such disciplinary or other action to be instituted as he deems necessary to ensure they are observed.

(2) The Treasurer may direct any officer of his staff to inspect the accounts and stores held by any officer or department of the council, and such officer shall have access to all counterfoils and accounting records.

PART II

SAFE CUSTODY OF CASH, COUNTERFOILS AND TICKETS

Safes and cash boxes.

7. (1) Every officer responsible for the receipt, custody, disbursement or distribution of money, counterfoils or tickets shall be provided with an adequately sized safe, cash box or other place of safe-keeping, which shall wherever possible be built-in or otherwise secured so that it cannot be moved.

(2) Custody of cash boxes and their keys and keys of safes or other places of safe-keeping shall be entrusted to specific individuals at the discretion of the Treasurer, who shall maintain in his office a complete list of safes and cash boxes showing their numbers and the names of the officers responsible for them and their keys.

(3) Duplicate keys of safes, cash boxes and other places of safe-keeping shall be retained by the Treasurer who shall be responsible for their safe custody and, in his absence shall be deposited with the Town Clerk who shall likewise be responsible for their safe custody.

(4) Whenever a key is lost the officer responsible for its custody shall report the loss immediately to the Treasurer, who will use the duplicate key so that the contents of the safe, cash box or other place of safe-keeping can be extracted. The safe or cash box must then be withdrawn from use until a new lock has been fitted by a reputable locksmith.

Custody of cash and counterfoils.

8. (1) All cash and counterfoils held by an officer shall be kept in a safe, cash box or other safe place approved by the Treasurer except when actually in use.

(ISSUE 2)

(2) No private money may be kept in a council safe or cash box, and any surplus money found by the Auditor or other inspecting officer shall be assumed to be the property of the council and credited to its revenue.

(3) All cash collected shall be paid in to the Treasurer with minimum delay, and all money and cheques collected during the preceding day of business shall be banked each day.

(4) Under no circumstances may cash being held by an officer be used for private purposes or issued by way of temporary loan, or for any other unauthorised disbursement.

Monthly surveys of cash.

9. The Treasurer shall carry out a check of all cash balances not less than once a month and certify the cash books accordingly.

Certification of balances at end of the year.

10. (1) The Auditor shall —

(a) examine the cash, stamps and counterfoils and any securities in the hands of the Treasurer, after the close of business on the last business day of each financial year, or before the commencement of business on the first business day of the following financial year, and where the Auditor is unable to carry out his examination he shall request the Minister's Permanent Secretary to appoint such other person as he may determine, to carry out such examination and report to the Auditor;

(b) obtain from the council's bankers a certificate of balance as at the close of business on the last business day of the financial year.

Cash surpluses.

11. Any surplus found on balancing the cash book shall be credited initially to a suspense account, and shall be taken into revenue after the expiry of twelve months if not otherwise accounted for.

Cash losses and deficiencies.

12. (1) Where any loss or misappropriation of money is discovered, the amount involved shall be charged immediately to the officer responsible by use of an advance account in his name.

(2) If revenue is misappropriated or lost before being brought to account its collection must be reflected in the accounts and this shall be effected by —

(a) creating an advance account in the name of the officer responsible; and

(b) crediting the relevant revenue head.

(3) Any sums recovered during the enquiry into a loss or misappropriation shall be brought to account by crediting the relevant advance account.

(4) Any advance account opened in accordance with paragraphs (1) and (2) shall remain open until recovery is effected from the actual offender or the officer responsible, if neglect is proved, or until adjusted against an expenditure item entitled "Losses of council money", after authority to write off the outstanding balance has been obtained in accordance with regulation 15.

Reporting losses. (Schedule)

13. (1) The loss or misappropriation of any council money shall be reported immediately by the officer discovering it to the Treasurer, and the report shall contain sufficient detail to enable the Treasurer to make his preliminary report in accordance with paragraph (2).

(2) On receipt of a report or on himself discovering any loss or misappropriation of council money, the Treasurer shall submit immediately a preliminary report to the Town Clerk and the chairman of the finance committee in the form contained in the First Schedule to these regulations, and copies of his report shall be sent to the Minister and the Auditor.

(3) The Treasurer shall cause a full enquiry to be made into any loss or misappropriation and shall inform the Police as soon as any loss or misappropriation is discovered which appears to involve theft, fraud or embezzlement.

(4) When no further information or recoveries of cash can be expected, the Treasurer shall make a final report to the finance committee, sending copies to the Minister and the Auditor, giving the following information —

- (a) an account of the circumstances of the loss and follow up action taken;
- (b) an explanation of any delay in discovering or reporting the loss;
- (c) a clear statement of the final loss and of the sources of any particular recoveries of the loss as originally reported;
- (d) an indication of the arrangements in force for safe-guarding cash, whether these arrangements were being followed and any improvements recommended to prevent a recurrence;
- (e) the result of any Police enquiries;
- (f) an opinion as to whether the loss arose directly or indirectly from the negligence of any officer;
- (g) a clear recommendation as to the action to be taken.

(5) It is not within the discretion of any officer to withhold a report required by this regulation, notwithstanding that restitution may have been made; nor shall a report be deferred to enable restitution to be made.

Action on final report.

14. The finance committee shall consider the Treasurer's final report made in accordance with regulation 13(4) and issue such directions or recommendations as it sees fit regarding the recovery or write-off of the loss and steps to be taken to prevent a recurrence of such loss, and may recommend that a surcharge be imposed in accordance with regulation 17.

Writing-off losses.

15. (1) The council is empowered to authorise the writing-off of losses not exceeding E200, where it is satisfied that the loss is not recoverable, and such authority shall be given in the form of a certificate signed by the Chairman and the Town Clerk.

(2) Where the loss exceeds E200 the authority of the Minister must be obtained for writing-off of such a loss.

(3) On receipt of the requisite authority to write-off any loss the Treasurer shall prepare a schedule of supplementary estimates in accordance with regulation 29 to provide funds under a special item of expenditure "Losses of council money", from which he can clear the advance account in accordance with regulation 12(4).

Losses of counterfoils.

