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MADRAS RECORD OFFICE.

Government of Madras.

DEPARTMENT.

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

ORDER—dated 18th September 1885, No. 741 L F., Financial.

In accordance with the provisions of section 145 of the Local Boards Act V of 1884, the Right Honorable the Governor in Council resolves to publish in the Fort St. George and District Gazettes the following draft rules framed under section 144 of the said Act, and hereby gives notice that any objection or suggestion which may be made in respect of these rules by any person interested therein will be considered on or after the 1st of November next.

(True Extract.)

W. WILSON,
for *Chief Secretary*.

To all Presidents of District Boards.
„ the Revenue department.
„ the Public Works department.
„ the Military department.
„ the Accountant-General.
„ the Director of Public Instruction.
„ the Surgeon-General with the Government of Madras.
„ the Sanitary Commissioner for Madras.

RULES UNDER MADRAS LOCAL BOARDS ACT V OF 1884.

CHAPTER I.

PRELIMINARY.

Of grants.

1. The following are the purposes to which Local Funds may be allotted:—

Grant I—Public Works.
Do. II—Education.
Do. III—Medical Services, Vaccination, Sanitation, and Public and Charitable Institutions.
Do. IV—Miscellaneous (Establishments, &c.).

Rates, &c., how collected.

2. All rates, taxes, tolls and fees imposed or realized under the Local Boards Act are credited to an account in the Government treasury in the name of the President of either the Taluk or District Board who is directly responsible for the appropriation of such moneys under the restrictions provided in the Act or ordered by Government under its sanction. He is required to work in strict accordance with the sanctioned budget subject to the modifications indicated below and is responsible for the proper financial administration of the funds.

Audit of expenditure.

3. All expenditure is audited by the Treasury Officer under instructions from the Accountant-General, except when expenditure under Grant I is incurred by officers of the Public Works Department, in which

case the audit is conducted by the Examiner of Public Works Accounts, the results being communicated to the Local Boards through the Accountant-General.

CHAPTER II.

Budget Rules.

General budget.

4. In accordance with the provisions of section 150 of the Act, it is the duty of the District and Taluk Boards and Panchayats to prepare annually budget estimates of receipts and expenditure under all heads. In the case of District and Taluk Boards the duty may be delegated, with such instructions as the Local Board may think fit, to a Committee of the Board, the President of the Board being *ex-officio* member of such Committee. There will further be prepared in the office of the District Board a consolidated district budget containing information regarding the estimates of receipts and expenditure for (1) the District Board, (2) the Taluk Boards, (3) the Panchayats, within the district.

Collector to prepare estimate of receipts.

5. As provided in section 148 of the Act, the Collector of the district will, in the first week of September, lay before the District Board an estimate of the gross receipts and charges of collection. The appropriation of the funds available for expenditure will rest with the Local Boards, subject to the control hereinafter provided.

Transfers to Taluk Boards.

6. The President of the District Board shall, before the end of September, communicate to each Taluk Board within the district the sum proposed to be transferred to such Taluk Board under section 55 of the Act, and a statement of the services to be maintained and the works to be executed within the limits of each Taluk Board from District Funds.

Transfers to Panchayats.

7. The President of every Taluk Board shall, in the first week in October, communicate to the Chairman of each Panchayat within the taluk the sum proposed to be transferred to such Panchayat under section 140, clause 2, of the Act.

Papers to be used.

8. The budget statements should be drawn up by each Local Board and Panchayat in the forms given in the appendix, on the best English foolscap available, which should be 13 inches in length and 8 inches in width.

Union estimate.

9. The Chairman of the Panchayat will, after the completion of the budget estimates of the Union, forward the same to the Taluk Board so as to reach that Board punctually in the first week of November.

General taluk budget.

10. The Taluk Board will, after the receipt of the budget estimates of all the Unions comprised within the taluk, compile a general budget estimate in the forms given in the appendix, according to the general rules with regard to budget statements given hereunder, and submit the same to the President of the District Board before the 15th November.

District Board budget and consolidated district budget.

11. The District Board will compile (1) a budget estimate of the receipts and expenditure to be met from the District Board Funds, and (2) a consolidated budget estimate, in the form given in the appendix, according to the general rules with regard to budget statements given hereunder. Both these estimates must be completed and duly passed by the 1st December. The former should be retained in the District Board's office, and the latter forwarded with a covering letter and the statements so as to reach Government by the 15th December.

Covering letter and map.

12. Each district consolidated budget should be accompanied by a separate covering letter from the President, explaining the several variations in the figures as compared with those of previous years, and by a map of the district, showing the roads and other Local Fund works, such as dispensaries, travellers' bungalows, &c., completed, in progress, or proposed for execution, as well as the position of the toll-gates and the ferry landing places.

Revised estimate.

13. *The Revised Estimate.*—With each taluk and the district consolidated budget should also be submitted a revised estimate for the current year and a list of the sanctioned establishment, the taluk budget including the establishment entertained by Panchayats, and the district consolidated budget the establishments entertained by both the Taluk Boards and Panchayats. The District Board's consolidated budget should also be accompanied by a statement showing the additions to, and deductions from, the budget grants. The list of sanctioned establishment should be corrected up to date and should not include any proposed new establishment.

Revised estimate forms

14. The revised estimate should be prepared in the form given in the appendix, the several sub-heads given in budget forms I-A and I-B being adopted in the first column. The opening balances of the revised estimates will be, in the case of taluk budgets, those advised after audit by the President of the District Board, and in the case of the district consolidated budget, the balances will be advised by the Accountant-General after audit of the past year's expenditure. The actuals of the first six months of the year should be entered in column 2 of the statement and should tally with the monthly treasury accounts for September. The probable receipts and charges of the remaining six months (to be entered in column 4) should be ascertained with reference to the actual transactions of the corresponding six months of the previous year, and to the special circumstances of the year as far as is known. Only the unallotted portion of the budget reserve should be entered in the revised estimate. Variations between the figures in columns 5 and 7 should be explained in the remark column of the revised estimate.

The statement should show, by means of a foot-note, the receipts and expenditure, 1st, on account of endowments, 2nd, on account of house-tax, and the balances under these two heads.

At the foot of the receipt statement of the revised estimate of each District Board should be entered a demand, collection and balance statement of land-cess in the form given in the appendix.

In the list of subsequent allotments in the revised estimates the resolution of the Taluk Board, or of the District Board, or of Government, giving the necessary sanction should be quoted. No amount which has not been sanctioned should be included in the statement.

The preparation of the revised estimates of the Taluk Boards should, where possible, be undertaken in the President of the District Board's office, the balances arrived at being communicated to the Taluk Board in sufficient time for entry in the Taluk budgets.

GENERAL BUDGET STATEMENTS.

District and Taluk Budgets.

Receipts.

General rules.

15. The following general rules apply to the preparation of (1) the consolidated district budget, and also, as nearly as may be, to the preparation of the (1) District Board budget, and (2) Taluk Board budget.

Receipts.

16. In drawing up the Budget Statement I-A—Receipts, the closing balance of the revised estimate should be adopted as the opening balance of the budget. In the case of Taluk budgets the balance will include the separate balances under the *house-tax* and *fees upon markets* and *pandals* and *tolls*, besides any balance remaining from the sum allotted for general expenditure by the District Board, unless, with the previous sanction of Government, the District Board decide to withdraw from the Taluk Boards in the district all such balances accruing. Under Contributions from *Provincial Funds*, special assignments made by Government for roads, &c., as also the salary and other grants to schools given by the Director of Public Instruction and the money payments made by Government on account of endowments, should be included. As regards the first item, the order of Government sanctioning such allotments should invariably be quoted in the covering letter. Against *Special Funds* the contribution from *Canal and Ferry Fund* and the *Pound Fund* should be entered, and should tally with the corresponding entries in the *Special Fund* budget. Against *Ferry Rents* should be entered all receipts from ferries to which

Act I of 1870 has not been applied. When the receipts from a toll-gate are divided between two Local Boards or between a Local Board and a Municipality, the net receipts only of the Local Board which collects the tolls should be entered in the budget, the gross receipts and the share handed over to the other Local Board or Municipality being shown in a foot-note to the statement.

School-fees entered in this statement should agree with the total of column 6 in Statement IV.

Contributions made by one District Board to another, or to or by Municipalities on account of charitable institutions or for other purposes, must be paid to the Board of the District or to the Councillors of the Municipality in which the institution is situated or the expenditure incurred. The contribution will be settled by mutual agreement between the respective Boards and Municipalities and submitted for the sanction of Government.

Fines levied under section 48, Act XXIV of 1859, are credited to Local Funds. The particulars of sundry receipts should be explained in the covering letter.

A demand, collection and balance statement of land-cess should be appended to this statement.

In preparing the taluk budget all receipts collected by the Panchayats in the taluk should be incorporated in the receipts entered in the taluk budget under the several heads.

Expenditure.

17. *Statement I-B—Expenditure.*—The following charges shall be met from the District Fund and shall be entered in the District Board budget as expenditure from their fund:— Expenditure.

(1) The construction and repair of the principal lines of communication within the district.

(2) Contributions made under Grant I by the District Board.

(3) The District Engineering Establishment or such portion of it as the District Board may decide to retain under its own charge.

(4) Such proportion of the expenditure upon the hospital maintained at the district head-quarter station as the District Board may direct, subject to the sanction of Government.

(5) The establishment maintained for the general inspection and supervision of schools and the maintenance of Normal schools.

(6) Contributions to the Medical College and to the Sanitary Inspecting Agency, and contributions to other circles, contributions for lunatics.

(7) The following charges under Grant IV, viz., (*a*), (*b*), the whole; (*c*), as far as the District Board and general district establishment is concerned; (*d*), as far as such charges are incurred on account of the District Board; (*e*) the whole, (*f*) the whole, (*g*) the whole.

18. All charges to be met from District Funds will be shown in the appropriate columns against the proper heads; similarly all charges against the Taluk Funds will be shown in the appropriate columns against the proper heads. Charges from District Funds.

19. All works provided for under *Grant I* will be enumerated in Statement III-A, if *New Works*, and in Statement III-B, if *Repairs*. Charges connected with tolls and ferries and store and tool sheds should be included in Communications; and avenues and works appertaining to markets, &c., should be shown under *Miscellaneous Public Improvements*. When it is proposed to entrust the execution of any work to the *Public Works Department*, the necessity for doing so should be explained in the covering letter and provision made in the budget at 23 per cent. on outlay for supervision and one per cent. for *tools and plant*, except where the Public Works Department undertakes to carry out the works without such payment. The charge for tools and plant to be used by the Local Fund Engineering Establishment should not exceed one per cent. of the outlay on works by that agency, except for special reasons, which should be explained. Details of expenditure.

The details of the provision for *Educational Inspection* should be given in the covering letter; and under Grant-in-Aid Schools, only such as are aided from Local

Funds should be shown. Local Fund schools receiving grants from Provincia and Municipal Funds should not appear under this head.

When a *regular* additional duty is imposed on a medical subordinate in charge of a Local Fund dispensary, such as the medical charge of the jail, or the police of the station or locality, or the Government servants stationed at a taluk head-quarters, the Government contribute a fourth of the medical officer's salary in consideration of Provincial Funds being relieved of a charge for a medical establishment.

In such cases the remaining three-fourths only of the salaries need be provided in the budget, but the previous sanction of Government to this assistance must be obtained.

A contribution of a $\frac{1}{2}$ per cent. on the year's receipts according to the revised estimate, excluding Provincial grants for special purposes, should be provided for the Madras Medical College in each district consolidated budget, except in those of Madura, Tanjore, and Nellore, and such other districts as may from time to time be exempted by Government. A similar contribution should be provided for Sanitary Inspection and a contribution of ·04 per cent. of the receipts for the Medical Subordinate Reserve Staff, except in those districts where reserve medical subordinates are maintained by the District Boards themselves.

The details of expenditure on *Vaccination* should be fully stated in the budget covering letter. Works for the improvement of the water-supply costing more than Rs. 300 should be included in the provision for *Miscellaneous Public Improvements* under Grant I, and those costing less, in *Sanitation* under Grant iii.

In estimating for the share chargeable to the district of the cost of the establishment in the Controlling, Account and other Offices at the Presidency, the District Board will adopt the same figure as that advised by the Accountant-General for the previous year.

The several items of the *Miscellaneous Debt Account* should not appear either in the budget or the regular estimate.

20. *Statements III A and B.*—All works estimated to cost more than Rs. 300, whether new works or repairs, should be separately entered in these statements.

Petty works costing Rs. 300 and less need not be enumerated, the provision for them being entered in a lump, classified according to the nature of the works. Public works.

Unsanctioned projects for new works costing more than Rs. 5,000, the estimates for which are not likely to be submitted to Government for sanction within the first four months of the year, must not be entered.

Each project or work must be distinctly designated when first brought to notice, whether in the budget or otherwise, and such designation must not be altered when it is afterwards referred to, without permission of Government.

In the remark column the number and date of orders sanctioning estimates, as well as references to entries in the previous budget, should be given.

Works to be executed by Public Works Department should be noted in the remark column, and round numbers should be used as far as possible. Information should also as far as is possible, be given in the remark column of the number of works to be executed by miscellaneous agency.

21. *Statement IV.*—All schools managed by the Local Boards should appear in this statement in the following order:— Schools.

(*a*) Training.

(*b*) Secondary—

(i) Remuneration *fixed*;

(ii) Remuneration partly *fixed*, partly by *results*.

(*c*) Elementary—

(i) Remuneration *fixed*;

(ii) Remuneration partly *fixed*, partly by *results*.

The total under each description of schools should tally with the corresponding entry in Statement B.

22. *Statement IV-B.*—Private schools receiving salary grants from Local Funds should be enumerated in this statement. In the case of schools aided on the combined system the salary portion of the grant should appear in this statement, the results grant being shown under results expenditure.

23. *Statement V.*—Details of expenditure on medical services, chattrams, bungalows, and markets, should be given in this statement and should agree with Statement I-B.

Charitable institutions.

Sanitation.

24. *Statement VI.*—All expenditure on sanitation should be detailed in this statement.

25. *Statement VII.*—All transactions relating to endowed institutions and to markets should appear in this statement. The budget should be so framed that the expenditure does not exceed the receipts of each endowment. When this is not possible, and when it is proposed to make good the excess expenditure from receipts of future years, the required sum will be entered in column 8 of the statement as a loan, to be subsequently repaid. When this cannot be done a contribution should be made from the general revenues to make good the deficit, and shown as an item of receipt in column 9.

Endowments.

26. *Statement VIII.*—All receipts from house-tax and other sources and all charges connected with the expenditure within Unions will be shown in this statement, with the names of the different Unions. The statement will accompany the district consolidated budget.

Union.

27. The budget will be framed so as to leave, besides a reserve of 10 per cent. of the estimated receipts, a further balance of 5 per cent. to meet any deficiency in the year's receipts.

Reserve and balance.

28. The taluk budget of expenditure should, as far as possible, be drawn up in the same form as the district consolidated budget, with the above additional statements prepared for each taluk area.

Taluk budget form.

District Consolidated Budget.

29. Immediately after the passing of the consolidated budgets by the District Boards, Presidents will send copies of Statements I A and B, IV and IV B, with the portions of the covering letter relating to these statements, to the Director of Public Instruction, through the Inspector of Schools, and of Statements I A and B and V and VI, and similarly the portions of the covering letter relating to these statements, to the Surgeon-General with the Government of Madras and the Sanitary Commissioner. These officers will, at the earliest date, communicate any remarks they may wish to offer upon the provisions made for the educational, medical, or sanitary needs of the district to Government.

Parts of the budget to be sent to certain officers.

Union Budget.

30. The budget of the Union will be drawn up by the Chairman of the Panchayat in the form II given in the appendix.

Items in union budget.

The budget should show—

(1) Upon the receipt side—

(*a*) Balance estimated to be carried forward.

(*b*) Proceeds of the house-tax to be levied under section 57, clause ii, of the Act.

(*c*) Proceeds of fees to be levied under section 57, clause iv, of the Act

(*d*) Contributions from the District or Taluk Boards under section 142 of the Act.

(2) On the expenditure side the amount to be spent on—

(1) Sanitation.

(2) Public Works.

(3) Schools.

The sum to be entered in the statement of receipts as the allotment from the Taluk Board will be communicated to the Chairman of the Panchayat by the President of the Taluk Board or, in case there is no Taluk Board, by the President of the District Board at least one month previous to the date on which the budget should be submitted to the Taluk or District Board as the case may be.

The Panchayat shall draw up the budget under the general control of the Taluk or District Board, and shall prepare such additional statements as may be called for by the Taluk Board, or District Board as the case may be.

The budget, after being passed by the Panchayat of the Union, shall at once be forwarded with a brief covering letter to the President of the Taluk or District Board as the case may be.

General Provision.

31. Until the Government shall have communicated their sanction for the budget for any year, the Local Boards and Panchayats shall conduct their expenditure for that year according to the budget of the previous year.

General provision.

Supplemental Budgets.

32. If the outlay proposed in the original budget estimate of any Local Board or Panchayat 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, will be submitted for sanction in the same manner and with the same procedure as in the case of the original budget estimates. Every effort should, however, be made so to draw up the original budgets as to avoid the necessity for the preparation of supplemental budgets.

Supplemental budgets.

CHAPTER III.

Incomplete Works.

33. Works which at the time the original budgets were drawn up were incomplete, but which it was thought would be completed before the end of the year, may, if not completed at the close of the year, be proceeded with up to a limit of one-fifth of the estimated reserve for the year then current as if sanctioned. A list of such works should be submitted to Government early in the year by the President of the District Board, with an indication as to source from which funds are to be provided to meet the necessary expenditure.

Incomplete works.

CHAPTER IV.

Allotments and Transfers.

34. The allotments entered in the budget as passed by the Government will be the original sanctioned allotments for the year. Subject to the restrictions mentioned below, the District Board may afterwards sanction transfers of funds from any of the major or minor heads in the budget to any other major or minor head, and may sanction additional allotments from the reserve provided in the budget for any work under their control or for the purpose of supplementing any grant to any Taluk Board or Panchayat.

Power to sanction transfers and allotments.

Such transfers and allotments should not, except in the case of minor heads under the same major head, be made without the previous sanction of Government if the sum to be transferred exceeds Rs. 1,000.

Subject to the restrictions mentioned below Taluk Boards may sanction transfers of funds from any of the major or minor heads in their budgets to any other major or minor head, reporting their action to the President of the District Board. They may also supplement the grant made to any Panchayat or for any work from the reserve under their control. Any transfers or grants should be at once reported to the District Board.

Such transfers and allotments should not, except in the case of minor heads under the same major head, be made without the previous sanction of the District Board if the sum to be transferred exceeds Rs. 500.

All transfers and allotments should be communicated by the District Board to the Accountant-General or to the auditor appointed by him.

No formal allotment of funds is necessary for meeting a new item of expenditure from savings in the same minor head.

NOTE.—The various grants in the budget (*vide* form I-B) are subdivided into major and minor heads: thus Grant I, Public Works. Major Head—New Works. Minor Head—(1) Communications.

CHAPTER V.

PUBLIC WORKS.

35. The selection of works rests with the Local Boards. All estimates must be countersigned by the President of the Local Board and laid before the Local Board for sanction. A copy of the resolution of the Local Board passed thereon should accompany all estimates needing the sanction of the Government.

Selection of Public Works.

No new work must be commenced until the plan and estimates have been passed by the proper authority, and the amount of the allotment granted must in no case be exceeded without proper sanction. Unavoidable expense in investigating any project and in preparing survey plans and estimates may be incurred when the estimate expense has been sanctioned.

Sanction of estimates.

36. *District Boards.*—Estimate for new works to be carried out by any Local Board, amounting to Rs. 5,000 or less, may be sanctioned by the District Board, provided that all estimates of over Rs. 2,500 and up to Rs. 5,000 are first approved of by the Superintending Engineer of the Public Works Department. All estimates for the repair of works not provided for by maintenance grants may be sanctioned by the District Board, provided that, in the case of those exceeding Rs. 10,000, such sanction shall be notified to the Government immediately and no action shall be taken until after the lapse of fifteen days after such notification.

District Board may sanction certain works.

Estimates for new works to be carried out by any Taluk Board or Panchayat, amounting to Rs. 2,000 or less, may be sanctioned by the Taluk Board. All estimates for the repair of works not provided for by maintenance grants may be sanctioned by the Taluk Board provided that, in the case of those exceeding Rs. 2,000, such sanction shall be immediately communicated to the District Board and no action shall be taken until the lapse of seven days.

Estimate sanctioned by Taluk Board.

Presidents of District Boards will send to the Public Works Department plans and estimates of such works as may be of too important a character to be left altogether to the disposal of the Local Boards. Of this class will be all *new works* estimated to cost Rs. 2,500 and upwards. In the case of other works, whenever the Presidents of Local Boards, after communication with the Boards, so determine, they may submit the estimates for the advice of the Chief Engineer, Public Works Department. Estimates for new works costing above Rs. 2,500 should be forwarded to the Superintending Engineer of the circle, who, after approval, will return to the District Board, for sanction, those costing Rs. 5,000 or less; the others will be transmitted to the Chief Engineer, Public Works Department, for the sanction of Government.

Plans to be sent to D. P. W. in certain cases.

Any change of plan or project must receive the same sanction as the original plan or project. It rests with those carrying out a work to obtain such sanction as may be needed.

Local Boards may sanction excesses within 5 per cent. of estimates and not greater in amount than Rs. 1,000.

Any excess in an estimate may be sanctioned by a Local Board, provided the total estimate as thus modified does not exceed the amount which the Board is competent to sanction in the case of an original estimate by 5 per cent.

A District Board may also sanction excesses in any estimate sanctioned by Government, provided the sanctioned estimate *plus* the excess does not exceed Rs. 5,250 in the case of new works, and Rs. 10,500 in the case of repairs.

The Presidents of District Boards will, after any estimate has been sanctioned, notify to the Government from time to time the description of work approved, and point out the source from which the cost of such works can be met.

No repair work should be commenced until the funds for it have been allotted by a competent authority. But the estimates for petty repairs and the repairs for which maintenance grants are provided need not be submitted to Government.

The total for estimates must always be in round numbers.

Rules for the execution of works by the Engineering Establishment of Local Boards are contained in a separate volume.

The above rules will not be considered applicable to such repairs as road metalling.

DUTIES OF D.P.W. OFFICERS.

37. When Executive Engineers undertake Local Fund works, they will meet all charges from their General Funds, and will account for the sums spent on them as prescribed in the rules for the Department of Public Works.

How charges are to be met.

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. Executive Engineers will send, in covers superscribed "Progress Report," an extract from their general progress report, containing all that relates to Local Fund works, to the office of the President not later than the 10th of each month.

To prepare progress reports.

Completion certificates for works will be laid before the Local Board and filed amongst the records of the office.

Completion certificates.

CHAPTER VI.

EDUCATION.

38. Local Funds may be applied to any or all of the purposes enumerated in the Grant-in-Aid Code, but more especially wholly or by grants-in-aid to the maintenance of the following classes of schools:—

1. Elementary.
2. Secondary.
3. Training.

Application of funds to education.

Local Funds may also be applied to the inspection of schools and supply of books. The provision of improved elementary education for boys is, however, the chief duty of the District Board, and to its promotion a very large proportion of the funds allotted to education must be devoted.

39. All moneys expended on grants-in-aid must be given according to the rules of that Code, which shall have the force of rules under sections 95 and 144 of the Act; excepting only general contributions ordered for any educational service benefiting the presidency generally or a certain portion thereof.

Money to be given in accordance with Grant-in-Aid Code.

40. No new school other than an elementary school shall be established by a Board without the sanction of Government, but Boards may aid or seek aid for any school without such sanction, subject to the provisions of the Grant-in-Aid Code and the general rules as to allotments and transfers.

Establishment of schools.

41. Boards may close or transfer any school without the sanction of Government, provided at least three months' notice of their intention is given to the Inspector of the division to allow, if necessary, a representation being made to Government by the Director of Public Instruction.

Closing of schools.

42. The District Board may hand over the control of any school under its charge to the Taluk Board of the taluk in which such school may be situated, and similarly the Taluk Board may, under section 142 of the Act, with the consent of the Panchayat, transfer the management of any school to a Union.

Transfer of schools to Taluk Boards.

43. All applications for sanction for the establishment of new schools other than elementary schools or for any educational outlay in addition to that sanctioned in the budgets for the year should be submitted to Government through the Director of Public Instruction.

Government educational officers to be consulted.

Care should be taken that no proposal is submitted to the Director until the local educational officers have had an opportunity of expressing an opinion thereon.

Levy of fees.

44. In regard to the levy of fees, Local Boards will be guided by the notification of Government, dated 5th February 1884, published in *Fort St. George Gazette*, dated 5th February 1884, Part I, pages 70 to 72, or such other notification as may hereafter be made.

Control of schools.

45. Boards must, as far as practicable, employ specially qualified teachers in their schools and generally administer them according to the principles of management adopted for State schools. When a Board does not employ a superintendent or appoint an educational sub-committee, it may, with the approval of the Director of Public Instruction, place its schools under the immediate control of the Educational Department.

Normal schools.

46. Normal and other special schools will be administered under rules laid down by the Board in communication with the Educational Department.

Grants-in-aid.

47. Local Boards are entitled to receive aid under the Grant-in-Aid Code for all objects enumerated in the Code.

Inspecting agency.

48. The inspecting schoolmasters are under the control of the superior officers of the Educational Department, who will determine their duties in communication with the Local Boards.

School-books, &c.

49. *Provision of School-books.*—It is the duty of a Board to see that, either by its own agency or otherwise, proper provision is made for the supply of school-books, slates, &c., to its own schools, and for sale of books to village schools; when other agency is employed it may afford special assistance by way of commission on sales or advances to vendors or otherwise.

Correspondence.

50. *Correspondence.*—Deputy Inspectors of Schools will correspond direct with the District Board and under the general control of the District Board with the Taluk Board or Union Panchayat upon the following subjects: Salary bills, Book accounts, Contingent bills, Applications for leave on behalf of schoolmasters, Indents for postage labels, Statements of certifying memoranda, Monthly returns of schools, and similar subjects of a statistical character. In other cases, the communication between the Taluk and District Boards and the Deputy Inspectors should be through the Inspector of Schools. In cases of emergency, however, the Presidents of the Local Boards should not hesitate to correspond direct with the Deputy Inspectors of Schools. Presidents should receive from the Inspector of the division copies of all inspection reports on schools maintained or aided by them.

CHAPTER VII.

MEDICAL.

Control of Local Boards over dispensaries.

51. *Management of Dispensaries.*—The sanction of Government must be obtained to the establishment by Local Boards of hospitals or dispensaries. Local Boards will supervise the financial and economic concerns of dispensaries entrusted to their care or established by them, but will in no way interfere with purely professional matters, such as the management or treatment of the sick, except by reporting to the Surgeon-General cases which may require special notice.

Dispensaries to be inspected.

Dispensaries will come under the inspection of the Surgeon-General and Sanitary Commissioner and District Sanitary and Medical Officers during their respective periodical official tours. A copy of the Inspection Report will be furnished by the Inspecting Officer to the President of the Local Board concerned. Members of Local Boards should frequently visit and inspect these institutions.

Cholera, &c., cases to be treated in temporary sheds.

Cholera or small-pox cases should, when there is no detached building available, be treated in temporary sheds or leaf pavilions erected for the purpose.

Private practice how regulated.

52. Medical Officers in civil employ may engage in private practice; but care must be taken that their doing so does not in any way interfere with the punctual performance of their official duties, and that the use made of hospital medicines or instruments is strictly in accordance with the regulations. Executive and Administrative Officers will notice in their annual reports whether subordinates are making themselves acceptable and useful as private practitioners.

Application for services of Medical Subordinates how to be made.

53. When a Medical Subordinate is required for a new dispensary, the proposal for his employment should ordinarily be made by the President of the District Board concerned to the Surgeon-General with the Government of Madras. The President may consult with the Surgeon-General as to the person to be nominated. Medical Pupils educated at the Civil Dispensary at Nellore, the Mission Hospital at Dindigul, and the Prince of Wales' Medical School at Tanjore, and other approved Medical Schools, and who have passed the requisite examination are available for employment in Local Board Dispensaries as Hospital Assistants.

Register to be kept.

54. Medical Officers in charge of Civil Dispensaries will keep a nominal register of in and out patients treated, showing the daily average attendance of the latter class, and will transmit monthly and annual returns of sick treated, prepared according to the prescribed form, and with the latter will forward a special medical report. Printed blank forms may be obtained from the Medical Storekeeper on indent.

Date for submission of annual report.

55. The annual reports of the Medical Officer in charge must reach the Surgeon-General's office not later than the 30th April in each year.

Copy to be furnished to Local Board.

A copy of the annual report and of the prescribed returns is to be sent to the President of the Local Board, who will notice in his report to Government the views of the Local Board on the general state of the dispensary and its usefulness and acceptability to the native community.

Private prescriptions may be prepared.

56. Local Boards may permit professional prescriptions for private individuals to be compounded at a dispensary, and may fix the rates at which such prescriptions shall be issued to subscribers and non-subscribers to the Dispensary funds.

Local Board may require Zillah Surgeon to inspect dispensaries.

57. Zillah Surgeons may be required by Local Boards to inspect the outlying dispensaries as frequently as their other duties permit. While so employed, they will receive the usual travelling allowance. The *locum tenens* where no Assistant Surgeon is appointed as Assistant to the District Surgeon will be entitled to an allowance of Rs. 100 per mensem for the period he acts.

Preparation of indents.

58. *Indents and Stores.*—Medicines, apparatus, and supplies of all kinds formerly furnished to dispensaries from the Medical Stores will be furnished to Local Fund dispensaries and hospitals on indents scrutinized and countersigned by the Civil Surgeon and subsequently passed by the Local Boards.

Checking of medical indents by Surgeon-General.

59. Indents should be prepared in duplicate and sent by the Local Boards to the Surgeon-General, who will, after check and approval, forward them to the Medical Storekeeper for compliance. When complied with the Storekeeper will send the original to the Local Boards to be receipted and returned without delay to the Medical Storekeeper for transmission to the Examiner of Medical Accounts. After audit and valuation the priced indents will be forwarded by the Examiner to the Surgeon-General, who will issue the necessary instructions for the recovery of the value from the Boards concerned. In case the Surgeon-General does not approve of any portion of the indents submitted to him by any Local Board, he will pass so much of the indent as he thinks fit and communicate his objections to the rest of the indent to the President of the Local Board concerned, in order that the same may be laid before the Local Board for such action as they may think necessary.

Indents from hospitals to be supplied during January, February, and March must be forwarded so as to reach the Surgeon-General not later than 1st November preceding. Indents from hospitals to be supplied during April, May, and June must be sent so as

to reach the Surgeon-General not later than the 1st February preceding. Indents from hospitals to be supplied during July, August, and September must be forwarded so as to reach the Surgeon-General not later than the 1st May preceding.

Country medicines may be purchased.

The Local Boards may purchase country medicines in the local markets or from the Medical Stores as per lists furnished by the Surgeon-General.

Unserviceable instruments to be returned.

Presidents of Local Boards will send direct to the Medical Stores any surgical instruments which may require repair. Unservicable instruments should be disposed of as the Board may see fit.

60. *Lunatics.*—District Boards will contribute towards the upkeep of the existing Lunatic Asylums by supporting such pauper patients as may have a *settlement* in the district and as may be sent from the districts to any asylum.

Local Board to contribute to Lunatic Asylums.

Charges on account of lunatics found in Municipalities, when their place of residence cannot be ascertained, will be debited to Municipalities and the District Boards of the districts in which they may be situated, in proportion to the respective incomes of the Municipal Councils and the District Boards.

Charges for wandering lunatics how to be met.

District Boards will defray all charges connected with the conveyance of lunatics, other than criminal lunatics, to the asylums, as well as those incurred for patients discharged after recovery and sent back to their houses.

Local Boards to pay for conveyance to asylums.

61. *Vaccination.*—Local Boards will be charged with the cost of the district establishment of the Vaccine department. Further rules in detail regarding vaccination are contained in a separate volume.

Cost of Vaccine Establishment to be paid by Local Boards.

62. *Sanitation.*—The chief works of a sanitary character that should be carried out by Local Boards and Panchayats are—(1), works undertaken for the improvement of water-supply; (2), the enlargement or improvement of village sites; (3), the scavenging of small towns and large villages; (4), sanitary arrangements at fairs and festivals.

What sanitary works to be undertaken.

63. In estimating for the improvement of village sites situated outside Unions, the villages proposed to be improved should be specified with the population of each.

Rule in preparing estimates for improvement of village sites.

The estimates of proposed expenditure for scavenging small towns or large villages should exhibit the name and population of each place.

Rule for preparation of estimates for scavenging.

Rules regarding arrangements to be made at fairs and festivals and the sanitary measures to be adopted on the appearance of cholera are printed in a separate volume.

Arrangements at fairs and festivals.

64. When subscriptions are raised for local improvements, a grant of equal amount may be made from Local Funds.

Local subscriptions may be supplemented.

CHAPTER VIII.

Miscellaneous Public Institutions.

65. *Markets, &c.*—When it is proposed to levy fees for the use of markets and cart-stands, &c., estimates of the receipts and charges thereof should be framed and submitted to the Government through the District Board.

Estimates to be prepared.

The fees and other receipts realized from markets should be devoted primarily to the development and improvement of the markets in the taluk in which they are raised.

CHAPTER IX.

Establishment.

66. The controlling establishments at the Presidency town consist of those in the offices of the Government, and the Accountant-General, and are paid from Local Funds by a rateable distribution over the several districts. At the close of each year the total actual outlay incurred on account of these establishments should be distributed by the Accountant-General among the different District Boards in the proportion of their assets, and the amount debitable to each District Board intimated to the President of the District Board and to Government.

Establishment in Presidency offices.

Such additional clerks and accountants as are necessary for the supervision of Local Fund expenditure will, with the sanction of Government, be entertained in the offices of the Government, the Accountant-General, and of Collectors of districts.

Controlling establishments, &c., how to be entertained.

67. The District Boards are empowered to sanction, subject to the rules as regards allotments and transfers, the employment of servants of all classes whose monthly salary does not exceed Rs. 50, and similarly Taluk Boards are authorized to sanction, subject to the rules as regards allotments and transfers, the employment of all servants whose monthly salary is not more than Rs. 15. Any increase of establishment made under this rule should be immediately reported to the Treasury Officer and to Government. The total cost of the Engineering Establishment should not exceed 20 per cent. of the outlay on works.

Sanctioning power of establishment.

68. Applications for addition to Local Fund establishments must be accompanied by a statement showing the strength and emoluments of the existing establishment and proposed changes prepared in the form given in Appendix III.

Tabular statements to accompany applications for establishments.

69. Subject to restrictions prescribed by the conditions of endowments, the District Board, with the approval of Government, determines the strength and salaries of the staff employed in all schools, dispensaries, choultries, and markets under their control. Provided that the salaries and allowances of medical subordinates borne on the Government establishments will be determined by the Government rules applicable to such officers.

Salaries and allowances of Medical, &c., Staff, how determined.

70. It is 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 Surgeon-General with the Government of Madras, respectively.

Nomination of Medical and Educational subordinates to be made in communication with the department concerned.

71. Bills will be signed by the chief officer in charge of the institution concerned and countersigned by the President or Vice-President of the Local Board under whose control the establishment may be. If Subordinate Committees are appointed for any institution, funds will be drawn on bills signed by the President or two members of such Committee.

Pay bills how to be prepared.

72. Funds for all educational, sanitary, medical, and miscellaneous charges not otherwise provided for in these rules should be drawn on bills signed by the officer to whom the expenditure is confided and countersigned by the President or Vice-President of the Local Board concerned.

