(1) Number of pages 36.

(2) Date of repair

(3) Initials of the Referencer

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

~~Public Works~~ Financial DEPARTMENT

G.O. No. / B.P. No.	~~222~~ .265 [B. No: 61-66]	Press. / Mis.
Dated	30 . 6 . 1871 ~~. 71 . 1871~~	. 197 .

61-66 18/19

Not to be folded or roughly handled

Archives 1—10,006—19-4-79.

23/1

Proceedings of the Madras Government, Financial Department,
30th June 1871.

Read the following papers:—

No. 61.	From the Inspector-General, Indian Medical Department.	(Dated 7th June 1871, No. 190.)	
No. 62.	,, ,,	Controller of Public Works Accounts.	(,, 9th ,, ,, ,, 652.)
No. 63.	,, ,,	Acting Accountant-General.	(,, 12th ,, ,, ,, 100.)
[illegible]			15th ,, ,, ,, 981.)

No. 66. ORDER THEREON, 30th June 1871, No. 265.

The Government having considered the remarks made upon the draft of Local Fund Rules circulated with G. O., No. 213, dated 5th June 1871, resolve to issue the accompanying Rules framed under the Act for the guidance of Local Fund Boards in its administration.

2. The following remarks furnish explanation where the suggestions of the authorities consulted have not been adopted, or where explanation of the rules or orders seems called for. The rules are here referred to by their numbers in the draft:—

Rule III.—With reference to the Board's remark, the Government observe that this rule does not in fact go beyond Section 25, and may, therefore, be omitted. The subsequent rules make sufficient provision as to the agency to be employed. The rule will be struck out.

Rule IV.—The petty establishment of Local Fund Overseers, &c., will certainly be retained for some time at least, and the suggestion of the Controller of Public Works Accounts need not, therefore, now engage attention. Under Rule XLIII. the system of pre-audit, now applied to the pay-bills of the Public Works General Establishment, will be enforced as regards the Local Fund special establishment also.

Rules IV., V., and VI.—The suggestions of the Board of Revenue and the Inspector-General, Indian Medical Department, as to the nomination of Local Fund servants for public works and for medical institutions cannot be adopted as they are opposed to Section 24. With regard to the Board's remark as to prescribing conditions of service and of qualification, the Government observe that the rules are not necessarily framed under Section 24, and must be considered as a direction, under Section 26. The rules are most necessary and desirable, and will be retained in their present form.

Rule VII.—The words "and of Collectors of Districts" will be added in accordance with [illegible] establishments under this rule will be entertained in districts which have been sub-divided; in other districts all servants entertained will belong to the establishment of the District Local Fund Board.

In sub-divided districts only servants employed in each for the purposes of all the local funds of the district will come under this rule, and their pay be provided under Rule LXVI. Each Local Fund Board will have its own separate establishment entertained under Section 24 of the Act, which section is sufficient without the express provision proposed by the Board of Revenue as to the strength and salaries of such separate establishment.

The Government [illegible] that the [illegible] of Public Works [illegible]

increase of it for Local Fund work. The additional audit work thrown upon him will not, however, for some time, be very great, as it will consist only of checking the expenditure on Public Works by other than Departmental Agency.

Rule IX.—With regard to the Controller's remark on this rule, the Govern-

Fund Circles, *e.g.*, the Presidency, [illegible], &c. The lump grants from provincial to local funds will be credited to the funds under the instructions of the Accountant-General, and being then local fund assets will be placed *as such and not as provincial funds* at the credit of the Public Works Department for expenditure.

Rule XII.—The Government do not concur in the proposal of the Director of Public Instruction that the percentage criterion should be omitted. They consider it desirable that some definite rules should be laid down for the guidance of Local Fund Boards; and, as the percentage proposed is not objected to as an index of the degree of improvement attained by a school and of its stability, it will be retained for the present.

Rule XIV.—As the whole charges of the Dispensaries, &c., must be provided in the Local and Municipal Budget, the alteration suggested by Dr. Balfour is unnecessary.

Rule XIV.—The Accountant-General remarks that the designation "Endowment Fund" will cause confusion as there is now a heading "Endowment Fund" in the accounts. The Government observe that the present Endowment Fund will, in fact, be split up into as many separate branches of the local funds as there are endowed institutions transferred to the Local Fund Boards. The present "Endowment Fund" will probably disappear; only so much can remain under the direct control of the Board of Revenue as appertains to institutions not transferred to the Local Fund Boards—which will certainly be very few.

Rule XVI.—The Government have carefully considered the suggestion of the Board of Revenue that the budget should be drafted by the Collector; but must reject it as opposed to the law. The Local Fund Boards will, no doubt, avail themselves to the full of the assistance of the Presidents and the information which, from their position as Collectors, must be at their command.

Rule XX.—The Board remark that the unallotted funds are not a balance in the budget sense. The balances here referred to, as will be apparent from Statements II., III., and IV., are true balances, which are to be carried forward in the cas[illegible] unallotted portion of the

slightly mo[illegible] clear what is intended.

Rule XXIII.—The Accountant-General is informed that the Controller-General's requisition cannot be complied with until the Local Fund Budgets are prepared, and that the instructions of that officer have nothing to do with Local [illegible]d Budgets to which the rules relate.

Rule XXVIII.—The query put by the Controller of Public Works Accounts, [illegible]ference to the petty establishment (local funds), is not clearly understood. [illegible] XXVIII. [illegible] settles the mode of computing the share of [illegible] road fund, [illegible] be

23/2

provided in the budget of the road fund, to which it is entirely debitable. As far as this rule goes, therefore, the petty establishment is not included in the computation. Neither will it be included under Rule XXIX., as each Board will provide for the petty establishment entertained in its own circle. When circles and ranges are not conterminous, the adjustment of charge can be easily effected.

It will be better if Rule XXIX., which deals with the whole charge for Public Works Department supervision, precede Rule XXVIII. which settles the share debitable to the road fund. This change is made in the rules now issued.

With regard to the charge against Port, Canal, and similar funds for Public Works supervision, the Government observe that the rules under discussion do not apply to such funds; but the principle of fixed grants will be applied to them also. The sums to be charged against these funds will be settled by the Public Works Department.

Rule XXIX.—With reference to the Board's remark, it will be made quite clear that the whole charge referred to is that for Public Works supervision; but, as the whole rule relates to this item, there ought not to have been any doubt as the rule was drafted. The percentage system to which the Board's second remark refers has been abandoned.

The remarks of the Controller of Public Works Accounts on Clause 3 show that Mr. Brock has misapprehended the system proposed. The circle contribution for Public Works Department supervision is the budget provision, and is finally computed with reference, not to actual, but to estimated expenditure on works. The actuals of expenditure on establishment have nothing to do with it except as affecting the amount of reduction to be made in the last month of the year in view to giving the local funds the benefit of any savings that may have accrued in the general grant for Public Works Establishments. If, in March, the Controller has booked the expenditure on Public Works Establishments for nine months, he must estimate, with reference to the past expenditure, the expenditure for the whole year; and, if savings are to accrue, the local fund will be entitled to proportionate reduction. Thus, if he estimates in March that the year's expenditure on establishments will be nineteen lakhs against a grant of twenty lakhs, the contributions of all Local Fund Circles will be reduced by five per cent.