16. (1) Where the loss of any counterfoils is discovered, action shall be taken in accordance with regulations 13 and 14, but no advance account shall be opened, unless the loss indicates a loss of revenue in accordance with regulation 12(2), in which case the loss shall be treated as a loss of cash, not counterfoils.

(2) The council is empowered to authorise the writing-off of counterfoils to a nominal value of E200, but where the nominal value exceeds E200 the authority of the Minister shall be obtained.

(3) The authorisation of the council shall be given in the form of a certificate signed by the Chairman and the Town Clerk.

Surcharge.

17. (1) The finance committee may after full consideration of the facts recommend that a surcharge amounting to the whole or a part of the funds involved be imposed on any officer or other employee who —

- (a) is guilty of negligence or inefficiency in connection with any theft or loss of funds or counterfoils, or fails to carry out any check or supervision which might have prevented such theft or loss; or
- (b) sanctions expenditure in excess of the authorised provision remaining unspent in the relevant item of the estimates; or
- (c) sanctions expenditure of a kind or for a purpose which is not authorised by the approved estimates; or
- (d) sanctions expenditure without obtaining any necessary approval to incur it which may be required; or
- (e) is responsible for any expenditure which is found to be unsupported by original vouchers duly authorised and receipted; or
- (f) is found to be responsible for any loss of stores or fails to account satisfactorily for any stores for which he is responsible.

(2) It shall be the duty of the Treasurer to bring to the attention of the finance committee any circumstances warranting its consideration under paragraph (1) which comes to his notice.

(3) The recommendations of the finance committee shall be forwarded to an inspector or the Auditor so that a report may be made to the Minister under the provisions of section 106 of the Act.

PART III
ALLOCATION OF BALANCES AND RESERVE FUNDS

Reserves.

18. (1) The balances of a council shall, subject to regulations 19, 20 and 21 be allocated between the following accounts and funds —

- (a) General Account,
- (b) Renewals Fund,
- (c) Loan Fund,
- (d) such other accounts or funds as the Minister may from time to time require or approve and subject to such conditions as he may determine.

General Account.

19. (1) The Treasurer shall open and maintain a bank account in the name of the council in respect of the General Account, and subject to the provisions of section 96 of the Act and regulation 21 all income received shall be credited to the General Account and all expenditure shall be debited to it.

(2) The Minister may direct that the balances held in the General Account as at 31st March each year shall be not less than a minimum sum, determined by him from time to time, after consultation with the finance committee, to provide a working balance for the forthcoming financial year.

Renewals Fund.

20. (1) A Renewals Fund shall be established to provide funds for the replacement of vehicles and other equipment with an estimated working life of three years or more.

(2) Contributions to the Renewals Fund shall be made annually on a basis to be determined by the council with the approval of the Minister.

(3) Funds may only be withdrawn from the Renewals Fund with the authority of the Minister for the purpose of meeting the cost of purchasing vehicles or equipment.

Loans and grants.

21. (1) Any loan raised under the provisions of section 95 of the Act shall be credited to a separate bank account opened in accordance with the provisions of section 96 of the Act.

(2) All expenditure on purposes which are to be financed by way of loan funds shall be met initially from the General Account, and transfers from the loan account shall be made from time to time as may be necessary to re-imburse the General Account in respect of such expenditure.

(3) Where repayment is to be made by a specified date and not by annual instalments, a sinking fund shall be established into which shall be paid each year from the revenue of the council such amount as is necessary together with interest to provide a sufficient sum to repay the loan in full at the appointed time.

(4) Sinking fund moneys shall be invested in accordance with section 89 of the Act, but subject to the approval of the Minister in each case may be used by the council to finance short-term capital projects for which sanction has been given in terms of section 94 of the Act:

Provided that any funds so used shall be refunded to the sinking fund, together with any interest due, before the appointed date of repayment of the original loan.

(5) The details of all loans taken up by the council shall be entered in a Loans Register in accordance with regulation 41.

PART IV ANNUAL ESTIMATES

The scope of the estimates.

22. (1) The annual estimates shall be designed to show clearly the amount of money to be spent on each individual service; to define the scope of each service; and to prescribe the authorised staff establishment. They should cover all foreseeable expenditure, but make no provision for contingencies. They shall contain as much detail as is consistent with clarity and conciseness.

(2) The arrangement of both estimates and accounts shall follow that laid down by regulation 23. This arrangement is designed to facilitate comparison between receipts and disbursements under different heads and items over a period of years. The same heads and items shall therefore be preserved from year to year, and any change in arrangement or coding shall be explained.

The general arrangement of estimates. (Schedule)

23. (1) The estimates shall be opened with statements, in the form contained in the Second Schedule to these regulations, showing the estimated balances of the council at the beginning and end of the year of estimate.

(2) These statements shall be followed by the revenue estimates which shall begin with a grand summary of estimated net expenditure and income set out in the form contained in the Third Schedule, and this shall be followed by the detailed estimates prepared in accordance with regulation 24, and lastly any appendices.

(3) The revenue estimates shall be followed by the capital estimates prepared in accordance with regulation 25.

(4) All amounts in the estimates shall be expressed in Swaziland emalangeni.

(5) The estimates shall include an appendix showing in respect of each loan taken up by the council —

- (a) the amount of the original loan and its source;
- (b) the terms of repayment and interest;

- (c) the total amount repaid or refunded to the end of the previous year;
- (d) the amount to be repaid or refunded during the current year;
- (e) the amount to be repaid or refunded during the year of estimate divided if necessary between interest and redemption;
- (f) the balance outstanding for repayment in future years.

Revenue estimates. (Schedule)

24. (1) The detailed estimates shall be divided into sections for each committee, and each section shall be sub-divided into votes covering the various departments or services for which that committee is responsible.

(2) Each committee section of the estimates shall be opened by a summary of the estimated net expenditure or income in respect of each vote prepared in the form contained in the Fourth Schedule.

(3) Each vote shall be divided between expenditure and income and show the estimated net expenditure or income which shall be carried into the committee summary, in accordance with paragraphs (4) *et seq* and as shown in the Fifth Schedule.