Bills to be signed by President or Vice-President.

73. Leave and acting allowances may be granted to Local Fund employés within the limits prescribed in the Codes of the Financial Department.

Leave and acting allowances.

74. The power of transferring Medical Subordinates from one hospital to another within any district rests with the President of the District Board, who should in all cases keep the Surgeon-General informed of his action. Presidents have also the power of fining Medical Subordinates in the service of the District Board, reporting in all cases their action to the Surgeon-General.

Transfer of Medical subordinates.

75. When a Medical Subordinate in Local Fund employ is deputed by the Surgeon-General to attend any departmental or other examinations away from the District in which they may be serving, the District Board concerned shall pay the salary of the absentee and his *locum tenens*.

Payment of Medical subordinates when on leave.

76. Travelling allowance is regulated by the rules in the Civil Travelling Allowance Code. Proposals to vary the rates of travelling allowance in force or to grant travelling allowances in cases not provided for by rule must be submitted for the sanction of the Government.

Travelling allowances.

77. *Pensions and Allowances.*—The following servants on the Local Fund establishment entertained prior to 20th May 1881 will be entitled to pension under the rules of the Pension Code:—Overseers, Sub-Overseers, 1st, 2nd, and 3rd grades; Lascars forming petty establishment under the former Road Fund; Inspecting Schoolmasters; Masters of Local Fund Schools of the middle and higher classes; Vaccinators and Deputy Inspectors of Vaccination; Clerks and Peons, Moochees and Attenders in offices of control at the Presidency and in the offices of Collectors and Local Boards.

What Local Fund servants entitled to pension.

78. The rule in clause (*b*) of section 10, Civil Pension Code, by which the service of Medical Officers of Government lent to charitable dispensaries or hospitals in British India counts as if it were Government service, applies to service in all dispensaries or hospitals maintained by Local Funds.

Medical officers lent to Local Fund Boards.

79. Servants of Local Boards entertained subsequently to 20th May 1881 will not be entitled to pension. Government will, however, be prepared to consider on their merits applications from such Boards for sanction to gratuities on retirement in individual cases of long and good service; and in special and exceptional cases will also sanction the grant of pension. Provided that no pension, gratuity, leave allowance or annuity shall exceed the sum to which under the Government Civil Pension and Leave Codes for the time being in force the servant would be entitled if the service had been service under Government.

Local Fund service not pensionary.

80. The above rule does not apply to servants paid from Local Funds employed in the controlling and central offices at the Presidency.

Servants in controlling offices.

81. All servants of Government transferred from qualifying service to service under Local Boards are entitled to claim payment by Local Boards of additional salary equal to the usual contribution to Government in order to maintain their claim to pension eventually from State funds. In like manner all servants of Local Boards entertained prior to 20th May 1881 and entitled to claim pension must, upon transfer to foreign service, make to Local Boards the usual contribution towards leave and pension charges. The rules of Chapter III of the Civil Pension Code are applicable to all such servants transferred to foreign service.

Pensionary contribution.

82. Persons who may have retired from the service of Government upon pension or gratuity are permitted to take employment under Local Boards subject to the rules of the Civil Pension Code on the subject.

Government pensioners in Local Fund Service.

83. Mode of submitting pension applications—

Applications for pensions—Mode of submitting.

(1) Presidents of District Boards shall submit applications for pension or gratuity through the Accountant-General, for that officer's views, to Government in the Pension Department.

(2) Local Fund pensioners will draw their pensions under the rules which regulate the payment of pensions to the Civil State pensioners and subject to the final audit of the Accountant-General.

(3) Pensioners who may reside in the Presidency town will draw their pensions through the Accountant-General's office, and those resident in the Mofussil through the Treasury Deputy Collectors of their respective districts.

84. When a Local Fund servant is pensioned, the Local Fund pension will be provided as follows:—(1) In the case of servants employed in particular districts, the pension will be provided by the District Board of the district in which he was employed. (2) In the case of servants employed in the Controlling offices at the Presidency, the pension will be provided by the several District Boards of the Presidency in proportion to their assets.

Pensions how to be charged.

CHAPTER X.

Reports and Accounts.

85. A brief report upon the operations of each Panchayat in the preceding official year must be sent to the President of the Taluk Board, or where there is no Taluk Board, to the President of the District Board not later than the 1st of May in each year. It must be accompanied by the statements I and II given in the appendix.

Union annual report when due.

86. A similar report will be submitted to the District Board by each Taluk Board before 1st June in each year, which must be accompanied by the statements specified below, forms of which are given in the appendix for the District Boards consolidated report and which may be used by Taluk Boards with the omission, when necessary, of the column showing the details of the working of the District Board.

Taluk report.

87. The District Board will forward a similar report on the working of al the Boards in the district for the year to the Government not later than 15th of July in each year. Such report will be accompanied by the statements specified below.

District report.

88. The preparation of these statements and reports may be entrusted to a Committee of the Local Board, but in every case the Taluk or District Board, as the case may be, must be given the opportunity of modifying the same. All statements of Receipts and Expenditure should be signed by the Treasury Officers as Auditor.

May be prepared by a Committee.

89. The report of each Local Board will be published in the District Gazettes, and such portion of the consolidated report as refers to the progress of education in the district will be forwarded, with the accompanying statements relating to the same, to the Director of Public Instruction for his information.

Report to be published.

90. The instructions given for the preparation of the budget will, *mutatis mutandis*, apply to the statements noted below.

91. *Statements I A and B.*—These statements exhibit the receipts and disbursements of the year compared with the estimate including subsequent allotments, &c., and with the actuals of the preceding year. The detail heads, as given in the budget, should be adopted in column i, and in filling up the column of actuals of the previous year, the audited results, as advised by the Accountant-General, should be adopted. The several variations should be explained in the column of remarks, and such explanations need not be repeated in the report. Details of all items of miscellaneous receipt and expenditure should be given in the covering letter and explained. Orders sanctioning contributions to and from Municipalities and other Local Boards should be quoted by number and date, and in case of private contributions the purpose for which they were given should be stated.

Receipts and expenditure.

92. The progress report should exhibit separately all work costing more than Rs. 300 executed during the year, those costing Rs. 300 and less being shown in lump as "minor works."

93. *Statement IV—Road Statement.*—This statement is intended to show the actual outlay on village and other roads, so that Government may see the proportion of expenditure on the former, and that each taluk gets its proper share of the land-cess derived from it. Any variation in

Roads.

the mileage, as compared with the previous year's return, should be explained. The general state of the communications in the district should be noticed in the report, as also any special repairs executed to them during the year.

94. *Statement V—Tolls and Ferries.*—Each toll-gate and ferry place should be mentioned in this statement. New tolls opened and old ones abolished should be specified in the letter.

Tolls.

95. *Statements VII and VIII.*—These are the demand, collection and balance statements of land-cess and other items of revenue.

Land-cess.

96. *Statement IX.*—In this statement all schools maintained from Local Funds should be entered, and the information should be made as complete as possible. For grant-in-aid and other schools *Statement X* is prescribed.

Schools.

The progress of education during the year, the working of the different classes of schools, and the results obtained, as compared with the previous year, should be noticed in the report.

97. Of the other statements which must accompany the report, No. XI refers to choultries and public bungalows, No. XII to hospitals and dispensaries, No. XIII to vaccination, and No. XIV to sanitation.

Dispensaries and sanitation.

The working of the dispensaries under the control of Local Boards, the extent to which they have been useful to the people, the number of dispensaries sanctioned but not opened, with the reason of their not being opened, the measures adopted for extending vaccination, &c., should be noticed in the report. Under *Sanitation* a short account of the nature of the improvements effected in water-supply and village-sites, and the arrangements made at important fairs and festivals should be noted. It should also be stated whether any voluntary contributions were made by the people for improving the sanitary condition of their villages, whether any epidemic prevailed during the year, and what the state of general health was. The working of the market-fee system should be specially noticed.

98. The covering letter from the District Board should report briefly upon the general working of the Panchayats and Taluk Boards of the district.

99. *Accounts.*—The accounts of Local Boards will be kept by Treasury Officers under the orders of the President of the District Board, in the form prescribed by Government subject to the rules contained in the *Account and Audit Code* and *Local Fund Public Works Code*, which have been sanctioned by Government and will be found in a separate volume.

Accounts.

100. *Mode of making payments.*—All payments will be made on bills passed either by the Presidents of the Local Boards or by the Chairmen of Panchayats, as the case may be, or in their absence by any officer duly authorized on their behalf.

Payments.

101. An account in Form No. I of the receipts and charges of each Local Board will be prepared in the Treasury and will be forwarded in duplicate after audit to the President of the District Board in whose office it is due on the 8th of the month following that to which it relates. The President will forward one copy of the account to the Taluk Board concerned.

Form No. I.

102. A consolidated account of the receipts and charges of all Local Boards of the District will also be prepared in form No. II and submitted in duplicate by the 8th of the month to the President of the District Board, who will after scrutiny transmit one copy countersigned by himself to the Accountant-General not later than the 10th, the other copy being retained in his office for reference.

Form No. II.

103. *Endowment Fund.*—It will be observed that the Minor Funds are no longer distinguished in this form of account; a separate account, however, of each endowment will, as usual, be maintained and forwarded as a supplement to the account of the Local Board concerned.

Endowment Fund.

104. To enable the Local Board to satisfy itself as to the nature of the expenditure shown in Account No. I and the correctness of the accounts as a whole, a list of payments in form No. I-A will be prepared by the Treasury Officer monthly and forwarded with the account to the President of the

Vouchers.

District Board for transmission to the Board concerned. With the aid of this list it will be competent to the Local Board to check any charge in their account, as no bill can be paid in the Treasury without the authority of the President of the Board concerned.

105. *Check of accounts in Local Board's Offices.*—The account, when received from the Treasury Officer through the President of the District Board, will be checked in the Taluk Board's office with reference to list of payments above prescribed.

Check of accounts.

106. *Record of vouchers.*—The vouchers will ordinarily be recorded in the Treasury but the Local Boards' offices will be at liberty to call for any voucher which they may desire to have for reference or other purpose.

107. The funds under the control of Panchayats may, if the President of the Taluk or District Board having control over such Panchayat so desires, be kept in the nearest taluk treasury.

Union funds.

108. In the taluk treasury where the funds of any Panchayat may be kept, there shall be maintained a simple cash-book, showing in detail all the receipts and all the sums paid out of the said fund.

Cash-book to be kept.

109. All sums payable from the Panchayat fund shall be paid by the tahsildar upon orders signed in every case by the Chairman of the Panchayat concerned. Such orders shall bear the date of the order, the name of the person to whom the sum is payable, and the reason for which the same is to be paid.

Payments by orders of Chairman.

110. Progress reports of all works under the control of Local Boards should be prepared monthly and laid before the Local Boards at their meetings.

Progress report.

111. Accounts, reports, and statements, prepared by the Treasury Deputy Collector, will be signed by the Collector, unless he be absent from head-quarters, and he will be responsible for their correctness.

CHAPTER XI.

Miscellaneous.

112. A copy of the Supplement to the District Gazette containing the Proceedings of Local Board meetings, or any other information regarding Local Funds, will be supplied to every member of a Local Board.

Members to be supplied with Gazette.

113. Local Boards are allowed discretionary power to pay travelling expenses to such of the non-official members attending meetings as may wish to avail themselves of the concession at rates laid down by Government from time to time.

Travelling allowance.

114. Copies of all resolutions of any Local Board or Panchayat submitted to Government should state the names and official designations, if any, of the members of the Board or Panchayat present when such resolutions were passed.

115. Any Local Board may appoint a Subordinate Committee, consisting in part of persons who are not members of the Local Board, to superintend or manage any institution in charge of the Local Board. The Board may require such Committees to furnish them with any returns regarding the institution as they may think necessary.

Committees.

116. All communications from Panchayats and Taluk Boards to Government should be submitted through the President of the District Board, who will forward the same, with any remarks he may wish to offer, to Government. Correspondence between Local Boards and Government officers will, subject to the provisions of these rules, be conducted as arranged by the President of the District Board.

Channel of correspondence.

117. Postal charges incurred by servants paid from Local Funds, such as schoolmasters, vaccinators, inspecting schoolmasters, &c., will be debited to Local Funds. Further rules as regards postage are given below :—

Postal charges.

Notification of the Government of India, dated 22nd November 1879, regarding Local Fund Correspondence.

"Correspondence sent by a Local Fund officer, or by any Government officer, acting in a capacity connected with a Local Fund, such as President or Secretary of a Local Fund Committee, is not official correspondence within the meaning of these rules and may not be superscribed as on Her Majesty's Service.

"Service stamps may not be sold to Local Fund officers or to Government officers in capacities connected with Local Funds; and the frank of such officers will not be recognized in support of service stamps.

"But nothing in this rule shall be held to prevent the transmission on Her Majesty's Service of correspondence sent by a Government officer acting as such, even though the correspondence may relate to the affairs of a Local Fund. For instance, the Commissioner of a division writing *in that capacity* to a Local Fund officer concerning Local Fund affairs may superscribe the letter on Her Majesty's Service.

"The term Local Fund, as used in this rule, is intended to include municipalities and other similar bodies or institutions."

118. Stationery articles required for Local Fund purposes may be purchased in the market or supplied from the Stationery Depôt on indent. In the latter case memoranda showing the amounts due by Local Boards will be furnished from time to time by the Superintendent of Stationery to the Accountant-General, who will arrange, after communication with Presidents of the District Boards, for the adjustment of the amount from Local Funds.

Stationery.

APPENDIX I.

I.—Budget Estimate of the (District or Taluk) Board of the District for the Official Year 1885-86.

A.—*Revenue and Receipts.*

—	Estimate, 1885-86. Detail (Minor Heads).	Estimate, 1885-86. Total (Major Heads).	Estimate, 1884-85.	Actuals, 1883-84.
Balance on 1st April 1885 ..				
1. Rates and taxes—				
(*a*) Cess on land				
(*b*) Tolls .. { Under Act V of 1884 .. .. ; Contributions from municipalities.				
(*c*) House-tax				
2. Education—				
(*a*) School-fees				
(*b*) Contributions				
(1) From municipalities				
(2) From other district funds				
(3) From private individuals				
(*c*) Sale-proceeds of books				
(*d*) Income from endowments				
(*e*) Miscellaneous				
3. Medical—				
(*a*) Hospital receipts				
(*b*) Sale of medicines				
(*c*) Contributions				
(1) From municipalities				
(2) From other district funds				
(3) From private individuals				
(*d*) Income from endowments				
(*e*) Miscellaneous				
4. Interest—				
(*a*) On Government securities				
(*b*) On arrears of revenue				
5. Miscellaneous—				
(*a*) Contributions for purposes other than Education, Medical or Works				
(1) From municipalities				
(2) From other district funds				
(3) From private individuals				
(*b*) Choultry rents				
(*c*) Market rents				
(*d*) Bungalow fees				
(*e*) Fees and fines				
(*f*) Ferry rents				
(*g*) Grass rents				
(*h*) Fishery rents				
(*i*) Rents and produce of land				
(*j*) Avenues				
(*k*) Sale of stores				
(*l*) Sundry receipts				
6. Public works—				
(*a*) Sale of buildings				
(*b*) Sale of tools and plant				
(*c*) Sale of old materials				
(*d*) Contributions				
(1) From municipalities				
(2) From other district funds				
(3) From private individuals				
(*e*) Refund of expenditure				
(*f*) Miscellaneous				
7. Contributions from Provincial Funds—				
(*a*) Education				
(*b*) General purposes				
(*c*) Public works				
(*d*) Choultries				
8. Contributions from Special Funds				
(*a*) Pound fund				
(*b*) Canal and Ferry fund				
9. Allotments from the District fund				
Total ..				

B.—*Repairs.*

No.	Taluk.	Description of work.	Number of miles.	Rate per mile.	Estimated expenditure.	Remarks and references.
		I.—Communications—				
		(1) Roads				
		(2) Tolls				
		(3) Ferries				
		Total ..				
		II.—Civil buildings—				
		(1) Hospitals and dispensaries.				
		(2) School buildings				
		(3) Chattrams and bungalows .				
		Total ..				
		III.—Miscellaneous Public Improvements—				
		(1) Avenues ..				
		(2) Tanks and wells				
		(3) Markets				
		Total ..				
		Grand Total ..				

III-C.—Talukwar Statement showing Allotment of Expenditure on Roads in each Taluk in the District for the Official Year 1885-86.

No.	Taluks.	Portion of land-cess raised in the taluk.	Amount allotted for roads in the taluk.	Ratio of column 4 to column 3 per cent.	Remarks.
1	2	3	4	5	6

IV.—Statement showing the Receipts and Charges of Local Fund Schools in the (Local Fund Taluk of or) District for the Official Year 1885-86.

No.	Names of schools.	Average attendance for the first 6 months of the year.	Receipts. Grants from Government. 1884-85.	Grants from Government. 1885-86.	School-fees. 1884-85.	School-fees. 1885-86.	Contributions from other Local Boards, Municipalities and private individuals. 1884-85.	Contributions ... 1885-86.	Miscellaneous. 1884-85.	Miscellaneous. 1885-86.	Total. 1884-85.	Total. 1885-86.
	1	2	3	4	5	6	7	8	9	10	11	12
	1. Training schools ..											
	Total ..											
	2. Secondary schools { Salary system ..											
	{ Combined system.											
	Total ..											
	3. Elementary schools—											
	Boys—											
	(a) Salary system ..											
	(b) Combined system ..											
	Girls—											
	(a) Salary system ..											
	(b) Combined system ..											
	Total ..											
	Grand Total ..											

Names of schools.	Charges. Salaries of masters. 1884-85. Number.	1884-85. Fixed.	1884-85. School-fees.	1884-85. Results grant.	1884-85. Total.	1885-86. Number.	1885-86. Fixed.	1885-86. School-fees.	1885-86. Results grant.	1885-86. Total.	Stipends of students. 1884-85. Number.	1884-85. Amount.	1885-86. Number.	1885-86. Amount.
1	13	14	15	16	17	18	19	20	21	22	23	24	25	26
1. Training schools ..														
Total ..														
2. Secondary schools { Salary system ..														
{ Combined system.														
Total ..														
3. Elementary schools—														
Boys—														
(a) Salary system ..														
(b) Combined system ..														
Girls—														
(a) Salary system ..														
(b) Combined system ..														
Total ..														
Grand Total ..														

Names of schools.	Clerks. 1884-85. Number.	1884-85. Amount.	1885-86. Number.	1885-86. Amount.	Servants. 1884-85. Number.	1884-85. Amount.	1885-86. Number.	1885-86. Amount.	Rent. 1884-85.	Rent. 1885-86.	Furniture. 1884-85.	Furniture. 1885-86.	Maps, books, &c. 1884-85.	Maps, books, &c. 1885-86.	Miscellaneous. 1884-85.	Miscellaneous. 1885-86.	Total. 1884-85.	Total. 1885-86.	Remarks.
1	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45
1. Training schools ..																			
Total ..																			
2. Secondary schools { Salary system ..																			
{ Combined system.																			
Total ..																			
3. Elementary schools—																			
Boys—																			
(a) Salary system ..																			
(b) Combined system ..																			
Girls—																			
(a) Salary system ..																			
(b) Combined system ..																			
Total ..																			
Grand Total ..																			

I.—Budget Estimate of the (District or Taluk) Board of the District, &c.—*continued.*

B.—*Expenditure*—continued.

—	Estimate, 1885-86.		Estimate, 1884-85.	Actuals, 1883-84.
	Detail (Minor Heads).	Total (Major Heads).		
(*g*) Miscellaneous—				
(1) Purchase of books				
(2) Commission on sale of books				
(3) Miscellaneous, *e.g.*, stipends to agricultural students, &c.				
Total, Grant II				
Grant III, Medical Services, Vaccination, Sanitation and Public and Charitable Institutions—				
(*a*) Hospitals and Dispensaries—				
(1) Superintendents				
(2) Medical subordinates				
(3) Clerks and servants				
(4) Diet of patients				
(5) Medicines and Surgical instruments				
(6) Supplies				
(7) Midwives and midwifery pupils				
(8) Medical pupils				
(9) Medical practitioners				
(10) Zillah Surgeon's establishment including travelling allowance, &c.				
(11) Cholera charges				
(12) Contingencies				
(13) Miscellaneous				
(*b*) Vaccination—				
(1) Fixed charges				
(2) Contingencies				
(*c*) Sanitation—				
(1) Improvement of water-supply				
(2) Improvement of village-sites				
(3) Scavengering establishment				
(4) Arrangements at fairs and festivals				
(5) Other sanitary outlay				
(*d*) Markets				
(*e*) Choultries—				
(1) Establishment				
(2) Feeding travellers				
(3) Contingencies				
(*f*) Public bungalows				
(*g*) Contributions to—				
(1) Provincial services—				
(1) Medical college				
(2) Sanitary inspection				
(3) Medical reserve staff				
(4) Cutler's establishment				
(5) Lunatics				
(2) Other District Boards				
(3) Municipalities				
(4) Private individuals				
(*h*) Miscellaneous—				
(1) Miscellaneous endowed institutions				
(2) Rewards for killing dogs				
(3) Miscellaneous				
Total, Grant III				
Grant IV, Miscellaneous—				
(*a*) Controlling establishments at the presidency				
(*b*) Establishment in the Collector's office				
(*c*) Local Board's office establishment				
(*d*) Contingencies—				
(1) Stationery				
(2) Postal charges				
(3) Printing charges				
(4) Travelling allowance to non-official members				
(5) Travelling allowance to office establishment				
(6) Miscellaneous—				
(*e*) Pensions				
(*f*) Refunds				
(*g*) Loans—				
(1) Principal				
(2) Interest				
(*h*) Miscellaneous				
Total, Grant IV				
Balance— Reserve				
Grand Total, Expenditure				
Deduct—				
(1) Balance under House-tax, if any				
(2) Balance under Endowments, if any				
Net balance available for general purposes—				

I.—Consolidated Budget Estimate of the District Board of the District for the Official Year 1885-86.

B.—*Expenditure.*

—	Estimate, 1885-86.						Estimate, 1884-85.			Actuals, 1883-84.		
	Detail (Minor Heads).			Total (Major Heads).								
	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant I, Public Works—												
(*a*) New Works—												
(1) Communications												
(2) Civil buildings												
(3) Miscellaneous public improvements												
(*b*) Repairs—												
(1) Communications												
(2) Civil buildings												
(3) Miscellaneous public improvements												
(*c*) Establishment—												
(1) Public Works department supervision												
(2) Local Fund Engineering establishment												
(3) Tolls and ferries												
(*d*) Tools and Plant												
(*e*) Contingencies												
(*f*) Contributions to—												
(1) Provincial Funds												
(2) Other District Boards												
(3) Municipalities												
(4) Private individuals												
(*g*) Miscellaneous												
Total, Grant I												
Grant II, Education—												
(*a*) Inspection												
(*b*) Normal schools—												
(1) Salaries of masters												
(2) Stipends of students												
(3) Clerks and servants												
(4) Miscellaneous												
(*c*) Secondary schools. { Salary system												
{ Combined system												
(1) Salaries of masters												
(2) Clerks and servants												
(3) Miscellaneous												
(*d*) Elementary schools { Salary system												
{ Combined system												
(1) Salaries of master { Fixed												
{ School-fees												
{ Results												
(2) Servants												
(3) Miscellaneous												
(*e*) Grants-in-aid—												
(1) Salary grants												
(2) Results grants												
(3) Building												
(4) Miscellaneous												
(*f*) Contributions to—												
(1) Provincial services												
(2) Other District Boards												
(3) Municipalities												
(4) Private individuals												
(*g*) Miscellaneous—												
(1) Purchase of books												
(2) Commission on sale of books												
(3) Miscellaneous, *e.g.*, stipends to agricultural students, &c.												
Total, Grant II												
Grant III, Medical Services, Vaccination, Sanitation, and Public and Charitable Institutions—												
(*a*) Hospitals and Dispensaries—												
(1) Superintendents												
(2) Medical subordinates												
(3) Clerks and servants												
(4) Diet of patients												
(5) Medicines and Surgical instruments												
(6) Supplies												
(7) Midwives and Midwifery pupils												
(8) Medical pupils												
(9) Medical practitioners												
(10) Zillah Surgeon's establishment including, travelling allowance, &c.												
(11) Cholera charges												
(12) Contingencies												
(13) Miscellaneous												

I.—Consolidated Budget Estimate of the District Board of the District for the Official Year 1885-86.

A.—*Revenue and Receipts.*

—	Estimate, 1885-86.						Estimate, 1884-85.			Actuals, 1883-84.		
	Detail (Minor Heads).			Total (Major Heads).								
	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.
Balance on 1st April 1885 ..												
1. Rates and taxes												
(*a*) Cess on land												
(*b*) Tolls .. { Under Act V of 1884 .. / Contribution from municipalities.												
(*c*) House-tax												
2. Education												
(*a*) School-fees												
(*b*) Contributions												
(1) From municipalities												
(2) From other district funds												
(3) From private individuals												
(*c*) Sale-proceeds of books												
(*d*) Income from endowments												
(*e*) Miscellaneous												
3. Medical												
(*a*) Hospital receipts												
(*b*) Sale of medicines												
(*c*) Contributions												
(1) From municipalities												
(2) From other district funds												
(3) From private individuals												
(*d*) Income from endowments												
(*e*) Miscellaneous												
4. Interest												
(*a*) On Government securities												
(*b*) On arrears of revenue												
5. Miscellaneous												
(*a*) Contributions for purposes other than Education, Medical or Works.												
(1) From municipalities												
(2) From other district funds												
(3) From private individuals												
(*b*) Choultry rents												
(*c*) Market rents												
(*d*) Bungalow fees												
(*e*) Fees and fines												
(*f*) Ferry rents												
(*g*) Grass rents												
(*h*) Fishery rents												
(*i*) Rents and produce of land												
(*j*) Avenues												
(*k*) Sale of stores												
(*l*) Sundry receipts												
6. Public Works												
(*a*) Sale of buildings												
(*b*) Sale of tools and plant												
(*c*) Sale of old materials												
(*d*) Contributions												
(1) From municipalities												
(2) From other district funds												
(3) From private individuals												
(*e*) Refund of expenditure												
(*f*) Miscellaneous												
7. Contributions from Provincial—												
(*a*) Education												
(*b*) General purposes												
(*c*) Public works												
(*d*) Choultries												
8. Contributions from Special Funds												
(*a*) Pound fund												
(*b*) Canal and Ferry fund												
9. Allotments from the District fund ..												
Total ..												

Demand, Collection and Balance of Land-cess.

Taluks.	Demand for 1885-86.			Collections in 1885-86.			Balance at the end of March 1886.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

I.—Budget Estimate of the (District or Taluk) Board of the District for the Official Year 1885-86.

B.—*Expenditure.*

—	Estimate, 1885-86.		Estimate, 1884-85.	Actuals, 1883-84.
	Detail (Minor Heads).	Total (Major Heads).		
Grant I, Public works—				
(*a*) New works—				
(1) Communications				
(2) Civil buildings				
(3) Miscellaneous public improvements				
(*b*) Repairs—				
(1) Communications				
(2) Civil buildings				
(3) Miscellaneous public improvements				
(*c*) Establishment—				
(1) Public Works department supervision				
(2) Local Fund Engineering establishment				
(3) Tolls and Ferries				
(*d*) Tools and Plant				
(*e*) Contingencies				
(*f*) Contributions to—				
(1) Provincial Funds				
(2) Other District Boards				
(3) Municipalities				
(4) Private individuals				
(*g*) Miscellaneous				
Total, Grant I ..				
Grant II, Education—				
(*a*) Inspection				
(*b*) Normal schools—				
(1) Salaries of masters				
(2) Stipends of students				
(3) Clerks and servants				
(4) Miscellaneous				
(*c*) Secondary schools .. { Salary system .. / Combined system ..				
(1) Salaries of masters				
(2) Clerks and servants				
(3) Miscellaneous				
(*d*) Elementary schools .. { Salary system .. / Combined system ..				
(1) Salaries of masters .. { Fixed .. / School-fees .. / Results ..				
(2) Servants				
(3) Miscellaneous				
(*e*) Grants-in-aid—				
(1) Salary grants				
(2) Results do.				
(3) Building				
(4) Miscellaneous				
(*f*) Contributions to—				
(1) Provincial services				
(2) Other District Boards				
(3) Municipalities				
(4) Private individuals				

117. Postal charges incurred by servants paid from Local Funds, such as schoolmasters, vaccinators, inspecting schoolmasters, &c., will be debited to Local Funds. Further rules as regards postage are given below:—

Postal charges.

Notification of the Government of India, dated 22nd November 1879, regarding Local Fund Correspondence.

"Correspondence sent by a Local Fund officer, or by any Government officer, acting in a capacity connected with a Local Fund, such as President or Secretary of a Local Fund Committee, is not official correspondence within the meaning of these rules and may not be superscribed as on Her Majesty's Service.

"Service stamps may not be sold to Local Fund officers or to Government officers in capacities connected with Local Funds; and the frank of such officers will not be recognized in support of service stamps.

"But nothing in this rule shall be held to prevent the transmission on Her Majesty's Service of correspondence sent by a Government officer acting as such, even though the correspondence may relate to the affairs of a Local Fund. For instance, the Commissioner of a division writing *in that capacity* to a Local Fund officer concerning Local Fund affairs may superscribe the letter on Her Majesty's Service.

"The term Local Fund, as used in this rule, is intended to include municipalities and other similar bodies or institutions."

118. Stationery articles required for Local Fund purposes may be purchased in the market or supplied from the Stationery Depôt on indent. In the latter case memoranda showing the amounts due by Local Boards will be furnished from time to time by the Superintendent of Stationery to the Accountant-General, who will arrange, after communication with Presidents of the District Boards, for the adjustment of the amount from Local Funds.

Stationery.

APPENDIX I.

I.—Budget Estimate of the (District or Taluk) Board of the District for the Official Year 1885-86.

A.—*Revenue and Receipts.*

—	Estimate, 1885-86. Detail (Minor Heads).	Estimate, 1885-86. Total (Major Heads).	Estimate, 1884-85.	Actuals, 1883-84.
Balance on 1st April 1885 ..				
1. Rates and taxes—				
(a) Cess on land				
(b) Tolls .. { Under Act V of 1884 .. .. Contributions from municipalities.				
(c) House-tax				
2. Education—				
(a) School-fees				
(b) Contributions				
(1) From municipalities				
(2) From other district funds				
(3) From private individuals				
(c) Sale-proceeds of books				
(d) Income from endowments				
(e) Miscellaneous				
3. Medical—				
(a) Hospital receipts				
(b) Sale of medicines				
(c) Contributions				
(1) From municipalities				
(2) From other district funds				
(3) From private individuals				
(d) Income from endowments				
(e) Miscellaneous				
4. Interest—				
(a) On Government securities				
(b) On arrears of revenue				
5. Miscellaneous—				
(a) Contributions for purposes other than Education, Medical or Works				
(1) From municipalities				
(2) From other district funds				
(3) From private individuals				
(b) Choultry rents				
(c) Market rents				
(d) Bungalow fees				
(e) Fees and fines				
(f) Ferry rents				
(g) Grass rents				
(h) Fishery rents				
(i) Rents and produce of land				
(j) Avenues				
(k) Sale of stores				
(l) Sundry receipts				
6. Public works—				
(a) Sale of buildings				
(b) Sale of tools and plant				
(c) Sale of old materials				
(d) Contributions				
(1) From municipalities				
(2) From other district funds				
(3) From private individuals				
(e) Refund of expenditure				
(f) Miscellaneous				
7. Contributions from Provincial Funds—				
(a) Education				
(b) General purposes				
(c) Public works				
(d) Choultries				
8. Contributions from Special Funds				
(a) Pound fund				
(b) Canal and Ferry fund				
9. Allotments from the District fund				
Total ..				

the mileage, as compared with the previous year's return, should be explained. The general state of the communications in the district should be noticed in the report, as also any special repairs executed to them during the year.

Tolls.

94. *Statement V—Tolls and Ferries.*—Each toll-gate and ferry place should be mentioned in this statement. New tolls opened and old ones abolished should be specified in the letter.

Land-cess.

95. *Statements VII and VIII.*—These are the demand, collection and balance statements of land-cess and other items of revenue.

Schools.

96. *Statement IX.*—In this statement all schools maintained from Local Funds should be entered, and the information should be made as complete as possible. For grant-in-aid and other schools *Statement X* is prescribed.

The progress of education during the year, the working of the different classes of schools, and the results obtained, as compared with the previous year, should be noticed in the report.

Dispensaries and sanitation.

97. Of the other statements which must accompany the report, No. XI refers to choultries and public bungalows, No. XII to hospitals and dispensaries, No. XIII to vaccination, and No. XIV to sanitation. The working of the dispensaries under the control of Local Boards, the extent to which they have been useful to the people, the number of dispensaries sanctioned but not opened, with the reason of their not being opened, the measures adopted for extending vaccination, &c., should be noticed in the report. Under *Sanitation* a short account of the nature of the improvements effected in water-supply and village-sites, and the arrangements made at important fairs and festivals should be noted. It should also be stated whether any voluntary contributions were made by the people for improving the sanitary condition of their villages, whether any epidemic prevailed during the year, and what the state of general health was. The working of the market-fee system should be specially noticed.

98. The covering letter from the District Board should report briefly upon the general working of the Panchayats and Taluk Boards of the district.

Accounts.

99. *Accounts.*—The accounts of Local Boards will be kept by Treasury Officers under the orders of the President of the District Board, in the form prescribed by Government subject to the rules contained in the *Account and Audit Code* and *Local Fund Public Works Code*, which have been sanctioned by Government and will be found in a separate volume.

Payments.

100. *Mode of making payments.*—All payments will be made on bills passed either by the Presidents of the Local Boards or by the Chairmen of Panchayats, as the case may be, or in their absence by any officer duly authorized on their behalf.

Form No. I.

101. An account in Form No. I of the receipts and charges of each Local Board will be prepared in the Treasury and will be forwarded in duplicate after audit to the President of the District Board in whose office it is due on the 8th of the month following that to which it relates. The President will forward one copy of the account to the Taluk Board concerned.

Form No. II.

102. A consolidated account of the receipts and charges of all Local Boards of the District will also be prepared in form No. II and submitted in duplicate by the 8th of the month to the President of the District Board, who will after scrutiny transmit one copy countersigned by himself to the Accountant-General not later than the 10th, the other copy being retained in his office for reference.

Endowment Fund.

103. *Endowment Fund.*—It will be observed that the Minor Funds are no longer distinguished in this form of account; a separate account, however, of each endowment will, as usual, be maintained and forwarded as a supplement to the account of the Local Board concerned.

Vouchers.

104. To enable the Local Board to satisfy itself as to the nature of the expenditure shown in Account No. I and the correctness of the accounts as a whole, a list of payments in form No. I-A will be prepared by the Treasury Officer monthly and forwarded with the account to the President of the

District Board for transmission to the Board concerned. With the aid of this list it will be competent to the Local Board to check any charge in their account, as no bill can be paid in the Treasury without the authority of the President of the Board concerned.

Check of accounts.

105. *Check of accounts in Local Board's Offices.*—The account, when received from the Treasury Officer through the President of the District Board, will be checked in the Taluk Board's office with reference to list of payments above prescribed.

106. *Record of vouchers.*—The vouchers will ordinarily be recorded in the Treasury but the Local Boards' offices will be at liberty to call for any voucher which they may desire to have for reference or other purpose.

Union funds.

107. The funds under the control of Panchayats may, if the President of the Taluk or District Board having control over such Panchayat so desires, be kept in the nearest taluk treasury.