In order to preserve the principle of progressive adjustments, a clause has been added to Rule XXIX. as originally drafted.

Rule XXXI., Clause 3.—The Board can issue orders as to the mode of charging [illegible] buffaloes and live stock

Clauses 8 *and* 9.—These will be made a separate rule after Rule XXXIII.

Clause 10.—In their remark on this clause, the Board have overlooked the fact that it refers to years' allotments—not to estimates. The limit will, however, be raised to Rupees 1,000. It is necessary that the Controller of Public Works Accounts should be made aware of these transfers, and it is advisable that the Board should know the state of the current year's budget. The rule is, th[illegible] slightly modified.

The Board suggest that the Local Fu[illegible]ards shou[illegible]prohibit [illegible]etioning trans[illegible]o[illegible]he Pu[illegible]

a change of agency is not to be made by the Local Fund Board, the Government observe that the matter is regulated by Rule XL., and the Board of Revenue will have complete control in respect to it. If it be meant that they should not transfer funds, the new Rule XLI. meets the case. In either case, the necessity for report of transfers [illegible] reference to the agency. The clause proposed by the Board is, therefore, unnecessary.

Rule XXXIII.—Is modified with reference to the Board's suggestion.

Rule XXXV.—For the President will be read "office of the President," who can give such orders as regards opening the covers in his absence as may be necessary.

Rule XLI.—The adoption of the rules proposed by the Board of Revenue is, in the opinion of Government, impossible. They are inconsistent with Rule XLIII., and the Controller points out that, under the Public Works Department system, treasury funds cannot be made use of by civil officers. The terms of the rule have, however, been modified with reference to the Board's remarks, and the first part of the new rule is in lieu of draft Rule LXIX.

Rule LV.—The Government do not deem it advisable to adopt Dr. Balfour's suggestion in reference to this rule. The Local Fund Boards cannot be ignored as proposed.

With reference to the Board's remark, the Government observe that Section 10 of the Act provides sufficient restriction, but the additional words added in the revised rule make the matter quite clear.

Rule LVII.—The Government believe that, as the Local Fund Boards will have the advice of the local medical officer in the preparation of indents, the modification proposed by Dr. Balfour is unnecessary.

Rules LXV. and LXVI.—The Government do not agree with the Board of Revenue that these rules are misplaced. They refer to the miscellaneous grant, and should no more be among the general budget rules than those defining the mode of computing the cost of Public Works Department supervision.

Rule LXVII.—In their remark on this rule the Board have overlooked Rule LXIV.

Rule LXIX.—The Board will see that, by the omission of this rule and by an addition to Rule XLI., their suggestions have been carried out.

Rule LXIX.—The forms of account are to be settled hereafter for provincial and local services combined, and will probably be so arranged as to furnish the information which the Board require. Their opinion will be asked before the forms are settled.

Rule LXXIII.—The Government do not think it necessary to prescribe the week in which the meetings are to be held; and, with reference to the Board's other suggestion, they think that, at present at least, the principle that service on Local Fund Boards should be entirely honorary ought to be afforded a trial.

Statement I.—The Board of Revenue are informed that the surplus pound [illegible] entered merely because it has been resolved to assign it for the year [illegible] in the [illegible] a pledge.

Statement IIA.—The Government think the retention of the column "locality" desirable.

3. His Excellency the Governor in Council now proceeds to furnish instructions for the guidance of Collectors and Local Fund Boards as to the measures immediately necessary for carrying out the rules [illegible] balances) for each circle in districts which have been sub-divided, and to distribute the road works appertaining to each. The schemes for the levy of tolls which have been called for will require careful consideration, and it is probable that these imposts will not be enforced during 1871-72 at any new gates. The tolls levied at existing gates will be continued, and estimates of receipts from them should alone be entered in Statement IA. The Collectors concerned should submit their proposals with draft notifications accompanied by schedules of rates for the conversion of these tolls into tolls under the Local Funds Act from such date as may seem advisable; and if the change will involve increase of receipts, of course the estimate should be framed accordingly. The tolls on the Neilgherry Hills have already been declared Local Fund tolls.

5. The levy of the house-tax is the next point on which instructions are required. Pending the elaboration of the general scheme of unions, for educational operations chiefly, referred to in G. O., dated 28th April, No. 563, which will take some time, unions must be at once constituted for the assessment of the house-tax in order to recoup the local funds for the charges which will be thrown upon them in the current year.

6. The house-tax will be imposed for 1871-72—

(i.) In all areas heretofore rated for the support of schools established under Madras Act VI. of 1863. The whole charges of these schools should be provided for in the budget.

(ii.) The local funds will be charged with all grants to schools of the lower class. The Presidents will obtain from the Deputy Inspectors of Schools statements showing the salary-grants in aid of such schools (not rate schools) now in force, and the amounts should be included in the budget. The house-tax will be levied for the year 1871-72 in areas benefited by such schools within limits which should be carefully determined by the Local Fund Boards with due consideration in the first place as to distance, the general rule being that 2½ miles is the utmost which admits of the daily attendance of children, and in the second to the "unions" which may now be formed being such as to fit in with the general scheme [illegible] reference to which the limits of unions now to be formed will be subject to revision. No new salary-grants are to be sanctioned except in accordance with the rules now issued; and the Director will abstain from sanctioning, on application preferred to him, new salary-grants for schools of the lower class.

7. The Director of Public Instruction has been directed to prepare a [illegible] ment showing the mode in which the charge for existing Normal Sch[illegible] transferred to local and municipal funds (in all Rupees 14,000) is to be d[illegible] in proportion to the benefit conferred by [illegible] schools upon [illegible] Fund[illegible]

and Municipalities. No time should be lost in framing this statement which will, in due course, be communicated to the Local Fund Boards. Contributions to Government for existing Normal Schools will be entered under "Training Schools, Miscellaneous."

for 1871-72 since the [illegible] for each circle any to Provincial, must be transferred by adjustment against local funds by the Accountant-General. The Local Fund Boards in making provision for results' grants should ascertain from the Deputy Inspectors of Schools the sums probably required. The Presidents of the Local Fund Boards can ascertain the charge on account of inspection from the Collectorate accounts, and the rules provide for its apportionment in sub-divided districts. The Director of Public Instruction and all Educational Officers will furnish to the Local Fund Boards on application all the information in their power.