(4) The expenditure heads shall be divided between "Personal Emoluments", "Other Charges" and "Special Expenditure", and these in turn shall be sub-divided into items which shall be numbered in accordance with a recognised coding system. The income heads shall also be sub-divided into items which shall be similarly numbered.

(5) Expenditure and income shall be itemised as far as possible and not shown in block amounts, and the detailed estimates shall show against each item of expenditure or income the amount expected to be spent or collected in the year of estimate, together with the approved figure and the revised estimate for the current year. No deductions shall be made on account of a probable saving on salaries as a result of delay in filling posts or on account of any general presumption that expenditure will be reduced.

(6) The "Personal Emoluments" segment of each vote shall prescribe the authorised staff establishment, and the different offices shall be itemised accordingly. Where an office is tied to an incremental scale of salary reference to the appropriate scale shall be shown in the detailed estimates. It will be in order to include in this segment such other charges, separate from salaries, as relate directly to the cost of the specified offices, such as pension fund contributions, leave allowances and acting allowances. General labour charges shall not be included under "Personal Emoluments" but under "Other Charges".

(7) Any item of expenditure of a non-recurrent nature which does not qualify for inclusion in the capital estimates under regulation 25 shall be included as an item under "Special Expenditure" of the appropriate vote.

(8) Explanatory notes or appendices are to be provided as necessary to give any information required to clarify the collection of income or incurring of expenditure, the reason for any increase or decrease or to indicate any restrictions or limitations it is desired to place on any item.

Capital estimates.

25. (1) A schedule of capital estimates shall be attached to the revenue estimates showing in respect of each project the following particulars —

- (a) description of the project;
- (b) original estimate of the cost;
- (c) revised estimate of the cost;
- (d) estimated phasing of expenditure;
- (e) the source of finance annual loan charges, if any, arising.

(2) Each separate project or scheme must be shown as a separate item and each item should cover a complete project or scheme.

(3) Explanatory notes shall be provided as necessary to give any information required to clarify the estimates, and refer to any approval already given.

(4) Items of expenditure appearing in the capital estimates shall be works projects costing E1,000 or more, and the purchase of equipment costing E1,000 or more, or such other items of a non-recurrent nature that it is considered cannot appropriately be included in the revenue estimate under "Special Expenditure". The replacement of vehicles, machinery or furniture should normally be included in the revenue estimates.

Submission of estimates.

26. The annual estimates shall be submitted in duplicate to the Minister in accordance with the provisions of section 91 of the Act.

Distribution of approved estimates.

27. When the Minister has approved the estimates, final copies complete with explanatory notes and appendices and incorporating any amendments required by the Minister shall be prepared by the Treasurer and distributed as follows —

Ministry of Local Administration	—	3 copies
The Auditor	—	2 copies
Each Chief Officer and Vote Controller	—	2 copies

Reallocations. (Schedule)

28. (1) When during the course of the year it is found that additional provision is required on a particular item while at the same time equivalent savings can be made on another item, the finance committee may authorise the preparation of a reallocation warrant in the form contained in the Sixth Schedule for submission to the council for approval as provided in subsections (2) and (3) of section 91 of the Act.

(2) Reallocation warrants shall be prepared in quadruplicate and when approved copies shall be distributed to the Ministry of Local Administration, the Treasurer, the Vote Controller and the Auditor.

(3) The procedure of reallocation shall not be used to —

- (a) create a new item of expenditure not in the approved estimates;

- (b) create a new post or to alter the salary scale of an existing post;
- (c) give effect to a new principle or policy; or
- (d) reallocate provision between revenue and capital budgets.

(4) Vote controllers must ensure where reallocation of funds is approved that the expenditure against the item from which the money has been transferred is not allowed to exceed the reduced provision that remains.

Supplementary estimates. (Schedule)

29. (1) When it is desired during the course of a year to provide additional funds under any item and it is not possible to do so by reallocation in accordance with regulation 28, the finance committee may recommend that the council passes supplementary estimates in accordance with the provisions of section 91(5) of the Act.

(2) Applications for supplementary provision will be considered only when it can be shown to the satisfaction of the Minister that —

- (a) the additional funds are genuinely required for continuation of the service and not as a result of excessive expenditure;
- (b) the need is so urgent that provision cannot be delayed until the next financial year;
- (c) the funds required cannot be found by reallocation; and
- (d) the funds of the council are or will be sufficient to meet the proposed additional expenditure.

(3) Applications for supplementary provision shall be submitted to the Minister in quadruplicate in the form contained in the Sixth Schedule, under cover of a letter which shall contain full reasons for the need and explain from where the money is to come to meet the cost.

Establishment changes.

30. Authority for changes during the course of a year in salary scales, wage rates, allowances or additions to the number of offices authorised in the annual estimates, or alteration in their titles, can only be conveyed by way of supplementary estimates, even though expenditure on the item will not thereby exceed the approved provision.

Expenditure control.

31. (1) No expenditure may be incurred unless it can be properly charged to an item in the approved estimates or otherwise as provided in section 92 of the Act, and any councillor, officer or employee who individually or jointly with others, commits the council to any expenditure not so authorised will be held personally responsible and may be surcharged in accordance with the provisions of section 106 of the Act.

(2) There shall be in respect of each item of expenditure a Vote Controller who shall be the Treasurer, or an officer who is appointed as such by the Treasurer in writing, at the direction of the finance committee.

(3) Expenditure under each item may be incurred only by the Vote Controller, unless a Vote Controller authorises another officer to incur expenditure, but where he does so he remains personally responsible for ensuring that expenditure is not incurred in excess of the approved provision.

(4) Where it is necessary for a Vote Controller to authorise an officer of another department to incur expenditure from a vote under his control, he shall do so by issuing an official order showing the name or title of officer so authorised and the maximum amount of expenditure he may incur.

PART V

ACCOUNTS AND RECORDS

Keeping of books and accounts.

32. (1) Every council shall keep such books of account as are necessary to exhibit a true and fair view of the state of the council's affairs, and explain the transactions and financial position of the council, including, in particular, but without affecting the generality of the foregoing —

- (a) books showing the assets and liabilities of the council;
- (b) books containing entries from day to day, in sufficient detail of cash received and cash paid;
- (c) books containing such other records as may be required to be kept by these regulations or any other law.