Cash-book to be kept.

108. In the taluk treasury where the funds of any Panchayat may be kept, there shall be maintained a simple cash-book, showing in detail all the receipts and all the sums paid out of the said fund.

Payments by orders of Chairman.

109. All sums payable from the Panchayat fund shall be paid by the tahsildar upon orders signed in every case by the Chairman of the Panchayat concerned. Such orders shall bear the date of the order, the name of the person to whom the sum is payable, and the reason for which the same is to be paid.

Progress report.

110. Progress reports of all works under the control of Local Boards should be prepared monthly and laid before the Local Boards at their meetings.

111. Accounts, reports, and statements, prepared by the Treasury Deputy Collector, will be signed by the Collector, unless he be absent from head-quarters, and he will be responsible for their correctness.

CHAPTER XI.

MISCELLANEOUS.

Members to be supplied with Gazette.

112. A copy of the Supplement to the District Gazette containing the Proceedings of Local Board meetings, or any other information regarding Local Funds, will be supplied to every member of a Local Board.

Travelling allowance.

113. Local Boards are allowed discretionary power to pay travelling expenses to such of the non-official members attending meetings as may wish to avail themselves of the concession at rates laid down by Government from time to time.

114. Copies of all resolutions of any Local Board or Panchayat submitted to Government should state the names and official designations, if any, of the members of the Board or Panchayat present when such resolutions were passed.

Committees.

115. Any Local Board may appoint a Subordinate Committee, consisting in part of persons who are not members of the Local Board, to superintend or manage any institution in charge of the Local Board. The Board may require such Committees to furnish them with any returns regarding the institution as they may think necessary.

Channel of correspondence.

116. All communications from Panchayats and Taluk Boards to Government should be submitted through the President of the District Board, who will forward the same, with any remarks he may wish to offer, to Government. Correspondence between Local Boards and Government officers will, subject to the provisions of these rules, be conducted as arranged by the President of the District Board.

I.—Consolidated Budget Estimate of the District Board of the District for the—*cont.*

B.—*Expenditure*—continued.

—	Estimate, 1885-86.						Estimate, 1884-85.			Actuals, 1883-84.		
	Detail (Minor Heads).			Total (Major Heads).								
	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
(*b*) Vaccination—												
(1) Fixed charges												
(2) Contingencies												
(*c*) Sanitation—												
(1) Improvement of water-supply												
(2) Improvement of village-site												
(3) Scavengering establishment												
(4) Arrangements at fairs and festivals												
(5) Other sanitary outlay												
(*d*) Markets												
(*e*) Choultries—												
(1) Establishment												
(2) Feeding travellers												
(3) Contingencies												
(*f*) Public bungalows												
(*g*) Contributions to—												
(1) Provincial services—												
(1) Medical college												
(2) Sanitary inspection												
(3) Medical reserve staff												
(4) Cutler's establishment												
(5) Lunatics												
(2) Other District Boards												
(3) Municipalities												
(4) Private individuals												
(*h*) Miscellaneous—												
(1) Miscellaneous endowed institutions												
(2) Rewards for killing dogs												
(3) Miscellaneous												
Total, Grant III ..												
Grant IV, Miscellaneous—												
(*a*) Controlling establishments at the presidency												
(*b*) Establishment in the Collector's office ..												
(*c*) Local Board's office establishment												
(*d*) Contingencies—												
(1) Stationery												
(2) Postal charges												
(3) Printing charges												
(4) Travelling allowance to non-official members.												
(5) Travelling allowance to office establishment ..												
(6) Miscellaneous												
(*e*) Pensions												
(*f*) Refunds												
(*g*) Loans—												
(1) Principal												
(2) Interest												
(*h*) Miscellaneous												
Total, Grant IV ..												
Reserve ..												
Grand Total, Expenditure ..												
Balance—												
Deduct—												
(1) Balance under House-tax, if any												
(2) Balance under Endowments, if any												
Net balance available for general purposes—												

II.—Budget Estimate of the Union of in the Taluk (or District) of of the District for the Official Year 1885-86.

Receipts.				Expenditure.			
Items of receipts.	Estimate, 1885-86.	Estimate, 1884-85.	Actuals, 1883-84.	Items of expenditure.	Estimate, 1885-86.	Estimate, 1884-85.	Actuals, 1883-84.
1. Balance on 1st April 1885.				I. Sanitation—			
2. House-tax—				(*a*) Scavengering establishment			
(*a*) Current				(*b*) Improvement of village-sites			
(*b*) Arrears				(*c*) Improvement of water-supply			
3. Fees				(*d*) Sanitary arrangements at fairs and festivals ..			
4. Contributions from Taluk Board				(*e*) Miscellaneous			
				II. Public works—			
				(*a*) New works			
				(*b*) Repairs			
				(*c*) Miscellaneous			
				III. Schools—			
				Total ..			
				Balance ..			
Total ..				Total ..			

III.—Detail of Allotments for Public Works in the (Local Fund Taluk of or) District for the Official Year 1885-86.

A.—*New Works.*

No.	Taluk.	Description of work.	Amount of estimate.	Computed expenditure up to 31st March 1885.	Estimated expenditure for 1885-86.	Remarks and references.
		I.—Communications—				
		(1) Roads				
		(2) Tolls				
		(3) Ferries				
		Total ..				
		II.—Civil buildings—				
		(1) Hospitals and dispensaries .				
		(2) School buildings				
		(3) Chattrams and bungalows.				
		Total ..				
		III.—Miscellaneous Public Improvements—				
		(1) Avenues				
		(2) Tanks and wells				
		(3) Markets				
		Total ..				
		Grand Total ..				

B.—*Repairs.*

No.	Taluk.	Description of work.	Number of miles.	Rate per mile.	Estimated expenditure.	Remarks and references.
		I.—Communications—				
		(1) Roads				
		(2) Tolls				
		(3) Ferries				
		Total ..				
		II.—Civil buildings—				
		(1) Hospitals and dispensaries.				
		(2) School buildings				
		(3) Chattrams and bungalows .				
		Total ..				
		III.—Miscellaneous Public Improvements—				
		(1) Avenues				
		(2) Tanks and wells				
		(3) Markets				
		Total ..				
		Grand Total ..				

III-C.—Talukwar Statement showing Allotment of Expenditure on Roads in each Taluk in the District for the Official Year 1885-86.

No.	Taluks.	Portion of land-cess raised in the taluk.	Amount allotted for roads in the taluk.	Ratio of column 4 to column 3 per cent.	Remarks.
1	2	3	4	5	6

IV.—Statement showing the Receipts and Charges of Local Fund Schools in the (Local Fund Taluk of or) District for the Official Year 1885-86.

No.	Names of schools.	Average attendance for the first 6 months of the year.	Receipts.										Charges.																																	
			Grants from Government.		School-fees.		Contributions from other Local Boards, Municipalities and private individuals.		Miscellaneous.		Total.		Salaries of masters.						Stipends of students.				Clerks.				Servants.				Rent.		Furniture.		Maps, books, &c.		Miscellaneous.		Total.			
													1884-85.				1885-86.						1884-85.		1885-86.		1884-85.		1885-86.																
													Number.	Fixed.	School-fees.	Results grant.	Total.	Number.	Fixed.	School-fees.	Results grant.	Total.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	Remarks.
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45
	1. Training schools																																													
	Total ..																																													
	2. Secondary schools { Salary system .. Combined system.																																													
	Total ..																																													
	3. Elementary schools—																																													
	Boys—																																													
	(*a*) Salary system ..																																													
	(*b*) Combined system ..																																													
	Girls—																																													
	(*a*) Salary system ..																																													
	(*b*) Combined system ..																																													
	Total ..																																													
	Grand Total ..																																													

IV-B.—List of Salary Grants provided in the Budget of the (Local Fund Taluk of or) District Board of the District for the Official Year 1885-86.

No.	Name of school.	By whom managed.	Masters on whose account sanctioned.	Their qualifications.	Gross salary.	Grants-in-aid sanctioned.	Remarks.

V.—Detail of Charges in Local Fund Hospitals, Dispensaries and Public and Charitable Institutions in the (Local Fund taluk of or) District, for the Official Year 1885-86.

Institutions.	Fixed charges.																				Contingent charges.												Remarks.
	Superintendence.				Medical subordinates.				Clerks.				Servants.				Midwives and Midwifery pupils.				Medical pupils.				Medicines and surgical instruments.		Supplies.		Diet of patients and feeding charges of travellers.		Rents		Furniture.		Sundries.		Total.		
	1884-85.		1885-86.		1884-85.		1885-86.		1884-85.		1885-86.		1884-85.		1885-86.		1884-85.		1885-86.		1884-85.		1885-86.		1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	mount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
(*a*) Hospitals and dispensaries.																																							
Total ..																																							
(*b*) Itinerating medical establishment ..																																							
Total ..																																							
(*c*) Choultries ..																																							
Total ..																																							
(*d*) Public bungalows ..																																							
Total ..																																							
(*e*) Markets ..																																							
Total ..																																							
(*f*) Other institutions ..																																							
Total ..																																							
Grand Total ..																																							

VI.—Statement showing the Details of Sanitary Expenditure in the (Local Fund Taluk of or) District for the Official Year 1885-86.

Taluk.	Area.	Population.	Village.	Population.	Water-supply.	Village-site.	Scavenging establishment.	Fairs and festivals.	Other sanitary outlay.	Total.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12

VII.—Statement of Receipts and Expenditure on account of Endowments in the (Local Fund Taluk of or) District for the Official Year 1885-86.

Designation of endowment.	Receipts.									Expenditure.									Balance.	Remarks.
	Balance.	Government contributions.	Other contributions.	Interest.	Rents and produce of land and market fees.	Miscellaneous.	Contribution from General Local revenues.		Total.	Allotted for public works.	Cost of supervision and tools and plant.	Fixed charges.	Contingent charges.	Allotted for education.	Allotted for dispensaries.	Allotted for other purposes.	Repayment of loan.	Total.		
							As loan.	As contribution.												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
1. Schools ..																				
Total ..																				
2. Hospitals and dispensaries.																				
Total ..																				
3. Choultries ..																				
Total ..																				
4. Markets ..																				
Total ..																				
5. Miscellaneous ..																				
Total ..																				
Grand Total ..																				

VIII.—Union Budget Estimate of the Unions in the Taluk [or District] of or District for 1885-86.

Name of Union.	Balance.	Receipts.			Total.	Expenditure.				Balance.
		From House-tax.	Fees.	Contri-butions.		Sanita-tion.	Public works.	Schools.	Total.	
Total ..										

IX.—Revised Estimate of the Receipts and Charges of the (District or Taluk) Board of the District for the Official Year 1884-85.

Items.	Actuals of the first six months of 1884-85.	Actuals of the last six months of 1883-84.	Probable receipts or expenditure of the remaining six months of 1884-85.	Totals of columns 2 and 4.	Budget grant for 1884-85.	Total grant for 1884-85 including subsequent allotments and transfers.	Explanation of variations between columns 5 and 7.
1	2	3	4	5	6	7	8
Receipts. Form I-A of the budget statement.							
Charges. Form I-B of the budget statement.							

IX-A.—Demand, Collection, and Balance Statement of Land-cess for the Official Year 1884-85.

(To be appended to the revised estimate.)

Taluk.	Demand.		Actual collections of the first six months of 1884-85.		Probable collections during the next six months of 1884-85.		Total collections.		Balance.		Remarks.
	Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	

IX-B.—List showing the Budget Grants with subsequent Additions, Alterations and Deductions of Local Funds of the (District or Taluk) Board of the District for the Official Year 1884-85.

Items of expenditure.	Budget grant.	Subsequent additions.	Subsequent deductions.	Total grant up to date of the submission of the budget.	References and remarks regarding entries in columns 3 and 4.
1	2	3	4	5	6
Entries as per form I-B of the budget.					

X.—List of Fixed Establishments in the District in 1885-86.

(To accompany the budget for 1885-86).

Particulars.	Number.	Salary per mensem.	Authority for the scale of establishment entertained.
1	2	3	4
Grant I (c).			
(2) Engineering establishment ..			
(3) Tolls and Ferry establishment .			
Grant II.			
(*a*) Inspection			
(*b*) to (*d*) Schools—			
Masters			
Do.			
Do.			
Do.			
Do.			
Grant III.			
(*a*) Hospitals and dispensaries ..			
(*b*) Vaccination			
(*d*) Markets			
(*e*) Choultries			
(*f*) Bungalows			
Grant IV.			
(*b*) Collector's office			
(*d*) Local Board's office			

APPENDIX II.

I-A.—Comparative Statement of Receipts of the (District or Taluk) Board of the District for the Official Year 1884-85.

Heads.	Actuals, 1883-84.	Estimate, 1884-85.	Actuals, 1884-85.	Increase over the estimate.	Decrease under the estimate.	Explanation of variations.
Balance on 1st April 1884 ..						
1. Rates and taxes—						
(a) Cess on land						
(b) Tolls { Under Act V of 1884.						
(b) Tolls { Contributions from municipalities.						
(c) House-tax						
2. Education—						
(a) School-fees						
(b) Contributions—						
(1) From municipalities ..						
(2) From other District funds.						
(3) From private individuals.						
(c) Sale-proceeds of books ..						
(d) Income from endowments ..						
(e) Miscellaneous						
3. Medical—						
(a) Hospital receipts						
(b) Sale of medicines						
(c) Contributions—						
(1) From municipalities.						
(2) From other District funds						
(3) From private individuals.						
d Income from endowments ..						
(e) Miscellaneous						
4. Interest—						
(a) On Government securities.						
(b) On arrears of revenue ..						
5. Miscellaneous—						
(a) Contributions for purposes other than Education, Medical or Works.						
(1) From municipalities.						
(2) From other District funds.						
(3) From private individuals.						
(b) Choultry rents						
(c) Market rents						
(d) Bungalow fees						
(e) Fees and fines						
(f) Ferry rents						
(g) Grass rents						
(h) Fishery rents						
(i) Rents and produce of land.						
(j) Avenues						
(k) Sale of stores						
(l) Sundry receipts						
6. Public works—						
(a) Sale of buildings						
(b) Sale of tools and plant ..						
(c) Sale of old materials ..						
(d) Contributions—						
(1) From municipalities ..						
(2) From other District funds.						
(3) From private individuals.						
(e) Refund of expenditure ..						
(f) Miscellaneous						
7. Contributions from Provincial Funds—						
(a) Education						
(b) General purposes						
(c) Public works						
(d) Choultries						
8. Contributions from Special Funds						
(a) Pound fund						
(b) Canal and Ferry fund ..						
9. Allotments from the District fund						
Total ..						

I-A.—Consolidated Comparative Statement of Receipts of the District Board of the District for the Official Year 1884-85.

Heads.	Actuals, 1883-84.			Estimate, 1884-85.			Actuals, 1884-85.			Increase over the estimate.			Decrease under the estimate.			Explanation of variations.
	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.	
Balance on 1st April 1884 ..																
1. Rates and taxes—																
(a) Cess on land																
(b) Tolls { Under Act V of 1884.																
(b) Tolls { Contributions from municipalities.																
(c) House-tax																
2. Education—																
(a) School-fees																
(b) Contributions—																
(1) From municipalities.																
(2) From other District funds.																
(3) From private individuals.																
(c) Sale-proceeds of books ..																
(d) Income from endowments.																
(e) Miscellaneous																
3. Medical—																
(a) Hospital receipts																
(b) Sale of medicines																
(c) Contributions—																
(1) From municipalities.																
(2) From other district funds.																
(d) Income from endowments.																
(e) Miscellaneous																
4. Interest—																
(a) On Government securities.																
(b) On arrears of revenue ..																
5. Miscellaneous—																
(a) Contributions for purposes other than Education, Medical or Works.																
(1) From municipalities.																
(2) From other District funds.																
(3) From private individuals.																
(b) Choultry rents																
(c) Market rents																
(d) Bungalow fees																
(e) Fees and fines																
(f) Ferry rents																
(g) Grass rents																
(h) Fishery rents																
(i) Rents and produce of land.																
(j) Avenues																
(k) Sale of stores																
(l) Sundry receipts																
6. Public works—																
(a) Sale of buildings																
(b) Sale of tools and plant ..																
(c) Sale of old materials ..																
(d) Contributions—																
(1) From municipalities.																
(2) From other District funds.																
(3) From private individuals.																
(e) Refund of expenditure ..																
(f) Miscellaneons																
7. Contributions from Provincial Funds—																
(a) Education																
(b) General purposes																
(c) Public works																
(d) Choultries																
8. Contributions from Special Funds																
(a) Pound fund																
(b) Canal and Ferry fund ..																
9. Allotments from the District fund																
Total ..																

I-B.—Comparative Statement of Expenditure of the (District or Taluk) Board of the District for the Official Year 1884-85.

Heads.	Actuals, 1883-84.	Estimate, 1884-85.	Actuals, 1884-85.	Increase over the estimate.	Decrease under the estimate.	Explanation of variations.
Grant I, Public Works—						
(*a*) New Works—						
(1) Communications						
(2) Civil buildings						
(3) Miscellaneous public improvements						
(*b*) Repairs—						
(1) Communications						
(2) Civil buildings						
(3) Miscellaneous public improvements						
(*c*) Establishment—						
(1) Public Works department supervision						
(2) Local Fund Engineering establishment						
(3) Tolls and ferries						
(*d*) Tools and Plant						
(*e*) Contingencies						
(*f*) Contributions to—						
(1) Provincial Funds						
(2) Other District Boards						
(3) Municipalities						
(4) Private individuals						
(*g*) Miscellaneous						
Total, Grant I						
Grant II, Education—						
(*a*) Inspection						
(*b*) Normal schools—						
(1) Salaries of masters						
(2) Stipends of students						
(3) Clerks and servants						
(4) Miscellaneous						
(*c*) Secondary schools. { Salary system / Combined system						
(1) Salaries of masters						
(2) Clerks and servants						
(3) Miscellaneous						
(*d*) Elementary schools. { Salary system / Combined system						
(1) Salaries of masters { Fixed / School-fees / Results						
(2) Servants						
(3) Miscellaneous						
(*e*) Grants-in-aid—						
(1) Salary grants						
(2) Results grants						
(3) Building						
(4) Miscellaneous						
(*f*) Contributions to—						
(1) Provincial services						
(2) Other District Boards						
(3) Municipalities						
(4) Private individuals						
(*g*) Miscellaneous—						
(1) Purchase of books						
(2) Commission on sale of books						
(3) Miscellaneous, *e.g.*, stipends to agricultural students, &c.						
Total, Grant II						
Grant III, Medical Services, Vaccination, Sanitation and Public and Charitable Institutions—						
(*a*) Hospitals and dispensaries—						
(1) Superintendents						
(2) Medical subordinates						
(3) Clerks and servants						
(4) Diet of patients						
(5) Medicine and surgical instruments						
(6) Supplies						
(7) Midwives and Midwifery pupils						
(8) Medical pupils						
(9) Medical practitioners						
(10) Zillah Surgeon's establishment including travelling allowance, &c.						
(11) Cholera charges						
(12) Contingencies						
(13) Miscellaneous						

I-B.—Comparative Statement of Expenditure of the (District or Taluk) Board, &c.—*cont.*

Heads.	Actuals, 1883-84.	Estimate, 1884-85.	Actuals, 1884-85.	Increase over the estimate.	Decrease under the estimate.	Explanation of variations.
(*b*) Vaccination—						
(1) Fixed charges						
(2) Contingencies						
(*c*) Sanitation—						
(1) Improvement of water-supply						
(2) Improvement of village-site						
(3) Scavengering establishment						
(4) Arrangements at fairs and festivals						
(5) Other sanitary outlay						
(*d*) Markets						
(*e*) Choultries—						
(1) Establishment						
(2) Feeding travellers						
(3) Contingencies						
(*f*) Public bungalows						
(*g*) Contributions to—						
(1) Provincial Services—						
(1) Medical college						
(2) Sanitary inspection						
(3) Medical reserve staff						
(4) Cutler's establishment						
(5) Lunatics						
(2) Other District Boards						
(3) Municipalities						
(4) Private individuals						
(*h*) Miscellaneous—						
(1) Miscellaneous endowed institutions						
(1) Rewards for killing dogs						
(3) Miscellaneous						
Total, Grant III						
Grant IV, Miscellaneous—						
(*a*) Controlling establishment at the presidency.						
(*b*) Establishment in the Collector's office						
(*c*) Local Board's office establishment						
(*d*) Contingencies—						
(1) Stationery						
(2) Postal charges						
(3) Printing charges						
(4) Travelling allowance to non-official members						
(5) Travelling allowance to office establishment						
(6) Miscellaneous						
(*e*) Pensions						
(*f*) Refunds						
(*g*) Loans—						
(1) Principal						
(2) Interest						
(*h*) Miscellaneous						
Total, Grant IV						
Reserve						
Grand Total, Expenditure						
Balance—						
Deduct—						
(1) Balance under House-tax, if any						
(2) Balance under Endowments, if any						
Net balance available for general purposes						

I-B.—Consolidated Comparative Statement of Expenditure of the District Board of the District for the Official Year 1884-85.

Heads.	Actuals, 1883-84.			Estimate, 1884-85.			Actuals, 1884-85.			Increase over the estimate.			Decrease under the estimate.			Explanation of variations.
	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.	
	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs.
Grant I, Public Works—																
(a) New Works—																
(1) Communications																
(2) Civil buildings																
(3) Miscellaneous public improvements																
(b) Repairs—																
(1) Communications																
(2) Civil buildings																
(3) Miscellaneous public improvements																
(c) Establishment—																
(1) Public Works department supervision ..																
(2) Local Fund Engineering establishment																
(3) Tolls and ferries																
(d) Tools and plant																
(e) Contingencies																
(f) Contributions to—																
(1) Provincial Funds																
(2) Other District Boards																
(3) Municipalities																
(4) Private individuals																
(g) Miscellaneous																
Total, Grant I ..																
Grant II, Education—																
(a) Inspection																
(b) Normal schools—																
(1) Salaries of masters																
(2) Stipends of students																
(3) Clerks and servants																
(4) Miscellaneous																
(c) Secondary schools { Salary system ..																
{ Combined system ..																
(1) Salaries of masters																
(2) Clerks and servants																
(3) Miscellaneous																
(d) Elementary schools { Salary system ..																
{ Combined system ..																
(1) Salaries of masters. { Fixed ..																
{ School fees ..																
{ Results ..																
(2) Servants																
(3) Miscellaneous																
(e) Grants-in-aid—																
(1) Salary grants																
(2) Results grants																
(3) Building																
(4) Miscellaneous																
(f) Contributions to—																
(1) Provincial services																
(2) Other District Boards																
(3) Municipalities																
(4) Private individuals																
(g) Miscellaneous—																
(1) Purchase of books																
(2) Commission on sale of books																
(3) Miscellaneous, *i.g.*, stipends to agricultural students, &c.																
Total, Grant II ..																
Grant III, Medical Services, Vaccination, Sanitation and Public and Charitable Institutions—																
(a) Hospitals and dispensaries—																
(1) Superintendents																
(2) Medical subordinates																
(3) Clerks and servants																
(4) Diet of patients																
(5) Medicine and surgical instruments																
(6) Supplies																
(7) Midwife and Midwifery pupils																
(8) Medical pupils																
(9) Medical practitioners																
(10) Zillah Surgeon's establishment including travelling allowance, &c.																
(11) Cholera charges																
(12) Contingencies																
(13) Miscellaneous																

I-B.—Consolidated Comparative Statement of Expenditure of the District Board, &c.—*cont.*

Heads.	Actuals, 1883-84.			Estimate, 1884-85.			Actuals, 1884-85.			Increase over the estimate.			Decrease under the estimate.			Explanation of variations.
	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.	
	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs.
(b) Vaccination—																
(1) Fixed charges																
(2) Contingencies																
(c) Sanitation—																
(1) Improvement of water-supply																
(2) Improvement of village-site																
(3) Scavengering establishment																
(4) Arrangements at fairs and festivals																
(5) Other sanitary outlay																
(d) Markets																
(e) Choultries—																
(1) Establishment																
(2) Feeding travellers																
(3) Contingencies																
(f) Public bungalows																
(g) Contributions to—																
(1) Provincial services—																
(1) Medical college																
(2) Sanitary inspection																
(3) Medical reserve staff																
(4) Cutler's establishment																
(5) Lunatics																
(2) Other District Boards																
(3) Municipalities																
(4) Private individuals																
(h) Miscellaneous—																
(1) Miscellaneous endowed institutions																
(2) Rewards for killing dogs																
(3) Miscellaneous																
Total, Grant III ..																
Grant IV, Miscellaneous—																
(a) Controlling establishments at the presidency ..																
(b) Establishment in the Collector's office																
(c) Local Board's office establishment																
(d) Contingencies—																
(1) Stationery																
(2) Postal charges																
(3) Printing charges																
(4) Travelling allowance to non-official members ..																
(5) Travelling allowance to office establishment ..																
(6) Miscellaneous																
(e) Pensions																
(f) Refunds																
(g) Loans—																
(1) Principal																
(2) Interest																
(h) Miscellaneous																
Total, Grant IV ..																
Reserve ..																
Grand Total, Expenditure ..																
Balance—																
Deduct—																
(1) Balance under House-tax, if any																
(2) Balance under Endowments, if any																
Net balance available for general purposes																

II.—Statement of Receipts and Expenditure of the Union of in the Taluk (or District) of the District for the Official Year 1884-85.

Heads.	Receipts.				Heads.	Expenditure.			
	Actuals, 1883-84.	Estimate, 1884-85.	Actuals, 1884-85.	Explanation of variations.		Actuals, 1883-84.	Estimate, 1884-85.	Actuals, 1884-85.	Explanation of variations.
1. Balance on 1st April 1885.					I. Sanitation—				
2. House-tax—					(a) Scavengering establishment ..				
(a) Current ..					(b) Improvement of village-sites ..				
(b) Arrears ..					(c) Improvement of water-supply ..				
3. Fees					(d) Sanitary arrangements at fairs and festivals ..				
4. Contributions from Taluk Boards ..					(e) Miscellaneous ..				
					II. Public works—				
					(a) New works ..				
					(b) Repairs				
					(c) Miscellaneous ..				
					III. Schools ..				
					Total ..				
					Balance ..				
Total ..					Total ..				

II-A.—Statement of Receipts and Expenditure of Unions in the Taluk (or District) of the District for 1884-85.

Name of Union.	Receipts.				Expenditure.		
	Balance.	From House-tax.	Fees.	Contributions.	Total.	Sanitation.	Public works.	Total.
Total ..								

III.—Statement showing the Progress of New Works and Repairs in the (Local Fund Taluk of or) District for the Official Year 1884-85.

Taluk.	Number of item in the budget.	Description of work.	Amount of estimate.	Date and number of sanction.	Total amount sanctioned in the year.	Expenditure.				Remarks on the progress made during the year.
						From the commencement of the work up to the close of the preceding year.	In the year under report.			
							By Public Works department.	By Local Fund Engineering department.	By other agency.	Total.

IV.—Statement showing the Mileage and Cost of Roads constructed and repaired out of Local Funds in the (Taluk or) District during the Official Year 1884-85.

Taluks.	Number of miles of road in charge at the commencement of the year.			Number of miles of new road constructed during the year.			Cost of new roads constructed during the year.			Number of miles of road repaired during the year.			Cost of repairs.			Average cost of maintaining each mile of road repaired.		
	Village.	Taluk.	District.	Village.	Taluk.	District.	Village.	Taluk.	District.	Village.	Taluk.	District.	Village.	Taluk.	District.	Village.	Taluk.	District.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

Taluks.	Number of miles of road in progress and surveyed			Expenditure on roads surveyed and in progress.			Total outlay on roads.				Land-cess appertaining to			Percentage of column 26 to column 30.	Percentage of column 27 to column 31.	Percentage of column 28 to column 32.	Remarks.
	Village.	Taluk.	District.	Village.	Taluk.	District.	Village.	Taluk.	District.	Total.	Union.	Taluk.	District.				
	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36

V.—Statement showing the Receipts and Charges of Tolls and Ferries in the Taluk of or District for 1884-85.

Names of tolls and ferries.	Date and number of sanction.	Rate of tolls (maximum, half the maximum, &c.)	Under amani or leased.	Receipts.			Expenditure.									Remarks.
							On works.			Establishment.			Contingencies.			Total.			
				Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Tolls under the management of the Local Board—																			
A. Toll-gate—																			
Gross receipts				Rs.															
Deduct contribution to																			
B. Toll-gate																			
C. Toll-gate																			
Total ..																			
Other Tolls.																			
1. From A. Board for toll-gate																			
2. From B. Municipality for toll-gate																			
3. From C. Municipality for toll-gate																			
Total ..																			
Ferries.																			
A. Ferry																			
B. Do.																			
Total ..																			
Grand Total ..																			

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VI.—Statement of Receipts and Expenditure on account of Endowment in the (Local Fund Taluk of or) District for the Official Year 1885-86.

Designation of endowments.	Receipts.									Expenditure.									Balance.	Remarks.
	Balance.	Government contributions.	Other contributions.	Interest.	Rents and produce of land and market fees.	Miscellaneous.	Contribution from General Local revenues.		Total.	Allotted for public works.	Cost of supervision and tools and plant.	Fixed charges.	Contingent charges.	Allotted for education.	Allotted for dispensary.	Allotted for other purposes.	Repayment of loan.	Total.		
							As loan.	As contribution.												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
1. Schools																				
Total ..																				
2. Hospitals and dispensaries.																				
Total ..																				
3. Choultries ..																				
Total ..																				
4. Markets																				
Total ..																				
5. Miscellaneous ..																				
Total ..																				
Grand Total ..																				

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VII.—Statement of Demand, Collection and Balance of Land-cess in the Taluk of or District for 1884-85.

Taluks.	Rate of land-cess.	Current demand of 1883-84 as given in the report for that year.	Actual demand of 1883-84, ascertained after Jamabandy.	Current collections in 1883-84.	Current balance at the close of 1883-84.	Arrears balance at the close of 1883-84.	Demand of 1884-85.			Collections.			Arrears remitted.	Balance.			Remarks.
							Arrears (total of columns 6 and 7).	Current.	Total.	Arrears.	Current.	Total.		Arrears.	Current.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	A. P.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Taluk																	
Ryotwar																	
Permanently-settled estates																	
Inams																	
Miscellaneous																	
Total for taluk ..																	
Grand Total ..																	

Particulars of years to which the arrears in column 15 relate.

Years.	Ryotwar.	Permanently-settled estates.	Inams.	Miscellaneous.	Total.
Total					

VIII.—Statement showing the Demand, Collection and Balance of Miscellaneous Items of Revenue in the District for 1884-85.

	Items.	Demand.			Collection.			Remissions.	Balance.			Remarks.
		Arrears.	Current.	Total.	Arrears.	Current.	Total.		Arrears.	Current.	Total.	
	1	2	3	4	5	6	7	8	9	10	11	12
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1	Lease of tolls											
2	Fishery rent											
3	Ferry rent											
	&c. &c.											
4	House tax											
	Endowment Fund.											
4	Interest on Government securities .											
5	Money-rent of land											
6	Value of produce and rent in kind of land.											
7	Money allowances due from Government.											
	&c. &c.											
	Total ..											

Details of arrears (column 9).

	Items.	1881-82.			1882-83.			1883-84.			Total.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1.	Lease of tolls												
2.	Fishery rent												
3.	Ferry rent												
	&c. &c.												
	Endowment Fund.												
4.	Interest on Government securities												
5.	Money-rent of land												
6.	Value of produce and rent in kind of land												
7.	Money allowances due from Government												
	&c. &c.												
	Total ..												

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2/3

IX.—Statement showing the Cost, &c., of Local Fund Schools in the Taluk of or District for 1884-85.

Schools.	Number of schools. At the beginning of the year.	Opened during the year.	Closed in the year.	At the close of the year.	Number of pupils on the rolls.	Average attendance.	Rate of school-fees.	Number of masters.	Rates of pay.	Number of stipendiary students.	Rate of stipends.	Receipts. Grants from Provincial Funds.	School-fees.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
							RS. A. P.		RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.
1. Normal school at													
A													
B													
Total ..													
2. Secondary schools A .. .. } Salary system.													
B .. .. } Combined system.													
Total ..													
3. Elementary schools—													
Salary system													
Boys—													
X. Taluk													
Y. Taluk													
Girls—													
X. Taluk													
Y. Taluk													
Total ..													
Combined system													
Boys—													
X. Taluk													
Y. Taluk													
Total ..													
Girls—													
X. Taluk													
Y. Taluk													
Total ..													
Total, Elementary schools ..													
Grand Total of all Local Fund schools ..													

IX.—Statement showing the Cost, &c., of Local Fund Schools in the Taluk of or District for 1884-85—*continued*.

Schools.	Receipts—(*contd.*) Other receipts.	Total.	Expenditure. Masters. Fixed salary.	Results grant.	School-fees.	Stipends of students.	Servants.	Contingencies and miscellaneous.	Total.	Average cost per pupil in each description of Local Fund schools.	Remarks.
	15	16	17	18	19	20	21	22	23	24	25
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
1. Normal school at											
A											
B											
Total ..											
2. Secondary schools A .. .. } Salary system											
B .. .. } Combined system ..											
Total ..											
3. Elementary schools—											
Salary system											
Boys—											
X. Taluk											
Y. Taluk											
Girls—											
X. Taluk											
Y. Taluk											
Total ..											
Combined system											
Boys—											
X. Taluk											
Y. Taluk											
Total ..											
Girls—											
X. Taluk											
Y. Taluk											
Total ..											
Total, Elementary schools ..											
Grand Total of all Local Fund schools ..											

XX.—STATEMENT showing the Educational Operations in the District for 1884-85.

Name or class of schools.	Number of schools.	Number of pupils on the rolls.	Average attendance.	Number of pupils examined.	Number of pupils found qualified.	Amount of grant earned.			Amount disbursed.									Number of villages visited by inspecting schoolmasters for starting new schools.	Number of schools visited.	Number of visits paid.	Remarks.
									For current year.			For previous year.			Total.						
1	2	3	4	5	6	7			8			9			10			11	12	13	14
						Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.				
1. *Local Fund schools—*																					
(a) Combined system schools ..																					
(b) Other schools																					
Total ..																					
2. *Grant-in-Aid schools—*																					
Salary grant																					
A																					
B																					
Total ..																					
Results grant																					
X. Taluk																					
Y. Taluk																					
Total ..																					
3. Unaided Indigenous schools—																					
X. Taluk																					
Y. Taluk																					
Total ..																					

XI.—STATEMENT showing the Receipts and Charges, &c., of the Choultries and Bungalows in the Taluk of or District for 1884-85.

No.	Name.	Number of travellers halted.	Class of bungalow and rate of fees collected.	Receipts.			Number of travellers fed.	Charges.					Remarks.
				Fees from travellers.	Other receipts.	Total.		Cost of feeding.	Establishment charges.	Contingent charges.	Public Works expenditure.	Total.	
	Choultries												
	Bungalows												

XII.—Statement showing the Working of the Local Fund Hospitals and Dispensaries in the Taluk of or District in 1884-85.

Name of dispensary.	Class.	Whether held in Local Fund or rented building.	The number of in-patients for whom there is accommodation in the building.	Number of patients treated.			Expenditure.																		Cost of each patient treated.		Remarks.
				In.	Out.	Total.	Superintendence.			Medical subordinates.			Clerks and servants.			Medicines and apparatus.			Diet of patients.			Miscellaneous.			Total.			In.	Out.	
			NO.	NO.	NO.	NO.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A. P.	RS. A. P.	
Total ..																													

XIII.—Statement showing the Strength and Cost of Vaccine Establishment and the Number of Operations performed by them in the Taluk of or District for 1884-85.