9. The Presidents of Local Fund Boards and of Municipalities have already been called upon to furnish lists of the institutions, Dispensaries, Chuttrums, &c., to be transferred to these bodies under Sections 10 and 15 of the Local Funds and Towns' Improvement Acts. They should submit these lists without delay with such explanation as regards each institution as will clearly show that it is of such a kind as to be capable of transfer under the sections. The budgets now to be framed should contain provision for the whole charges for the year 1871-72 of institutions situated in Local Fund Circles, and the transfer of which is contemplated. As the general charges from the 1st April up to the date of transfer will have been met, there is no increased charge placed upon local funds under this arrangement, and it will be advantageous that the budget should show the whole charges of the year. The acceptance of the charges for medicines and medical attendance from the beginning of the year is also necessary for the relief of the provincial budget, and as the Local Fund Circles have benefited by the institutions since the 1st April, when the Act came into force, there is no injustice in requiring the full year's payment. Municipalities will have to pay in 1871-72 for medical attendance for eleven months only, as Act III. of 1871 came into force on the 1st May. Supplies of medicines made in the first month in the year are in fact for subsequent consumption, and the cost will be charged to Municipalities.

10. Many of these institutions, in fact nearly all the Dispensaries, are situated in Municipalities, and under Rule XIV. the institutions will be under the immediate control of the Commissioners, the local funds merely contributing towards the expenses. In such cases the local [illegible] directed in G. O., 17th April 1871, No. 491, for medicines and medical attendance, together with such further sum for the general charges as the Local Fund Boards in communication with the Municipal Commissioners may allot. On receipt of the lists with the estimates of receipts and charges, and the opinions of the Local Fund Boards and the Municipal bodies as to the proposed distribution, the Govern[illegible] pass final orders on this point and as to the adjustments to be made in favour and against Municipalities. It appears to the Government, on re-consi[illegible] that the local fund of the Neilgherry Circle will be unable to meet the

23
4

Proceedings of the Madras Government, Financial Department,
30th June 1871.

charges proposed to be thrown upon it for the Dispensaries at Ootacamund, Coonoor, and Kotagherry. So much of the order above referred to as imposes on the local fund charges for these Dispensaries is, therefore, cancelled.

11. As regards Vaccination, the cost of the District Establishments for the whole y[illegible]e provided. The Sup[illegible]tendent [illegible]ld be instructed [illegible] [illegible] apportionment of the charges directed in Rule LX.

12. The Government think that with the rules now issued, and these instructions, the Local Fund Boards should have no difficulty in framing their budgets for 1871-72. The Government desire to impress upon them the necessity of expedition, as the preparation of the budgets for 1872-73 must be commenced in September next, and those for 1871-72 should be completed and sanctioned before then.

(True Extract.)

W. HUDLESTON,
Acting Chief Secretary.

To the Board of Revenue,
,, Public Works Department,
,, Revenue Department,
,, Inspector-General, Indian Medical Department,
,, Accountant-General,
,, Director of Public Instruction,
,, Controller of Public Works Accounts,
,, Collectors of the several Districts,
,, Commissioner of the Neilgherry Hills,
,, Presidents of the several Municipalities,

With the Rules.

Exd. J. Wright.

Rev. Dept.

Govt. of [illegible] 1871 [illegible]
No. 2094
FINANCIAL.

THE BOARD OF REVENUE,
&c., &c.

Dated June, 30th.
Rec'd July 22

Read G. O., 30th June 1871, No. 265.

JUNE.
Nos. 61–66.

Ms 23

RECORDED.

Rules framed under Sections 24, 25, 26, 28, 30, 32, 34, and 35 of Act IV. of 1871 (Madras).

THE LOCAL FUND.

I. All rates, taxes, and tolls imposed or realized under the Madras Local Funds Act shall be collected by Officers of Government and shall be kept in Government Treasuries until otherwise ordered by Government.

II. It shall be the duty of the Collectors of the several districts to see that the expenditure in any official year from the Local Funds of the several circles within their districts does not exceed the assets of that year.

Establishments and Executive Agency.

III. The petty establishment of Overseers, &c., already sanctioned for each district, shall be retained on the same conditions of service as at present, but they will be available for all Local Fund work. The appointment, punishment, and dismissal of these Officers is by the Act vested in the President, but, in his selection, he should consult with the Superintending Engineer.

IV. It will in like manner be the duty of the President in the nomination of Educational Officers and Medical Subordinates to consult the Inspector of Schools for the division, and the Inspector-General, Indian Medical Department, respectively.

V. Persons appointed to any office under the Local Fund Boards must have passed the tests and possess the qualifications prescribed for similar offices under Government.

VI. Such Clerks and Accountants as are necessary for the supervision of Local Fund expenditure shall with the sanction of Government be entertained in the offices of the Government, the Board of Revenue, the Accountant-General, the Controller of Public Works Accounts, and of Collectors of districts.

Organization of the Local Funds.—Road, Union, and Endowment Funds.

VII. The funds which are to be applied to the purposes specified in Section 26, Clause (i), shall form a separate branch of the Local Fund, to which assignments of money, whether by Government, or by Local Fund Boards of other circles, and other receipts, shall be separately credited, and the unexpended balance of which shall be carried forward from year to year. This branch of the Local Fund shall be denominated the Road Fund.

VIII. Its yearly assets will consist of the balance of the Road Fund remaining unexpended from the previous year; of two-thirds of the collections within the year of the cess on the rent value of land; of the proceeds of tolls; of Provincial service grants or other sums of money, the receipt of which by the Local Fund Board for the purposes of the Road Fund may be sanctioned by Government; of the balance of the Road Fund constituted under Act III. of 1866 (Madras); of contributions for the construction or maintenance of communications from the funds of other circles under Section 27 of the Local Funds Act, or of Municipalities under Section 30, Act III, of 1871; and of such appropriation in excess of two-thirds of the collections from the cess on the rent value of land as the Local Fund Board, with competent sanction, may assign for expenditure for the purposes of the Road Fund.

IX. Villages, groups of villages, or townships, in which from time to time the Government may, under the provisions of Section 36, direct the imposition of the House tax for the support of a Local Fund School or Schools situated therein, or for the re-imbursement to Local Funds of grants-in-aid of a school or schools so situated, shall be denominated Unions.

X. The proceeds of the house tax levied within such unions, together with the school fees, donations, contributions, and other money accruing to the schools or for union purposes, shall form subordinate branches of the Local Fund under the designation of Union Funds. They shall be applied in the first instance to meet the educational expenditure of the union, but in the event of there being a surplus after meeting such expenditure, it shall be competent to the Local Fund Board to

appropriate it for expenditure within the nion on any other object tending to the ealth, comfort, or convenience of the people. he balances of these Union Funds shall be arried forward from year to year.

XI. The Local Fund Board should, as a rule, ake proposals to the Government to perma- ently establish any school of the lower class herein 30 per cent. of the pupils have, for wo consecutive years, qualified for Results rants; provided that, if in such case, the habitants or other persons are willing to establish an Elementary School from their wn resources on the Salary Grant System, ey shall be allowed to do so, the Local Fund bing liable for the grants-in-aid, and the house tax being imposed within the limits constituted for the union thereupon to be fomed.