(2) The books of account referred to in paragraph (1) may be kept either by making entries in bound books or by permanently recording the matters in question in any other manner.

(3) Where the books are not kept by making entries in bound books, adequate precautions shall be taken for guarding against falsification and facilitating its discovery.

Annual accounts. (Schedule)

33. (1) As soon as possible after the end of each financial year annual accounts shall be prepared in the following form —

- (a) a balance sheet in the form contained in the Seventh Schedule;
 - (b) detailed statements, following as nearly as possible the arrangements of the approved estimates, showing the approved estimates of income and expenditure and the actual income and expenditure for the year, and quoting any increases or reductions to the approved estimates of expenditure effected by approved supplementary estimates or reallocations, against the relevant expenditure items;
 - (c) trading accounts, where any trading undertaking is operated.
- (2) The following supporting statements and certificates shall also be prepared —
- (a) cash and bank certificates and a bank reconciliation statement;
 - (b) detailed statements of advances and deposits outstanding;

- (c) statement of investments and fixed deposits, and certificates relating to the balances on fixed deposit accounts;
- (d) statement of outstanding loans;
- (e) unallocated stores reconciliation statement in cases where an unallocated stores account is operated;
- (f) return of arrears of revenue.

(3) At least three copies of the statements and certificates specified in paragraphs (1) and (2) shall be signed by the Treasurer and dated in original and produced to the Auditor for examination as provided in section 102 of the Act.

(4) Within thirty days of the receipt of the audited accounts and the report of the Auditor on the accounts, action shall be taken as required by section 103 of the Act and the copy of the accounts and the Auditors' report sent to the Minister shall be signed and dated in the original.

Advances and deposits.

34. (1) Separate records shall be maintained for all advances and deposits, which shall be balanced at regular intervals not less than once every three months.

(2) All records shall show the purpose for which money has been advanced or deposited, as the case may be, and any information available regarding the period for which the advance or deposit has been made.

(3) Where any authority is required for an advance, such authority shall be obtained before any payment of an advance is made, or any advance account is opened.

Trading accounts.

35. (1) A separate account shall be kept in respect of each trading undertaking, or such other undertaking as the Minister may direct, showing all income and expenditure of the undertaking to which it relates.

(2) A revenue account and balance sheet shall be produced annually or at such intervals during each year as may be necessary.

(3) When an undertaking is wound up any surplus shall be credited to revenue, and any deficiency shall be written off to expenditure.

Commitment Register.

36. (1) A register covering all items of authorised expenditure shall be kept, either centrally by the Treasurer or by each Vote Controller.

(2) The Commitment Register shall show, in respect of each item —

- (a) the total expenditure in the approved estimates;
- (b) any addition or reductions arising from re-allocations or supplementary estimates, or from the issue of departmental warrants;
- (c) every amount of expenditure incurred under the item, the running total of such expenditure and the balance remaining unspent;

- (d) any commitments entered into;
- (e) any amounts credited back to the item and any adjustments.

(3) All expenditure vouchers shall be posted in the Commitment Register before they are passed for payment.

Counterfoil register.

37. (1) A counterfoil register shall be maintained containing a clear, complete and accurate record of all counterfoils referred to in regulation 49 received by the council and showing their issue to officers and their return and final disposal.

(2) When stocks of counterfoils are received from the printer they shall be carefully scrutinised to ensure that they are in serial order, that each book is complete and agrees with the particulars quoted on the printer's invoice. They shall then be taken on charge in the counterfoil register and stored in a safe place.

(3) All issues of revenue-earning counterfoils shall be made in numerical sequence and against signature of receipt from the person receiving them.

(4) Distribution registers shall be maintained in order to supervise and control the stocks of revenue-earning counterfoils held by individual officers.

Personal emoluments register.

38. A personal emoluments register shall be maintained in respect of all established staff, showing for each officer full particulars of every payment of salary and any deductions made.

Pensions contributions register.

39. A pensions contributions register shall be maintained showing, on a separate sheet for each officer, all contributions collected from the officer and made by the council.

Investments register.

40. (1) An investments register shall be maintained which shall show on a separate folio relevant details of each investment held by the council.

(2) Receipts of interest on all investments shall be recorded in the register.

Loans register.

41. (1) A loans register shall be maintained which shall show relevant details of each loan taken up by the council.

(2) The register shall show in respect of each loan —

- (a) the amount of the original loan and its source;
- (b) the terms of repayment and interest, and the date(s) on which any payments are due;
- (c) details of any payments made either of principal or interest;
- (d) the running total of any repayments made and of the balance outstanding.

Rate book.

42. All rates made and levied on owners of immovable property shall be entered in a rate book which shall show in respect of each property —

- (a) the description or identification of the property;
- (b) the name and address of the owner;
- (c) the valuation shown in the valuation roll in force of the land and improvements;
- (d) the amount of rates assessed.

Preservation of documents.

43. (1) The following Treasury documents shall be preserved for the periods stated —

<i>Class of document.</i>	<i>Minimum period for preservation.</i>
All abstracts, vouchers and subsidiary records	7 years
All cash books and advances, deposits and investment ledgers	20 years after the final completion of all transactions and the closing of the last account contained therein
Salary ledger and establishment records	40 years

(2) For the purpose of paragraph (1) duplicates of receipts issued by the council shall not be regarded as documents and they may be destroyed after the accounts to which they refer have been audited.

(3) After the expiry of the periods quoted above, records may be destroyed with the approval of the Treasurer, who will bear in mind the desirability of preserving archives and in no case shall any document be destroyed for which any probable use is foreseen.

PART VI
GENERAL RULES AND PROCEDURE

Collection of revenue.

44. (1) The collection of all accounts and moneys due to the council shall be under the control of the Treasurer.

(2) Each official who receives money on behalf of the council, or for which he is accountable to the council, shall keep such records in connection therewith as may from time to time be directed by the Treasurer, including an accurate and chronological account of receipts and deposits either with the Treasurer or with the council's bankers.

(3) All moneys due to the council shall be received and banked promptly.