Deputy Inspectors.					First-class Vaccinators.		Second-class Vaccinators.		Number of probationers and pupil-vaccinators.	Total cost of vaccinators and probationers.	Travelling allowance to vaccinators and probationers.	Rewards to vaccinators and probationers.	Rewards to village munsifs.	Batta to mothers of vaccine-supplying children.	Total cost.	Number vaccinated.	Successful cases.	Percentage of successful cases to total number.	Average cost of each successful case.	Remarks.
Number.	Rate of salary.	Payment for the year.	Deputy Inspector's peon.	Contingencies including travelling allowance.	Number.	Rate of pay.	Number.	Rate of pay.												

XIV.—Statement showing the Details of Expenditure incurred on Sanitation in the Taluk of or District for 1884-85.

Important villages or taluks.	Scavengering establishment.	Improvement of village-sites.	Improvement of water-supply.	Sanitary arrangements at fairs and festivals.	Miscellaneous.	Total.	Remarks.
Total ..							

XV.—List of Buildings and other Properties belonging to, or under the control of, the Taluk Board of the (or District Board,) District in 1884-85.

Taluk.	Village.	Name of building.	Purpose for which building is used.	Value of the building.	Accommodation.	Whether built or purchased by Local Board or made over to them.	Authority (number and date of sanction).	If any endowment is attached, the nature and value of the endowment.	Remarks.

XVI.—Nominal List of Members of the Taluk Board of the (or District Board) of the District for 1884-85.

Number.	Names of members.	Number of meetings held.	Attendance of each member.	Average attendance of each class of members.	Remarks.
	Official.				
1					
2					
3					
4	*Non-official.*				
5					
6					
7					
8					

APPENDIX III.

STATEMENT of Proposition for Revision of Establishment.

Order sanctioning present establishment.		Office to which the proposition refers.	Nature of charge.								Proposition.						Grounds of proposition.	Recommendations of the District Board and orders of Government.
			Present scale.				Proposed scale.				Permanent.		Temporary.					
			No.	Designation.	Pay.		No.	Designation.	Pay.		Increase per month.	Decrease per month.	Increase per month.		Decrease per month.			
No.	Date.				Minimum.	Maximum.			Minimum.	Maximum.	Amount.	Amount.	Period.	Amount.	Period.	Amount.		
					Rs.	Rs.			Rs.	Rs.	Rs.	Rs.		Rs.		Rs.		

Original

Original

Govt. of {1885} Madras.

FINANCIAL.

29-10-85

Issued

Recd.

Encl.

G.O., 18th Sept. 1885, No. 741 L.F.

SEPTEMBER.

Local Fund Rules.

Ordering the publication in the Fort St. George and District Gazettes of the draft — framed under section 144 of the Local Boards Act, and stating that any objection or suggestion which may be made in respect of these rules will be considered on or after 1st November 1885.

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From

M. HAMMICK, Esq.,
On

To

THE CHIEF SECRETARY

SIR,

I have the honor to forward a draft s
1884, together with various other papers
of the Local Boards Act V of 1884 and t

2. I have consulted the Accountant

Introduction.

which deals with
Education is with so
Director of Public Instruction. I have
reference to the medical rules, as no modif
of the rules. I have throughout followed
were submitted by the Board of Revenue

3. The main change in the rules
present exist. The

Abolition of the Major and Minor funds.

funds arose of cours
which two-thirds of
cess was necessa
to the maintenance of communications. Thus provision finds no pla
Act, and the only restriction as to the
necessarily devoted to roa
all proceeds of tolls shall be devoted
is object. But, as the s
tolls is at present in no district at all equ
to the sum spent upon
where far less than such sum, it appears, at all events at present, q
to maintain any distinction between the Road and General fund.
which was originally formed when the house-tax was first levied
1871, remains under the existing rules, and must continue to exist;
expenditure will be shown in the General Union budget for the
reference to endowments, though it is not necessary to maintain a sepa
ment fund, it is necessary to show clearly every year that all receipts from
have been expended or are retained for future expenditure upon the sa
will be shown by the statement dealing with endowments which will accompany the
budget every year, a foot-note in the budget will readily show the balance available
under this head in each year.

4. The existence in each district of District, Taluk, and Union boards has made it

Greater complexity of the new system.

imperative to diminish, as far as possible, the number of state-
ments accompanying the budget and annual report, and it is
obvious that the division of Local funds into three Minor funds
becomes more difficult when the division has to be carried out with reference to
the Taluk and Union funds, in addition to the District fund. The chances of error
accumulate and the probabilities of the Government receiving a correct Consolidated
District budget diminish. The abolition of the minor funds will not deprive Govern-
ment of any information it now receives, while it will simplify the preparation of the
budget and annual returns which in f
will in the main be prepared by unex-
perienced hands in the taluk offices.

5. The following explanations are
of the draft rules chapter by chapter:—

Notes upon the new rules.

6. CHAPTER
his chapter merely describes the funds
under the manage
of the boards.

7. CHAPTER II—*Budget.*—The sch
roposed is briefly this. In each district

General Budget scheme.

there will be prep
ree budgets, *i.e.*, the Union, Taluk and the
District Board bu
but none of these individual budgets will

...ve one "Consolidated District
...ans all the information required—
...y the District Boards exclusively;
... by the Taluk Boards, including the
...ats in the districts, who are under the
...ard. To enable the Government to judge
Union budget will accompany the District
...vernment will at once be in a position to
...y the various District Boards. No doubt
...ore efficient, the boards above them will be
...es for expenditure within the union limits;
...o watch annually by the consolidated union
...ts and annual reports.

...n by the rule upon the District Board, the
...n rule 17. They consist of (1) the charge
...mmunication and the bridges, (2) the contri-
District Board to other boards, (3) the
...tablishment, (4) contributions towards the
...t head-quarters, (5) contributions made for
...al Fund establishments at Madras. The
...ard shall pay for all charges incurred on
...k Boards will have charge of and pay for all
...s. The exact mode by which this divided
...e exercised over the various establishments
...ted subsequently to meet local requirements.
establishment may be paid and controlled
...luk Board is unable to do this, the District
This will be settled locally upon the

...e as the direct supervisor of Local Fund
...budgets to be prepared at a later date than
work will enable the
is now possible, which will render their accurate preparation
simpler. The consolidated budgets for the whole presidency
...he Government offices before the 1st January in each year.

...dget. ...forms of the Union budget has been made as simple as possible; if
necessary it may be prepared in the vernacular and then
translated in the taluk offices.

General budget forms. 11. The budget statements have been made as far as possible to agree with the forms of monthly accounts used by the Accountant-General; this will enable the members of the various boards to estimate with greater ease the position of any local board at any time.

12. CHAPTER III needs no remark.

13. CHAPTER IV.—In the draft rules in this chapter which deals with "Allot-
Allotment and transfer powers. ments and Transfers" a change has been made. It will be remembered that the Local Self-government Committees which sat previous to the passing of the Local Boards Bill, expressed themselves very strongly with regard to the importance of granting to Local Boards considerable additions to the powers they now possess in these respects. Almost every officer of experience who was consulted as regards this matter was of opinion that the local interest to work the schem...ould never be aroused as long as every petty transfer, allotment or appointment ...ired the sanction of the superior control-ling body. The matter is not easy, for it ...bvious that if too large a power to vary the budget arrangements is conferred, the ...lity of an annual budget is much dimin-ished, and even as the matter now stands ... the case that considerable variations are made in the arrangements for expenditur... some districts from those laid down in the annual budgets. This is the complaint w...gard to municipal expenditure, and it is far more difficult to make accurate foreca... the receipts and expenditure of Local Boards having authority over large areas ...untry than to do the same with regard to

...rules on this subject give the
the receipts and expenditure of municipalities. The Board may transfer from any major boards great latitude. Up to Rs. 1,000 any District Board from the 10 per cent. reserve at head to any other major head, and also make allotments up to Rs. 500, transfers and their disposal; Taluk Boards will have the same power District Board. One difficulty allotments above that sum requiring the sanction of that the local accounts kept in the in connection with this subject arises from the fact that many cases not sufficiently trust-

One difficulty in connection with the subject. Local Boards' offices are in many cases not sufficiently trustworthy to enable the President to say with certainty what sums are available at any given time for expenditure. At present the Board of Revenue maintain registers showing the gross sums allotted in the budgets of the various districts, and the reserves and balance is entered and the necessary goes on, each sum appropriated from the reserve or balance is entered and the necessary deductions made. This enables the Board to check all allotments; while transfers are checked from the monthly progress reports of the public works. The Board from the fact that the progress statements and monthly accounts reach their office almost two months after the period to which they relate has passed, can in most cases only notice errors after they have occurred and not provide against them. Provided, however, that the Presidents of the different Local Boards maintain efficient supervision over the accounts and registers maintained in the Local Boards offices, they can, and in some cases do, exercise the same check precisely as that exercised by the Board of Revenue. Every account and register maintained in the Board's office, Chepâk, is based upon information supplied them from the districts, and if the Board means are taken to provide for the accurate registry of all changes in and additions to the budget allotments in the districts, there will be no danger in allowing the powers given in Chapter IV of the draft rules. The Audit department might efficiently watch the working of the boards in this respect, and I understand from the Accountant-General that there will be no difficulty in providing for this. As matter of fact the Local Boards of Salem and Chingleput and of some other districts rarely make any mistakes in judging of the sum available at different times for allotments, and if the accounts in these districts can be kept accurately, the accounts in other districts can similarly be maintained efficiently. The remedy in cases where, from the reports of the Audit department it may appear that the accounts are not efficiently kept is obvious, the Government may at once withdraw any of the powers conferred by the general rules as regards any particular district.

14. CHAPTER V—*Public Works.*—The main change made in this chapter is the grant
Public Works. of powers of sanction to the District Boards for works costing Rs. 5,000 or less, without any reference to the Department of Public Works. The present rule necessitates a reference of all plans and estimates to the Department of Public Works, in cases where the expenditure exceeds Rs. 1,000. In such cases the Department of Public Works require plans of great detail, and much time is taken up, and, in the opinion of many district officers, wasted in the preparation of these plans and their subsequent modifications. It must be borne in mind that the existing rules were framed at a time when the Local Boards' Engineering establishments were not so efficient as they are at present, and large powers of superior control were necessary. The time has probably come when the boards may be allowed greater power, and this has been given them in the draft submitted. In connection with this subject, however, upon one point yet greater supervision than is now exercised seems advisable; it seems advisable that some tests should be laid down for the guidance of Local Boards as to the appointments of their engineering establishments, if greater power is given to the boards in regard to their powers of sanctioning the execution of public works, some further precautions should be taken to ensure their establishments being such as to secure the mature consideration of every project presented to them.

15. CHAPTER VI—*Education.*—This chapter, which contains the rules with regard
Education. to education, is much shorter than the section dealing with the same subject in the existing rules, much of which is out of date. The chapter lays down the general principles which should guide Local Boards in their educational work, and formulates the Government orders already existing upon the subject.

16. CHAPTER VII—*Medical* 4

Medical. details of d –Here so much of the old rules as deals with the dispensary management has been omitted, the boards may be allowed discretion in the matter. The remaining portion of the existing rules has been retained, with only slight modification. It is arranged that the medical indents, which at present pass through the office of the Board of Revenue, shall go to the Surgeon-General direct; it is further directed that the Surgeon-General shall, in all cases in which he may object to passing any portion of a medical indent, communicate his reasons to the Local Board concerned that they may have an opportunity of representing their side of the question. The Surgeon-General doubtless is able to exercise in some cases a very beneficial discretion in refusing to pass indents for expensive and unnecessary medicines, but his action is often misunderstood, and it seems only just that the board concerned should be made aware of the reasons why their wants are not supplied in order that any special requirement which may exist unknown to the Surgeon-General may be satisfied.

17. CHAPTER VIII—*Miscellaneous Public Institutions.*—This short chapter needs no remarks.

18. CHAPTER IX—*Establishment*

Establishment. to the Local Boards as regards the appointment of servants; this is in accordance with the suggestions of the Local Self-government Committee's report. It has been remarked above that some further restriction seems necessary with regard to the appointment of the Engineering establishment, and in this chapter it will be seen that as regards educational and medical officers, the officers at the head of the Government departments must be previously consulted by the boards.

In drafting the rules for the grant of pension and gratuities, the directions of the Government of India conveyed in their letter, No. 1863, dated 12th November 1884, Home department (Public), have been attended to, any rules upon this subject must in accordance with that letter be submitted to the Government of India before promulgation.

19. CHAPTER X—*Reports and Accounts.*—The rules upon these subjects have been

Reports and accounts. so arranged as to provide for one general report reaching Government annually from each district giving details as to the working of all the boards in the districts. The report the District Board will compile from the various taluk reports submitted to them. The statement as closely as possible follows the statement now in use. Their preparation will be much simplified by the omission of the detailed statement of the minor funds, the preparation of which now causes much trouble.

20. In rule 98, it is distinctly laid down that the Account and Audit Code and the

Account and Audit Codes. Local Fund Public Works Code shall have the force of rules; it is necessary that these codes which have been practically in force for some time, and which were drawn up under the Accountant-General's directions, should be sanctioned by Government. The Accountant-General has suggested to me the advisability of placing the present local Audit establishment which is now maintained in the separate district offices directly under the Treasury Deputy Collector, of course subject to the control of the Collector. The present arrangement under which the establishments are under the President of the District Board is anomalous and should be modified. It is obviously not a good arrangement to place the Audit establishment under the immediate control of the President of the Board to audit the accounts of which the establishment is entertained, and though no doubt the transfer proposed by the Accountant-General would be at present almost nominal, because the Collector is in all cases the President of the various Local Boards, future progress will no doubt in some districts at least lead to a partial separation of the Collector from the internal control of the boards of the district, and the existence of a Provincial Audit establishment may prove useful as the agency for the audit of municipal as well as Local Board accounts. The Accountant-General, I believe, at an early date will make proposals in the direction indicated, and they should, I think, be approved.

21. In rules 108 to 110 it is laid down that the funds belonging to any union shall

Panchayat Funds. be kept in the nearest taluk treasury, a simple cash account of the same being kept, and the Chairman supplied with a pass book in which he will be credited with all sums paid in and debited with all sums drawn out of the treasury. There can be little doubt that the levy of the house-tax and other panchayat fees will be rendered far less unpopular than would otherwise be the case, if the funds are kept perfectly distinct from the other district funds. However carefully the accounts may be kept, it will probably be beyond the comprehension of the ordinary inhabitant of the several villages to understand that any money he pays for sanitation is actually spent upon that object in his village unless he can see the actual account of the same separate from the account of any other local funds. Once let the accounts be merged in the general district account and the impression will be at once created that the money has gone irretrievably from the village concerned. If, as is suggested later on, to commence with, only those villages be formed into unions which now support voluntary sanitary associations, the transfer from their position as members of the managing committee of the association fund to members of the panchayat of the union will in the case of the leading villages be almost imperceptible, an object, it is submitted, much to be desired. At present the funds of the association are kept in the taluk treasuries, and the Accountant-General, I understand, will raise no objections to a similar management in future. The importance of securing by every possible precaution that the levy of the house-tax shall be as little unpopular as possible is very great, and in view of the former unpopularity of the tax no care should be omitted to make its levy easy. The remaining rules do not call for remark.

22. In paper B will be found the notes upon the preliminary measures necessary

Preliminary measures necessary before introducing the Act. before the introduction of the new Act into any district, together with a draft set of rules for the guidance of officers holding taluk elections.

23. The minimum number of members upon any District Board under the Act is 24; and the official members upon any board must not exceed one-fourth of the total number upon the board. The following table gives the present constitution of the boards:—

Serial number.	Name of Local Fund Circle.	Officials.	Non-officials.	Total.
1	Anantapur	16	23	39
2	Bellary	13	19	32
3	Chingleput	12	9	21
4	Coimbatore	16	15	31
5	Cuddapah	15	22	37
6	Ganjam	10	16	26
7	Godávari	9	23	32
8	Kistna	16	17	33
9	Kurnool	17	15	32
10	Madura	10	30	40
11	Malabar	11	20	31
12	Nílgiris	3	10	13
13	Nellore	17	16	33
14	North Arcot	12	19	31
15	Salem	12	14	26
16	South Arcot	16	21	37
17	South Canara	11	16	27
18	Tanjore	15	24	39
19	Tinnevelly	8	20	28
20	Trichinopoly	10	9	19
21	Vizagapatam	12	10	22

24. It will be seen that while only four Circle Boards will need any addition to their

Relative proportions of official and non-official members on the Board must be altered. numbers before being constituted District Boards under the new Act, in all of them the number of official members is too great. Two alternatives exist, either the boards must be increased up to such a number that the present number of officials will become

only one-fourth of the whole board, or the Presidents must be directed to obtain the resignation of a sufficient number of officials and the appointment of the necessary number of non-officials so as to secure the proportions necessary under the Act. In view of the future constitution of Taluk Boards, and their representation upon the District Board, the latter course is recommended. It is important that the new Act should be put into operation throughout the presidency as soon as possible, and this can be done as soon as ever District Boards with the constitution necessary under the Act exist in each district. All will be plain sailing when once the Act is introduced, and it will be far more convenient, and the probability of success far greater if the Act is introduced, without changing more than is absolutely necessary the constitution of each existing Circle Board.

Recommendations.

25. I therefore recommend that all Collectors be directed to arrange at an early date for the resignation of so many official members upon the Circle Boards and for the appointment of so many non-official members to the same as may be necessary to form a board answering the requirements of the Act, bearing in mind two points (1) that to commence with the boards should be made as small as possible to enable the future Taluk Boards to be represented by additional members, and (2) that the President is a member of the board, a fact which does not appear to have been clearly understood. Drafts of all the notifications necessary under the Act will be found in the paper B.

Proportion of members to be elected on each board.

26. Considering the reports from the different Circle Boards referred to below, it does not seem advisable at once to fix the proportion of members to be elected in any board; it will be sufficient and it will probably be found safest to arrange subsequent to the Act being put in operation for the election to vacancies on the District Board as they occur from the different Taluk Boards in the districts.

27. In the paper B also will be found draft rules for the election of members of Taluk Boards, by inhabitants of the taluks; these are founded upon the rules drafted by the Local Self-government Committee, and give the same franchise as was proposed by that committee; the rules have, however, been amplified.

28. The following table gives an approximate number of persons who will have the franchise extended to them in each district under these rules. It is not however possible to give returns of the details as to the payers of license-tax:—

—	Number of permanently settled estates.	Ryots paying Rs. 50 and over of assessment eligible as members.	Ryots paying Rs. 30 and over of assessment eligible as voters.	Number of persons assessed to License-tax.
1	2	3	4	5
Anantapur	..			
Bellary	207 + 108 *	6,443	15,833	879
Chinglepnt	16	805	2,047	1,476
Coimbatore	..	2,151	5,517	748
Cuddapah	65 + 14 *	832	2,297	810
Ganjam	190 + 3 *	1,945	4,923	2,033
Godavari	83 + 15 *	10,060	17,271	689
Kistna	..	11,578	23,703	1,827
Kurnool	28 + 2 *	2,526	5,331	2,788
Madura	..	3,406	8,498	1,685
Malabar	..	6,308	11,635	1,450
Nilgiris	4	65	91	1,500
Nellore	13	3,904	8,495	197
North Arcot	146 + 155 *	1,449	4,467	1,400
Salem	4 + 3 *	1,123	3,194	1,977
South Arcot	..	7,578	18,703	1,557
South Canara	13	7,116	12,397	835
Tanjore	65	16,881	28,687	702
Tinnevelly	6 + 14 *	6,032	11,506	1,673
Trichinopoly	49	3,493	7,395	636
Vizagapatam		1,110	1,830	478
				1,101

NOTE.—Figures for column 2 taken from Revenue Board's list of zemindaries, &c.
Do. for columns 3 and 4 taken from the quinquennial statements in G.O., 27th September 1879, No. 1949, Revenue department.
Do. for column 5 taken from the Board's report for 1882-83, in G.O., 6th December 1883, No. 1526, Revenue department.

* The additions indicate the number of joint-owners.

Besides the above persons there will be the Zemindari tenants paying rent amounting to Rs. 60 or Rs. 100, respectively, the number of whom cannot however be correctly estimated.

Election of members of the District Board by Taluk Board.

29. At the close of the paper will be found draft rules for the election of members of the District Board by the Taluk Boards. They are very simple and only drafted to secure due notice being given of such elections and their regular conduct. It will be seen they are drafted on the supposition that such elections will only take place as vacancies occur one by one upon the District Boards. The simultaneous introduction of elections throughout the presidency both for the appointment of Taluk and District Boards will, it is submitted, give work which the divisional officers will be unable to carry out as thoroughly as is advisable. Failure will result and the object of the scheme defeated.

If on the other hand the present Circle Boards are first formed into District Boards under the new Act, and then as soon as may be, arrangements made for the appointment by election or nomination, as the case may be, of Taluk Boards, and then as vacancies occur on the District Board or as it becomes advisable to increase the number of members upon District Boards, appointments to the District Board be made from the Taluk Boards, there will be no break in the existing constitution of things, but a gradual progress towards greater local independence and power, which is the object to be held in view.

It will be far easier to grant privileges according to local requirements under an Act already in operation than to bring into operation a large scheme before the district officers have had any experience of working under the Act.

Panchayats.

30. Panchayats will be formed by nomination or election as becomes advisable. Rules have been drafted for elections.

31. The next subject is the arrangement of local areas under the new Act. Paper C contains a brief *précis* of all the reports received from district officers upon this subject, and a map is enclosed showing at a glance the arrangements now recommended.

Intention of the Legislature with reference to the Act.

32. From working as Secretary to the Select Committee which dealt with the Act when it was under the consideration of the Legislative Council, I may respectfully say that it was never the expectation of that committee that upon the passing into law of this Act it would be put into *full* operation throughout the whole presidency, indeed the Act was specially framed so as to make it workable in all districts, that is to say, its provisions were so framed as to allow of the whole Act being in full force in one place, while only some parts of it would be in force in another. The areas under a Taluk Board in some districts might be a revenue taluk, in other a revenue division, or the revenue taluk might itself be sub-divided. Collectors and Local Boards seem, however, in many cases to have understood that each and every provision of the Act was to be put in force at once in the same manner in every village of the district. For instance, the Collector of Kurnool and the Local Board in that district object to the Act being put in force at all there, on the ground that the district is not ready for it, but the Act may be put in force, and the change made in consequence so slight that nobody in the district need be made aware of it,—the Circle Board has only to be transformed into the District Board and the Collector appointed President, the necessary changes being made in the constitution of the board to make the proportion of officials and non-officials on it in accordance with the provisions of the Act. There is no reason why any Taluk Board or Union should be formed or any new taxes levied under the Act. The Collector of Bellary on the other hand recommends a large number of unions in a district where the only result that can be safely prophesied from such a course is a break down of the existing village administration, and an impairment of the one authority in the villages now used for the maintenance of order. It seems very necessary to remind all district officers of the elasticity of the provisions of the Act, and of the fact that under its operation no advance beyond the wishes of the inhabitants of the district, or beyond what is likely to be really good for the district, need be made.

33. There is another point which some of the district officers who have reported seem hardly to have sufficiently considered, viz., the great unpopularity of the house-tax in itself. It will be remembered that when formerly imposed, its unpopularity was so great that it had after a short trial to be withdrawn. The Select Committee bearing this in mind, advisedly left the formation of unions perfectly voluntary, and it was thought that only those towns would at first be formed into unions the sanitation of which was already in the hands of a "voluntary sanitary association," the idea which some Collectors now have that the whole of the districts should be mapped out into a network of unions was never contemplated. The remark of some of the district officers that the object of these unions, viz., the utilization and strengthening of the communal agency for other purposes besides those of police and land revenue collection, is, if villages are clubbed together, likely to be frustrated, appears sound. Disintegration and not combination will it may be result, when the head of the village finds himself not even "*primus inter pares*" in a panchayat in which the heads of the neighbouring villages also find a seat. All this points to the necessity of the greatest caution in the introduction of this part of the local Government scheme. The formation of panchayats and unions must be very gradual if it is to succeed, and still greater caution will be necessary if the clubbing of villages now maintaining separate village officers and governing staffs into one union is to be successful.

House-tax likely to be unpopular.

34. I have made these prefatory remarks because I have felt bound to recommend a much more tentative and cautious working of the Act at first than in the opinion of some of the Collectors is necessary. It was especially noted when the Bill was finally reported upon by the Select Committee that its provisions were so elastic that it might be introduced at once completely into such districts as Madura and Tanjore and partially in such districts as Bellary and Kurnool, and yet the recommendations from Bellary now made are that the district be covered with Taluk Boards and Unions (52 in number), while on the other hand the authorities in Tanjore consider that to commence with the formation of 14 unions in that district would be sufficient.

35. The following table shows in double columns the proposals made by the District officers and Local Boards and the proposals now made after an examination of those proposals. In all cases as far as possible the proposals of the District authorities and Local Boards have been adhered to, and probably even a far less elaborate system of local governing boards than that now suggested would be all that is at present advisabl

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Districts.	Constitution and Strength of District Board.				Number and Constitution of Taluk Boards.								Constitution of Panchayats.			
	Officials.		Elected.		Number of members on Taluk Boards.						Number of Taluk Boards.		Number of Unions.		Strength of Panchayat.	
					Elected.		Nominated.		Total.							
	Proposed by Local Authorities.	Proposed now.	Proposed by Local Authorities.	Proposed now.	Proposed by Local Authorities.	Proposed now.	Proposed by Local Authorities.	Proposed now.	Proposed by Local Authorities.	Proposed now.	Proposed by Local Authorities.	Proposed now.	Proposed by Local Authorities.	Proposed now.	Proposed by Local Authorities.	Proposed now.
1	2	3	4	5	12	13	14	15	16	17	10	11	18	19	20	21
Anantapur	8	10	24	12	..	6	12	6	12	12	7	4	10	9	7	5
Bellary	13	12	40	15	..	..	..	..	..	..	6	3	62	9	5	..
Chingleput	..	10	..	18	..	6	..	6	18	12	6	6	200	12	10	..
Coimbatore	..	14	..	20	..	6	..	6	16	12	10	4	120	14	30	5
Cuddapah	..	13	..	26	..	..	..	..	12	12	8	6	104	15	5 to 30	5
Ganjam	..	8	..	10	..	..	..	..	..	..	4	..	37	10	5	5
Godávari	..	12	..	24	..	..	..	..	12 to 16	12 to 16	12	12	..	..	..	..
Kistna	..	9	..	12	..	..	..	..	..	..	4	4	..	11	..	..
Kurnool	..	10	..	15	..	..	..	..	12	12	8	8	27	27	12	12
Madura	..	10	..	18	..	..	..	12	12 to 24	12 to 24	12	12	27	..	5	..
Malabar	..	9	..	18	..	..	..	12 to 24	12 to 24	12 to 24	12	12	..	..	..	..
Nilgiris	..	6	..	6	..	..	..	12 to 18	12 to 16	12 to 18	4	4	20	11	9	5
Nellore	..	8	..	10	..	..	..	6	12 to 30	12	8	4	77	8	9 to 24	5
North Arcot	..	8	..	12	..	6	..	..	13 to 15	13 to 15	8	4	93	9	5	5
Salem	..	8	..	24	..	..	..	..	12 to 18	12	8	4	38	7	7 to 13	5
South Arcot	..	6	..	16	..	..	..	6	12	12	8	5	18	..	5	5
South Canara	..	6	..	18	..	..	..	15	12	15	5	5	11	13	15	15
Tanjore	..	12	..	16	..	..	..	7	15 to 20	15	6	6	49	49	7 to 15	15
Tinnevelly	..	8	..	18	..	..	..	9	12 to 15	15	6	6	194	23	..	10
Trichinopoly	..	..	..	12	..	..	..	6	15 to 40	18	6	6	238	8	..	5
Vizagapatam	..	10	..	16	..	..	..	..	..	12	..	..	..	11	..	..

Districts.	Constitution and Strength of District Board.						Number of Taluk Boards.		Number of Unions.		Strength of Panchayat.	
	Officials.		Elected.		Nominated.		Total.					
	Proposed by Local Authorities.	Proposed now.	Proposed by Local Authorities.	Proposed now.	Proposed by Local Authorities.	Proposed now.	Proposed by Local Authorities.	Proposed now.	Proposed by Local Authorities.	Proposed now.	Proposed by Local Authorities.	Proposed now.
1	2	3	4	5	6	7	8	9	10	11	18	19	20	21
Anantapur	8	10	24	12	..	18	32	40	7	4	10	9	7	5
Bellary	13	12	40	15	..	21	53	48	8	3	62	9	5	..
Chingleput	..	10	..	18	..	12	32	40	6	6	200	12	10	..
Coimbatore	..	14	..	20	..	22	32	66	10	4	120	14	30	5
Cuddapah	..	13	..	26	..	13	50	52	8	6	104	15	5 to 30	5
Ganjam	..	8	..	10	..	14	24	32	4	4	37	10	5	5
Godávari	..	12	..	24	..	12	48	48	12	12	..	..	..	..
Kistna	..	9	..	12	..	15	36	36	4	4	..	11	..	..
Kurnool	..	10	..	15	..	30	..	40	..	8	27	27	12	12
Madura	..	10	..	18	..	15	36	40	8	8	27	..	5	..
Malabar	..	9	..	18	..	9	36	36	6	6	27	..	..	..
Nilgiris	..	6	..	6	..	9	18	24	4	4	20	11	9	5
Nellore	..	8	..	10	..	14	28	32	8	4	77	8	9 to 24	5
North Arcot	..	8	..	12	..	12	36	32	8	4	93	9	5	5
Salem	..	8	..	24	..	..	32	32	8	4	38	7	7 to 13	5
South Arcot	..	6	..	16	..	8	24	24	5	5	18	..	5	5
South Canara	..	6	..	18	..	21	48	48	6	6	11	13	15	15
Tanjore	..	12	..	16	..	6	32	32	6	6	49	49	7 to 15	15
Tinnevelly	..	8	..	18	..	24	32	32	6	6	194	23	..	10
Trichinopoly	..	..	..	12	..	12	28 or 32	32	5	5	238	8	..	5
Vizagapatam	..	10	..	16	..	8	42	32	5	5	..	11	..	..

Anantapur.—Here the district board, if all the tahsildars are to be members of it, (and this seems very advisable,) must consist of at least 40 members, one-fourth of whom will consist of 7 tahsildars and 3 divisional officers. The advantage of having the tahsildars at first at all events upon the Boards will be that with this arrangement there will be at the office of each taluk board at least one member with general information of the taluk wants and the power of obtaining any information that may be necessary in the taluk.

Bellary.—The proposals made appear to be far too elaborate to be successful, and they have been much modified.

Chingleput.—The Collector in making his proposals considers that the partial introduction of unions is not contemplated by the Act, but considers that the whole district should be mapped out into unions; his impression is, it is submitted, incorrect, and in the proposals now submitted the formation of only a few unions is suggested.

Coimbatore.—This is a district where the successful working of the Act will be better promoted by the formation of the Revenue divisions into taluks than by the Revenue taluks all being made Local Fund taluks. It is probable for instance that great difficulty would be felt in providing an efficient board in such a taluk as Kollegál, and any successful supervision of the working of such a board by the divisional officer is unlikely.

Cuddapah.—The district board must be large from the very large number of taluks in the district. It is submitted that the immediate establishment of 104 unions in the district, as proposed, is to court failure; only 15 villages are now recommended to be formed into unions which now have a considerable allotment granted them for sanitary expenditure.

Ganjam.—In this district I have recommended that no taluk boards be for the present appointed; they can be subsequently established whenever found necessary.

Godávari.—The proposals of the Board and the Collector's may be accepted here. The district board will consist of 48, and there will be 12 Revenue taluks; the constitution of all the Boards will be easy, as the Collector and the Local Board desire that elections shall not take place at present.

Kistna.—Here also the district proposals may be accepted. The four Revenue divisions will be constituted taluks, and a number of Panchayats formed. The Local Board considers that the grouping of villages together into one union should, if possible, be avoided for the reasons given above.

Kurnool.—The authorities and the Local Board in this district strongly deprecate the introduction of the new Act for reasons above stated; it is submitted that the new Act should be introduced, but no change made at present in the local arrangements, except that the number of members upon the Board should be increased to 40, 10 of whom should be officials.

Madura.—There is one obvious objection to the proposals made by the Local Board which would include in one Local Fund taluk the parts of three revenue divisions; there would under the Act be three *ex-officio* Presidents, viz., the three Revenue divisional officers. The proposals made by the Collector seem judicious; the weak point of the scheme is the clubbing of villages into unions, but the system may perhaps be tried in this district. It is noticeable that the Local Board sitting at Madura deprecates strongly the introduction of the elective system into the taluks or the district generally. If, however, the taluks in Madura are not so sufficiently advanced as to allow of the Boards formed in the taluks to select their own representatives for the District Board, surely the system cannot be introduced elsewhere. Even if the elective system cannot be introduced as regards the formation of Taluk Boards and Panchayats, there seems to be no good reason why each Taluk Board should not send its representatives to the District Board.

Malabar.—Mr. Galton opposed the formation of Panchayats and unions, and probably at present it would be well not to form any such Boards. The social customs of Malabar are not probably suitab to the "village" being made the unit of local administration, and the better plan ill probably be to make the desham or even the amsham eventually the area und control of one Panchayat.

Nilgiris.—In this district the Act may be introduced, but it will not at present be advisable to form more than one Board, the Central District Board.

Nellore.—The difficulty which will be found in working the Collector's proposals seem likely to be so great that they have not been adopted in their entirety. His proposals were to constitute each Revenue taluk and zemindari a Local Fund taluk, *i.e.*, 13 Taluk Boards; this will necessitate a very large District Board if any adequate representation from the Taluk Boards is to be secured. The existence of a very large Central Board in a wide district such as Nellore would make it often impossible to secure a quorum, which consists of one-fourth of the whole Board. Moreover the Taluk Boards in the remote taluks of Nellore would require probably more supervision than could be given by the divisional officers. In the proposals now submitted I have therefore proposed that the District Board shall consist of 32 members and that the taluk should be conterminous with the Revenue divisions.

North Arcot.—The proposals made by the Collector and Local Board have been modified in the same way as the proposals which came from Nellore.

Salem.—The proposals of the district officers and the Local Board have been adopted.

South Arcot.—Modifications similar to those made as to the proposals from Nellore have been made in the proposals from this district Board.

South Canara.—The Collector himself is not personally in favor of the appointment of Taluk Boards at present, on the ground that unless the land cess be raised there will not be much for them to do. However there seems no reason why the five Revenue taluks should not be declared taluks under the Act; their duties may not at first be large, but it will encourage local effort. The number of Panchayats must, if any are formed, be very small, and in the face of the recommendations of the Board and the Collector to the contrary perhaps it would not be well at first to constitute any unions in the district.

Tanjore.—The proposals made by the district authorities have been adopted.

Tinnevelly.—The Local Board here, as in Madura, oppose the appointment of any members to the Local Boards by election. It is a district which will require probably a considerable number of unions; there is much already spent upon village sanitation by the District Board, and unions may be found in all villages now receiving a grant from Local Funds for sanitary establishment.

Trichinopoly.—The proposals of the district authorities have been in some degree modified. The taluks have been made conterminous with the Revenue divisions and the numbers upon the District Boards lightly increased to admit of a sufficient number of official members being appointed to it; 134 unions are proposed, which could not be efficiently managed by the present district staff; 8 are now submitted as a commencement.