XII. When the schools, dispensaries, or other institutions under the control of a Local Fund Board, which are now, or may hereafter be, established, are, in the judgment of the Director of Public Instruction, or the Inspector-General, Indian Medical Department, of sufficient importance to necessitate or to render desirable the appointment of a subordinate committee for their management, they will bring the fact to the notice of the Local Fund Board, who may also at any time suggest the appointment of such committees. In all cases the duty of recommending persons to be appointed members of subordinate committees is delegated to the Local Fund Board.

XIII. The funds derived from endowments of nstitutions of the kinds specified in Clause (iii.), Section 26 of Act IV. of 1871, which, under the provisions of that Act, may be made over to the Local Fund Boards, as well as from endowments which may hereafter be vested in them as Trustees for such institutions, shall, with voluntary or special contributions or grants of money, form subordinate branches of the Local Fund, under the designation of Endowment Funds. The proceeds of such endowments will only be available for expenditure on purposes to which they are or may be lawfully applicable at the time when the endowments become vested in the Local Fund Boards, and the balances shall be carried forward from year

to year. The expenses of the endowed institutions shall be debited to the Endowment Funds, and these, unless insufficient, should not be supplemented from the Local Fund generally.

XIV. Contributions made by one Local Fund to another, or to or by Municipalities on account of charitable institutions or for other purposes, shall be paid to the Board of the circle, or to the Commissioners of the Municipality in which the institution is situated or the expenditure incurred; and management of the institution and of the expenditure shall appertain to the Board or the Municipality to which the contribution is made.

General Budget Rules.

XV. In accordance with the provisions of Section 30 of the Act, it will be the duty of the Local Fund Boards to prepare annually budget estimates of receipts and expenditure under all heads, in doing which they will be guided by the following rules.—

This duty may be delegated, with such instructions as the Local Fund Board may think fit, to a Committee of the board, of which the President or Vice-President should be a Member.

XVI. As provided in Section 29 the Collector of the district will, in the first week in September, lay before the Local Fund Board an estimate of the gross receipts and charges of collection.

2. All sums entered in the statement of receipts must be in round numbers.

3. A note to the statement shall show the sums applicable to Communications only.

XVII. The appropriation of the funds available for expenditure shall rest with the Local Fund Boards subject to the control hereinafter provided.

XVIII. A general budget estimate exhibiting the whole of the receipts and expenditure of the Local Fund shall be prepared in the form hereto annexed (Statement I). The receipts from the land cess, house tax, tolls, and other sources will be shown separately in the lump, and the expenditure shall be classified under the following grants:—

(i.) Public Works.

(ii.) Education.

(iii.) Sanitation, medical services, and public and charitable institutions.

(iv.) Miscellaneous, which will include the cost of establishments of the Local Fund Board and in controlling offices, and expenditure not falling under the other heads.

XIX. The budget shall be so framed as to leave, besides the reserve provided for the District Road Fund, reserve equivalent to 10 per cent. of the estimated receipts other than those to be credited to Road, Union, or Endowment Funds.

XX. The budget estimates when completed shall be laid before the Local Fund Board, and after discussion and settlement by that authority, they shall be forwarded to the Board of Revenue in the first week in October. Copies of Statements I., III., IIIA., IIIB., shall be sent to the Director of Public Instruction though the Deputy Inspector of Schools; and of Statements I., IV., IVA., IVB, to the Inspector-General, Indian Medical Department, and the Sanitary Commissioner. The heads of departments concerned shall at the earliest possible date communicate to the Board of Revenue any remarks which they may have to make as regards the adequacy or appropriateness of the provision made for the educational, medical, or sanitary needs of the circle.

XXI. The Board of Revenue shall suggest such modifications in the budget estimates as shall to them seem fit, and forward them to Government in the Financial Department for final orders.

XXII. The budget estimates of the circles will be returned, after review by Government, to the Board of Revenue, who will cause them to be printed and will send copies to all officers concerned. The Board will compile a general budget estimate, as far as possible in the same forms, for the whole Presidency, and will submit it to Government in the second week of December, for incorporation in the Provincial Budget to be despatched to the Government of India.

XXIII. If the outlay proposed in the original budget estimates is afterwards found to be likely to leave a large surplus unemployed, supplemental proposals for the allotment of the surplus, accompanied by explanation as to the way in which it has accrued, shall be submitted for sanction in the same manner

and with the same procedure as the original budget estimates.

Public Works.

XXIV. A budget of the receipts and expenditure appertaining to the Road Fund, accompanied by detailed statements showing all allotments from Local Funds for Public Works of whatever kind, shall be prepared in the forms hereto annexed, marked II., II. A.

XXV. On the receipt side of the Road Fund Budget shall be exhibited separately the items specified in Rule IX.

XXVI. The detailed statement of allotments for Public Works (II. A.) shall contain two parts, for New Works and for Repairs.

XXVII. 1. The cost of the supervision and assistance of the Public Works Department shall be paid rateably from the funds of the several Local Fund Circles of the Presidency, with reference, *first*, to the whole amount which, it may be determined by Government, shall be paid towards the cost of the Department Public Works Establishment from the Local Funds of the Presidency; and, *second*, to the amount, which, it is estimated in the budget, will be expended in each Circle by the Department Public Works during that year.

2. The former will be communicated to the Local Fund Boards not later than the 1st September. In budgetting for the Circle charge for Public Works Department supervision, the Local Fund Board will provide a sum bearing the same ratio to the declared charge on that account on all Local Funds for the ensuing year, as the sanctioned Circle charge for supervision for the current year bore to the whole charge on that account against Local Funds. When all the budgets have been received and reviewed, the whole charge for the Public Works Department supervision will be distributed by the Board of Revenue in the general budget among the several circles in the ratio of the estimated expenditure by Officers of the Department.

3. The budget provision on this account thus finally determined will be considered a fixed grant, and will not be liable to curtailment on account of the expenditure on Public Works falling short of the budget estimate. Provided that a deduction shall be made in

8. 2?/8

e local contributions proportioned to the vings in the Public Works Budget for tablishment. The Controller of Public Works ccounts will, in the first week in March, nen the savings can be estimated almost actly, intimate to the Presidents and the ccountant-General the ratio of deduction.

4. One-twelfth of the budget grant for iblic Works Department supervision in each rcle shall be transferred by the Accountant-eneral to the credit of the Public Works epartment every month; and the adjustment n account of savings referred to in the last lause shall be made by the Accountant-eneral against the last instalment. If necessary, funds shall be re-transferred from the redit of the Public Works Department to ffect the adjustment.

XXVIII. The Road Fund shall be debited with shares of the sum charged to the Local Fund for Public Works supervision, and for ontrolling and other establishments. These items shall be computed respectively in the ratio of the estimated expenditure from the Road Fund to the total expenditure by the Public Works Department, and in the ratio of the whole expenditure from the Road Fund to the whole expenditure from the Local Fund. The sums so computed shall be fixed grants. The Road Fund Budget shall also contain provision for the Petty Range Establishment maintained in the Circle which shall be entirely chargeable to the Road Fund; for tools and plant; for the Road Fund reserve at 10 per cent. of the estimated receipts; and for contingencies.