(4) The chief officer of each department shall furnish the Treasurer with such particulars in connection with work done, goods supplied, or services rendered, and all other amounts due, as may be required by him to record correctly all sums due to the council and to ensure promptitude in rendering of accounts and the recovery thereof.

(ISSUE 2)

Acceptance of cheques.

45. (1) Cheques drawn on banks in Swaziland or the Republic of South Africa when drawn by firms or individuals of repute and made payable to the council may be accepted as revenue.

(2) Notwithstanding paragraph (1), receiving officers may refuse to accept cheques without assigning any reason and shall demand payment in cash if they are not acquainted with the standing of the drawer or if they have reason to think that the cheques might not be met.

Dishonoured cheques.

46. (1) If a cheque accepted as revenue is dishonoured it shall be taken into safe custody by the Treasurer.

(2) The Treasurer shall make every effort to recover the equivalent amount in cash and if this is collected, it shall be paid in on a separate bank deposit slip marked "Re-deposit".

(3) Where recovery proves impossible the receipt issued for payment shall be cancelled, the cash book adjusted, and the posting to the debtors account deleted.

(4) The Treasurer shall take normal action to recover the debt.

Personal cheques.

47. Personal cheques may be cashed only for members of the staff and then only in an emergency with the prior written sanction of the Treasurer.

Receipts.

48. (1) An official receipt shall be given to the payer for any money paid in, and a notice shall be prominently displayed in all revenue-receiving offices warning the public to insist on obtaining an official receipt for all money paid in.

(2) A standard form of numbered counterfoil receipts shall be used in all cases except those in which special forms have been authorised by the council.

(3) All receipts shall be accountable documents, and when a form is spoiled it shall not be destroyed, but marked "cancelled" and attached to its counterfoil.

Counterfoils.

49. (1) All official receipt forms, cheques, tickets, stores requisitions and other documents representing money shall be ordered, controlled and issued by and be in the custody of the Treasurer, who shall supply the requirements of all departments.

(2) The printing of all such documents shall be entrusted to reputable printing firms who shall be required to enter an agreement to effect and maintain sufficient security measures to ensure that during the process of printing no counterfoils are mislaid, misused or misappropriated and that none is issued or printed without authority, and the agreement should require the printing firm to make good and reimburse the council for any loss or damage sustained as a result of failure to observe sufficient security measures.

(3) All receipts and issues of such documents shall be entered in a register to be kept by the Treasurer in accordance with regulation 37.

Payments.

50. (1) Payment of a sum out of the funds of the council shall be made in accordance with the provisions of section 87 of the Act.

(2) Nothing contained in this regulation shall prevent the council, subject to the provisions of section 125 of the Act, from delegating to the Treasurer power to authorise payments, subject to such limitations and conditions as it may determine, but where it does so the Treasurer shall be required to report any payments made by him to the finance committee.

Orders for goods or work.

51. (1) The Treasurer shall supply each chief officer with order books or forms on which all orders for goods or work must be made.

(2) Orders shall be signed only by the chief officer or an authorised deputy, and the stock of unused orders must be kept in the custody of a responsible officer.

(3) Oral orders shall be confirmed the same day by written official orders.

Cheque books.

52. (1) Cheque books shall be kept under lock and key in the custody of the Treasurer, or other officer deputed by him.

(2) Authority for signing cheques shall be restricted to the Treasurer, the Town Clerk and two other specified persons duly authorised by the finance committee from time to time.

(3) All cheques shall be signed by two persons, one of whom must be the Treasurer or the Town Clerk.

Imprests.

53. (1) When it is necessary for an officer to have at his disposal cash for disbursements which cannot conveniently be paid direct by the Treasury in the normal way, the Treasurer may with the approval of the finance committee authorise the issue of an imprest.

(2) No imprest shall be authorised in respect of a greater amount than will suffice for the purpose in view.

(3) The imprest holder will draw the full amount authorised from the Treasurer, who shall maintain a separate record for each imprest issued.

(4) When reimbursement of the imprest is required or in any case not later than the expiry of the imprest or the financial year, the imprest holder will present to the Treasurer completed payment vouchers for the whole amount of the expenditure incurred since the imprest was last reimbursed. After examination to satisfy himself that vouchers are in all respects complete and accurate, the Treasurer will reimburse the imprest holder the amount incurred against them, and enter the payments in his cash book precisely as if he had paid them himself.

Insurances.

54. (1) The Treasurer shall effect and renew necessary all insurances that are required to be taken out by any law or which the council direct should be taken out and he shall be responsible for the safe custody of the policies and for making any claims.

(2) It is the duty of the Treasurer to keep under review the need for any insurance, and it is the duty of each chief officer to give prompt notification to the Treasurer of any new risks or properties which require to be insured, or of any alterations affecting existing risks of insurances.

(3) The Treasurer shall keep appropriate records containing particulars of all insurances effected by the council, and shall give other chief officers all necessary information thereof which they may require.

(4) The chief officer of the department concerned shall give prompt notification to the Treasurer of any fire, loss or other damage respecting council property, or of any other known circumstances of claim under any of the council's insurances.

PART VII

CONTRACTS AND TENDERS

Contracts.

55. (1) Every contract whether made by the council or by a committee to which the power of making contracts had been delegated shall comply with the provisions of the Act and these regulations relating to contracts and calling for tenders.

(2) The council's copy of every contract shall be placed in and remain in the custody of the Town Clerk, who shall supply a working copy thereof to the Treasurer and any other officer who requires one in connection with his duties.

Contracts Register.

56. The Treasurer shall keep a contracts register and enter therein particulars of all contracts entered into by the council and of payments made under such contracts.

Contracts for works and services.

57. (1) A council shall enter into a written contract for the execution of any works or the provision of any service by an outside agency the cost of which is estimated to exceed E2,000.

(2) Contracts for services shall so far as possible be awarded for periods of twelve months running concurrently with the financial year.

Contracts for materials and stores articles.

58. (1) The council shall call for tenders and enter into unit price or running contracts each year for the supply of building materials, fuel, tyres, cleaning materials and other commodities that are likely to be required to be purchased in substantial quantities from time to time during the year.