Vizagapatam.—Here Mr. Turner foresees a difficulty in having the Local Fund taluks conterminous with the Revenue taluks; the divisional officer, as President of each Board in the division, will not be able to supervise the operations of all the Boards under him sufficiently well. Moreover, the immediate formation of 238 unions would result in the failure of the system; in the proposals now made, therefore, the Local Funds taluks are made conterminous with Revenue divisions, and the number of unions to be formed has been reduced to 11. The members of all Boards will be appointed by Government as wished by the district authorities.

36. The proposals made now are given fully in the following statement:—

ANANTAPUR—

District Board 40—
- 10 Official members.
- 12 Elected by taluk boards.
- 18 Nominated non-officials.

Taluk Boards, 4 in number, 12 in each—
- 6 Elected.
- 6 Nominated.

Unions, 9 in number, Panchayats 5, nominat[illegible] Government.

BELLARY—

District Board, 48—
12 Officials
21 Non-officials } appointed by Government.
15 Elected from Taluk Boards.
Taluk Boards, 3 in number—
2 to have 12 members } 8 elected.
1 to have 15 members } 10 elected.
Unions, 9 in number, members to be nominated by Government or elected as may be found most suitable.

CHINGLEPUT—

District Board, 40 members—
10 Officials.
18 Elected by Taluk Boards.
12 Non-officials nominated by Government.
Taluk Boards, 6 in number—
12 members, in each of whom 6 will be elected.
Unions, 12 Unions, all nominated by Government.

COIMBATORE—

District Board, 56 members—(owing to large number of taluks)—
20 Members from Taluk Boards.
14 Officials } nominated by Government.
16 Non-officials }
Taluk Boards, 4 in number, 12 upon each—
6 Elected.
6 Nominated.
Unions, 14 in number, 5 members on each Board.

CUDDAPAH—

District Board, 52 members—
26 Elected from taluks.
13 Nominated officials.
13 Non-officials.
Taluk Boards, 6 in number, 12 upon each.
6 Elected.
6 Nominated.
Unions, 15 in number, 5 upon each Panchayat.

GANJAM—

District Board, 32—
8 Officials.
10 Elected by Panchayats.
14 Nominated non-officials.
Taluk Boards, none.
Unions, 10 in number, 5 members in each.

GODAVARI—

District Board, 48—
12 Officials.
24 Elected from Taluk Boards.
12 Nominated non-officials.
Taluk Boards, 12 in number, members are nominated.
Panchayats, None at pres[illegible]

KISTNA—

District Board, 36—
9 Nominated officials.
12 Elected by taluks.
15 Non-officials nominated by Government.
Taluk Boards, 4 in number—
3 With 12 members each.
1 (Guntúr) with 16 members.
Panchayats, 11 in number.

KURNOOL—

District Board, 40 members—
10 Officials } All nominated by Government.
30 Non-officials }
No Taluk Boards.
No Panchayats.

MADURA—

District Board, 40—
10 Officials.
30 Non-officials.
(Election not recommended by district authorities, but 15 members [illegible] be elected by Taluk Boards.).
Taluk Boards, 8 Taluk Boards—
12 members each, all nominated.
Unions, 27 in number.
12 members upon each, nominated by Government.

MALABAR—

District Board, 36—
9 Officials } Nominated by Government.
9 Non-officials }
18 Elected by Taluk Boards.
Taluk Boards, 9 in number—
6 Taluk Boards, with 18 members } All nominated by Government.
2 Taluk do. do. 24 do. }
1 Taluk do. do. 12 do. }
Unions, none at present.

NILGIRIS—

District Board, 24 members, all nominated by Government.

NELLORE—

District Board, 32 members—
8 Officials } Nominated by Government.
14 Non-officials }
10 Elected by Taluk Boards.
3 from two Boards respectively.
2 from two Boards do.
Taluk Boards, 4 in number—
2 with 18 members each } All nominated by Government.
2 with 12 do. do. }
Unions, 11 in number, each containing 5 members.

NORTH ARCOT—

District Board, 32—
8 Officials } Appointed by Government.
12 Non-officials }
12 Elected by Taluk Boards.

Taluk Boards, 4 in number—

12 members each { 6 elected. / 6 nominated.

Unions, 8 in number; 5 members upon each Panchayat.

SALEM—

District Board, 32—

8 Officials.
24 Elected.

Taluk Boards, 4—with 15 members for the Hósúr and 13 for each of the other Taluk Boards.

Unions, 9—with 5 members for each Panchayat.

SOUTH ARCOT—

District Board, 32—

8 Officials. } Nominated by Government.
8 Non-officials. }
16 to be elected by Taluk Boards.

Taluk Boards, 4 in number; 12 members each.

Unions, 7 in number; 5 members upon each Panchayat.

SOUTH CANARA—

District Board, 24—

6 Officials nominated by Government.
18 Elected by Taluk Boards.

Taluk Boards, 5—12 members upon each; 6 elected on each.

2 Boards to send 3 members to District Board.
3 do. do. 4 do. do.

No Unions.

TANJORE—

District Board, 48 in number—

12 Officials. } Appointed by Government.
21 Non-officials. }
15 Elected from Taluk Boards.

Taluk Boards, 5 in number—15 members each, all nominated.

Panchayats, 13 in number—15 members upon each.

TINNEVELLY—

District Board, 32—

8 Officials. } Nominated by Government.
6 Non-officials. }
18 Elected by Taluk Boards.

Taluk Boards, 9 in number—15 members upon each, of whom 8 will be elected.

Unions, 23 in number—15 members upon each.

TRICHINOPOLY—

District Board, 32—

8 Officials. } Nominated by Government.
12 Non-officials. }
12 Elected by Taluk Boards.

Taluk Boards, 3 in number—18 members each, of whom 9 will be elected.

Unions, 8 in number—10 members upon each, all nominated.

VIZAGAPATAM—

District Board, 32—

8 Non-officials. } Nominated.
8 Officials. }
16 Elected by Taluk Boards.

Taluk Boards, 4 in number—12 members upon each, 6 elected.

Unions, 11 in number—5 members each, all nominated.

37. Before closing this portion of the report I notice one or two defects in the Act brought to light by its examination.

Defects in the Act.

First it may be said generally that the quorum fixed for Local Boards is too high; it is very difficult now to obtain the attendance of sufficient number of members for the District Board meetings in many districts, and it will be infinitely more difficult when the Boards are increased in number.

Secondly, Mr. Crole notices that lighting streets is not under the Act one of the objects upon which Panchayat money may be spent; this is no doubt true under section 141 of the Act, but the difficulty can in most cases probably be overcome by the appropriation of all the Union funds to their strict purposes, and by the grant by the Taluk Board of a sum which will meet the cost of all services not strictly appertaining to the Panchayat, since there is no restriction upon the Panchayat as to the objects of the expenditure of such money under section 142 of the Act. In all cases where unions will exist it will invariably be the case that some funds will be granted by the Taluk Board for expenditure within the union; it will be easy, if necessary, to devote those sums to purposes other than those mentioned in the Act as exclusively to be met from Union funds, while all the funds actually raised within the union will be spent upon the objects mentioned in section 141 of the Act.

Thirdly, there is one important omission in the Act with regard to the periods during which members of Local Boards shall hold office. As it at present stands, the time is fixed for everybody, viz., three years (*vide* sections 22 and 124). A provision is required under which persons elected in the place of persons dying, resigning, or dismissed before the full period for which they have been elected has elapsed shall hold office, not for the full three years, but only for the period during which the person whose death, resignation, or dismissal has caused the vacancy would have held it had he remained in office; or, what would probably be still better, a provision under which in such cases the Board itself or the Collector might nominate a person to the vacancy for such time. By this means the constant recurrence of elections would be avoided, and there would only be the general elections held once in every three years, when it will not be difficult to excite local interest. The necessity for by-elections should be avoided as far as possible.

38. *Municipalities.*—The introduction of the new District Municipalities Act into any municipality necessarily will change entirely the relations of the Municipal Council to the executive head of the district in which such municipality may be situate, unless the Government declare the Collector the Chairman of the Municipal Council. In cases where this is not done, the Council will ordinarily be entirely outside the control of the Collector, who can only, at all events, be appointed Chairman of the municipality at the head-quarters of the district and probably even there it will in all cases be better to appoint some person other than the Collector to the post. The entire independence of internal control of the Chairman and the Municipal Council in future renders it necessary that certain general rules should be laid down under section 250 of the Act as regards correspondence, audit of accounts and other matters. The rules now submitted have been made as short and simple as possible. A set* of draft notifications and a fresh set of election rules have been made for future use. Unlike the present election rules, the draft rules have been drawn up not for general but for separate use in separate municipalities. This is necessary as probably in future the same qualifications for electors will not suit all towns and the division of towns into wards for elective purposes will necessitate a separate notification in each case. The latter proposal has been made as more suitable than any proposal attempting to secure a fair representation of all sections of the inhabitants by elections by caste or creed. The latter system is almost certain to engender and embitter the religious and caste differences already existing, while in almost every town it will probably be possible by a judicious local division to secure for each of the main sections of the population a voice on the Municipal board. Where Muhammadans form a considerable proportion of the inhabitants in any town they almost always dwell in a separate quarter, and the same may also be said in regard to the principal Hindu castes. The draft rules now

* Appen

submitted can be easily, it is hoped, adapted to suit the circumstance of the various municipalities. A set of rules for the guidance of councils in electing their chairmen are also submitted for approval. Some rules for this purpose seem very necessary.

39. Generally, with regard to the proposals made by the different municipalities, sufficient information is not afforded on the important point whether or not the representation of the different sections of the inhabitants can be adequately secured by ward elections as presumed above. When the draft rules for elections are published, Collectors might be directed when filling in the blank spaces left in the rules for the specification of the ward divisions to bear in mind that the principal object of this division is the attainment of sufficient representation of each class, and that if this cannot be attained by any arrangement of wards the Government will be ready to consider and approve of other exceptional methods of obtaining this result.

More information required.

40. The opinions of the various bodies consulted as to the qualifications for franchise will be found in the table appended to the *précis* of reports. Perhaps it would be advisable to lower the house-tax qualification from Rs. 3-12-0 to Rs. 2; any further modifications of the Committee's proposals are not recommended, but if the Government wish to grant varying franchises according to the position of the different municipal towns, it will be easy to adopt the recommendations of the local bodies in each case.

Qualifications for franchise.

41. There is a further point to be decided—the advisability of granting the power to appoint the chairman of the council to the councillors; all the present commissions have the power of electing their Vice-Presidents now except seven, and although the chairman under the new Act has a far more independent position than the Vice-President under the Act now in force, and although, as Mr. Crole says, it may be very advisable for Government to retain the power of appointing the Chairman, yet it will be very strong measure upon the coming into operation of the new Act to deprive all the councils of a power which they now possess.

Appointment of chairman.

The Government will, if the scheme now submitted is approved, call upon the President of each municipality to forward a map showing the division of the town into the proposed wards and the number of the different chief castes living in the same, having votes under the franchise proposed; the Government can then approve or not of the scheme as they think fit. At present we have not information as to the number of voters in each municipality under the proposed extended franchise.

42. I have in the following notes written as though the Government were going to continue to grant the powers of electing the head of Municipal Council to the councillors; this however need not, of course, be done if not thought advisable. The following proposals are made with regard to each municipality:—

Anantapur District.

Anantapur Municipality.—The commissioners here are generally against the introduction of the elective system of appointment, and in that municipality it is recommended the councillors and the chairman be appointed by Government, the official members being reduced to three, and the non-official increased to nine when the Act can be introduced.

Bellary District.

Adóni.—The present council consists of 13; it should as recommended by the councillors be increased to 16, four of whom will be officials.

The chairman should continue, as now, to be elected by the rate-payers under the rules, the Deputy Collector councillors may be elected by the rate-payers under the rules, the Deputy Collector being directed to forward proposals for dividing the town into three wards in each of which four councillors will be elected, care being taken to secure by the division of the town into wards that the Mussulman section of the inhabitants shall have representatives on the council.

Bellary.—This town, which already elects a part of the commission, should be continued the privilege and the privilege of electing its own chairman may also be continued, the council being increased to 24, six of whom will be officials nominated by Government.

The remaining 18 councillors will be elected under the rules after the town has been divided into suitable wards. The commissioners do not think the latter course necessary, but Bellary, where the bazaars are situated at some distance from each other, seems especially fitted for a trial of the ward system of election.

Chingleput District.

Conjeeveram.—The number of councillors may be fixed at 18, the number of officials being 4 and 14 being elected by the rate-payers under the rules. The opinion of the commission as to the mode of appointing the chairman, whether by Government or by election, is fairly divided, the President's casting vote carrying a resolution in favor of appointment by Government. The commissioners now elect their Vice-President, and, although the future chairman will hold a more independent and powerful position than the present chairman, yet the wishes of the majority of the native commissioners may perhaps be complied with and the immediate executive head of the municipality continue under the new Act to be appointed as is the case now by election.

Coimbatore District.

Coimbatore.—The commissioners' proposals may be accepted. The maximum number of councillors upon the council being in future 24, 6 nominated by Government and 18 appointed by election, the town being divided as at present into six wards. The council will elect their own chairman.

Erode.—The commissioners' proposals may in the main be accepted. The future council will contain 24 members, 16 of whom will be elected, 4 from each of the four wards in the town. The commissioners would extend the franchise to persons paying municipal taxes amounting to two rupees which is perhaps too low. This municipality does not elect its own Vice-President, but being the head-quarters of a Sub-Collector, who will be able to see that the work of the council is carried on efficiently, in future this privilege may as desired be granted to them.

Karúr.—The commissioners of this municipality, which now does not possess the right of electing any portion of the commission, desire partial election to be introduced. To meet their wishes, the municipal body may be increased to 20, and 8 of these be elective members; 5 only of the whole council being officials appointed by Government, the rest non-officials. The appointment of Vice-President is now made by Government, and, in view of the divergent nature of the views taken upon the subject by the commissioners, it would perhaps be well to leave that appointment still to be made by Government.

Cuddapah District.

Cuddapah.—This municipality now possesses both privileges which may be continued; the commissioners are in part elected and the commissioners elect their own chairman. The recommendations of the commissioners may be adopted. The number upon the future council will be 16, 12 of whom will be elected, the chairman being appointed by election also.

Ganjam District.

Berhampore.—This municipality also now possesses the two privileges of election as regards the appointment of commissioners and chairman. The strength of the future council may be fixed at 16, three-fourths of whom or 12 will be elected, the councillors appointing their own chairman. The town should be divided into wards four in number, for the purposes of election, each ward electing three members.

Chicacole.—In this town the commissioners are appointed by Government and they appoint their own chairman. The commissioners desire that this system may be continued for the present. The number of the council should be fixed at 16.

Godavari District.

Cocanada Municipality.—This town possesses the privilege of election both as to the appointment of commissioners and the appointment of Vice-President. The maximum number of members upon the council may be fixed at 20, 16 or four-fifths of the whole council should be elected by the rate-payers. The chairman may be elected. The division of the town into wards is probably necessary to secure a Muhammadan upon the council, but a further report should be made upon the matter.

Ellore.—This town also now possesses the privilege of electing its commissioners and they of electing their Vice-President. The number of the councillors may be fixed at 24, of whom 18 will be elected, the remainder appointed by Government. The chairman may be elected by the council. The commissioners consider that there is no necessity for any division of the town into wards, but if there is a Muhammadan quarter in the town, it would probably be well to divide the town for the purposes of election.

Rajahmundry.—This town also elects a portion of its commissioners and they elect their Vice-President. The future maximum number of councillors may be fixed at the commissioners wish at 25, of whom 18 may be elected. They speak of each think there is no need for a division of the town into wards, but they speak of each division of the town being represented by three councillors which seem to show that some division into wards will be necessary. The council will elect their own chairman.

Kistna District.

Guntur.—The commissioners of this town now elect their own Vice-President, but the commission is appointed by Government. The commissioners now desire that 3 out of 18 councillors should be appointed by election, the remainder being nominated by Government. This, however, does not commend itself to the President who sees little advantage to be gained in restricting the election to such a small proportion of the council. Perhaps the Government might allow the town to elect half its council or nine members and divide the town into wards to secure fair representation of all classes. The council will continue to elect their own chairman.

Masulipatam.—This town enjoys the privilege of election and the commissioners elect their own Vice-President. The proposals made for the future may be accepted. The council to consist of 20 members, 16 of whom will be elected; the town being divided into seven wards for the purpose.

Kurnool District.

Kurnool.—The commissioners here elect their own Vice-President, but are themselves appointed by Government. This may continue, the number of councillors being continued at 16, four of whom will be officials.

Madura District.

Dindigul.—This town elects a portion of the commission and the commissioners elect their own Vice-President. The commissioners' proposals that the council should in future consist of 12, of whom nine should be elected, may be adopted; the council electing their own chairman.

Madura.—In Madura the commissioners wish the strength of the council in future to be 24, and 18 of these to be elected. They desire and are supported by Mr. Crole in their wish, to have the silk weavers, Muhammadans and trading community separately represented. Probably a careful division of the town into wards would secure this object. The Collector has not reported upon the point. Mr. Crole is anxious that the appointment of the chairman should remain with the Government. I have already remarked upon this point above.

Malabar District.

The municipalities in this district all now possess the power of electing a portion of the commission and the commissioners elect their own Vice-President. The proposal made is that all the councils except that of Pálghat (the commissioners of which municipality do not desire the power) should elect their own chairman. The councils to consist of the following members, one half of whom will be elected :—

Calicut	24 with 4 wards.
Cannanore	18 with 2 wards.
Cochin	16 with no wards.
Pálghat	20 with 4 wards.
Tellicherry	18 with 4 wards.

Nilgiri District.

It is clear that the municipalities in this district, containing a population of an exceptional character, demand exceptional treatment.

It is proposed in Coonoor that the council should consist of 12 members, all to be nominated by Government, the councillor selecting their own chairman.

In Ootacamund it is proposed by the commissioners that the council should consist of 16 persons, of whom 8 should be elected. This number and proportion may be accepted. The commissioners further propose (as will be seen from the statement in the appendix) to raise the qualifications of the electors and candidates for election, this being done in view of the fact that the Europeans in the town pay the largest proportion of the taxes and should have the largest interest in the elections. Granting this, it does not seem advisable to secure this end in the manner proposed, the effect of which will be that natives will, with few exceptions, be disqualified altogether from taking any share in municipal affairs. The commissioners consider that the division of the town into wards will not answer the purpose, but do not give their reasons, and at first sight it would seem easy to so arrange the wards that in one the European element should preponderate, in another the native.

I would suggest that the Collector be directed to report further upon this question, and that, if possible, a fair representation of all classes be secured by some means other than that now proposed.

Nellore District.

In both the municipalities in this district, Nellore and Ongole, the commissioners now possess the power of electing their Vice-President, but are themselves appointed by Government. It is now proposed by the commissioners of both places that the councils should consist of 12 members, all to be appointed by Government, and that the councillors should elect their own chairman in Nellore, but in Ongole that he should be appointed by Government. Mr. Grose considers this may be so as regards Ongole, but considers the inhabitants of Nellore should have a right to elect a proportion of the council, and forwards a petition from the inhabitants to the effect. It is submitted that the right of electing 12 or half the council may be granted to them and the town divided into wards if necessary.

North Arcot.

Wálajápet and Vellore.—In both these municipalities a portion of the commissioners are elected by the rate-payers, and in both the commissioners elect their own chairmen. The proposals now made are as follows:—

Vellore	Council to consist of 18.
Wálajápet	Do. do. 16.

In Vellore 12 to be elected, in Wálajápet 8 to be elected; Wálajápet to be divided into 5 wards and Vellore into 3. The chairmen in both municipalities to be elected. The proposals may, it is submitted, be accepted.

Salem District.

In the Salem municipality the inhabitants elect a portion of the commissioners, but the chairman is nominated by the Government. The proposals now made are—(1) that the council should consist of 16, *and the chairman appointed by Government;*

(2) that six of the council should be appointed by election ; (3) that the town should be divided into as many wards as there are elective councillors. Mr. McWatters is not certain that by any division the return of a Muhammadan to the Board could be made a certainty, and suggests that the Government should always appoint one Muhammadan to the council ; this can be always done.

South Arcot.

In the two municipalities in this district, Chidambaram and Cuddalore, the commissioners appoint their own Vice-Presidents, while in Cuddalore alone have the inhabitants any voice in the appointment of the commissioners. The proposals now made which may be accepted are that the strength of the councils shall be—

Chidambaram	12
Cuddalore	16

half in each municipality being elected. The existing municipal divisions of the town will be declared wards. In Chidambaram the chairman will be appointed by Government, in Cuddalore he will be elected.

South Canara.

In Mangalore at present the inhabitants elect a proportion of the commission and the chairman is elected by the commissioners. The commissioners wish the council to be elected by castes, thus—

Brahmins	4
Christians	4
Muhammadans	4
Other classes	3

The whole commission to number 20. It is submitted, for reasons above stated the council should be elected by wards and not by castes ; the likelihood of quarrels arising on the council will be increased if the members, each represent not the common interests of one portion of the town, but the narrow interests of followers of one creed, and it is a question if it is not actually encouraging the municipal council to become the scene of sectarian squabbles, to sanction representation which certainly *primâ facie* should be based upon local interests, being based upon religious differences. A member of a municipal council should represent not his creed, but the wants and wishes of his neighbours, as regards sanitary and other municipal matters. It is therefore submitted that the election should in the municipality also be held by wards. The council will consist of 20 members, of whom 15 will be elected. The council will elect its own chairman.

Tanjore District.

In all the five municipalities in this district the rate-payers elect a portion of the commission and the commissioners elect the Vice-President. The proposals now made as to the strength of the councils are as follows :—

Kumbakónam	20
Mannárgudi	12
Máyavaram	16
Negapatam	20
Tanjore	24

Three-fourths of the commissioners in each municipality may be elected, the towns being divided into wards ; in all of them the chairman may be elected by the councillors. The President, the late Mr. Hebbert, wished that Government should appoint the chairman in Mannárgudi and Máyavaram.

Tinnevelly.

All the municipalities in this district now enjoy the privilege of electing a portion of the commission, and the commissioners elect their own Vice-Presidents. The present proposals are that the council in future shall be of the following strengths :—

Palamcottah	12
Tinnevelly	16
Tuticorin	12

The proposals made as to the election of members are (1) that all members except those left by the Act to be appointed by Government shall be appointed by election ; (2) that the right of cumulative voting should be given, rate-payers having an extra vote for every Rs. 50 paid as rates. The first proposal is not very clear, but probably the wish of the commissioners is that the constitution of the council should be in accordance with the terms of section 12, in which case the proposals may be accepted, and three-fourths of the whole council in each case will be elected. With regard to the proposal to grant the right of cumulative voting, if the system is to be introduced, clearly a sum much less than Rs. 50 must be fixed as giving the right to one vote, the object in view—the representation of minorities—will not be effected otherwise, but in the case of the present municipal franchise and even that proposed under the new Act, the roll of electors will be so small that there is no necessity for attempting to provide for the representation of a minority. Indeed, one of the chief objections to the present franchise—that a small minority of the rate-payers have a preponderating influence in the elections will be intensified. Moreover, it is not the minority of wealth which mostly needs representation upon the commissions, but the minorities of caste and creed, the representation of which can be far better affected by the elections being always held by wards.

The commissioners further desire to be continued the right of electing their chairman and of paying him a salary. But if the right of nominating to the office of chairman is continued, certainly the office should not carry a salary. As matters stand now to offer the right to a carriage allowance as chairman has led to men seeking the office with motives not altogether single, and, if a salary in addition is attached to the office and the chairman made the elected servant of the commissioners removable at their pleasure, his independence and usefulness as a public officer will be much diminished.

The proposals which are now made are therefore (1) that three-fourths of the council be elected, with the franchise laid down in the rules framed by the Local Government Committee, (2) that the chairman be elected and unpaid, (3) that in each case the elections be by ward.

Trichinopoly.

In this district in the municipality of Srírangam the commissioners and chairman are at present appointed by Government, in that of Trichinopoly while the rate-payers appoint a proportion of the commission the chairman is appointed by Government.

The proposals made may be accepted. The strength of the commissions will then be—

Srírangam	16
Trichinopoly	20

In the Trichinopoly municipality the town will be divided into 7 wards for the purpose of election and the chairman there will be appointed by Government. In Srírangam there will be no wards and the chairman will be elected by the commissioners.

The commissioners of Trichinopoly wish to know when the taluk at the headquarters of a district is under two divisional officers, one in magisterial and one in revenue charge, which officer is to be considered the revenue officer under section 9 of the Act ; obviously the latter officer is referred to in the section.

Vizagapatam.

In this district the rate-payers elect a portion of the commission, and in all the commissions, except in Vizianagrum, the commissioners elect their own Vice-President. It is now proposed that the councils in future shall be of the following strength :—

Anakápalle	12
Bimlipatam	12
Vizagapatam	20
Vizianagrum	16

It is desired that three-fourths of the council be elected in all the municipalities except Anakápalle, where one-fourth only should be elected.

The municipalities will for the purpose of election be all of them divided into wards, the two first into 4 wards and the third into 7, the last into 10. Each council will elect its own chairman. The proposals, as a whole, may be adopted.

Proposed New Municipalities.

43. In G.O., 9th August 1884, No. 1849, it was suggested that the following towns should be made into municipalities :—

District.	Name of town.	Population.
Bellary	Hospet	10,219
Chingleput	Saidápet	10,290
Ganjam	Parlakimedi	10,812
Kistna	Jaggayapet	10,072
Madura	Palni	12,974
	Periyakulam	16,446
	Ramnad	10,519
North Arcot	Arcot	10,718
	Gudiyátam	10,641
Salem	Tirupati	13,232
	Tirupatúr	14,278
Tinnevelly	Vániyambádi	15,426
	Kulasekharapatnam	14,972
Vizagapatam	Srívilliputur	18,256
	Tenkási	11,987
	Bobbili	14,943
	Sálúr	11,856

44. A *précis* of the replies received from the Collectors who were directed to consult the inhabitants and report upon the suggestion will be found in the appendix. With the exception of the following towns—

Tirupati,
Parlákimedi,
Vániyambádi,
Gudiyátam,

the inhabitants of all are strongly desirous that municipal privileges shall not be conferred upon them. Increase of existing taxation is, of course, the reason for their objection in each case, and the smaller the town the greater the objection, because the proportion of inhabitants already paying a land-cess as landowners is greater in the lesser towns than in the larger ones. Taking the towns in the order they stand, I would make the following recommendations :—

Hospet.—Here there is no trade except in cotton and sugar, and the majority of the inhabitants are cultivating landholders, all paying already a land-cess; it would be sufficient therefore probably to form the village into a union, and confine the new burden upon the town at present to a house-tax.

Saidápet.—This town, virtually a suburb of Madras, should, though the inhabitants do not wish it, be made a municipality. Dr. Macleane's objections on the score of the difficulty of adjusting the toll income in connection with tolls already levied in Madras do not seem very forcible; some arrangement could no doubt be easily arrived at by the local authorities of both towns. The town is large and notoriously badly looked after, often the source of cholera, and the home of most of the dhobies who wash for the inhabitants of Madras. Some local control greater than can be given under the Local Boards Act is necessary here, and the town should, it is submitted, be, at an early date, converted into a municipality.

Parlákimedi.—The inhabitants and the Collector both wish for a municipality here, and their proposals may be carried out.

Jaggayapet.—For similar reasons to those given above as regards Hospet a municipality is not recommended here.

With regard to
Palni,
Periyakulam,
Ramnad,

the inhabitants are opposed to the constitution of municipalities on the ground of poverty. Mr. Crole suggests that, if the towns are made municipalities, a course he recommends, resident agriculturists already paying land-cess might be exempted under the Municipal Act from certain of the minor taxes and fees. This can be done, and it is submitted that these towns should be formed into municipalities, and Mr. Crole directed to formulate proposals for carrying out his views.

The two municipalities proposed in North Arcot may at once be constituted. Gudiyátam is a large compact town, and the people of Tirupati themselves desire a municipality. The objection of the Komati section in this town to taxation is natural, but should not be allowed to prevent the provision of the necessary municipal establishments for maintaining in a sanitary condition this town, at present the apparent source of so much of the cholera in Southern India.

In Salem the people of Vániyambádi desire the town to be made into a municipality, and though the people in Tirupatúr do not at present desire to be constituted into a municipality it is submitted that a Municipal Council may well be established in both towns. Vániyambádi is a notoriously dirty, badly-kept town, while Tirupatúr is a compact, wealthy town, which, with an efficient municipal administration, could become one of the cleanest and pleasantest towns in Southern India. It is moreover the head-quarters of a divisional officer, and a town in which very much can be done with a comparatively small expenditure. Municipal taxation need not be high. The town from its different distinct quarters is admirably adapted for obtaining a representative council by an election by wards.

In Tinnevelly, the inhabitants of all the three towns proposed to be made municipalities object most strongly to the measure. The Collector's proposals may perhaps be adopted, and Srivillputur singled out and alone of the three constituted into a municipality.

In Vizagapatam the inhabitants of Bobbili and Salúr object strongly to the proposed conferrence upon them of independent local Government powers. The Collector, Mr. Turner, would constitute municipalities not only in these towns, but also in Párvatipur and Pálkonda. The objection to the formation of municipalities in such towns as these, however well-to-do they may be, is that a large proportion of the inhabitants already pay local taxes in the shape of land-cess and tolls. Where a town is a trade centre and contains a majority of the trading classes, there a municipal burden may be fairly imposed, but where the greater number of the inhabitants already pay land-cess and local fees, it is, perhaps, somewhat hard to make them further liable to municipal taxation.

Revision of the establishment now maintained in the Board of Revenue and Government offices in charge of Local Fund and Municipal work.

45. The following table gives the present sanctioned establishment in the office of the Board of Revenue :—

List of Establishment maintained in the Local Fund department of the office of the Board of Revenue.

	Rs.
Manager	400
Head Clerk	200
Head Accountant	125
Second do.	100
Third do.	80
Fourth do.	70
Fifth do.	60
Sixth do.	50
Seventh do.	40
Clerk	35
Eighth Accountant	30
Four Clerks on Rs. 25 each	100
Muchi	10
Attender	10
Two Peons at Rs. 7 each	14
Total	1,324

The following is the sanctioned establishment in the Government office:—

	Rs.
One Assistant on	350
One Clerk	70
Two Clerks, at Rs. 40 each	80
Total ..	500

Location of office.

46. The transfer to the Government office of the office at present entertained in the Revenue Board will be, of course, necessary under the new arrangements.

The want of accommodation in the Government office will probably prevent at first, at all events, the location of the one office for the control of Local Boards and Municipal offices in the present Government Secretariat buildings.

The office can, however, remain for the present in the Board's buildings at Chepauk, where it is now located in a separate and distinct set of rooms.

Head of the office.

47. I propose in future to have one single office for the management of all municipal and local fund matters. In view of the great importance of the work to be done, and the necessity for obtaining at the head of the office a first-rate servant who will remain for a lengthy period in the office and be able to maintain efficient supervision and give sound advice on all matters of importance coming before Government in connection with the administration of local and municipal funds, I have in the proposals now made placed at the head of the office a manager on Rs. 500 per mensem.

The present pay of the head manager in the Board's office, Rs. 400, is not large enough to prevent frequent changes in the appointment which should, if possible, be prevented. At the commencement of the new arrangements and indeed for many years to come the labor in the office in criticizing the various proposals for extending the independence of the various local bodies and in providing for efficient supervision coupled with considerable local freedom, will be very great, and demands that the head of the office who will work as at present under the Under Secretary in the Public department, should be an exceptionally good officer.

Work of the office.

48. Next, as to the general work in the office, it may be divided thus (1) General Correspondence work, (2) Account work, *i.e.*, the checking of all returns submitted by the various local bodies, (3) the preparation of the budgets and annual reports. The new proposals will of course at first involve a considerable increase of the general correspondence, and of the work connected with the review of the annual budgets and reports. But on the other hand the amount of labor now involved in the maintenance of the various statements used to check the applications for transfers and allotments will be much diminished. It will probably be found sufficient in future to require the Local Board when making applications for funds to forward a certificate from the local auditor of the existence of the funds required, and thus the maintenance of the existing Register of allotments and transfers will no longer be necessary. This will enable some reduction in the office to be carried out. On the other hand, an increase in the office in the provision for referencing and record work will be necessary as the assistance which is now obtained from the General establishment in the Board's office will no longer be given.

Records.

49. There exists now in the Local Fund office in the Board a set of printed records, for some years past, containing probably almost all the information necessary to enable the office to continue its work separately from the general work in the Board's office; it may, however, subsequently be found necessary to separate the back records connected with the administration of the Local Boards from the general records in the Board's office, and in that case, probably, the provision of a small temporary establishment to do the work will be the best plan. After a careful examination of the Revenue Board's correspondence with the Local Boards, I found that, under the increased powers to be given to the Local Boards under the new Act, the routine correspondence in connection with transfers would

be diminished about one-third; out of 564 letters sent in two ordinary months to the Board from the local authorities, under the new rules only 196 need have been sent.

Out of the following registers now maintained in the office, those marked with an asterisk may, in future, be dispensed with; their maintenance involves now a considerable labor:—

Registers kept at present in Board's office.

(1) Letter Registers, C.N., who from.
(2) General. Monthly and Annual Return Registers.
(3) Periodical Return Registers from other offices.
(4) Register of orders relating to Establishments of Local Board.
(5) Original Lists of Establishment sent with each budget checked with No. 4, to see if correct.
* (6) Estimate Register (Circlewar) containing Description of Work, Amount entered in Budget, Amount of estimate submitted, and Date of sanction.
* (7) Register of allotments from Road Fund.
* (8) Register of allotments from General and Endowment Fund.
* (9) Do. Indents for Medicines.
(10) Do. of Tolls and Ferries sanctioned.
(11) Loan Register showing Work, Amount of Loan, Authority and Details of Repayment, Remarks.
(12) Permanent Advance Register.
(13) Register of opening and closing Schools, and charges of Schools.
(14) Registers of contribution from Local Boards to Municipalities.
(15) Do. do. Provincial to Local Boards.
(16) Do. Institution transferred to Local Boards.

Upon the whole, I am of opinion that the following office will probably meet the requirements at the commencement of the work, subject, however, to subsequent modification as needed:—

	Rs.
Manager	500
Head Clerk	250
Head Accountant	200
Second „ (for municipal work)	100
Third „	70
Fourth „	70
Clerk	50
„ for municipal work	35
„ „	25
Head Referencer	50
Second „	30
Muchi	12
Peon	10
Peon	7
Do. attached to Referencer	7
Total monthly expenditure ..	1,416
	500
Establishment now in the Government office	1,324
Do. in Board's office	
Total ..	1,824
Proposed ..	1,416
Saving per annum ..	408

Management of the office.

50. The Under Secretary, who would have the control of the office, will, of course, have much more to do than at present in the department, the scrutiny of the budgets alone giving him much more trouble-some detail work than falls to his lot at present. In this connection I would venture respectfully to suggest whether, under the future arrangements, it would

The following is the sanctioned establishment in the Government office:—

	Rs.
One Assistant on	350
One Clerk	70
Two Clerks, at Rs. 40 each	80
Total ..	500

Location of office.

46. The transfer to the Government office of the office at present entertained in the Revenue Board will be, of course, necessary under the new arrangements.

The want of accommodation in the Government office will probably prevent at first, at all events, the location of the one office for the control of Local Boards and Municipal offices in the present Government Secretariat buildings.

The office can, however, remain for the present in the Board's buildings at Chepauk, where it is now located in a separate and distinct set of rooms.

Head of the office.