XXIX. As a general rule not less than 25 per cent. of the portion of the cess applicable only to roads and communications should be allotted for expenditure in the talook where it is raised. To show whether this rule has been complied with Statement II. B. will be required to be prepared and submitted with the budget Where establishments are maintained for the collection of tolls, the details should be budgetted as shown in Statement II. C. The cost of collection shall be charged to the Road Fund.

XXX. The following minor rules will be observed regarding estimates and allotments for Public Works:—

1. Every work estimated to cost more than Rs. 1,000, whether a new work or repair, must be entered separately in the budget. Works estimated to cost less than Rs. 1,000 must be entered together (and not separately) as petty new works and petty repairs.

2. 4th sanctioned projects for new works costing more than Rupees 1,000, the estimates for which are not likely to be submitted to Government or the Board of Revenue for sanction within the first four months of the year, must not be entered in the budget.

3. The allotment for Tools and Plant must not be larger than one per cent. on the expenditure, except under special circumstances which must be distinctly explained.

4. Estimates for Educational, Sanitary, and Miscellaneous works exceeding Rupees 1,500 shall contain a provision of 5 per cent. for Petty Establishment and Contingencies. The services of the Road Fund Petty Establishment shall be rendered for all other works in these classes without charge.

5. The reserve of the Road Fund is intended for emergent, incomplete, and unforeseen works.

6. The budget of the Road Fund must be framed so as to provide for closing the year with a moderate balance.

7. Round sums must be used so far as possible.

8. Works of Miscellaneous Public Improvement not immediately connected with roads and communications shall not be charged to the Road Fund, but will be provided for in the miscellaneous section of the Public Works Grant.

9. Estimates amounting to Rupees 1,000 or less may be sanctioned by the Local Fund Boards, and estimates for amounts from Rupees 1,000 to Rupees 5,000 by the Board of Revenue; but estimates above Rupees 5,000 must be submitted to Government.

10. The President, after examining and countersigning estimates, will lay them before the Local Fund Board, and will then, if the estimate is for a new work, and the amount is above Rupees 1,000, forward it to the Board of Revenue with a full explanation of the necessity for the work, and a copy of any resolution passed by the Local Fund Board regarding it.

11. The allotments entered in the budget as passed by Government will be the original sanctioned allotments for the year. The Board of Revenue and, in the case of works for which the year's allotment is less than Rupees 1,000, the Local Fund Boards may

e project to another, but without such nction the budget allotments must be hered to. Transfers sanctioned by the Local nd Board shall be at once reported to the ontroller Public Works Accounts through e Board of Revenue. No transfer from one the major heads in the Road Fund Budget except the reserve or the balance) to another, n be made without the permission of overnment.

12. Applications for new allotments or r transfers must be made by the President the Board of Revenue as occasion arises, care that they are made in time to low of their being utilized within the cur- nt year. Copies of all such applications ust be laid before the Local Fund Board at eir next ensuing meeting.

13. All applications for transfers or new lotments must state whether the work is to entrusted to the Public Works Depart- ent or not.

14. Each project or work must be dis- ctly designated when first brought to tice, whether in the budget or otherwise, d such designation must not be altered hen it is afterwards referred to without the rmission of the Board of Revenue.

XXXI. Within the first six weeks of the icial year the President shall submit to the cal Fund Board a list of all works which re still incomplete at the end of the pre- ling year, but which were omitted from the budget in the expectation that they uld be completed. The list shall show w funds can be provided, whether from the rve or otherwise. Incomplete works may proceeded with in anticipation of the ction of allotments, provided that the tioned estimate is not exceeded.

. After the list is passed by the Local nd Board it shall be forwarded to the rd of Revenue.

. A copy of the President's letter to the rd of Revenue forwarding the list shall laid before the Local Fund Board at its t ensuing meeting.

Execution of works.

XXII. The selection of works will rest the Local Fund Boards. The Super- nding Engineer on receipt of a copy of sanctioned budget (Rule XXII.) will be

25
10

...chat the necessary arrangements
...n are made in due time.

..., 1. No *new* work shall be com-
...til, *first*, the plan and estimate
...ve been sanctioned; and, *second*,
...ent of funds for it has been made by
competent authority; and the amount of such
allotment shall not be exceeded.

2. No *repair* work shall be commenced until the funds for it have been allotted by competent authority, but the execution of petty repairs and of those provided for by maintenance grants or allowances, may be performed on the budget sanction, and no estimates for them need be submitted to the Board of Revenue or to Government.

XXXIV. When Range Officers undertake Local Fund Works they will meet all charges from their General Funds, and account for the sums spent on them as prescribed in the Rules for the Department Public Works.

XXXV. Range Officers will include Local Fund Works in their monthly progress reports, and the Superintending Engineer will have the same duties and responsibilities with regard to them as he has with regard to Imperial and Provincial Works. The Range Officers will send in covers superscribed "Progress Report" an extract from their progress report containing all that relates to Local Fund Works to the Office of the President of the Local Fund Board, not later than the 10th of the month.

XXXVI. When it is intimated to the Superintending Engineer that works have been selected for execution, the latter shall prepare such plans and estimates as are required, and shall forward them to the President with his signature.

2. The totals of estimates must always be in round numbers. If the estimate exceeds a lakh, it will be given in even hundreds; if not, in even tens.

3. Any unavoidable expense connected with the investigation of projects and the preparation of survey plans and estimates by the Public Works Department may be incurred, but not until the estimated expense has been sanctioned by the Local Fund Board if less than Rs. 1,000 or by the Board of Revenue, if more, and the requisite funds have been placed at the disposal of the Public Works Department under instructions from the latter.

XXXVII. Completion Certificates relating ...Local Fund Works will be forwarded to the ...ntroller of Public Works Accounts for ...istry. That Officer will transmit them ...thout delay to the President by whom they ...ll be laid before the Local Fund Board at ... next meeting, and then filed amongst the ...cords of the Local Fund Board.

XXXVIII. It will be the duty of the Superintending Engineer to advise the Local Fund ...oards professionally with regard to any ...ork projected by them; to suggest to them ...e execution of any works that he may him... ...sider desirable; and to afford to them ...neral assistance.

XXXIX. When he has occasion to address ...e Local Fund Board or to make any appli... ...tion connected with the Local Fund to ...overnment or the Board of Revenue he will ...o so through the President of the Local ...und Board.

XL. All works shall, *as a rule*, be executed ...y the Public Works Department. Ordinary ...epairs and petty works not requiring pro... ...essional skill may, however, be entrusted by ...ae Local Fund Board to other agency; but ...if in any case the Local Fund Board desire to ...mploy other agency on works not coming ...within this category special application for ...sanction must be made to Government through ...the Board of Revenue.