(2) Each chief officer shall submit to the Treasurer before 31st December each year a list of items covered by paragraph (1) which he considers his department is likely to need during the following year, giving details of the probable quantities required of each article. Nil returns shall be submitted if no items are required.

(3) When a chief officer does not include a particular item the finance committee on the recommendation of the Treasurer may direct that it should be included.

(4) When the council has awarded the contracts the Treasurer shall notify all chief officers, and any other officers authorised to purchase stores, of the names of the firms selected to supply specified items and the prices to be paid. All purchases of the items listed shall be confined to these firms at the approved contract prices.

(5) All unit price or running contracts shall so far as possible be awarded for periods of twelve months running concurrently with the financial year.

Calling for tenders.

59. (1) Whenever it is necessary to call for tenders in compliance with section 59 of the Act, it shall be the duty of the chief officer concerned to prepare documents giving sufficient detail to enable prospective tenderers to be aware of exactly what is required, before the notice calling for tenders is published.

(2) When the council intends to proceed with any building or engineering projects or projects of a specialist nature like electrical, drainage or painting contracts, it shall cause the necessary contract documents, including tender forms, drawings, specifications and bills of quantities to be drawn up by the Town Engineer, or other competent person duly appointed for the purpose, before the notice calling for tenders is published.

(3) For works contracts to an estimated value of E20,000 or upwards for the construction of a single building or engineering project, bills of quantities shall form part of the tender documents. For all other works tenders shall be called for on a lump sum basis, to specifications and drawings, where the Town Engineer or other competent person duly appointed for the purpose, having regard to the nature of the work, is satisfied that schedules of quantities can be dispensed with.

(4) Tenders shall not be called for unless there is approved financial provision to meet the estimated cost.

Submission of tenders.

60. (1) The notice calling for tenders shall require that they be submitted in sealed envelopes and clearly marked "Tender for". On receipt all tenders shall be placed and remain in the custody of the Town Clerk until the time appointed for their opening.

(2) Any tenders received out of time shall not be considered and shall be returned to the tenderer giving the reason.

Opening of tenders.

61. (1) All tenders covering the same matter shall be opened at one time in the presence of the Town Clerk or another officer designated by him and any two councillors invited by him to attend the opening thereof.

(2) All tenders opened shall be initialled by the Town Clerk or other officer designated by him and the two councillors and entered into a book kept for the purpose, and the said entries shall also be initialled.

(3) The Town Clerk shall pass the tenders to the Treasurer who, in consultation with any other chief officer concerned, shall cause a schedule to be made of all tenders received showing the name of the tenderer, the item or goods tendered for, the price, the unit of quotation, time to complete or deliver and any other relevant particulars or remarks.

Consideration of tenders.

62. (1) The schedule prepared in accordance with regulation 61(3) shall be submitted to the committee charged with the duty of considering the tenders together with the comments of the chief officer, or other competent person, and its recommendation thereon shall be submitted to the council for approval.

(2) In considering tenders, the council shall normally accept the lowest in the case of purchases or the highest in the case of sales. If any other tender is accepted the reason for so doing shall be recorded in the minutes and if after due enquiry the Auditor or an inspector considers the reason to be unsatisfactory he shall report the matter to the Minister in accordance with section 106 of the Act.

(3) The decision of the council shall be recorded on one copy of the schedule referred to in regulation 61(3) at the time it is made. The Chairman and Town Clerk shall sign this copy of the schedule which shall be retained by the Treasurer as the authority for incurring expenditure accordingly, subject to regulation 63.

Provision of funds.

63. (1) Where the council has accepted a tender, expenditure may not be incurred in excess of that permitted in the approved estimates by virtue of such acceptance. Where the provision is insufficient action must be taken to obtain the additional funds needed by way of reallocation or supplementary estimate prior to incurring any expenditure.

(2) Contracts shall not be signed or purchase orders made unless authority has been given through approved estimates, reallocations or supplementary estimates for the full amount of expenditure thereby incurred.

Validity of tender approval.

64. (1) Approval of the council accepting any tender for the supply of single items or commodities shall only be valid if orders are placed within three months of the date of approval, and delivery takes place within twelve months of the date of the order, unless the contrary is stated by the council in giving its approval.

(2) Approval of the council in respect of unit price or running contracts shall only be valid for one year from the time an agreement is entered into, and such agreement must come into force within three months of the date of approval.

Form of contract.

65. (1) Every contract to which the provisions of regulation 57 or 58 apply shall be drawn up in a form approved by the Minister. All other written contracts may be entered into either by a letter of notification of acceptance of the tender or some other form of contract in writing.

(2) Every written contract shall specify —

- (a) the work, materials, matter or things to be furnished, had or done;
- (b) the price to be paid with a statement of discount or other deductions; and
- (c) the time or times within which the contract is to be performed.

(3) Every contract which exceeds E2,000 in value shall provide for some pecuniary penalty to be paid by the contractor in case the terms of the contract are not duly performed and the council may require and take sufficient security for the due performance of every such contract.

(4) In every written contract, other than a letter of notification of acceptance of a tender, there shall be inserted a clause empowering the council to cancel the contract and to recover from the contractor the amount of any loss resulting from such cancellation if —

- (a) the work done or the goods or materials supplied are not in the opinion of the council of the standard or specification demanded;
- (b) the contractor shall have offered or given or agreed to give to any person any gift or consideration of any kind as an inducement or reward for doing or for forbearing to do or having done or foreborne to do any action in relation to obtaining or execution of the contract or any other contract with the council, or for showing or forbearing to show favour or disfavour to any person in relation to the contract or to any other contract with the council; or
- (c) the like acts shall have been done by any person employed by such contractor or acting on his behalf (whether with or without the knowledge of the contractor).

(5) Every contract shall —

- (a) prohibit the contractor from sub-contracting unless the written approval of the council is obtained or the contract so provides;
- (b) require a sub-contractor to be bound in all cases to conform to the conditions of the main contract and require the main contractor to be responsible for the observance of all contract conditions on the part of the sub-contractor;
- (c) prohibit the contractor from transferring or assigning the contract or portion thereof without the written permission of the council, unless the contract so provides.