47. I propose in future to have one single office for the management of all municipal and local fund matters. In view of the great importance of the work to be done, and the necessity for obtaining at the head of the office a first-rate servant who will remain for a lengthy period in the office and be able to maintain efficient supervision and give sound advice on all matters of importance coming before Government in connection with the administration of local and municipal funds, I have in the proposals now made placed at the head of the office a manager on Rs. 500 per mensem.

The present pay of the head manager in the Board's office, Rs. 400, is not large enough to prevent frequent changes in the appointment which should, if possible, be prevented. At the commencement of the new arrangements and indeed for many years to come the labor in the office in criticizing the various proposals for extending the independence of the various local bodies and in providing for efficient supervision coupled with considerable local freedom, will be very great, and demands that the head of the office who will work as at present under the Under Secretary in the Public department, should be an exceptionally good officer.

Work of the office.

48. Next, as to the general work in the office, it may be divided thus (1) General Correspondence work, (2) Account work, *i.e.*, the checking of all returns submitted by the various local bodies, (3) the preparation of the budgets and annual reports. The new proposals will of course at first involve a considerable increase of the general correspondence, and of the work connected with the review of the annual budgets and reports. But on the other hand the amount of labor now involved in the maintenance of the various statements used to check the applications for transfers and allotments will be much diminished. It will probably be found sufficient in future to require the Local Board when making applications for funds to forward a certificate from the local auditor of the existence of the funds required, and thus the maintenance of the existing Register of allotments and transfers will no longer be necessary. This will enable some reduction in the office to be carried out. On the other hand, an increase in the office in the provision for referencing and record work will be necessary as the assistance which is now obtained from the General establishment in the Board's office will no longer be given.

Records.

49. There exists now in the Local Fund office in the Board a set of printed records, for some years past, containing probably almost all the information necessary to enable the office to continue its work separately from the general work in the Board's office; it may, however, subsequently be found necessary to separate the back records connected with the administration of the Local Boards from the general records in the Board's office, and in that case, probably, the provision of a small temporary establishment to do the work will be the best plan. After a careful examination of the Revenue Board's correspondence with the Local Boards, I found that, under the increasd powers to be given to the Local Boards under the new Act, the routine correspondence in connection with transfers would

be diminished about one-third; out of 564 letters sent in two ordinary months to the Board from the local authorities, under the new rules only 196 need have been sent.

Out of the following registers now maintained in the office, those marked with an asterisk may, in future, be dispensed with; their maintenance involves now a considerable labor:—

Registers kept at present in Board's office.

(1) Letter Registers, C.N., who from.
(2) General. Monthly and Annual Return Registers.
(3) Periodical Return Registers from other offices.
(4) Register of orders relating to Establishments of Local Board.
(5) Original Lists of Establishment sent with each budget checked with No. 4, to see if correct.
* (6) Estimate Register (Circlewar) containing Description of Work, Amount entered in Budget, Amount of estimate submitted, and Date of sanction.
* (7) Register of allotments from Road Fund.
* (8) Register of allotments from General and Endowment Fund.
* (9) Do. Indents for Medicines.
(10) Do. of Tolls and Ferries sanctioned.
(11) Loan Register showing Work, Amount of Loan, Authority and Details of Repayment, Remarks.
(12) Permanent Advance Register.
(13) Register of opening and closing Schools, and charges of Schools.
(14) Registers of contribution from Local Boards to Municipalities.
(15) Do. do. Provincial to Local Boards.
(16) Do. Institution transferred to Local Boards.

Upon the whole, I am of opinion that the following office will probably meet the requirements at the commencement of the work, subject, however, to subsequent modification as needed:—

	Rs.
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Saving per annum ..	408

Management of the office.

50. The Under Secretary, who would have the control of the office, will, of course, have much more to do than at present in the department, the scrutiny of the budgets alone giving him much more trouble-some detail work than falls to his lot at present. In this connection I would venture respectfully to suggest whether, under the future arrangements, it would

not be better to take away from the Public Under Secretary some of the miscellaneous work he has at present and hand over to his charge all the financial work in the office. The new Local Fund office will give him plenty of financial work, and it would, perhaps, be convenient if he took over the rest of this work in the office. This would, I believe, be only a reversion to the arrangements in the office which existed twelve years ago.

I have the honor to be
Sir,
Your most obedient servant.
(Signed) M. HAMMICK.

APPENDIX B.

NECESSARY PRELIMINARIES FOR BRINGING ACT V OF 1884 INTO OPERATION, IN ANY DISTRICT.

1. The District Board members must be increased up to 24 besides the President; that being the minimum number necessary under the Act.

2. The following notification must be published:—

In exercise of the power vested in him by section 2, clause 2 of the Madras Local Boards Act, 1884, the Right Honorable the Governor in Council is pleased to direct that the said Madras Local Boards Act, 1884, shall come into force in the marginally-noted districts on the

3. The above two preliminaries accomplished, the new Act will be in operation, all the old rules remaining in force, under section 167, clause 2.

Taluk Boards.

The following notification must be issued before any Taluk Board can be established:—

In exercise of the power vested in him under section 5 of the Madras Local Boards Act, 1884, the Right Honorable the Governor in Council is pleased to declare the marginally-noted area of the district of to be a taluk for the purposes of the said Act, and to direct that the provisions of the said Act regarding Taluk Boards shall come into force in the said taluk of on the day of

Unions and Panchayats.

The following notification must be issued before any union can be formed under the Act:—

In exercise of the power vested in him under section 6 of the Madras Local Boards Act, 1884, the Right Honorable the Governor in Council is pleased to declare the marginally-noted *village* (*or villages*) in the Revenue taluk of in the district of to be a (*major or minor*) union for the purposes of the said Act, and to direct that the provisions of the said Act regarding Panchayats shall come into force in the said union of on the day of

Maximum number of Members.

The following notification will be necessary to fix the maximum number of members of the Local Boards and Panchayats and the proportion of such members to be elected or nominated:—

In exercise of the power vested in him under section 19 (or 122) of the Madras Local Boards Act, 1884, the Right Honorable the Governor in Council is pleased to declare that the maximum number of members to be appointed for the *District Board of* (*or Taluk Board of in the district of*) (*or Panchayat of the union of in the district of*) shall, for the time being, be and *that the proportion of such members to be appointed by election shall be of the whole number of members* (or *that they shall all be appointed by the Governor in Council*).

Appointment of Members.

The following is the form of notification for the appointment of members to Local Boards and Panchayats :—

In exercise of the power vested in him under sections 11, 16, and 121 of the Madras Local Boards Act, 1884, the Right Honorable the Governor in Council is pleased to appoint to be a member of the District Board (*or Taluk Board of in the district of or Panchayat of the union of in the district of*) subject to the limitations and conditions prescribed by sections 22, 23, 24, 26 and 158 of the said Act. (*In case of Panchayats, sections* 26, 124, 125, 126 *and* 158 *of the said Act*).

The following form is for the appointment of Vice-Presidents of Local Boards and Chairmen of Panchayats :—

In exercise of the power vested in him under section 20 (or 123) of the Madras Local Boards Act, 1884, the Right Honorable the Governor in Council is pleased to appoint to be Vice-President (or Chairman) of the District Board of *or Taluk Board of* (or Panchayat of the union of in the district of) subject to the limitations and conditions prescribed in sections 21, 22, 23, 24, 26 and 158 of the said Act (*in the case of Panchayats, sections* 26, 124, 125, 126 *and* 158 *of the said Act*).

Rules for the Election of Members of the District Board.

When the Government shall have directed that any number or proportion of the members of any District Board of any district shall be elected by the members of the Taluk Boards situated within such district, the President of such District Board shall, as any vacancy occurs among the non-official members of the District Board, report the occurrence of such vacancy to Government, and state the Taluk Board by the members of which the member of the District Board shall be elected to fill up the vacancy which shall have occurred. The Government will then direct an election to be held. The Taluk Boards should be chosen in the order of the distance of their office from the office of the District Board, until all the Taluk Boards shall have elected the required number of members of the District Board.

2. Every election held shall be held on such date as the President of the District Board shall appoint.

3. When the President of the District Board has fixed the date for the election of one or more members of the District Board by any Taluk Board, he shall cause a written notice to be sent by post or otherwise to the address of the President of the Taluk Board informing him of the vacancy to be filled up, and directing him to summon a meeting of the Taluk Board upon the date notified for the purpose of the election.

4. At the meeting, which is summoned by the President of the Taluk Board for the purpose, the members of the Taluk Board shall proceed to the election of the member for the District Board.

5. Any member who desires or is willing to be elected must be proposed by one and seconded by another member, and the votes of the members present at the said meeting upon every such proposal shall be taken by the President.

6. The election shall be decided by a majority of the votes of the members present at the meeting, the President having a second or casting vote in every case of an equality of votes.

7. The result of the election shall be declared by the President of the Taluk Board and communicated by him without delay to the Collector of the District for the approval of Government.

8. The President shall also forward, under his signature to the Collector, minutes of the proceedings of the meeting in which shall be recorded—

(*a*) the names of the members present ;

(*b*) the names of the proposer and seconder of each proposal and of the member proposed ;

(*c*) the names of the members voting respectively for and against each proposal.

Draft Rules for the election of members of Taluk Boards.

Every election requisite for the purpose of the Local Boards Act, 1884, shall be held on such date as the President of the District Board shall fix, provided that when appointment by election is first introduced such elections shall be held not sooner than three months and not later than one month before the commencement of the term of office of the members of the Taluk Board to which such elections are to be made; subsequent elections shall be held as early as conveniently may be after any elective vacancy shall occur.

The occurrence of every vacancy in a Taluk Board shall be reported by the President of the District Board to Government.

2. For the purposes of election, every taluk shall be divided by the Collector into half as many groups of villages as there are elective members, and each group shall be so arranged as to be as nearly as possible equal in importance, regard being had to the population, land cess and area of the same. Each group shall at the first election elect two members to represent it.

3. The following classes of persons shall be entitled to vote for members of the Taluk Committee :—

(*a*) All Zemindars, Muttadars, Poligars and other holders of permanently settled estates.

(*b*) All registered holders of ryotwari lands paying an assessment of Rs. 30 and upwards, and Inamdars holding lands (as calculated in section 64, clause ii, of the Act) of the annual rent value of Rs. 30 and upwards. In the case of joint holders of land, only such of them as pay assessment of Rs. 30 and upwards or as hold inams of the annual rent value of Rs. 30 and upwards for their share shall be entitled to vote. If the amount paid by each sharer is not known or satisfactorily established, he shall be entitled to vote only when the total assessment entered in the patta or the total rent value of the inam as the case may be, divided by the number of joint holders, equals Rs. 30 or upwards.

(*c*) All payers of Imperial License-tax.

(*d*) All graduates of any Indian University.

(*e*) All tenants of Zemindars and Inamdars paying rent in grain or money to the amount of Rs. 60 and upwards.

(*f*) All Government pensioners drawing Rs. 15 per mensem and upwards.

(*g*) All persons drawing a salary of Rs. 30 per mensem and upwards.

(*h*) All occupiers of a house who pay Rs. 5 per mensem and upwards as rent for the same.

(*i*) All headmen and curnams actually performing the duties of the offices.

Provided that no person claiming to vote shall be eligible, unless he be above 21 years of age and has been resident or possessed of the necessary property qualification in the Revenue taluk for at least six months immediately preceding the day of publication of the lists of voters, and is of sound mind.

4. No person shall be disqualified to vote by reason of sex.

5. The following classes of persons shall be eligible as members of the Taluk Board :—

(*a*) All Zemindars, Muttadars, Poligars and other holders of permanently settled estates.

(*b*) All registered holders of ryotwari lands paying an assessment of Rs. 50 and upwards per annum, and all Inamdars having lands of annual rent value (as calculated in section 64, clause ii of the Act) of Rs. 50 and upwards per annum, with the same proviso in the case of joint holders as in rule 3 *b*.

(*c*) All payers of Imperial License-tax amounting to Rs. 25 per annum and upwards.

(*d*) All tenants of Zemindars and Inamdars paying a rent of Rs. 100 and upwards.

(*e*) All Government pensioners drawing Rs. 30 per mensem and upwards.

(*f*) All persons drawing a salary of Rs. 60 per mensem and upwards.

(*g*) All occupiers of a house who pay house-rent of Rs. 10 per mensem and upwards.

(*h*) All graduates of any Indian University.

Subject to the same proviso as in rule 3.

6. The following persons shall be disqualified for election :—

(*a*) All persons who have been sentenced to one month's rigorous imprisonment and upwards.

(*b*) All clerks and servants of the Taluk Committee.

(*c*) All persons of female sex.

7. Lists of persons resident in each group of villages mentioned in rule 2 qualified, first, to vote at taluk elections, second, to be members of Taluk Boards, shall be prepared under the direction of the Collector, and such lists shall be notified by being affixed in a conspicuous position in at least three villages within each group, and by being published in the District Gazette at least two months before the date fixed for any election of members.

8. The Collector may, on application being made to him at any time within one month after the publication of the lists aforesaid by any person claiming to be qualified to be a member or to vote at an election of members of the Taluk Board, correct any erroneous entry in either of the said lists, or insert therein the name of any applicant who satisfies him of his right to have it so entered. The orders passed under this rule shall be final.

9. The President of the District Board shall appoint the day for election. He shall also appoint the hours at which votes may be given and the place or places within each group of villages mentioned in rule 2 at which the elections will take place. The election shall not take place less than sixty days from the date of such notification, and the hours of voting shall not be fixed earlier than 7 A.M. or later than 5 P.M. Such notification shall be published in the District Gazette and by beat of tom-tom in each group of villages.

10. Every candidate shall be nominated by at least two registered electors, not less than thirty days before the date fixed for the election. Such nomination shall be by letter to the Collector and signed by the candidate and his nominators. The list containing the names of the candidates for each group of villages shall be posted up under the signature of the tahsildar of the taluk in which the group of villages may be situated, at least ten days before the date of election, in a conspicuous spot in his office.

11. The Collector shall appoint one or more polling officers for each group of villages.

12. On the day of the election each intending voter shall, as he arrives at the place appointed for holding the election, receive from the polling officers a voting paper in the following form :—

Vote for a member of Taluk Board of for the group.

Name of candidate voted for.	Signature or mark of voter (with his name attached).	Address of the voter.	

Each voter may vote for one candidate for each existing vacancy in the group. A vote for any person, whose name is not published in list mentioned in rule 10 shall not be received.

13. Females may vote by proxy ; provided that the proxy empowering the person to vote for a female is attested by the headman of the village in which the voter resides and by two other residents of the same village whose names are included in the list of persons qualified as voters.

14. If a voter or proxy is able to write, he shall fill up the voting papers himself, otherwise the voting paper shall be filled up by one of the polling officers, in the presence of the village headman, at the voter's or proxy's dictation, and the latter shall affix his mark thereto.

15. The polling officers shall satisfy themselves as to the identity of the persons tendering their votes, and may refuse the vote of any person whose identity cannot be established, or whose name has not been entered in the list of persons entitled to vote.

16. Each person, whose vote is allowed by the polling officers, shall drop his voting papers into a box so constructed that papers may be inserted therein without opening the same, but from which papers cannot be extracted without breaking the seal which has been previously sealed by the tahsildar of the taluk with his official seal.

17. The polling officers shall keep—

(*a*) a record of the names of the persons voting, whether in person or proxy ;

(*b*) a record of the votes refused by them and of their reasons for refusal ;

(*c*) a file of proxies presented by persons voting on behalf of females.

18. As soon as the time prescribed under rule 9 for the duration of the election has expired, the polling officers shall close the proc dings. The records mentioned in rule 17 shall then be signed by the polling officers.

The polling officers shall then forward, without delay, the sealed box containing the voting papers and the records mentioned in rule 17 to the tahsildar of the taluk or other person nominated by the Collector with the following certificate :—

"Certified that the election held this day of 188 , at in our presence was conducted in accordance with the rules."

(Signed) *Polling Officers.*

19. The tahsildar or other officer empowered under rule 18 shall, as soon as possible, examine the votes and the polling officers' records, and communicate the result of the election to the Collector, forwarding the voting papers for destruction by the Collector.

20. Candidates for whom the greatest number of votes shall have been recorded shall be deemed elected. In case of equality of votes for any two candidates, the Collector shall nominate one of the candidates, who shall then be deemed to have been elected.

21. In the event of there being no candidate, or an insufficient number of candidates for any vacancy or vacancies, the vacancy shall be filled by a Government nominee.

Draft rules for the election of members of Panchayats in Unions.

1. The following classes of persons shall be entitled to vote for members of the Panchayat :—

(1) All those classes of persons entitled under the rules for the conduct of taluk elections to vote at taluk elections who may be resident in the union, and

(2) All registered holders of ryotwari lands paying an assessment of Rs. 15 and upwards, and inamdars holding lands (as calculated in section 64, clause 2, of the Act) of the annual rent value of Rs. 15 and upwards. In the case of joint-holders of land only such of them as pay assessment of Rs. 15 and upwards, or as hold inams of the annual rent value of Rs. 15 and upwards for their share, shall be entitled to a vote, and

(3) All payers of house-tax.

2. No person shall be disqualified to vote by reason of sex.

3. The following classes of persons shall be eligible as members of the Panchayat :—

(1) All those classes of persons entitled under the rules for the conduct of taluk elections to sit upon Taluk Boards who may be resident in the union, and

(2) All payers of house-tax in the union of Rs. 3 and upwards.

4. The following persons shall be disqualified for election :—

(1) All persons who have been sentenced to one month's rigorous imprisonment and upwards.

(2) All clerks and servants of the Panchayat or Taluk Board.

5. Lists of persons (1) qualified to vote, (2) qualified to be members of Panchayats shall be prepared by the tahsildar, and such lists shall be affixed on the village choultry in a conspicuous position at least one month before any election is held.

6. The revenue officer of the division in which the union is situated may at any time before an election is held upon application insert the name of any qualified person in or strike the name of any disqualified person out of the lists so made.

7. The revenue officer for the division in which any union is situated shall appoint the day for election, and the hours and place at which votes shall be received. Such election shall not take place until 15 days at least have elapsed from the date of notification; such notification shall be made by beat of the tom-tom within the union concerned.

8. The revenue officer in charge of the division in which any union is situated shall previous to any election appoint two polling officers for such union.

9. On the day of the election each intending voter shall, as he arrives at the place appointed for holding the election, receive from the polling officers a voting paper in the following form :—

Vote for a member of Panchayat of for the group.

Name of candidate voted for.	Signature or mark of voter (with his name attached).	Address of the voter.

Each voter may vote for one candidate for each existing vacancy. A vote for any person, whose name is not published in list mentioned in rule 5, shall not be received.

10. Females may vote by proxy; provided that the proxy empowering the person to vote for a female is attested by the headman of the village and by two other residents of the same village whose names are included in the list of persons qualified as voters.

11. If a voter or proxy is able to write, he shall fill up the voting papers himself, otherwise the voting paper shall be filled up by one of the polling officers, in the presence of the village headman, at the voter's or proxy's dictation, and the latter shall affix his mark thereto.

12. The polling officers shall satisfy themselves as to the identity of the persons tendering their votes, and may refuse the vote of any person whose identity cannot be established, or whose name has not been entered in the list of persons entitled to vote.

13. Each person, whose vote is allowed by the polling officers, shall drop his voting papers into a box so constructed that papers may be inserted therein without

opening the same, but from which papers cannot be abstracted without breaking the seal which has been previously sealed by the tahsildar of the taluk with his official seal.

14. The polling officers shall keep—

(*a*) a record of the names of the persons voting, whether in person or proxy;
(*b*) a record of the votes refused by them and of their reasons for refusal;
(*c*) a file of proxies presented by persons voting on behalf of females.

15. As soon as the time prescribed under rule 7 for the duration of the election has expired, the polling officers shall close the proceedings. The records mentioned in rule 14 shall then be signed by the polling officers.

The polling officers shall then forward, without delay, the sealed box containing the voting papers and the records mentioned in rule 17 to the tahsildar of the taluk or other person nominated by the Revenue Divisional officer with the following certificate :—

" Certified that the election held this day of 188 , at in our presence was conducted in accordance with the rules."

(Signed) ,
Polling Officers.

16. The tahsildar or other officer empowered under rule 18 shall, as soon as possible, examine the votes and the polling officers' records, and communicate the result of the election to the Revenue Divisional officer, forwarding the voting papers for destruction by him.

17. Candidates for whom the greatest number of votes shall have been recorded shall be deemed elected. In case of equality of votes for any two candidates, the divisional officer shall nominate one of the candidates, who shall then be deemed to have been elected.

18. In the event of there being no candidate, or an insufficient number of candidates for any vacancy or vacancies, the vacancy shall be filled by a Government nominee.

As regards unions, both the Collector and the Local Fund Board deprecate the immediate and simultaneous introduction of this part of the scheme as the district is in a backward condition. As a tentative measure, they would have five unions in each taluk (30 unions in all) with 10 members for each Panchayat. The Collector, however, apprehends that this partial introduction of unions by selection overrides the Act "which regards the union as the keystone of the system and the executive agent of the Taluk Board (section 128)." In view of this and supposing that the Government may not agree with the Local Fund Board, the Collector has submitted two lists dividing the main division of the district and the sub-division each into 100 unions.

Coimbatore.—The District Board to be composed of 32 members. The 10 Revenue taluks to be taluks under the Act.

The Taluk Board to consist of 16 members. One hundred and twenty unions (90 major and 30 minor) to be constituted and the Panchayats to consist of 30 members.

Cuddapah.—The Collector and the Local Fund Board differ on some points.

The Local Fund Board propose 52 members for the District Board, taking the number of official members as 13, including the Collector. The Collector, on the other hand, thinks that he can only be President and not a member, and accordingly proposes 50 members for the District Board. The Collector is thought to be right in his interpretation of the law.

Next with regard to taluks, the Local Fund Board would constitute each Revenue taluk (11 in number) as a taluk under the Act. But the Collector, agreeing with his Divisional officers, would have but eight taluks, clubbing Badvél with Sidhout, Váyalpád with Madanapalle and Kadiri with Ráyachoti.

The number of members proposed for each Taluk Board is 18.

Villages in the main division have been divided into unions so as to include every village, but, owing to the backward condition of the sub-division, only a few groups of villages are proposed to be declared as unions.

The unions proposed in the sub-division—all major unions—are 10 in number; those in the Head Assistant's division—34 major and 1 minor—total 35 unions; those in the Deputy Collector's division are 32 major and 12 minor, total 44 unions. All the 15 unions in the Cuddapah taluk are major ones. The total number of unions is 104.

The number of members for the Panchayat varies from 30 to 5 according to the size, population and importance of the unions.

The Head Assistant Collector recommends that the Taluk Boards in his division should be allowed to elect their own Vice-Presidents (*vide* paragraph 7 of his letter, No. 463).

Ganjam.—The report from this district is rather meagre. In view of the difficulty of securing competent men to serve on the Boards, the Collector and the Local Fund Board agree that the number of members for the District and Taluk Boards and for the Panchayat should be the minimum number required by the Act, viz., 24, 12 and 5, respectively.

The taluks of Chicacole, Berhampore, Goomsúr and Parlákimedi are proposed by the Local Fund Board to be constituted as taluks under the Act.

The institution of unions being a novel one, it is thought best to constitute only the more important villages as such, and, accordingly, only 37 out of the 4,189 villages of the district are proposed. Those proposed include the head-quarters of almost all the zemindaries in the district.

Godávari.—The number of members for the District Board is 48 and that for the Taluk Board 20, all to be appointed by Government. Twelve taluks, named in the Collector's report, are proposed to be constituted taluks under the Act.

As regards unions, both the Local Fund Board and the Collector agree that their formation should be deferred until the Taluk Boards are in working order as they alone will be best qualified to decide what villages should be grouped into unions. They think that the formation of Taluk Boards and Panchayats at the same time would lead to confusion and would be obstructive to business.

The Collector adds, however, that he has the lists ready and would submit them if desired.

Kistna.—The number of members for the District Board is 36.

It is not considered desirable to make all the Revenue taluks as taluks under the Act. It is thought sufficient to declare the Revenue divisions as taluks, to be called after the name of the head-quarters of the Divisional officers. If considered necessary, the four sub-division taluks might be constituted two taluks. It is not considered desirable to go further than this.

The number of members for the Taluk Boards is 12, except in the case of the sub-division or Guntúr taluk, which, if not divided, will be allowed 16.

As regards unions, it is proposed to declare all villages with population of 2,000—5,000 as minor unions and villages with a population of over 5,000 as major unions. The Local Fund Board are opposed to the grouping of villages, as they think that, although the people of a village may combine for their common good, they resent the interference of people of other villages with their affairs, and that therefore grouping of villages will be to court failure. The Board are also averse to the imposition of house-tax in minor unions.

The number of members for the Panchayat is 5 with 1 extra member for every 1,000 of population over 5,000.

Kurnool.—Both the Collector and the Local Fund Board deprecate strongly the introduction of the Act into this district. The grounds for this opinion are that—

(1) The season this year is peculiarly unpropitious.
(2) It is but a short time since the rate of land-cess was enhanced.
(3) Wages have risen, in some places by fifty per cent., on account of competition on the railway works.
(4) The rural population are opposed to any change. The headmen would dislike their degradation from the position of sole head of the villages to that of *primus inter pares*. There are factions in almost every village, due to caste and the other peculiarities of native social life.

Madura.—The District Board to be composed of 40 members.

There is some difference of opinion between the Collector and the majority of the Local Fund Board in regard to the division of the district into taluks under the Act. There are six* Revenue taluks and two† zemindaries in the district. Both the Collector and the Local Fund Board agree that the two zemindaries should be constituted into two taluks. Periyakulam, Dindigul, Palni and Tirumangalam are to be constituted distinct taluks. The Local Fund Board wish the formation of another board with head-quarters at Madura to comprise the Madura and Melúr taluks and the Tirushuli division of the Ramnad zemindari. The Collector deprecates this proposal. He would attach the southern portion of the Madura taluk to Tirumangalam and the rest of the Madura taluk with Melúr, and Tirushuli would be administered directly by the District Board.

*1. Periyakulam.
2. Dindigul.
3. Palni.
4. Melúr.
5. Madura.
6. Tirumangalam.

†1. Ramnad.
2. Sivaganga.

The number of members for the Taluk Boards is 12.

The members of the District and Taluk Boards to be appointed by Government.

Twenty-seven major unions are proposed to be constituted including Kodaikánal. Its population is not given in the present report, but from the Collector's letter disposed of by G.O., 19th January 1884, Mis. No. 135, Financial, it appears to be only 615. Under clause IV, section 3, it is proposed that the Government should declare Kodaikánal a major union. It seems doubtful if the section could be read as giving power to Government to declare a village, the population of which is less than 5,000, as a major union. Even as a major union Kodaikánal will not pay the cost of its upkeep as a hill station, and Mr. Crole thinks that the anticipation of Government in their order quoted above will not be realized.

The Panchayats are to be composed of 12 members.

Mr. Crole thinks it will probably be necessary to reconsider the 10,000 population limit as a gauge for the establishment of Municipalities or to amend the Local Boards Act. The scope of legal action assigned to unions is too limited in the case of a sanitarium like Kodaikánal or towns like Sivaganga (population 8,343) where there are voluntary Sanitary Associations which have recognised the duty of lighting the streets and of part-paying the expenses of their hospitals. Mr. Crole

thinks it would have been well to have included these two as charges to be borne by unions.

Malabar.—The District Board to be composed of 36 members, 9 of whom will be officials, who with an equal number of non-officials will be appointed by Government. The other half of the body to be elected by the Taluk Boards.

The present Revenue taluks (nine excluding Cochin which is a Municipality) to be taluks under the Act. The number of members for the Taluk Board to be 12, 18 or 24 according to the number of amshoms included in the taluk.

As regards the formation of unions, Mr. Galton thinks that this cannot be done on any large scale. The conditions of the district are different from those of districts on the East Coast. Except in the municipal towns, a few cusbah stations and other important centres there are no such things as village streets, drains, tanks and wells. The people live in scattered homesteads and there are but few villages as the term is understood elsewhere. The water-supply is good and abundant, and tanks and wells are generally private property. There is little need therefore for minor unions. It is accordingly proposed that only the amshoms containing important markets and bazaars, with houses arranged in streets and a population exceeding 5,000, should be constituted major unions. These amount to 27. In some cases the population limit of 10,000 has been exceeded.

Mr. Galton thinks the Panchayat should be composed of 5 members. The Local Fund Board consider this number sufficient in the case of unions with population less than 10,000, but that where it is 10,000 or more the number should be 10.

The members for the Taluk Boards and Panchayats to be appointed by Government. Both the Collector and Local Fund Board consider that the time has not yet arrived when the elective principle can be introduced with any prospect of success in the rural tracts.

It may be added that Mr. Galton also seems to think that he should be President as well as member of the District Board, the latter as divisional officer in charge of two taluks, Calicut and Cochin.

Nilgiris.—The District Board to be composed of the minimum number of members required by the Act, viz., 24.

Both the Collector and the Local Fund Board think that the provisions of the Act regarding Taluk Boards and Panchayats cannot be introduced into the district.

Nellore.—Mr. Grose is not sure whether as a divisional officer he should not be an *ex-officio* member besides being *ex-officio* President of the District Board. If he is to be a member, he thinks the strength of the District Board should be 28; otherwise, apparently, he would have only 24. He thinks that officers, other than the divisional officers, should have seats on the board, but in this case the strength of the board will have to be raised to 40, and the quorum to 10. In view, however, of the probable difficulty of securing the attendance of so large a number, he recommends 28.

All Revenue taluks to be taluks under the Act, as well as the two zemindaries of Darsi and Podili. It is added, however, that in the Udayagiri taluk as well as in the two zemindaries it would be difficult to get competent people to serve on the Taluk Boards. As regards the Atmakúr taluk, one part of it is divided by the Penuér into two parts. Their interests are different and communication between them is difficult during part of the year. These cannot be amalgamated with the neighbouring taluks as they are in charge of two different divisional officers who would both have to be Presidents.

The strength of all the Taluk Boards except those of Gúdúr, Nellore, and Ongole, which will have 16 members, is 12. The difficulty of securing a quorum prevents a larger number being proposed.

Mr. Grose thinks more time is required than has been allowed to devise a scheme of unions so as to embrace every village in the district, and the number of members for the panchayats cannot be determined until the unions are formed. He proposes for the Present 20 unions (7 major and 13 minor) with Panchayats composed of 9 members.

North Arcot.—The strength of the District Board to be 36.

The revenue taluks and the zemindaries have together been divided into 12 taluks for the purposes of the Act. The strength of the board varies according to the size of the taluks from 12 to 30.

Seventy-seven unions, the population of 13 of which exceeds 5,000, are proposed. The number of members for the panchayats varies from 9 to 24.

Salem.—The District Board to be composed of 32 members. Each taluk yielding an annual land-cess of Rs. 20,000 or less to send 2 members, and those yielding Rs. 15,000 or less over and above Rs. 20,000 one member in addition. The Salem taluk is allowed an extra member to represent the Yercaud planters, and the rich taluks of Námakal and Tiruchengód are each allowed one more.

The nine revenue taluks are divided into four taluks under the Act with Taluk Boards whose strength is to be 13, except in the case of the Hosúr Taluk Board which will have 15 members.

The boards are to sit at the head-quarters of each revenue taluk in turn as often as may be convenient.

Nine major and 84 minor unions are proposed, and the number of members for the panchayats is 5. Later on perhaps the number may be raised in major unions, but the Collector expects the greatest difficulty in finding even four suitable members in addition to the headman.

It may be added that all the villages with a population of 2,000 and upwards (with the exception of Tirupatúr and Vániyambádi which have been proposed to be constituted municipalities) have been proposed as unions.

South Arcot.—The District Board to be composed of 32 members.

The eight revenue taluks to be taluks under the Act.

The Taluk Board to consist of from 12 to 18 members according to the size and importance of the taluk.

As the Local Fund Board think that the imposition of the house-tax will be the direct and immediate result of the formation of unions, and it is necessary to proceed slowly in the matter, only a few of the more important villages in each taluk have been proposed as unions. The number is 38 (31 major and 7 minor).

The strength of the panchayat in major unions not to exceed 13 and in minor unions 7.

South Canara.—The strength of the District Board to be 24, 3 *ex-officio* members and 3 appointed, and the rest to be sent by the Taluk Boards.

The five revenue taluks to be taluks under the Act, and the Taluk Boards to be composed of 12 members.

The Collector thinks that if the land-cess is not to be raised or the old provincial grant restored, there will be practically no reasonable amount of real work for the Taluk Boards beyond formally sanctioning from year to year the funds now allotted for the upkeep of existing roads and institutions and the grants payable to private schools under rules prescribed by Government. The Local Fund Board are averse to the land-cess being raised, as the people of South Canara are not nearly so prosperous as those of Malabar, and the village-cess has been very recently introduced. The Collector, however, has no objection to the establishment of Taluk Boards if the Government think that such a step is likely to further the advance of local self-government.

The population of the district is mainly agricultural; people for the most part residing in their holdings. The great majority of the so-called revenue villages cannot therefore be formed into unions on which money could be expended on the objects specified in section 141 of the Act. The Collector and the Local Fund Board are therefore of opinion that only a very limited number of unions can be formed, and that in all cases their limits should be confined to bazaars or small towns. The Local Fund Board accordingly propose only 18 unions, but even with respect to these the Collector observes that if it be considered necessary that the limits of unions formed under the Act should correspond with those of a revenue village or group of revenue villages, a tax which professes to be exceptionally local in its application will fall on a number of people who can derive but little benefit from the bulk of the objects to which its utilization is restricted by law, unless clause I (*b*), section 141, can be held to embrace the establishment of minor dispensaries. These institutions are popular in the district and schools fairly so. Sanitation and conservancy are not popular.

The panchayats are to be composed of three members for each village included in the union, subject to the minimum of five required by the Act. Difficulty is anticipated in securing competent men for the panchayat.

The Local Fund Board consider that all first appointments to the boards and the panchayats should be made by Government and subsequent appointments by election. Mr. Sturrock has no objection to this proposal.

Tanjore.—The Local Fund Board consider that the strength of the District Board should be 48. The Collector and the divisional officers would have only 40 in view of the difficulty of securing the quorum. The Collector has, however, adopted the Local Fund Board's recommendation.

The district is proposed to be divided into five taluks to correspond with the revenue divisions. The Collector explains that this proposal is made with a view "to enable the Act to be introduced, not too abruptly, and *to save establishments.*" The Taluk Board will be composed of 15 members.

Only 14 unions (all major ones) have been proposed partly because the starting of them will entail considerable work, and partly that they alone have sub-registrars, deputy tahsildars or other officers who can assist their labor.

Tinnevelly.—The Local Fund Board think that the strength of the District Board should be 32.

The nine revenue taluks to be taluks under the Act.

The Taluk Boards to be composed of not less than 15 and not more than 20 members.

Complete schemes for dividing the district into unions were submitted by the divisional officers, but the Local Fund Board think it prudent to defer forming every village into a union and have accordingly proposed a smaller number (43 unions with population exceeding 5,000, and 6 with population under 5,000). The Collector thinks the unions proposed by the Local Fund Board are fairly representative and otherwise suitable and that they may be given a trial. He adds that in some cases the population "may be somewhat in excess of 10,000 souls," but in the following cases the limit is largely exceeded :—

Unions.	Population.
Kila Viraraghavapuram	15,677
Vadakku Kaladakurichi	14,017
Shermádévi	14,946
Tenkási	15,433
Sivagiri	14,677
Elavarisanendal	14,390
Srívilliputur	23,455
Rajápalaiyam	18,696
Vartirayirupu	18,121

The panchayats to be composed of not less than 7 and not more than 15 members.

The Collector adds that the native members are unable to grasp the idea that the imposition of the house-tax will be a necessity.