XLI. The whole of the funds allotted under Grant I. (except the reserve and the contributions to the funds of other Circles or Municipalities for Public Works) shall be placed at the disposal of the Public Works Department by the Board of Revenue in communication with the Accountant-General. When agency other than departmental is employed, the Controller of Public Works Accounts shall supply the persons entrusted with the execution of the work with funds, and deal with the expenditure as he now does in the case of expenditure of Public Works funds by Civil Officers. Like Range Officers under Rule XXXV. such persons shall send to the President's Office Progress Reports not later than the 10th of every month.

XLII. In cases of emergency the President may either arrange for the execution of a work in anticipation of sanction, or may apply to the Range Officer (informing the Superintending Engineer that he has done so). The

cer will act forthwith on such
n.

The audit of all expenditure from
ls on Public Works shall be performed by the Controller of Public Works Accounts in accordance with the rules in force in the Public Works Department.

Union Funds and Educational Expenditure.

XLIV. The budget estimates of receipts and charges of Union Funds shall be prepared in the form hereto appended (Statement III.), d a detailed estimate of expenditure in all educational institutions prepared (Statement III. A.), and detailed provision made for salary grants in aid (III. B).

XLV. The Local Fund Board shall determine the rates of fees to be levied in Union Schools under their control and the strength of the teaching and other staff.

XLVI. Whenever the receipts from house tax shall be found to have exceeded the expenditure in a union by 25 per cent. in two years, the Collector shall revise the rating, in order, by lowering the classification of the houses, to relieve the inhabitants of the burden unnecessarily imposed upon them.

XLVII. When Subordinate Committees are appointed under Section 33 of the Act and Rule XIII. supra, they shall frame and submit to the Local Fund Board the union budget estimate. They shall also present to the Local Fund Board, at the close of the year, a report on their operations.

XLVIII. The charges against Local Funds for the Subordinate Educational Inspectorate shall, as long as the existing staff remains unchanged, be fixed at two-thirds of the salaries and travelling and office allowances of Deputy Inspectors of Schools, and the whole of the salaries and allowances of Inspecting Schoolmasters. The cost of any addition to the present staff of Deputy Inspectors and Inspecting Schoolmasters which it may be necessary with the consent of the Local Fund Boards, to make on account of elementary education under them shall be met entirely from Local Funds.

2. The whole charge for district educational inspecting staff not met from Provincial Funds shall be payable by Local Fund Boards. The amount of the contribution to be paid by Municipalities on this account

ll be settled according to local circumces by arrangement between the Commisers and the Local Fund Board. If these not agree, Government will decide.

XLIX. The salaries and allowances in quesn shall in the first instance be paid from ovincial Funds and audited as at present, d the amount due by the Local Fund Boards all be recorded and adjusted under instrucns from the Accountant-General every nth. In districts including more circles an one, the cost of existing inspecting staff ployed throughout the district shall, when e budget is prepared, be distributed between e Local Funds of the circles in proportion the estimated expenditure on Salary and esults Grants and Union and Training chools, and the amounts so determined shall be fixed grants for the year.

L. 1. The expenditure in schools under the control of the Local Fund Board shall be audited by the Accountant-General under the system now in force for the audit of expenditure in Government Schools.

2. When Subordinate Committees are appointed for the union, all bills for charges in the Educational Institutions entrusted to them shall be signed by the President or two Members of the Committee.

LI. The Local Fund Board may allot, from the balance of the Union Funds or from the unallotted balance of the Local Fund, sums in excess of the budget provision for contingent charges on schools under their control up to the limit of Rupees 50 for any one institution. Appropriations in excess of this limit must be sanctioned by the Board of Revenue.

2. Expenditure in excess of the sanctioned estimate for teaching staff must be sanctioned by the same authority.

LII. On application from Managers of Private Elementary Schools, Salary Grants in aid of lower class schools may be sanctioned by the Local Fund Boards under the rules of the Educational Department applicable to such grants. Grants sanctioned shall not be paid unless provided for in the budget. The Director of Public Instruction, to whom the sanctioning resolution of the Local Fund Board will be submitted, will see that the grants are not assigned except to schools of the lower class, and that the rules have been observed.

LIII. Results Grants up to the limit of the budget provision will be paid from Local Funds under the existing rules and checks on the certifying Memoranda of the Deputy Inspectors of schools in the prescribed form, but containing in addition a certificate that the school is of the lower class.

Endowment Funds and Sanitary and Medical Expenditure.

LIV. The budget of receipts and charges of Endowment Funds shall be prepared in the forms hereto appended (Statement IV.)

LV. Subject to restrictions prescribed by conditions of endowments, the Local Fund Board shall determine the strength and salaries of the staff employed in all dispensaries, choultries, and markets under their control. Provided that the salaries and allowances of Medical Subordinates borne on the Government Establishments shall be determined by the Government rules applicable to such Officers.

LVI. The pay bills of all establishments shall be signed by the Chief Officer in charge of the institution in which the establishment is entertained; and bills for other charges must be countersigned by the President or Vice-President of the Local Fund Board. But if Subordinate Committees are appointed for any institution under Section 33, funds shall be drawn on bills signed by the President or two members of such Committee. The Committee shall prepare for the sanction of the Local Fund Board the budget of the institution under their charge and submit an annual report on its working.

LVII. Medicines, apparatus, and supplies of all kinds hitherto furnished to dispensaries from the Medical Stores shall be furnished to dispensaries and hospitals under the control of Local Fund Boards on indents sanctioned by them. Such indents shall be forwarded through the Board of Revenue, who, if the budget provision is exceeded, and if funds are not available, or for other adequate reason, may refuse to pass them for supply.

LVIII. Memoranda showing the amount due by Local Fund Boards for medicines and stores supplied shall be furnished from time to time by the Examiner of Medical Accounts to the Accountant-General, who will arrange in communication with the Presidents for the adjustment of the amount from the Local Funds.

LIX. The Local Funds shall be charged with the cost of the existing district establishment of the Vaccine Department and any additions which the Local Fund Boards may hereafter approve.

LX. In districts which have been subdivided the Superintendent-General of Vaccination shall settle in communication with the Local Fund Boards for the sub-division of the establishment of Vaccinators now employed. The cost of district superintendence shall be charged to the circles in proportion to their population.

LXI. The Vaccine establishment shall for the present work under the same control and be paid, and the pay bills, &c., audited as at present; but it shall be the duty of the Accountant-General to see that the necessary adjustment is effected each month between Local and Provincial Funds.

LXII. Funds for all other sanitary, medical, and miscellaneous charges budgetted under Grant III. shall be drawn on bills signed by the officer to whom the expenditure is confided, and countersigned by the President or Vice-President.

LXIII. All investments of Endowment Funds entrusted to the Local Fund Boards, and all appropriations of the funds involving a diminution of the capital, must be sanctioned by the Government.

LXIV. All expenditure under Grants II., III., and IV. shall be audited by the Accountant-General.

Miscellaneous.