(6) Every written contract, other than a letter of notification of acceptance of tender, shall contain a clause requiring the contractor to pay fair wages and generally observe the hours of work and conditions of labour applying in the Municipality.

(ISSUE 2)

Works contracts payments.

66. (1) The chief technical officer, architect or other person in control of the works shall give written orders in respect of all variations from the specification of the works included in contracts, and copies of these orders shall be forwarded to the Treasurer with the estimated variation in cost noted thereon.

(2) Payments to contractors on account of contracts shall be made only on a certificate, issued by the technical officer, architect or other person in control of the works, which shall show the total amount of the contract, the value of the work executed to date, retention money, amount paid to date, and the amount now certified as due.

(3) On completion of a contract and before final payment the Treasurer shall examine the accounts, vouchers and any other relevant documents in order to provide an additional check upon the amounts certified as being due, but the personal responsibility of the chief officer or other person responsible shall not thereby be removed or modified.

PART VIII

PURCHASE AND STORAGE OF COMMODITIES

Direct charges.

67. Commodities purchased direct from expenditure items in the estimates shall be known as direct charges.

Unallocated stores.

68. (1) A council may operate a system of unallocated stores for the purchase and issue of appropriate commodities and shall from time to time approve the categories of commodities to be held in stock and, subject to the approval of the Minister, the maximum value of stocks that may be held at any one time.

(2) Purchases of unallocated stores shall be charged to an advance account entitled "unallocated stores" and when they are issued the cost shall be credited to the advance account and debited to the appropriate item in the estimates.

Responsibility for stores.

69. It is the duty of the Treasurer to exercise general supervision over the manner in which any unallocated stores and other commodities which are the property of the council are stored, and to ensure that adequate checks are carried out from time to time on all stocks, stores ledgers and inventories.

Records.

70. The Treasurer shall issue written instructions prescribing the details of the bookkeeping to be carried out by storekeepers, but these shall include a complete record of all stores received on behalf of the council, a record of all issues made and balances in hand at any time.

Purchase of stores and commodities.

71. (1) A separate official order book as prescribed in regulation 51 shall be used for the ordering of commodities and unallocated stores, and each order shall be signed by an authorised officer and counter-signed by the Treasurer.

(2) An authorised officer shall be an officer authorised by the Treasurer in writing to sign official orders.

(3) The provisions of section 59 of the Act and Part VII of these regulations shall be observed when purchasing commodities and stores.

Receipt of stores and commodities.

72. (1) All stores and commodities when received, shall be examined by the storekeeper or other officer responsible for receiving them on behalf of the council.

(2) Any breakages or deficiencies shall be reported promptly to the chief officer responsible, who shall take appropriate action to have them replaced or written off.

(3) All unallocated stores shall —

(a) be recorded in the Goods Received Book; and

(b) be taken on charge in the appropriate stores ledger.

Issue of stores.

73. (1) No issue of unallocated stores shall be made except on production of a requisition made in a prescribed form and signed by an officer duly authorised to indent for unallocated stores.

(2) Unallocated stores shall be written off ledger charge when issued.

(3) The issue price of each unit of stock shall be the “average price” computed by dividing the total value of stock on hand, by the number of units in stock adjusted to the nearest cent. Issue prices shall be reviewed as circumstances demand but not less frequently than quarterly.

Inventories.

74. (1) Inventories shall be prepared and kept up to date in the form prescribed by the Treasurer in respect of all non-expendable stores including all moveable plant and machinery, furniture, fittings and equipment, belonging to the council and held by any officer or department, and shall remain on charge until written off under appropriate authority.

(2) The original of the inventory shall be held by the Treasurer or officer deputed by him, and a copy shall be held by the officer responsible for the stores listed therein.

(3) Not less than once a year, or whenever responsibility for the items on the inventory passes from one officer to another, the inventory shall be ruled off, the balances brought down and agreed with the stock in hand, and the inventory signed by the Treasurer and the responsible officer.

Annual stocktaking.

75. (1) The Town Clerk shall arrange for an annual stocktaking of all stores on charge which are the property of the council at the close of each financial year.

(2) The annual stocktaking shall be carried out by two or more persons neither of whom shall be a person who is a storekeeper or otherwise directly responsible for the receipt, custody, or issue of stores.

(3) The annual stocktaking shall take place as soon as possible after the close of the financial year, and the persons appointed to carry it out shall submit a report not later than one month after the close of the financial year.

(4) The stocktaking report shall state —

- (a) whether the balances of stores on charge in the ledger agree with the stocks held in the store;
- (b) any deficiencies or surpluses found;
- (c) whether any stores require to be written off, sold or otherwise disposed of, and recommend the method of sale or disposal; and
- (d) whether the condition of the store, and of the stores in it, is satisfactory.

Interim inspecting.

76. (1) The Town Clerk may at any time appoint two or more persons for the inspection of a particular store or particular items of stores, and shall do so whenever a chief officer is seeking authority to write off unserviceable stores.

(2) The persons so appointed shall report as required by regulation 75(4), unless appointed solely for the purpose of recommending whether or not stores shall be written off, in which case they shall report only in that regard.

Stocktaking reports.

77. The report referred to in regulations 75 and 76 shall be considered by the finance committee, and a copy of the report and of the decisions made on the report, shall be forwarded to the Auditor without delay.

Write-off of unserviceable stores.

78. (1) Unserviceable and obsolete stores may be written-off in accordance with recommendations contained in a stocktaking report or interim inspection report, and with the approval of the finance committee.

(2) The finance committee shall direct the method of disposal.

Loss of stores.

79. (1) When any stores are lost or found to be deficient, the officer responsible shall be liable to be surcharged as provided in regulation 17.

(2) The council may authorise the writing-off of the losses of stores up to an original cost value of E200 but where the original cost value exceeds E200 the authority of the Minister must be obtained.

(3) The authorisation of the council shall be given in the form of a certificate signed by the Chairman and the Town Clerk.

Control of vehicles and plant.