The native non-official members wish appointments to the Local Boards and Panchayats to be made by Government.

Trichinopoly.—The number of members for the District Board is 28, or if the Collector is to be an *ex-officio* member as well as President, 32.

The five revenue taluks will be taluks under the Act.

The strength of the Taluk Board to be 12 or 15 according as the divisional officer is or is not an *ex-officio* member. Section 15 (1) makes the divisional officer *ex-officio* President, and there is no provision in the Act requiring him to be an *ex-officio* member also.

One hundred and thirty-four unions (the population of 7 of which only is under 5,000) are proposed.

The strength of the panchayats is to be determined as follows :—

(1) Where the number of villages in a union is less than 5, so many non-official members may be appointed as with the *ex-officio* members the strength may be 5.

(2) Where the number of villages is 5 and less than 10, 3 non-official members may be appointed.

(3) Where the number of villages is 10 or more, 5 non-official members may be appointed.

It is explained that a small non-official proportion is proposed because it is difficult to secure even this small number in remote parts.

The Collector considers that appointments should in the first instance be made by Government.

Vizagapatam.—The District Board to have 42 members, 7 of whom are *ex-officio* members, and 7 more to be appointed by Government. The remaining 28 to be elected by the Taluk Boards.

The 14 revenue taluks to be taluks under the Act. The strength of the Taluk Boards varies from 15 (Vizagapatam taluk) to 40 (Pálkonda taluk). The board will be composed of members from each panchayat, one from each union. Each Taluk Board to elect two of their number for representation in the District Board. Thus the Vizagapatam Taluk Board, composed of 15 members, will send 2 members to the District Board, and the Pálkonda Board, composed of 40 members, can send no more.

As the divisional officers, who are *ex-officio* Presidents of the Taluk Boards, have more than one taluk in their charge, and as they cannot preside at the meetings of all the boards within their range as often as is desirable, Mr. Turner suggests that tahsildars and deputy tahsildars should be appointed Vice-Presidents. He would not allow the Taluk Boards to elect their Vice-Presidents.

Two hundred and thirty-eight unions are proposed, in only 41 of which the population is under 5,000.

The panchayats are to be constituted as follows :—

(1) Villages with a population of between 5 and 600 to be represented by the *ex-officio* member only.

(2) Villages with a population less than 2,000 to have one member in addition.

(3) Villages with population exceeding 2,000 to be allowed 2 members in addition.

Members of the Taluk Boards and Panchayats to be appointed by Government.

In some districts it has been found necessary to deviate from the population limit of 10,000 and the area limit of 10 miles.

APPENDIX D.

DRAFT NOTIFICATIONS IN CONNECTION WITH THE DISTRICT MUNICIPALITIES ACT, 1884.

Notifications declaring local areas to be Municipalities.

Existing Municipalities.

In exercise of the power vested in him under sub-section (1) of Section 4 of the Madras District Municipalities Act, 1884, the Governor in Council is pleased to declare the marginally-noted local area, which had hitherto been a town for the purposes of the Madras Towns Improvement Act, 1871, to be a Municipality for the purposes of the said Madras District Municipalities Act, 1884, and to direct that the said Act shall come into force in the said Municipality of on the

New Municipalities.

In exercise of the power vested in him under sub-section (1) of Section 4 of the Madras District Municipalities Act, 1884, the Governor in Council is pleased to declare that the local area situated within the boundaries specified in the margin and commonly known as the town of , to be a Municipality for the purposes of the said Madras District Municipalities Act, and to direct that the said Act shall come into force in the said Municipality of on the day of 188 .

Existing Municipalities.

In exercise of the power vested in him under Section 13 of the Madras District Municipalities Act, 1884, the Governor in Council is pleased to declare—

(i) that the maximum number of Municipal Councillors for the Municipality of shall, for the time being, be ;

(ii) that the number of such Municipal Councillors to be appointed by election shall, for the time being, be ; and

(iii) that the Chairman shall be appointed by the Governor in Council.

New Municipalities.

In exercise of the power vested in him under Section 13 of the Madras District Municipalities Act, 1884, the Governor in Council is pleased to declare—

(i) that the maximum number of Municipal Councillors for the Municipality of shall, for the time being, be ;

(ii) that such Municipal Councillors and their Chairman shall be appointed by the Governor in Council.

Appointment of Municipal Councillor by Government.

In exercise of the power vested in him by Section 10 of the Madras District Municipalities Act, 1884, the Governor in Council is pleased to appoint to be a Municipal Councillor for the Municipality of subject to the limitations and conditions prescribed by Sections 16, 17, 18, 19 and 260 of the said Act.

Chairman by Government.

In exercise of the power vested in him by Sections 13 and 14 of the Madras District Municipalities Act, 1884, the Governor in Council is pleased to appoint to be the Chairman of the Municipal Council of the Municipality of subject to the limitations and conditions prescribed by Sections 16, 17, 18, 19 and 260 of the said Act.

Appointment of Municipal Councillor by election.

The appointment by election of to be a Municipal Councillor of the Municipality of subject to the limitations and conditions prescribed by Sections 16, 17, 18, 19 and 260 of the Madras District Municipalities Act is, under Section 289 of the said Act, published for the information of the public.

The Governor in Council approves, under Section 14 of the Madras District Municipalities Act, of the appointment by election of to be the Chairman of the Municipal Council of the Municipality of subject to the limitations and conditions prescribed by Sections 16, 17, 18, 19 and 260 of the said Act.

Appointment of Chairman.

Rules under Section 250 (*h*) (2).

1. All correspondence between any Municipal Council and the Government or any head of department shall be addressed in the first case to the Chief Secretary to Government and in the second case to the head of the department and forwarded through the Revenue officer in charge of the division in which the municipality may be situated, who will forward the same through the Collector with any remarks he may think fit to make.

2. Whenever any Municipal Council desires the advice or assistance of any Government officer in the district, the Chairman shall apply for the same to the Collector of the district, who will in all cases afford any reasonable assistance required. In cases where he refuses the request of the council, he shall communicate his reasons to the Chairman. Government officers of all departments within the district should where possible afford any advice or assistance that may be required by any council, but in cases where compliance with the desires of the council would involve any considerable expenditure of time or any charges which have not been sanctioned, the previous assent of the superior officers of the department concerned should in all cases be obtained.

Draft Election Rules for the Municipality of _____.

The Right Honorable the Governor in Council is pleased, under Section 10 of Act IV of 1884, to prescribe the following rules for the conduct of Municipal elections in the Municipality of

2. *Division into Wards.*—The Municipality of shall be divided into wards, to be known respectively as (1) ward, (2) ward.

The (1) ward shall comprise
The (2) ward shall comprise

3. There shall be elected members for each ward.

4. No person shall be entitled to vote unless he has been registered under these rules as voter.

5. The following persons shall be entitled to have their names registered as voters :—

(*a*) Every owner of houses and lands situated within the limits of the Municipality who is liable to pay a house or land tax, or aggregate house and land taxes amounting to Rs. 3-12-0.
(*b*) All persons liable to the payment of a profession-tax of Rs. 6 per annum or upwards.
(*c*) All Government pensioners drawing Rs. 15 per mensem and upwards.
(*d*) All persons drawing a salary of Rs. 30 per mensem and upwards.
(*e*) All persons who pay a house-rent of Rs. 5 per mensem and upwards.
(*f*) All graduates of any Indian University.

Provided that no person claiming to vote shall be eligible unless he has been resident, or possessed of the necessary property qualification in the town for at least six months immediately preceding the day of publication of the register of voters.

6. The following persons are disqualified from being registered as voters :—

(*a*) Persons who are less than 21 years of age.
(*b*) Persons who have been sentenced to rigorous imprisonment for one month or upwards.
(*c*) Persons of unsound mind.

7. The following persons shall be qualified for election as Councillors :—

(*a*) Every owner of houses or lands situated within the limits of the Municipality, who is liable to pay a house or land tax amounting to Rs. 7-8-0, provided that such ownership is evidenced by registration in the municipal books.
(*b*) All persons liable to the payment of profession-tax of Rs. 25 per annum and upwards.
(*c*) All persons liable to the payment of Imperial license-tax.
(*d*) All Government pensioners drawing Rs. 30 per mensem and upwards.
(*e*) All persons drawing a salary of Rs. 60 per mensem and upwards.
(*f*) All persons paying house-rent of Rs. 10 per mensem and upwards.
(*g*) All graduates of any recognized University.

Provided that no person shall be eligible for election unless he has been resident or possessed of the necessary property qualification in the town for at least six months immediately preceding the publication of the list of candidates.

8. The following persons are disqualified for election :—

(*a*) All persons under the age of 25 years.
(*b*) All persons who have been sentenced to one month's rigorous imprisonment or upwards.
(*c*) All persons who have applied for relief under the Insolvent Debtors' Act.
(*d*) All persons of unsound mind.
(*e*) All persons who are clerks or servants of the Commissioners.
(*f*) All persons of the female sex.

9. The Municipal Council shall appoint persons to draw up the lists of persons entitled to vote in each ward. On or before such persons shall deliver to the Chairman of the Council a list of all persons entitled to be registered as voters in each ward. An elector shall not be registered in more than one list.

Registration of electors and candidates for election.

10. The Chairman shall cause a copy of the list of electors for each ward to be fixed up in the ward in a conspicuous position, and all the lists shall be affixed outside the Municipal office before and shall continue so affixed for two months.

11. Any person desiring that his name shall be entered in the list of persons entitled to vote for any ward, may apply in writing to the Chairman of the Council before .

12. Such claims shall be decided at a meeting of the Council to be held before at which the persons claiming to have their names entered shall, if they so wish, be heard. Intimation of such meeting shall be given by a notice affixed to the Municipal office at least seven days before such meeting is held.

13. Subject to any correction subsequently ordered by the Collector of the District, the orders passed by the Municipal Council under Rule 12 shall be final.

14. The Collector may at any time, within one month after the meeting held under Rule 12, direct the Chairman of the Municipal Council to insert in, or remove from, the list of electors for any ward the name of any person, upon which the Chairman shall at once give notice accordingly to the persons affected.

15. The ward lists of electors shall be completed by , and shall come into operation at once, and continue in operation for twelve months from that date.

16. The persons making the ward lists of electors shall at the same time complete lists of persons qualified to be elected, and the rules applying to the former lists shall apply to the latter.

17. After lapse of the period during which the two lists above mentioned continue in operation, new lists shall be made in the same way as the former lists, and subject to the same rules.

18. The date of the first election shall be ; the subsequent election shall be on such dates as the Governor in Council shall notify.

19. The hours during which, and the places where, votes shall be taken shall be decided upon by the Council at a meeting.

20. Fifteen days before the day of election the Chairman of the Council shall prepare and sign a notice thereof, stating the number of persons to be elected in each ward, the hours during which, and the place where, if there be a poll, the votes of the electors will be taken; such notice shall be affixed in a conspicuous position in each ward.

Nomination of Candidates.

21. Every candidate shall be nominated by at least two electors, in the following form, at least twelve days before the date of the election:—

*Municipality of*_____.

Election for the ward of to be held on day of .

We, the undersigned, nomiuate the undermentioned as candidate at the ensuing election:—

Name.	Description.	Abode.	Occupation.

Date (Signed)_____

22. The Chairman of the Municipal Council shall, at least one week before the election is held, publish a list of nominations in the following form:—

Name.	Description.	Abode.	Ward for which nominated.

23. The Chairman shall attend at the Municipal office on the day next after the day upon which the list of candidates nominated has been published in order to hear any objections which may be made to that list. The Chairman shall give his decision in writing, which decision shall be final unless, within 24 hours of giving the same, a petition for revision be put in before the Collector; in such case the Collector's decision shall be final.

24. Three days before the election the Chairman shall prepare a schedule of valid nominations of candidates for election in each ward, and publish the same by affixing one copy to the Municipal office and one copy in a conspicuous position in the ward.

25. (*a*) If the number of valid nominations exceeds that of the vacancies, a poll shall be taken of the ward on the day of the election in the manner hereinafter provided.

(*b*) If the number of valid nominations is the same or less than that of the vacancies, the person or persons nominated shall be deemed to have been elected.

Poll at election.

26. In the case of a poll at an election, the Chairman shall appoint a member of the Council, who does not represent the ward of which the poll is to be taken, to be polling officer at the time of the election.

27. The votes shall be given by ballot.

28. The ballot of each elector shall consist of a paper on which the elector may record the names of any number of candidates (not exceeding the number of persons to be elected) whose nominations have been included in the nomination schedule under Rule 24.

29. The elector shall sign or mark the ballot paper, below the name or names he has recorded thereon. When the elector, instead of signing, marks a ballot paper, he shall affix his mark thereto in the presence of the polling officer, who shall attest the mark and write the name of the elector against it.

30. Any ballot paper which is not signed or marked, or on which votes are given to more candidates than there are persons to be elected, shall be invalid.

31. When a person presents himself to vote, the polling officer shall satisfy himself that he has a right to vote in the ward in question, and has not already voted.

32. The elector shall give his vote by placing his ballot paper, folded, in the ballot box, which shall be so constructed that the ballot paper can be introduced but not extracted without the box being unlocked. The ballot boxes shall be securely sealed and certified by the Chairman of the Council in writing to be empty before being entrusted to the polling officer.

33. At the close of the poll the polling officer, in the presence of such of the candidates or their agents as may be present, shall sign the following certificate:—

"Certified that the election for the ward was held this day of 188 , at in our presence, and was conducted in accordance with the rules."

Date (Signed)_____
Polling Officer.

and forward the ballot boxes to the Chairman of the Council at the Municipal office.

34. On receipt of the ballot box from the polling officer, the Chairman of the Municipal Council shall, in the presence of two Councillors, who may have been appointed to the Council by nomination by Government, open the ballot box and count the votes, checking the same by the register of electors and shall record the result under his signature witnessed by the signatures of the two Municipal Councillors present. The ballot papers shall then be forwarded to the Collector and sealed up by him under his seal, and may not again be opened except under his orders and in his presence.

35. In cases where there may have been an equality of votes for any two or more candidates, and if the addition of one vote would entitle one of these persons to be returned as elected, the candidate shall, in the presence of the Chairman, cast lots as to who shall fill the vacancy, provided that if one of the candidates paid a greater amount in taxes to the Municipality during the previous year than the other, he shall be deemed to have been elected.

36. If a person be elected for more than one ward, the Collector shall decide for which ward he shall be a member, and in the other ward or each of the other wards, as the case may be, the person to whom the next largest number of votes was given shall be deemed to have been elected.

Election petitions.

37. The validity of any election may be questioned by a petition put in before the Collector by any candidate at the election, or at least ten electors within fifteen days after the day on which the election was held.

38. The Collector shall then proceed to inquire into the validity of the election held, which may only be questioned on the ground—

(*a*) that fraud, intimidation or bribery was practised at such election;

(*b*) that the person, whose election is questioned, was, at the time the election was held, not qualified as a candidate;

(*c*) that he was not duly elected by a majority of votes.

39. At the conclusion of the inquiry, the Collector shall make a report to Government, who will pass orders on the matter.

Draft Rules framed under Section 250 b, Act IV, 1884, for election of Chairman.

The election of chairman in any municipality shall take place at a meeting of the council specially held for the purpose, of which at least 15 days and not more than 30 days notice shall be given by the Collector.

2. Such election shall not be held unless at least three-fourths of the councillors be present at the meeting.

3. Every candidate for the office of chairman shall be nominated by at least two councillors in the following form, which shall be sent to the chairman holding office at least six days before the date of the meeting at which the new chairman is to be elected :—

*Municipality of*_____.

Election of chairman to be held on day of .

We the undersigned nominate the undermentioned councillor as a candidate for the office of chairman at the ensuing election :—

Name.	Abode.	Occupation.

Date _____. (Signed) _____.

4. On the day of the election, provided fully three-fourths of the council are present, the chairman or councillor elected to the chair shall read out the names of the councillors nominated for the office and at once proceed to the election, which shall be conducted in the following manner. If only one candidate has been nominated he shall be considered to have been elected.

5. Every councillor shall write on a slip of paper the name of the candidate he wishes to be elected to the office of chairman and place the same in a sealed box so constructed that papers may be placed therein but not extracted without the seals being broken.

6. The chairman shall then open the box and count the votes given in the presence of the council ; the candidate having the largest number of votes shall be considered to have been elected to the office. In case of an equality of votes between two or more candidates at the top of the roll the names of those candidates shall again be submitted to the council and the votes taken in a manner similar to that described above. If after the votes of the council have been taken twice, two or more candidates have an equal number of votes, their names shall be submitted to the Collector, who will select one to fill the office.

7. Immediately after a meeting has been held for the purpose of electing a chairman for any Council the proceedings of such meeting shall be submitted to the Collector with the names of all the councillors who attended the same. No election shall be considered valid until fifteen days after the meeting at which such shall have been held.

8. The validity of any election may be questioned by a petition signed by at least three councillors, put in before the Collector within seven days after any election, upon the receipt of which the Collector shall proceed to enquire either by himself or by the divisional officer in charge of the division in which such municipality may be situated into the validity of such election. After the conclusion of such enquiry the Collector shall pass such orders as he may think fit, provided that in case he considers the election held irregular he shall either direct the council to hold another election, or if he considers the right of electing the chairman should be withdrawn from the council shall communicate his opinion to Government, who will pass orders upon the matter.

APPENDIX E.

THE MADRAS DISTRICT MUNICIPALITIES ACT, 1884.

In G.O., 11th August 1884, No. 1865, Presidents of the existing 47 municipalities were directed to ascertain at a special meeting of the commissioners and report to Government their views—

(*a*) as to—

(1) what should be the strength of the municipal council ;
(2) what number or proportion, if any, of the municipal councillors should be appointed by election ; and
(3) whether the chairman should be appointed by Government or by election ;

and (*b*) as to the matters mentioned in clauses (*a*) and (*b*) of sub-section 1, section 250 of Act IV of 1884. The Government expressed a hope that as the introduction of the elective system in parts of municipalities was authorized by the Act, they would be able to largely introduce it into all existing municipalities. The reports of the Presidents in reply to the order quoted above are summarized below :—

Anantapur.—The municipal council to be composed of 12 members.

The majority of the members desire the continuance of the present system of appointment of municipal councillors and chairman by Government. If, however, the elective system were introduced, the commissioners think that, as regards the qualifications of electors and candidates, Nos. 3 and 4 of the existing election rules may be adopted and that the chairman may be appointed by ballot. The Collector-President is also with the majority and adds, that, as out of the 1,200 persons paying land and house rates, there would be only 116 qualified voters to elect nine candidates, it is undesirable to throw the elective power into the hands of so small a body.

Adóni.—The strength of the municipal council to be 16. Mr. D. Anantaiya, Deputy Collector and *ex-officio* Commissioner, thinks it should be 24. Three-fourths or 12 of the number to be elected, three for each of the four wards into which the town is proposed to be divided. The chairman to be appointed as at present by election by the municipal council. The commissioners think that one of the three elected councillors of each ward should be a Mussulman.

In addition to those eligible under the present rules to vote, persons paying a house or land rate of Rs. 2 a year or a house-rent of Rs. 30 to be also entitled to vote. Those paying a house or land rate of Rs. 10 a year or an annual rental of Rs. 150, as well as all graduates and under-graduates of an Indian University and vakils to be eligible for election as municipal commissioners.

Candidates for election to be nominated by five voters.

In the event of there being an equality of votes for two or more candidates, the chairman to be entitled to give an additional vote in favor of any of them.

The chairman to be usually a non-official and to be elected by the municipal councillors from among themselves.

Bellary.—The strength of the municipal council to be 21.

Sixteen councillors to be elected, as well as the chairman. (The President, Mr. R. Sewell, did not vote as to election of chairman).

The following additions to be made to the list of qualified voters under existing rules :—

(1) Persons paying a Profession tax of Rs. 12 and upwards and License tax—excluding in the latter case persons in class VIII of the schedule.
(2) All graduates of an Indian University.
(3) Persons earning a salary of Rs. 100 a month in any capacity, except Military officers not paying the Profession tax.

The following to be added to the list of qualified candidates :—

(1) Persons in classes 1, 2 and 3 of schedule A of Act IV of 1884.
(2) Persons earning a salary of Rs. 200 a-month.
(3) Persons paying License tax under the first seven clauses of the schedule to Act III of 1880.
(4) Graduates.

The commissioners think there need be no divisions of the town into wards nor any special class representation.

The appointment of a special sub-committee for registration of electors is recommended, the committee being required to sit at least once every quarter in different parts of the town to revise the list of voters.

The commissioners think that the appointment of the chairman should be governed by clause 2, section 30, the voting to be by ballot. In the event of an equality of votes, a further ballot to be taken. If not settled by this course, Government to appoint.

Conjeeveram.—The strength of the council to be 18, 14 of whom to be elected. The town to be divided into eight wards.

The commissioners present were equally divided on the question of the appointment of the chairman. It was decided by the President's casting vote that he should be appointed by Government. The Sub-Collector, who was not present at the meeting, agrees in this resolution. Two other commissioners who were also absent urge that the commissioners have under the existing Act been allowed to elect their Vice-President, and as they have done nothing to forfeit the privilege, they should be allowed to elect their chairman under the new Act also.

The commissioners would adopt the rules proposed by the Local Self-Government Committee for election of councillors.

Coimbatore.—Strength of the council 24, 18 of whom to be elected. The town to be divided into six wards as now, each returning three councillors. No need for special representation. The chairman to be elected by ballot.

The following persons to be added to the list of voters :—

Persons paying house or land rates of Rs. 1-8-0 per annum and the Imperial License tax and Municipal license or other tax of Rs. 5 or upwards.

Public servants drawing salary of Rs. 20 or pension of Rs. 10 and graduates.

The following persons to be candidates in addition to those under the existing rules.

Persons paying house or land rate of Rs. 7 and upwards and Imperial License-tax of Rs. 25 and Municipal license or other tax of Rs. 10 and upwards.

Public servants drawing salary of Rs. 50 and upwards and pension of 20 rupees and graduates.

Erode.—Strength of the council 24, of whom 16 to be elected, four being returned by each of the four wards of the town. No need for special representation. The chairman to be elected by ballot.

The commissioners would extend the franchise to persons paying house or land rate of Re. 1 and other municipal taxes of Rs. 2 in addition to those recommended by the Coimbatore commissioners.

As regards candidates they would admit persons paying house or land rate of Rs. 5 and other municipal taxes of Rs. 3, in addition to those proposed by the Coimbatore commissioners.

Karúr.—Strength of the council 20; a majority think one-fourth only should be elected. The town to be divided into seven wards. No need for special representation. A majority desire the chairman to be appointed by Government, but that if elected he should be elected in the ordinary way at the first meeting "by resolution." Persons paying house-rent of Rs. 3 or house-tax of Rs. 2 a year and have resided in the town for at least six months to be eligible to vote, and those who in addition to the above qualifications have an income of Rs. 50 a month may be candidates.

Cuddapah.—Strength of the council 16 as at present, three-fourths of whom to be elected. Chairman to be elected by at least three-fourths of the councillors by majority of votes. No need for wards or for special representation.

All persons paying an aggregate house and land rate of Rs. 3-12-0 as well as those paying Profession tax of Rs. 6, or a rental for house or land of Rs. 50 per annum, to be qualified to vote.

Persons paying house and land rate of Rs. 7-8-0 or Profession tax of Rs. 25 or rental of Rs. 100 per annum to be qualified to be candidates.

Berhampore.—Strength of the council 18 (exclusive of *ex-officio* member), 14 of whom to be elected. The Collector-President would have only 12 elected. The commissioners think it inexpedient to divide the town into wards, but the President would have four wards. One candidate for the Muhammadan and one for the Urya communities may be allowed if 14 councillors are elected.

The chairman to be elected by the councillors. The President approves of this proposal.

A set of rules for election, in accordance with the recommendations of the Local Self-Government Committee, is proposed. The President considers that the election of the chairman should be made openly and not by ballot, and that the election of councillors should take place but once in the year.

Chicacole.—Strength of the council 16. Introduction of the elective system not desired by the commissioners for the present. All councillors to be appointed by Government, but the chairman to be elected as now by the councillors either from among themselves or an outsider.

Cocanada.—Strength of the council 20, of whom 16 to be elected. No need for wards. The Mussulman portion to be represented by one elected councillor. The chairman to be elected by majority of votes of at least three-fourths of the councillors, and in case of equality of votes the *ex-officio* chairman to have a casting vote.

Besides owners of lands and houses, persons paying a house-rent of Rs. 50 per annum or Profession tax of Rs. 3, and graduates or F.As. of the British and Indian Universities to be qualified to vote. Persons paying a Profession tax of Rs. 6 and house-rent of Rs. 100 a year, to be qualified for election in addition to those under the existing rules.

Ellore.—Strength of the council 24, three-fourths of whom to be chosen. No need for wards or for special representation. The chairman to be elected by the councillors, provided he secures the votes of half the body.

The minimum age of voters proposed to be reduced to 18.

Persons paying Rs. 6 as Profession tax and Rs. 50 per annum as house-rent to be entitled to vote as well as owners of houses and lands.

Those paying Rs. 12 as Profession tax and Rs. 100 per annum as house-rent to be qualified for election in addition to those under the present rules.

In other respects the present election rules approved, with the proviso that the word "Collector" be substituted for "President."

Rajahmundry.—Strength of the council 25, three for each of eight divisions and one *ex-officio* councillor. No need for wards or for special representation. Eighteen councillors to be elected. The chairman to be elected, as now, by the council.

Persons paying a house tax of Rs. 3 a year or house-rent of Rs. 3 per mensem to be qualified to vote. And those paying an annual house-tax of Rs. 8, or a monthly house-rent of Rs. 6, or a Profession tax of Rs. 25 a year, as well as Government pensioners drawing Rs. 50, and graduates receiving a salary of Rs. 100 a month, to be eligible for election.

Those who purchased votes by bribing and paid Magistrates and Judges disqualified for election.

Guntúr.—Strength of the council 18, three of whom recommended by the commissioners to be elected—one Brahmin, one Bania, and one Muhammadan. No need for wards. The chairman to be appointed by Government. The election rules proposed by the Local Self-Government Committee approved. The Vice-President thinks the small number of elective councillors proposed cannot be of much use. He would advocate the universal introduction of the representative system, the admission of all rate-payers to the franchise, the sub-division of the town into wards, and the protection of the interests of the minorities by the cumulative system of voting.

Masulipatam.—Strength of the council 20 or more if Government wish ; 16 to be elected, two for each of the seven wards, and two by the Muhammadans. The chairman to be elected by the council.

The commissioners would adopt the qualifications proposed for councillors by the Local Self-Government Committee with the proviso that even persons paying a house-tax of Rs. 2 only should be eligible.

As regards electors, the commissioners would admit all rate-payers and persons paying a house-rent of Rs. 2 per mensem to the franchise, and would accept all other recommendations of the committee, but would not make a sentence of rigorous imprisonment a disqualification. The Muhammadans to elect two councillors as already stated, but should not vote for the representation of the wards.

The President prefers the views of the commissioners to the committee's proposals in regard to the qualifications of voters. He thinks the committee's proposals would, in this and many other towns, have the effect of limiting the choice of voters to a very small class and would result in the election of a small clique. He therefore prefers the commissioners' proposals. Moreover, Mr. Happel does not consider the reasons urged for making the qualification of a candidate different from that of a voter very weighty. He thinks that the election of a man by a majority of the townspeople, which means that they approve of his position, general conduct and reputation, is a severer test than a merely pecuniary one. He would therefore allow every rate-payer who could obtain the suffrages of a sufficient number of his fellow-citizens to become a municipal councillor.

Kurnool.—Strength of the council not stated. All councillors to be appointed by Government.

The chairman to be appointed by the councillors by majority of votes.

Dindigul.—Strength of the council 12, of whom nine to be elected. No need for wards or special representation. The chairman to be elected by the councillors.

Rules regarding qualifications of voters to include persons paying Rs. 6 per annum as any municipal tax as well as graduates who have resided for six months and occupiers of houses paying house-rent of Rs. 50 per annum.

Graduates should also be eligible for election.

Madura.—Strength of the council 24, of whom 18 to be elected including two, to represent the silk-weavers, one, the Muhammadans, and two the trading community.

The chairman to be elected by the councillors by ballot.

The views of the Madura commissioners regarding the election rules are nearly the same as those of the Dindigul commissioners, but they would apparently exclude the election of graduates as such.

Regarding both Madura and Dindigul, the President (Mr. Crole) advises that the appointment of the chairman should be retained in the hands of Government. He thinks the qualities which might command the support of the councillors may not necessarily be identical with those which would make the chairman, administratively, a success. He does not think it unreasonable that, in consideration of the much larger proportion of elected members, Government should reserve the right of appointing any one of the councillors whom it may consider best qualified. The position of the chairman so appointed will, moreover, be palpably stronger than if he were elected.

As there have been only two elections in the district and sufficient experience of the working of the election rules has not yet been obtained, Mr. Crole thinks the changes proposed in the election rules need not be introduced for the present.

Calicut, strength of the council			..	..	..	..	..	..
Cannanore,	do.	do.	..	..	..	..	..	24
Cochin,	do.	do.	..	..	..	..	..	18
Pálghat,	do.	do.	..	..	..	..	..	16 *
Tellicherry,	do.	do.	..	..	..	..	..	20
			..	..	..	..	..	18

The commissioners of the first three municipalities consider that one-half of the councillors should be elected. The last two would have three-fourths elected. The Collector-President would fix the proportion at one-half.

* The commissioners consider 12 sufficient, but Mr. Galton would retain the present strength.

All the municipalities, except Pálghat, desire that their chairmen should be elected by the councils, and the President supports them.

The municipalities would add to the list of voters persons paying a land-rate of Rs. 3, or other taxes amounting to Rs. 12 per annum, and to the list of candidates those who pay a house or land rate of Rs. 7, or a rental of Rs. 150, or profession-tax amounting to Rs. 12 per annum.

The President thinks it sufficient to give persons paying a profession-tax of Rs. 6 per annum the privilege to vote. As regards candidates, Mr. Galton thinks that the present standard is too low and might with advantage be raised by 50 per cent. to secure a higher class of candidates.

Calicut, Tellicherry, and Pálghat are to be divided into four wards each and Cannanore into two. The Cochin Commissioners give no information on this point.

As regards the mode of election of the chairman, Mr. Galton thinks the circulation of voting papers to be the best. In the event of an equality of votes, the Collector to decide.

Coonoor.—Strength of the council 12 ; all appointed by Government, as Coonoor is peculiarly situated and election is unsuitable.

The chairman to be elected by the municipal council.

Ootacamund.—Strength of the council 16, eight of whom to be elected. No need for wards or for special representation.

As the bulk of property is held, and the bulk of municipal taxes paid, by the European community, the commissioners propose certain modifications in the rules proposed by the Local Self-Government Committee for election, raising considerably the standard of qualification for voters and candidates, with a view to prevent a preponderance of the voting power being vested in the native community.

Nellore, strength of the council			..	..	..	..	..	..
Ongole,	do.	do.	..	..	..	..	..	24
			..	..	..	..	..	24

The commissioners of both municipalities are against the introduction of the elective system in appointing councillors. As regards Ongole, the President (Mr. Grose) thinks the decision is right, but he is not sure about Nellore. Though the number of intelligent electors may be small, he thinks it conceivable that the people might like to put other men in office in the place of some of the present commissioners. With a subsequent letter he forwards a numerously-signed petition from the inhabitants of Nellore protesting against the commissioners' decision and praying that election may be permitted.

The Nellore Commissioners recommend that the chairman should be elected by the council. The Ongole Commissioners wish the chairman to be appointed by Government.

Vellore, strength of the council			..	..	..	..	..	..
Wálajápet,	do.	do.	..	..	..	..	..	18
			..	..	..	..	..	16

Twelve to be elected in Vellore and eight in Wálajápet. Vellore to be divided into three wards but not with reference to any particular classes or castes. Wálajápet to be divided into five wards with reference to the various castes.

In both cases the chairman to be elected.

The Vellore Commissioners would give the privilege of voting to people paying a house and profession tax of Rs. 2-8-0 and Rs. 6, respectively, and that of candidature to those paying a house and profession tax of Rs. 5 and 12 respectively.

The Wálajápet Commissioners would reduce the standard still lower and admit education qualification also. They would extend the franchise to persons paying any tax of Rs. 1-8-0, and matriculates and pleaders, and would allow all persons paying any tax amounting to Rs. 5, and all graduates, F.As., and those who have passed the Deputy Collectors' and Munsifs' test to be candidates.

The President (Mr. A. J. Stuart) thinks that both schemes are suitable and recommends their adoption and trial.

Salem, strength of the council			..	..	..	..	..	..
			..	..	..	..	..	16

The commissioners were divided as to the number of councillors to be elected. Four non-official commissioners suggested that of the 12 non-official councillors, one-half should be appointed by Government and the other half elected. Five officials

suggested eight and four respectively. The President is inclined to the former view. It is also suggested that the Government should appoint one Muhammadan and leave another to be elected. The number of wards would depend on the number of councillors to be elected. Twelve wards could be made.

The chairman to be appointed by Government. So think the commissioners and the President.

The commissioners would extend the franchise to all rate-payers and adopt the present qualifications for candidates. The President is inclined to adhere to the present rules in all respects.

Chidambaram,	strength of the council	.. ..	12
Cuddalore,	do. do.	.. ..	16

one-half of the number in each case being elected. The existing divisions of the towns to be "wards." No necessity in either for special representation.

The Chidambaram chairman to be appointed by Government, and the Cuddalore one to be elected.

The franchise to be extended to people paying an annual rental of Rs. 50 in Chidambaram, and Rs. 100 in Cuddalore, and to graduates of any university being "inhabitants" under the Act in both.

Persons paying an annual rental of Rs. 100 in the case of Chidambaram and of Rs. 200 in that of Cuddalore, and graduates to be allowed to contest for seats on the Town Council Board.

Mangalore.—Strength of the council 20, 15 of whom to be elected. Election by castes preferred to election by wards. The elected representatives to be as follows:—

Brahmins	4
Christians	4
Muhammadans	4
Other Classes	3
Total ..	15

The chairman to be appointed by Government.

The commissioners approve of the Local Self-Government Committee's rules regarding qualifications and electors, but they would omit the disqualification to vote arising from a sentence of rigorous imprisonment and the provision disqualifying an insolvent councillor for re-election. They see no reason why a man sentenced to 29 days' imprisonment should be allowed to vote, and the one sentenced to 30 days' not; nor can they understand why a councillor removed on account of insolvency should not be allowed to be re-elected if he secures the confidence of his fellow citizens.

Another suggestion of the commissioners which has the support of Mr. Sturrock is that voting papers should not be distributed beforehand but given out to the voters at the polling office when they come to vote.

Kumbakónam,	strength of the council		
Mannárgudi,	do.	do.	20
Máyavaram,	do.	do.	12
Negapatam,	do.	do.	16
Tanjore,	do.	do.	20
		.. ..	24

A sub-committee of the Kumbakónam Commissioners thought the strength of the council should be 16. The commissioners have proposed 20.

The Mannárgudi Commissioners were not able to send a joint resolution on any point, and the present report is the President's.

The President (the late Mr. Hebbert) thought that, in view of the difficulty of securing a quorum if the number was fixed at a high figure, a council of 12 would be sufficient in all the municipalities.

The Kumbakónam and Tanjore municipalities wish one-half of the councillors to be elected. The Máyavaram and Negapatam municipalities propose three-fourths. The President thought three-fourths might be elected in all the four towns, and that at Mannárgudi all the councillors, except the chairman, might also be elected. None of

the municipalities think special representation necessary. The Máyavaram Commissioners are against the division of their town into wards, but the President thought that town must also be divided into wards.