LXV. The probable cost of the establishments in Controlling Offices and in those of Account, chargeable to all the Local Funds of the Presidency in the ensuing year, will be intimated to the Local Fund Boards in August. In estimating for the charge against the circle, the Local Fund Board will provide the same aliquot portion of the whole charge as they were declared to be liable for in the current year. When compiling the general budget the Board of Revenue will distribute the whole charge in the ratio of the expenditure, and the sum so declared due by each circle shall be the fixed grant for the year.

LXVI. The circle share of the cost of any establishments, maintained in the Office of the President in districts which have been subdivided, shall be similarly estimated by the

Local Fund Boards of the circles concerned, and the provision adjusted by the Board of Revenue.

LXVII. All establishments maintained in the Offices of the Local Fund Boards shall be paid direct from Local Funds on bills signed by the President or Vice-President.

Accounts.

LXVIII. The accounts of the Local Fund Boards will be kept by the Treasury Officers under the orders of the Collector as at present.

LXIX. Every month the Treasury Deputy Collector shall compile for each circle an account showing, under each of the budget heads, the receipts and expenditure in the preceding month, and up to the end of it from the Local Funds. This account shall be laid before the Local Fund Board at its next meeting, and a copy of it forwarded to the Board of Revenue not later than the 18th of the month.

LXX. Similarly a general report of works shall be compiled from the progress reports sent to the Presidents under Rules XXXV. and XLI. and laid before the Local Fund Board at their next meeting. Copy shall be sent to the Board of Revenue.

LXXI. All accounts, reports, and statements prepared by the Treasury Deputy Collector must be laid before the Collector, who will attach his signature and be responsible for their correctness; but if he is absent from his head-quarters they must be sent on previously so that there may be no delay.

Meetings of the Local Fund Boards, &c.

LXXII. Local Fund Boards will meet at least once a month, and the Presidents will give notice of the exact day and place of meeting and of the business to be brought before the Board by a Notification in the *District Gazette* published at least a week before the date fixed for the meeting. A special meeting shall be called for the consideration of the budget.

LXXIII. A report on the operations of each Local Fund Board in the preceding official year shall be sent to the Board of Revenue not later than the 1st June in each year. It shall be accompanied by Statements showing the actual receipts and expenditure in the circle during the year as compared with the budget allotments and by the general progress report for the year. The Local Fund Board may delegate to a Committee of the

23/13

, of which Committee the President, or ice-President should be a Member, the of preparing a draft report to be laid e the Local Fund Board. It shall be n fied in accordance with any resolution p d regarding it.

XXIV. The Board of Revenue will com- p a general report, which should reach G rnment not later than the 15th of August, in der that the information therein contained n be utilized for the Presidency Administra- ti Report.

XXV. Copies of all resolutions passed by a Local Fund Board, whether on papers sub- m d to them or otherwise, will be entered in e Minute book.

XXVI. Printed copies of the original bu et as passed by Government, of all supplemental budgets and all lists of allotments for incomplete works as sanctioned by competent authority, will be kept with the Minute book an be open to inspection by Rate-payers.

XXVII. The Minute book, or a copy of the mi utes of each meeting, will be laid before the President within a week from the date of such meeting. The President will carry out the resolutions of the Local Fund Board, provided they are consistent with the Local Funds Act, and these rules, unless he sees reason to believe that his doing so will result in injury to e Local Fund; in which case he will lay the n before the Board of Revenue and await fur her orders.

nicipal Rules under Section 29, Act III. of 1871.

he provisions of the Local Fund rules on points hereinafter specified shall be applicable, *mutatis mutandis*, to Municipalities and their expenditure on similar objects:—

(i.) The management of and supplies for dispensaries situated in Municipalities.

(ii.) The salaries of Medical Subordinates employed therein.

(iii.) The sanction and payment of Educational Grants-in-aid.

2. The salaries of Medical Subordinates on the G vernment Establishment employed under Mur ipalities shall be paid as hitherto from Gen al Funds and audited by the Accountant-Gen al, the amount being adjusted monthly by d bits against the Municipal Funds.

I.—Budget Estimate of the Loc[illegible] Circle, district of

for the official year

23/14

A.—R[illegible] RECEIPTS.

	Estimate 1871-72.		Estimate (1870-71.)	Actuals (1869-70.)
	[illegible]il (Minor Heads.)	Total (Major Heads.)		
	Rs.	Rs.	Rs.	Rs.
1.—Balances—				
(a) Road fund				
(b) Union funds				
(c) Endowment funds ...				
(d) General				
2.—Allotments from General Revenue ...				
(a) Provincial funds				
(b) Special funds				
Surplus pound fund ... (Rs.)				
Ferry rents ...				
Avenues				
Fishery and grass rents				
Miscellaneous ...				
3.—Rates and taxes				
(a) Cess on land				
(b) Tolls				
(c) House tax				
4.—Fees in Schools and Training Institutions ...				
5.—Contributions from other Circles and Municipalities				
(a) From for ...				
&c. &c.				
6.—Receipts from endowments, Contributions, and Donations				
(a) Educational				
(b) Hospitals and Dispensaries ...				
(c) Choultries, &c.				
(d) Miscellaneous				
From for ... (Rs.)				
&c. &c. ...				
... ...				

B.—

Grant I.—Public Works—	By P.W. D.	1871-72. Total (Major Heads.)	Estimate (1870-71.)	Actuals (1869-70.)
		Rs.	Rs.	Rs.
(a) New Works				
Communications ...				
Educational ...				
Sanitary and Miscellaneous				
(b) Repairs				
Communications ...				
Educational ...				
Sanitary and Miscellaneous ...				
(c) Establishment				
Cost of general establishment, P.W.				
Petty establishment,				
(d) Tools and plant				
(e) Contingencies				
(f) Road fund reserve ...				
(g) Contributions to other Circles Municipalities for P. W.				
To for				
Total Grant				
Grant II.—Education.				
(a) Payment for Inspection ...				
(b) Training Schools... ...				
Salaries				
Stipends of Students ...				
Clerks and Servants ...				
Miscellaneous				
(c) Union Schools				
Salaries				
Servants ...				
Miscellaneous ...				
(d) Grants in aid ...				
Salary grants				
Results grant				
(e) M...				

B.—

(Continued.)

Grant III.—(Continued.)	Number. 1870-1.	Number. 1871-2.	Estimate 1871-72. Minor Heads.	Estimate 1871-72. Total (Major Heads.)	Estimate (1870-71.)	Actuals (1869-70.)
			Rs.	Rs.	Rs.	Rs.
(b) Vaccination ...						
Payment to Governm... Vaccine Establishm...						
(c) Employment of M... Practitioners ...						
(d) Sanitary Establishments and clea... of tanks and wells ...						
(e) Markets						
Establishments						
Contingencies						
(f) Choultries						
Establishments						
Contingencies						
Feeding Travellers						
&c. &c.						
(g) Miscellaneous—						
Contributions to other Circles, &c...						
To for ...	Rs.					
&c. &c. ...						
Total Grant III ...						
Grant IV.—Miscellaneous—						
(a) Contribution for controlling establishments at the Presidency ...						
(b) Do. do. in Collector's Office...						
(c) Establishments of the local fund board &c. &c.						
Total Grant IV...						
Grand Total Expenditure...						