80. (1) The following records shall be kept in order to maintain an effective control over the use and check on the operating cost of the council's vehicles and plant —

- (a) a register of vehicles and plant showing full particulars of each including date and cost of purchase, details of engine and chassis numbers, tools and spares;
- (b) information on daily running and fuel supplied, from which fuel consumption may be calculated, shall be kept;
- (c) running cost records showing the amount and cost of fuel and lubricants used, the cost of spares and repairs, the number of days idle but serviceable, the number of days unserviceable, the mileage or hours run.

(2) It shall be the responsibility of the Treasurer to see that the council's vehicles are correctly and fully insured at all times, that such insurance also covers any employees who may be carried by a vehicle and that the carriage of such employees does not conflict with the Road Traffic Act, No. 6 of 1965.

(3) Unofficial passengers shall not be transported in council vehicles and drivers who permit this will be subject to disciplinary action. A notice to this effect shall be displayed in the cab of each vehicle.

FIRST SCHEDULE
(Regulation 13(2))

The Chairman of the Finance Committee, and
The Town Clerk
Town Council of

TOWN COUNCIL OF REPORT OF LOSSES AND DEFICIENCIES OF CASH/STORES

In accordance with regulation 13(2) of the Urban Government Financial Regulations 1969, my preliminary report of the loss/deficiency specified below is submitted herewith —

1. Department and office or place where loss occurred.
2. Date of loss and date loss was discovered.
3. Details of gross amount of council cash, stamps, counterfoils, stores involved in the loss, and receipt forms lost.
4. Name and designation of officer immediately responsible for items lost.
5. An advance account for E..... has been opened in the name of the above officer in accordance with Reg. 12.
6. The matter has/has not been reported to the Police in accordance with Reg. 13(3).
7. General Comments, including brief details of the circumstances in which the loss arose.

My final report will be submitted as soon as possible.

Date Treasurer

c.c. P.S. Ministry of Local Administration
The Auditor.

SECOND SCHEDULE
(Regulation 23(1))
..... TOWN COUNCIL
ESTIMATES 19 / .
FINANCIAL STATEMENTS
General Account

Balance at 1st April, 19..... (1) E

Est. Surplus/Deficit 19.....

Estimated Balance at 1st April, 19.....

Est. Surplus/Deficit 19.....

Estimated Balance at 31st March, 19.....

Transport and Plant Renewals Fund

Balance at 1st April, 19..... (1) E

Add Contributions 19..... /

Less Est. withdrawals for purchase 19..... /

Less Est. withdrawals for purchase 19..... /

Add contributions 19..... /

Estimated Balance at 31st March, 19.....

(1) Insert figure shown in audited accounts for end of last financial year, i.e. 2 years prior to year of estimate.

THIRD SCHEDULE
(Regulation 23(2))
..... TOWN COUNCIL
GRAND SUMMARY

REVENUE ESTIMATES FOR THE YEAR 19 / .

COMMITTEE	Approved Estimate 19 / .	Revised Estimate 19 / .	Estimate 19 / .
<i>Net expenditure</i>	E	E	E
Finance and general purposes			
Public Health			
Works			
etc.			
etc.			
(Total)			
<i>Less</i>			
<i>Net Income</i>			
(if any committee is in credit)			
TOTAL NET EXPENDITURE			
Grants			
Rates			
<i>SURPLUS</i>			
<i>DEFICIT</i>			
*Rate of cents on land produces		E	
Rate of cents on improvements produces		E	

Estimated rate income

We hereby certify that this is a true summary of the Revenue Estimate for the year ending 31st March, 19, as prepared by the
Town Council and approved at the meeting held on

Chairman
Treasurer.

FOURTH SCHEDULE
(Regulation 24(2))

..... TOWN COUNCIL

..... Committee Summary

Revenue Estimates for Year Ending

VOTE		Approved Estimate 19 / .	Revised Estimate 19 / .	Estimate 19 / .
	&	E	E	E
	<i>Net Expenditure</i>			
1				
2				
3				
4				
5				
6				
7				
8				
9				
10	(Total)			
	<i>Net Income</i>			
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	(Total)			
	Total Net Expenditure/ Income to Grand Summary			

(ISSUE 2)

FIFTH SCHEDULE
(Regulation 24(3) *et seq*)

..... TOWN COUCIL
..... COMMITTEE

Revenue Estimates for the Year ending 19 .
Vote (No); (Title)

Item No.	Establishment			Approved	Revised	Estimate
	/	/		Estimate	Estimate	
				19 / .	19 / .	19 / .
			<i>EXPENDITURE</i>			
			A. Personal Emoluments			
			Total P.E.			
			B. <i>Other Charge</i>			
			Total O.C.			
			C. <i>Special Expenditure</i>			
			Total S.E.			
			Total Expenditure			
			<i>INCOME</i>			
			Net expenditure carried to summary			

SIXTH SCHEDULE
(Regulations 28 and 29)

..... TOWN COUNCIL

REALLOCATION WARRANT/SUPPLEMENTARY ESTIMATES

WARRANT NO. of 19...../.....

VOTE Item No.	Original Approved Estimate	Approved Supple- mentary	Amount of Increase	Reallocation from		
				Vote	Item	Amount
	E	Provision or Re-allocation E	Now Required E			E
TOTAL						

Authority: Finance Committee Minute No.....

Council Minute No.

Date:

.....

Treasurer

..... *Town Council.*

Decision of Minister

Date:

.....

Permanent Secretary
Ministry of Local Administration

SEVENTH SCHEDULE

(Regulation 33(1)(a))

..... TOWN COUNCIL

Statement of liabilities and assets as at 31st March, 19.....

Liabilities

Assets

Capital Section

Loans Outstanding	.....	Capital Expenditure	.....
Creditors	.....	
Cash Overdrawn		Investments	.....
Discharged Capital Outlay	_____	Debtors	.....
Loans	.....	Cash in hand	.....
Capital Receipts	.....	
Revenue Contributions			
to Capital	.....	
Provision for Redemption			
of Debt	.....	

Revenue Section

Cash Overdrawn	.....	Cash in hand	.....
Creditors	.....	Investments	.....
Reserve Fund(s)	.....	Materials and Plant	.....
Renewals Fund(s)	_____	Debtors	.....

General Account

Balance	.....	
	_____		_____
	=====		=====