23
15

...ceipts and Expenditure of the Road Fund of the Circle, district for the official year 1871-72.

Estimate (1871-72.) Detail.	Estimate (1871-72.) Total.	Estimate (1870-71).	Actual (1869-70).	Expenditure.	Estimate (1871-72.) Detail.	Estimate (1871-72.) Total.	Estimate (1870-71.)	Actual (1869-70.)
				By P. W. D. / By other agency.				
				1. New Works ...				
				2. Repairs ...				
				3. Establishment				
				(a) Petty establishment				
				(b) Share of Cost of Public Works Department. Supervision chargeable to the				
				...				
				(d) Share of cost of co... ment at the Presidency, in the Collector's and L... Office, chargeable to the roa...				
				(e) Contingencies				
				4. Tools and plant				
				5. Contributions from the road fund to the funds of other Circles and Municipalities for roads				
				6. Reserve at 10 per cent. of receipts ...				
				Total...				
				Balance...				
				Total...				

...pound funds ...
...ents ... ...
...rass rents ...
...
... ...
... the funds of other circles
...lities for roads ...
... for ... ...
...
... ...
...rials and tools and
... ...
... ...
Total...

II. A.—*Detail of allotments for Public Works in the* Circle, district, for the official year 1871-72.

PART I.—NEW WORKS.

...ject. No.	Description	Amount of Estimates.	Computed Expenditure to 31st March 1871.	Expenditure (1871-72.) By P. W. D.	Expenditure (1871-72.) By other agency.	Expenditure (1871-72.) Total.	Remarks and References.
	Miscellaneous.						When allotments are chargeable to union or endowment funds (Statement III., column 9, Statement IV., column 9,) a note to that effect will be made in this column. Separate series of numbers should be assigned to the items in the three sections of this Statement.

PART II.—REPAIRS.

Amount Proposed for Expenditure. By P. W. D.	By other agency.	Total.	Remarks.
			(Vide instructions last Statement.) In the case of road repairs the mileage and the rate of maintenance allowance must be entered.

Statement showing Expenditure from Union Funds and Educational Foundations in the Circle District, for the official year 1871-72.

Receipts.							Educational Expenditure.			Other Union Expenditure.			
Balance.	House-tax.	School fees.	Contributions, &c.	Total.	Salary grants.	Charges in Union Schools.	Allotted for Public Works, (St. II. A.)	Total.	Balance.	Allotted for Public Works (St. II. A.)	Sanitation and Miscellaneous (St. IV. A. B.)	Total.	Net balance.
2	3	4	5	6	7	8	9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total...													

Remarks.

When there is no balance, but a deficit, the amount of the latter will be entered in red ink, and the total at foot (to be transferred to Statement I. A.) will include balance to credit only.

When the house tax is imposed on account of a salary grant chargeable to Local Funds, some of the columns, (e.g. 4 and 5) will of course be blank.

A.—Detail of Charges in Local Fund Schools in Circle District, for the official year 1871-72.

Name of Locality.	Salaries of Masters.		Stipends of Students.		Clerks.				Servants.				Rents.		Furniture.		Maps, books,		Sundries.				All variations of provisions for establishment and variations in the other provisions exceeding 5 per cent., must be explained in this column. Each institution is to be entered by name.
	1870-71.		1870-71.		1870-71.		1871-72.		1870-71.		1871-72.		1870-71.		1870-71.		1871-72.		1870-71.		1871-72.		
	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.		Rs.		Rs.		Rs.		Rs.		

Statement showing allotment of the Road Fund for Expenditure Circle District, for the official year 1871-72.

Name of Locality.	Grand cess or Cess to be levied on Occupancy.	Amount allotted for Roads in the taluk.	Ratio of Column 3 to Column 2, per cent.	Remarks.
	1	2	3	4
	Rs.	Rs.		

Name of Locality.	Superintendents.				Toll Collectors				Contingencies.				Collectors of ferry, as well as of road tolls will be entered. Charges (*e. g.* Repair of boats) occurring when ferries are rented will be entered under contingencies.
	1871-72.		1870-71.		1871-72.		1870-71.		1871-72.		1870-71.		
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	

III. B.—Detail of Receipts and Expenditure of Endowment Funds in the Circle district, for the Official year 1871-72.

Receipts.																		Expenditure.																		Balance.	Remarks.
Allotments from Capital.	Contributions, sale of medicines, &c.	Total.	Fixed charges (St. IV. A.)	Contingent charges (St. IV. A.)	Allotted for Public Works (St. II. A.)	Allotted for Education (St. III. A.)	Allotted for other purposes (Statement IV. B.)	Total.																													
									Medicine and apparatus.		Supplies.		Diet of patients and travellers.		Rents.		Furniture and Sundries		Total.																			
									1870-71.	1871-72.	1870-79.	1871-72.	1870-71.	1871-72.	1870-71.	1871-72.	1870-71.	1871-72.	1870-71.	1871-72.																			
4	5	6	7	8	9	10	11	12																												13	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.																												Rs.	1. A note should be made in the Column showing the amount and character of the endowment, and the mode in which its capital is invested. 2. When a portion of the capital is absorbed for expenditure it should be shown in Column 4. 3. When schools are maintained as accessaries to endowed institutions [illegible] in the item [illegible] Rs. 4. See instructions Statement III. 5. Each endowment is to be entered separately.

III. C.—Detail of charges in public and charitable institutions in the Circle district, for the official year 1871-72.

Fixed Charges.																		Contingent charges.																		Remarks.
Medical Subordinates.				Superintendents.		Clerks.				Servants.				Medicine and apparatus.		Supplies.		Diet of patients and travellers.		Rents.		Furniture and Sundries		Total.												
1870-71.		1871-72.		1870-71.		1871-72.		1870-71.		1871-72.		1870-71.		1871-72.		1870-79.		1871-72.		1870-71.		1871-72.		1870-71.		1871-72.		1870-71.		1871-72.					
No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.																					
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.																					1. Items chargeable to union or Endowment Funds (St. III. Column 13, IV., Columns 7, 8,) must be here noted. 2. Explanation as in Statement III. A., must be given in this Column. 3. Each institution is to be entered separately.

IV. B.—Detail of Miscellaneous Sanitary, &c., [illegible]diture in the Circle district, for the official [illegible] 1871-72.

Locality.	Maistries.	Scavengers.	Mi[illegible]eous.	Total.	Remarks.
					1. Items chargeable to union or endowment funds must be here noted. (Statements III., Col. 13, IV. Col. 10.) 2. Lump grants for tank and well clearances and special assignments for Sanitation at festivals, &c., must be entered in Column 4.

R. 2094/71

G. O. 5 July 1871. Nos 2