The commissioners of the four municipalities desire their chairmen to be elected, but the President thought that the Mannárgudi and Máyavaram chairmen might be appointed by Government.

The Tanjore Commissioners would accept the existing election rules without any modification. The Kumbakónam municipality would extend the franchise to persons paying a house or land rate of Rs. 5, and graduates paying a profession tax of Rs. 6; the Máyavaram Commissioners would admit persons paying house, land or profession tax of Rs. 3, and all those who have passed any of the university examinations.

Persons paying a house or land rate of Rs. 10, and graduates paying a profession tax of Rs. 12, may contest for a seat on the Kumbakónam Town Council. The Máyavaram Commissioners would allow those who pay Rs. 12 as house or land rate, and all graduates and F.A.s' without restriction to be candidates. The Negapatam Commissioners would allow people paying a rental of Rs. 100 to contest for seats on their Town Council.

Mr. Hebbert was opposed to the admission of university men merely as such.

Three of the Kumbakónam Commissioners have recorded a minute of dissent in which they urge that the exclusion from the right to vote of tax-payers other than those who pay a land or house rate is contrary to the express provisions of the new Act.

Palamcottah,	strength of the council	.. ..	12
Tinnevelly,	do. do.	.. ..	16
Tuticorin,	do. do.	.. ..	12

All the councillors, except those whose appointment is vested in Government, to be elected.

No need for any wards or special representation in Palamcottah and Tuticorin. In Tinnevelly the present divisions to be accepted as wards, and of the 12 councillors to be elected, two to be reserved—one for a Muhammadan and the other for a Christian.

The chairman to be elected in all three cases, and in Palamcottah and Tinnevelly a salary to be assigned to him, if necessary, and if funds permit.

The election rules published in 1879, which include among candidates those who pay a land or house rental of Rs. 100 a year, approved by all the three municipalities with the addition to the voters' list of all those who pay a profession tax of Rs. 3, or even Rs. 2.

There was a proposal to amalgamate the Palamcottah and Tinnevelly municipalities, but it fell through. The Tinnevelly Commissioners were anxious for the inclusion within their municipal limits of the suburb called *Pettai*, but as the people were against it, it has been permitted by the Government to be constituted as a union.

Srirangam,	strength of the council	.. ..	16
Trichinopoly,	do. do.	.. ..	20

one-half of the number to be elected in both cases. The existing seven divisions of the Trichinopoly town to be "wards." No need for wards in Srírangam, nor for any special representation in either.

In Trichinopoly the chairman to be appointed by Government and in Srírangam by election, by a majority of votes by the commissioners.

The Trichinopoly Commissioners would accept the present election rules without change, but the Srírangam Commissioners would extend the franchise to persons paying Rs. 3 as profession tax; pensioners of Government and Native States drawing Rs. 15; persons who pay a monthly house-rent of Rs. 5 or draw salaries of Rs. 30 and upwards, and graduates. They would also admit for election the above classes of people of a higher standard.

It appears the Assistant or Temporary Deputy Collector, as the case may be, has revenue charge of the Trichinopoly taluk, while the District Magistrate retains its magisterial charge. The Commissioners and the President request the decision of Government as to whether or not the Assistant or the Temporary Deputy Collector

should be considered the revenue officer in charge of the division for the purposes of section 9 of the Act.

Anakápalle,	strength of the council	..	12
Bimlipatam,	do. do.	..	12
Vizagapatam,	do. do.	..	20
Vizianagrum,	do. do.	..	16

Three-fourths of the number to be elected in each case, except Anakápalle, where the commissioners have proposed but one-fourth. All the four municipalities desire their chairmen to be elected. Mr. O'Farrel thinks that it would be premature to introduce the elective system to Anakápalle, but Mr. Turner thinks otherwise. The commissioners of all the municipalities have had the privilege allowed them of electing their Vice-Presidents and they have not abused the concession. Moreover the new Act provides for sufficient control by the Collector and divisional officers of the proceedings of the municipal councillors. Mr. Turner, therefore, thinks that it would be a retrograde step to withhold the privilege now.

The towns are proposed to be divided into wards as follows :—

Anakápalle	..	4
Bimlipatam	..	4
Vizagapatam	..	7
Vizianagrum	..	10

No special representation is considered necessary in any of the towns.

The Vizagapatam Commissioners would extend the franchise to all persons who pay a land or house rate of Rs. 2, profession tax of Rs. 6, a monthly house-rent of Rs. 3, and the Imperial license tax, and to pensioners drawing Rs. 7-8-0, and persons drawing a salary of Rs. 15, and to all district and munsifs' court vakils, and persons who have passed the university examinations.

Similarly, all persons paying a profession tax of Rs. 25, or the Imperial license tax, or a house-rent of Rs. 6, and pensioners drawing Rs. 30, and persons drawing salaries of Rs. 60, and all graduates and under-graduates are proposed to be admitted to the privilege of election. The President approves of these suggestions.

STATEMENT showing the replies of the Municipalities to G.O.,

Municipalities.	Municipal Council.		Number of wards.	Whether special representation necessary.	Qualifications for voting in addition to existing ones.						Qualifications for candidature in addition to existing ones.						Whether Chairman to be appointed by Government or by election.	Remarks.
	Strength.	Number or proportion to be elected.			Amount of land or house rate.	Amount of land or house-rent.	Amount of profession-tax.	Amount of other taxes.	Amount of Government pension or salary.	Educational attainments.	Amount of land or house rate.	Amount of land or house-rent.	Amount of profession-tax.	Amount of other taxes.	Amount of Government pension or salary.	Educational attainments.		
					Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.			
1. Anantapur ..	12	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	Government.	
2. Adóni	16	12	4	Yes.	2	30	..	..	..	..	10	150	..	..	..	Under-graduates and Pleaders.	Election.	
3. Bellary ..	21	16	..	No.	3¾	..	12	..	Salary 100	Graduates.	7½	..	25	..	Salary 200	Graduates ..	Do. ..	License-tax payers eligible for voting and election.
4. Conjeeveram ..	18	14	8	..	Local Self-Government Committee's proposals.						Local Self-Government Committee's proposals.						Government.*	* Decided by President's casting vote.
5. Coimbatore ..	24	18	6	No.	1½	..	5	5	P. 10, S. 20	Graduates.	7	..	10	10	P. 20, S. 50	Graduates ..	Election ..	License-tax payers eligible for voting and election.
6. Erode	24	16	4	No.	1	..	2	2	Do.	Do.	5	..	3	3	Do.	Do. ..	Do.	
7. Karúr	20	5	7	No.	2	36	..	..	..	..	Monthly income of Rs. 50 in addition to voter's qualifications.						Government.	
8. Cuddapah ..	16	12	..	No.	3¾	50	6	..	..	..	7½	100	25	..	..	..	Election.	
9. Berhampore ..	19	14	..	Yes.	3¾	..	6	..	..	..	7½	96	25	..	P. 20, S. 40	F. As. and Pleaders.	Do.	
10. Chicacole ..	16	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	Do.	
11. Cocanada ..	20	16	..	Yes.	3¾	50	3	..	..	Under-graduates.	7½	100	6	..	..	..	Do.	
12. Ellore	24	18	..	No.	3¾	50	6	..	..	..	7½	100	12	..	..	..	Do.	
13. Rajahmundry.	25	18	..	No.	3	36	..	..	..	..	8	72	25	..	..	Graduates on Rs. 100.	Do.	
14. Guntúr ..	18	3	..	Yes.	Local Self-Government Committee's proposals.						Local Self-Government Committee's proposals.						Government.	
15. Masulipatam ..	20	16	7	Yes.	..	2	..	..	..	..	Do.		do.			..	Election.	
16. Kurnool ..	..	None.	..	..	All rate-payers.						..	..	..	..	..	..	Do.	
17. Dindigul ..	12	9	..	No.	..	..	..	..	..	..	..	..	..	..	..	Graduates ..	Do.	
18. Madura ..	24	18	..	Yes.	..	50	6	..	..	Graduates.	..	..	12	..	..	..	Do.	
19. Calicut ..	24	12	4	No.	..	50	6	6	..	Do.	12	150	..	..	..	..	Do.	
20. Cannanore ..	18	9	2	No.	..	..	12	12	..	..	..	..	..	..	..	..	Do.	
21. Cochin ..	12	6	..	..	3	..	3	..	..	..	7	180	25	..	..	..	Government.	
22. Pálghat ..	20	15	4	No.	..	..	..	..	..	..	..	..	..	..	..	..	Election.	
23. Tellicherry ..	18	9	4	..	..	..	..	..	..	..	45	240	..	..	P. 60, S. 100	..	Do.	
24. Coonoor ..	12	12	..	..	3	..	..	..	..	..	..	..	..	..	..	..	Do. ..	The additions are to Local Self-Government Committee's proposals.
25. Ootacamund ..	16	8	..	No.	..	120	..	..	P. 30, S. 50	..	..	..	..	..	..	..	Do. ..	† President doubts this decision, and people protest against it.
26. Nellore ..	24	† None.	..	..	..	..	..	..	..	..	5	..	12	..	..	..	Government.	
27. Ongole ..	24	None.	..	..	..	..	..	..	..	..	5	..	5	5	..	F. As. and Special Test.	Election.	
28. Vellore ..	18	12	3	No.	2½	..	..	..	..	..	..	..	..	..	..	..	Do.	
29. Wálajápet ..	16	8	5	Yes.	1½	..	6	..	..	..	..	100	..	..	..	..	Government.	
30. Salem ..	16	8	..	Yes.	All tax-payers.		1½	1½	..	Matriculates and Pleaders.	..	200	..	..	..	Graduates ..	Do.	
31. Chidambaram .	12	6	4	No.	..	50	..	..	..	..	..	..	..	..	..	Do. ..	Election.	
32. Cuddalore ..	16	8	5	No.	..	100	..	..	..	Graduates.	12	..	12	..	..	..	Government.	
33. Mangalore ..	20	15	..	Yes.	Local Self-Government Committee's proposals.					Do.	..	..	..	..	..	..	Election.	
34. Kumbakónam.	20	10	4	No.	Do.		do.		do.		7½	..	12	..	..	F. As. ..	..	The Commissioners sent no report.
35. Mannárgudi ..	..	..	..	..	..	..	..	..	..	..	..	100	12	..	..	..	Election.	
36. Máyavaram ..	16	12	..	No.	3	..	3	..	..	..	..	..	..	..	..	Graduates ..	Do.	
37. Negapatam ..	20	15	7	No.	..	..	..	..	..	University examination.	..	100	..	..	..	..	Do.	
38. Tanjore ..	24	12	12	No.	..	..	..	..	..	..	..	..	..	..	..	..	Do. ..	License-tax payers qualified to vote and in Tuticorin to be candidates.
39. Palamcottah ..	12	All but ex-officio.	..	No.	..	..	..	..	..	..	..	100	..	..	..	..	..	
40. Tinnevelly ..	16	Do.	..	Yes.	..	..	..	..	..	..	..	100	..	..	..	..	Do. ..	
41. Tuticorin ..	12	Do.	..	No.	..	..	..	..	..	..	..	120	25	..	P. 30, S. 60	Graduates ..	Do. ..	License-tax payers eligible for candidature.
42. Srírangam ..	16	8	..	No.	..	..	..	..	..	..								‡ Includes Native State Pensioners.
43. Trichinopoly ..	20	16	7	No.	..	60	3	..	‡ P. 15, S. 30	Graduates.	..	..	..	..	..	..	..	
44. Anakápalle ..	12	3	4	No.	..	..	..	..	..	..	6	..	12	..	..	..	Government.	
45. Bimlipatam ..	12	9	4	No.	3	..	..	..	..	..	..	..	..	..	..	..	Election.	
46. Vizagapatam ..	20	15	7	No.	..	..	6	..	..	Matriculates.	..	..	..	..	..	..	Do.	
47. Vizianagrum ..	16	12	10	..	2	36	6	..	P. 7½, S. 15	Matriculates and Pleaders.	..	..	..	..	..	..	Do. ..	Qualification for voter and candidate stated to be payment of house and profession-tax.
					2	48	..	..	..	..	..	72	..	..	P. 30, S. 60	Under-graduates.	Do. ..	License-tax payers eligible for voting and candidature.
											10	72	..	..	..	..	Do.	

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APPENDIX F.

CONSTITUTION OF NEW MUNICIPALITIES UNDER ACT IV OF 1884.

The Local Self-Government Committee having recommended the constitution as municipalities, *as a general rule*, all towns with a population of 10,000 souls and more, which were the head-quarters of a Revenue officer of not lower grade than a Deputy Tahsildar, and the 17 towns named in the margin having been found to satisfy the requirements, the Collectors concerned were directed in G.O., 9th August 1884, No. 1849, to convene a meeting of the influential inhabitants of each town and to ascertain and report whether they desired that it should be constituted a municipality. When the Collectors considered the proposal premature, they were to submit a full statement of the grounds of their opinion.

Bellary district	..	Hospet.
Chingleput	..	Saidápet.
Ganjam ..	..	Parlákimedi.
Kistna ..	..	Jaggayapet.
Madura ..	..	Palni, Periyakulam and Ramnad.
North Arcot	..	Arcot, Gudiyátam and Tirupati.
Salem ..	..	Tirupatur and Vániyambádi.
Tinnevelly	..	Kulasekharapatnám, Srívilliputur and Tenkási.
Vizagapatam	..	Bobbili and Sálur.

The reports received in reply to the order are summarized below:—

1. *Hospet.*—The people are against the constitution of this town as a municipality. They see that municipality means increased taxation. The Head Assistant Collector says that there is no such thing as a general interest in local affairs, and is himself apparently opposed to the creation of the town as a municipality. The Collector (Mr. R. Sewell) gives no opinion.

2. *Saidápet.*—The people opposed to the proposal on the ground of poverty, the well-to-do portion of the population being people having business in Madras and living at Saidápet on account of its good water-supply. The Collector (Mr. Macleane) apprehends insuperable difficulties in the adjustment of the toll income, and thinks that the experiment has never yet been tried of having two municipalities exactly contiguous to each other.

3. *Parlákimedi.*—Both the Collector and the people wish this to be made a municipality from 1st April 1885, and the Collector has submitted the required draft notification.

4. *Jaggayapet.*—The inhabitants are opposed to the measure because—

(1) they would not be able to manage a municipality properly;
(2) the cost of a small municipality would be out of proportion to the work;
(3) there are no men to look after the institution, the European Divisional officer not being in the town except for a very short period every year;
(4) there are no charities and the roads are easily attended to;
(5) on the completion of the railway, traders will probably leave the town for Kammamet.

The Head Assistant Collector agrees with the people and suggests that they may be allowed to have their sanitary and other requirements looked after by a voluntary sanitary association which they are willing to start. The Collector also agrees in thinking that the town need not be constituted a municipality, but suggests that it should be made a major union with power to levy the house-tax for sanitary and educational purposes.

OFFICIAL PAPERS.

Government of Fort St. George
Financial Department

ORDER—

In accordance with the provisions of section 145 of the Local Boards Act V of 1884, the Right Honorable the Governor in Council resolves to publish in the Fort St. George and District Gazettes the following draft rules framed under section 144 of the said Act, and hereby gives notice that any objection or suggestion which may be made in respect of such rules by any person interested therein will be considered on or after the 1st of November next.

E. F. WEBSTER,
for Chief Secretary.

To All Presidents of Distt Boards
The Revenue Department
" Public Works Department
" Military Department
" Accountant Genl
" Directors of Public Instruction
" Surgeon General
" Sanitary Commissioner

APPENDIX A.

RULES UNDER MADRAS LOCAL BOARDS ACT V OF 1884.

CHAPTER I.

PRELIMINARY.

Of grants.

1. The following are the purposes to which Local Funds may be allotted:—

Grant I—Public Works.
Do. II—Education.
Do. III—Medical Services, Vaccination, Sanitation, and Public and Charitable Institutions.
Do. IV—Miscellaneous (Establishments, &c.).

Rates, &c., how collected.

2. All rates, taxes, tolls and fees imposed or realized under the Local Boards Act are credited to an account in the Government treasury in the name of the President of either the Taluk or District Board who is directly responsible for the appropriation of such moneys under the restrictions provided in the Act or ordered by Government under its sanction. He is required to work in strict accordance with the sanctioned budget subject to the ~~notifications~~ modifica indicated below and is responsible for the proper financial administration of the funds.

Audit of expenditure.

3. All expenditure is audited by the Treasury Officer under instructions from the Accountant-General, except when expenditure under Grant I is incurred by officers of the Public Works Department, in which

5. *Palni.*
6. *Periyakulam.*
7. *Ramnad.*

The Collector reports that the people of these towns are against the constitution of their towns as municipalities on the ground of poverty. The Collector, however, does not believe the plea to be true as all the three towns are well-to-do. They are the *foci* of dangerous diseases, cholera breaking out year after year in one or more of them and spreading through the district. They cost the Local Funds considerable sums for roads and conservancy and contribute absolutely nothing towards the cost of hospitals and education, the charges for which are borne by the agricultural classes outside, as a large portion of the population of these towns consists of merchants, artificers and middlemen who are not reached by the Local Boards Act. Mr. Crole drew the attention of the people to sections 48 and 51 of the Act which allows the imposition of so much taxation only as may be necessary, and pointed out that the cultivating classes might thereby be exempted from the tax on animals used for agriculture and might be allowed to set off against other taxes any road cess paid to the Local Boards. Mr. Crole thinks that this latter proposal might, at all events, be made applicable to Puttadars of Rs. 20 and under.

It was admitted in the end that if the Act were to be introduced in the form indicated by the Collector and maintained on the same basis, there would be no objection to the constitution of these towns as municipalities. This circumstance, adds Mr. Crole, confirms his view that in order to suit the circumstances of townships, inhabited by a population containing a large admixture of agriculturists, a special form of municipal law, modified so as to be adapted to conditions beyond the scope of a "major union" and yet falling short of the requirements of a full blown municipality, seems to be required in this Presidency.

Mr. Crole does not believe that the introduction of the Act would be premature in the case of these towns, and accordingly submits draft notifications to constitute them as municipalities. It may be added that the Government previously had promised to consider favorably Mr. Crole's recommendation to make Palni a municipality (G.O., 8th July 1884, Mis. No. 1575).

A petition (C. No. 3618) has been received from the inhabitants of Periyakulam protesting against the introduction of the Act.

8. *Arcot.*— People against the introduction of the Act on the ground of poverty and depression of trade, and on the ground that the town has fallen in importance. The Collector agrees, and recommends its constitution as a major union.

9. *Gudiyátam.*—The people are for the introduction of the Act on the condition that they shall be lightly taxed. The Collector recommends its constitution as a municipality.

10. *Tirupati.*—The Komati section of the population are averse to the introduction of the Act. They allege in a separate petition (C. No. 3062) that the size of the town has been magnified by taking in the surrounding villages, and that its population, as shown in the census returns, includes the pilgrim population also. They conclude with a prayer that the Act may not be introduced, but that if it is decided to introduce it, the Devastanam funds, contributed by pilgrims for whose sake only the Act has to be applied, may be utilized for municipal purposes.

The other sections of the population are for the constitution of the town as a municipality. The Collector (Mr. A. J. Stuart) would not attach much value to the opposition of the Komaties. He would accordingly make Tirupati a municipality.

11. *Tirupatur.*
12. *Vániyambádi.*

The people of Tirupatur are entirely against the introduction of the Act. They allege that the town is poor and that the season is unfavorable. The Collector believes that the Act could never be introduced anywhere if it were left to the wishes of the people, who are at heart opposed to municipalities because the taxes are too many and too heavy. He thinks that it would be sufficient to make Tirupatur a major union.

Both the people and the Collector recommend the constitution of Vániyambádi as a municipality.

13. *Kulasekharapatnam.*—The people in one voice declared to the Sub-Collector that they did not want a municipality. The Sub-Collector is also against the measure. The population given in the census returns represents that of three villages which

should not have been clubbed together, and these villages are composed of a number of hamlets. The Collector supports the Sub-Collector and thinks that it would be sufficient to make a "union" of the place, and states that he has proposed to do this.

14. *Srivilliputur.*—The people of this town (population 23,455), which is the head-quarters of the Deputy Collector, the District Munsif and the Tahsildar, are also averse to its constitution as a municipality. They think that the existing institutions supply their wants quite well, that the population which is mainly agricultural, will find the municipality oppressive, and that the town has no epidemic diseases. The Deputy Collector says, on the other hand, that the sanitary condition of the town is disgraceful, that education is very backward, and that malarious fever is always rife, owing to bad water-supply, and that even cholera has appeared during the past few years. There is an institution called the Pennington market which lights a portion of the town and employs a small conservancy establishment. This institution was started by voluntary contributions and is managed by a local elected body. Both the Collector and the Deputy Collector think that it is high time that something should be done to improve the general sanitary condition and water-supply of the town, and that nothing short of a municipality will meet its requirements, although the people are against it.

A local Sabha protests against this proposal (C. No. 3238).

15. *Tenkási.*—Both the people and the Collector are against the measure. The Collector says that the town is not a compact one, that the villages of which it consists are agricultural, and that the majority of the people are poor and live by field labor. The season moreover has been a bad one. He proposes its constitution as a union for the present.

16. *Bobbili.*
17. *Sálúr.*

The people of both these towns are against the proposal. As the population of two other towns, viz., Pálkonda and Parvatipur, is nearly 10,000, Mr. Turner had the wishes of the people of these towns ascertained, and found that they too were against the proposal. Mr. Turner thinks that all the four towns are sufficiently large to be constituted municipalities. They are all head-quarters of Deputy Tahsildars, and Sálúr and Parvatipur are centres of trade and are head-quarters of the Zemindars, as is Bobbili, while Pálkonda is the head-quarters of the agent of the renters of the taluk. In all the four places intelligent merchants can be found to form a Municipal Council. The only objection urged was that, under the District Municipalities Act, the taxation was higher than under the Local Boards Act. Mr. Turner thinks that if the other towns had had an option allowed them in the matter of their creation as municipalities or if they had the power now to escape from that category, "they would one and all reject the position they find themselves in." He thinks that it would be a relief to the local funds if these towns were brought under the Act.

OFFICIAL PAPERS.

Government of Fort St. George
Financial Department.

ORDER—

In accordance with the provisions of section 145 of the Local Boards Act V of 1884, the Right Honorable the Governor in Council resolves to publish in the Fort St. George and District Gazettes the following draft rules framed under section 144 of the said Act, and hereby gives notice that any objection or suggestion which may be made in respect of such rules by any person interested therein will be considered on or after the 1st of November next.

E. F. WEBSTER,
for Chief Secretary.

To All Presidents of Distt Boards
The Revenue Department
" Public Works Department
" Military Department
" Accountant General
" Director of Public Instruction
" Surgeon General
" Sanitary Commissioner

APPENDIX A.

RULES UNDER MADRAS LOCAL BOARDS ACT V OF 1884.

CHAPTER I.

PRELIMINARY.

Of grants.

1. The following are the purposes to which Local Funds may be allotted :—

Grant I—Public Works.
Do. II—Education.
Do. III—Medical Services, Vaccination, Sanitation, and Public and Charitable Institutions.
Do. IV—Miscellaneous (Establishments, &c.).

Rates, &c., how collected.

2. All rates, taxes, tolls and fees imposed or realized under the Local Boards Act are credited to an account in the Government treasury in the name of the President of either the Taluk or District Board who is directly responsible for the appropriation of such moneys under the restrictions provided in the Act or ordered by Government under its sanction. He is required to work in strict accordance with the sanctioned budget subject to the notifications modifications indicated below and is responsible for the proper financial administration of the funds.

Audit of expenditure.

3. All expenditure is audited by the Treasury Officer under instructions from the Accountant-General, except when expenditure under Grant I is incurred by officers of the Public Works Department, in which

case the audit is conducted by the Examiner of Public Works Accounts, the results being communicated to the Local Boards through the Accountant-General.

CHAPTER II.

Budget Rules.

General budget.

4. In accordance with the provisions of section 150 of the Act, it is the duty of the District and Taluk Boards and Panchayats to prepare annually budget estimates of receipts and expenditure under all heads. In the case of District and Taluk Boards the duty may be delegated, with such instructions as the Local Board may think fit, to a Committee of the Board, the President of the Board being *ex-officio* member of such Committee. There will further be prepared in the office of the District Board a consolidated district budget containing information regarding the estimates of receipts and expenditure for (1) the District Board, (2) the Taluk Boards, (3) the Panchayats, within the district.

Collector to prepare estimate of receipts.

5. As provided in section 148 of the Act, the Collector of the district will, in the first week of September, lay before the District Board an estimate of the gross receipts and charges of collection. The appropriation of the funds available for expenditure will rest with the Local Boards, subject to the control hereinafter provided.

Transfers to Taluk Boards.

6. The President of the District Board shall, before the end of September, communicate to each Taluk Board within the district the sum proposed to be transferred to such Taluk Board under section 55 of the Act, and a statement of the services to be maintained and the works to be executed within the limits of each Taluk Board from District Funds.

Transfers to Panchayats.

7. The President of every Taluk Board shall, in the first week in October, communicate to the Chairman of each Panchayat within the taluk the sum proposed to be transferred to such Panchayat under section 140, clause 2, of the Act.

Papers to be used.

8. The budget statements should be drawn up by each Local Board and Panchayat in the forms given in the appendix, on the best English foolscap available, which should be 13 inches in length and 8 inches in width.

Union estimate.

9. The Chairman of the Panchayat will, after the completion of the budget estimates of the Union, forward the same to the Taluk Board so as to reach that Board punctually in the first week of November.

General taluk budget.

10. The Taluk Board will, after the receipt of the budget estimates of all the Unions comprised within the taluk, compile a general budget estimate in the forms given in the appendix, according to the general rules with regard to budget statements given hereunder, and submit the same to the President of the District Board before the 15th November.

District Board budget and consolidated district budget.

11. The District Board will compile (1) a budget estimate of the receipts and expenditure to be met from the District Board Funds, and (2) a consolidated budget estimate, in the form given in the appendix, according to the general rules with regard to budget statements given hereunder. Both these estimates must be completed and duly passed by the 1st December. The former should be retained in the District Board's office, and the latter forwarded with a covering letter and the statements so as to reach Government by the 15th December.

Covering letter and map.

12. Each district consolidated budget should be accompanied by a separate covering letter from the President, explaining the several variations in the figures as compared with those of previous years, and by a map of the district, showing the roads and other Local Fund works, such as dispensaries, travellers' bungalows, &c., completed, in progress, or proposed for execution, as well as the position of the toll-gates and the ferry landing places.

Revised estimate.

13. *The Revised Estimate.*—With each taluk and the district consolidated budget should also be submitted a revised estimate for the current year and a list of the sanctioned establishment, the taluk budget including the establishment entertained by Panchayats, and the district consolidated budget the establishments entertained by both the Taluk Boards and Panchayats. The District Board's consolidated budget should also be accompanied by a statement showing the additions to, and deductions from, the budget grants. The list of sanctioned establishment should be corrected up to date and should not include any proposed new establishment.

Revised estimate forms

14. The revised estimate should be prepared in the form given in the appendix, the several sub-heads given in budget forms I-A and I-B being adopted in the first column. The opening balances of the revised estimates will be, in the case of taluk budgets, those advised after audit by the President of the District Board, and in the case of the district consolidated budget, the balances will be advised by the Accountant-General after audit of the past year's expenditure. The actuals of the first six months of the year should be entered in column 2 of the statement and should tally with the monthly treasury accounts for September. The probable receipts and charges of the remaining six months (to be entered in column 4) should be ascertained with reference to the actual transactions of the corresponding six months of the previous year, and to the special circumstances of the year as far as is known. Only the unallotted portion of the budget reserve should be entered in the revised estimate. Variations between the figures in columns 5 and 7 should be explained in the remark column of the revised estimate.

The statement should show, by means of a foot-note, the receipts and expenditure, 1st, on account of endowments, 2nd, on account of house-tax, and the balances under these two heads.

At the foot of the receipt statement of the revised estimate of each District Board should be entered a demand, collection and balance statement of land-cess in the form given in the appendix.

In the list of subsequent allotments in the revised estimates the resolution of the Taluk Board, or of the District Board, or of Government, giving the necessary sanction should be quoted. No amount which has not been sanctioned should be included in the statement.

The preparation of the revised estimates of the Taluk Boards should, where possible, be undertaken in the President of the District Board's office, the balances arrived at being communicated to the Taluk Board in sufficient time for entry in the Taluk budgets.

GENERAL BUDGET STATEMENTS.

District and Taluk Budgets.

Receipts.

General rules.

15. The following general rules apply to the preparation of (1) the consolidated district budget, and also, as nearly as may be, to the preparation of the (1) District Board budget, and (2) Taluk Board budget.

Receipts.

16. In drawing up the Budget Statement I-A—Receipts, the closing balance of the revised estimate should be adopted as the opening balance of the budget. In the case of Taluk budgets the balance will include the separate balances under the *house-tax* and *fees upon markets* and *pandals* and *tolls*, besides any balance remaining from the sum allotted for general expenditure by the District Board, unless, with the previous sanction of Government, the District Board decide to withdraw from the Taluk Boards in the district all such balances accruing. Under Contributions from *Provincial Funds*, special assignm[illegible]de by Government for roads, &c., as also the salary and other grants to school[illegible]n by the Director of Public Instruction and the money payments made by Government on account of endowments, should be included. As regards the first item, the order of Govern-ment sanctioning such allotments should invariably be quoted in t[illegible]ering letter. Against *Special Funds* the contribution from *Canal and Ferry Fund* and [illegible] *Pound Fund* should be entered, and should tally with the corresponding entries in the *Special Fund* budget. Against *Ferry Rents* should be entered all receipts from ferries to which

Act I of 1870 has not been applied. When the receipts from a toll-gate are divided between two Local Boards or between a Local Board and a Municipality, the net receipts only of the Local Board which collects the tolls should be entered in the budget, the gross receipts and the share handed over to the other Local Board or Municipality being shown in a foot-note to the statement.

School-fees entered in this statement should agree with the total of column 6 in Statement IV.

Contributions made by one District Board to another, or to or by Municipalities on account of charitable institutions or for other purposes, must be paid to the Board of the District or to the Councillors of the Municipality in which the institution is situated or the expenditure incurred. The contribution will be settled by mutual agreement between the respective Boards and Municipalities and submitted for the sanction of Government.

Fines levied under section 48, Act XXIV of 1859, are credited to Local Funds. The particulars of sundry receipts should be explained in the covering letter.

A demand, collection and balance statement of land-cess should be appended to this statement.

In preparing the taluk budget all receipts collected by the Panchayats in the taluk should be incorporated in the receipts entered in the taluk budget under the several heads.

Expenditure.

17. *Statement I-B—Expenditure.*—The following charges shall be met from the District Fund and shall be entered in the District Board budget as expenditure from their fund :— Expenditure.

(1) The construction and repair of the principal lines of communication within the district.
(2) Contributions made under Grant I by the District Board.
(3) The District Engineering Establishment or such portion of it as the District Board may decide to retain under its own charge.
(4) Such proportion of the expenditure upon the hospital maintained at the district head-quarter station as the District Board may direct, subject to the sanction of Government.
(5) The establishment maintained for the general inspection and supervision of schools and the maintenance of Normal schools.
(6) Contributions to the Medical College and to the Sanitary Inspecting Agency, and contributions to other circles, contributions for lunatics.
(7) The following charges under Grant IV, viz., (*a*), (*b*), (*c*), the whole ; (*d*), as far as the District Board and general district establishment is concerned ; (*e*), as far as such charges are incurred on account of the District Board ; (*f*) the whole, (*g*) the whole, (*h*) the whole, (*i*), so far as the reserve maintained for the purposes of the District Board is concerned.

18. All charges to be met from District Funds will be shown in the appropriate columns against the proper heads; similarly all charges against the Taluk Funds will be shown in the appropriate columns against the proper heads. Charges from District Funds.

19. All works provided for under *Grant I* will be enumerated in Statement III-A, if *New Works*, and in Statement III-B, if *Repairs*. Charges connected with tolls and ferries, store and tool sheds should be included in Communications; and avenues and works appertaining to markets, &c., should be shown under *Miscellaneous Public Improvements*. When it is proposed to entrust the execution of any work to the *Public Works Department*, the necessity for doing so should be explained in the covering letter and provision made in the budget at 23 per cent. on outlay for supervision and one per cent. for *tools and plant*, except where the Public Works Department undertakes to carry out the works without such payment. The charge for tools and plant to be used by the Local Fund Engineering Establishment should not exceed $\frac{1}{2}$ per cent. of the outlay on works by that agency, except for special reasons, which should be explained. Details of expenditure.

The details of the provision for *Educational Inspection* should be given in the covering letter; and under Grant-in-Aid Schools, only such as are aided from Local

Funds should be shown. Local Fund schools receiving grants from Provincial and Municipal Funds should not appear under this head.

When a *regular* additional duty is imposed on a medical subordinate in charge of a Local Fund dispensary, such as the medical charge of the jail, or the police of the station or locality, or the Government servants stationed at a taluk head-quarters, the Government contribute a fourth of the medical officer's salary in consideration of Provincial Funds being relieved of a charge for a medical establishment.

In such cases the remaining three-fourths only of the salaries need be provided in the budget, but the previous sanction of Government to this assistance must be obtained.

A contribution of a $\frac{1}{2}$ per cent. on the year's receipts according to the revised estimate, excluding Provincial grants for special purposes, should be provided for the Madras Medical College in each district consolidated budget, except in those of Madura, Tanjore, and Nellore, and such other districts as may from time to time be exempted by Government. A similar contribution should be provided for Sanitary Inspection and a contribution of ·04 per cent. of the receipts for the Medical Subordinate Reserve Staff. except in those districts where reserve medical subordinates are maintained by the District Boards themselves.

The details of expenditure on *Vaccination* should be fully stated in the budget covering letter. Works for the improvement of the water-supply costing more than Rs. 300 should be included in the provision for *Miscellaneous Public Improvements* under Grant I, and those costing less, in *Sanitation* under Grant iii.

In estimating for the share chargeable to the district of the cost of the establishment in the Controlling, Account and other Offices at the Presidency, the District Board will adopt the same figure as that advised by the Accountant-General for the previous year.

The several items of the *Miscellaneous Debt Account* should not appear either in the budget or the regular estimate.

20. *Statements III A and B.*—All works estimated to cost more than Rs. 300, whether new works or repairs, should be separately entered in these statements.

Petty works costing Rs. 300 and less need not be enumerated, the provision for them being entered in a lump, classified according to the nature of the works. Public works.

Unsanctioned projects for new works costing more than Rs. 5,000, the estimates for which are not likely to be submitted to Government for sanction within the first four months of the year, must not be entered.

Each project or work must be distinctly designated when first brought to notice, whether in the budget or otherwise, and such designation must not be altered when it is afterwards referred to, without permission of Government.

In the remark column the number and date of orders sanctioning estimates, as well as references to entries in the previous budget, should be given.

Works to be executed by Public Works Department should be noted in the remark column, and round numbers should be used as far as possible. Information should also, as far as is possible, be given in the remark column of the number of works to be executed by miscellaneous agency.

21. *Statement IV.*—All schools managed by the Local Boards should appear in this statement in the following order :— Schools.

(*a*) Training.
(*b*) Secondary—
  (i) Remuneration *fixed* ;
  (ii) Remuneration partly *fixed*, partly by *results*.
(*c*) Elementary—
  (i) Remuneration *fixed* ;
  (ii) Remuneration partly *fixed*, partly by *results*.

The total under each description of schools should tally with the corresponding entry in Statement B.

22. *Statement IV-B.*—Private schools receiving salary grants from Local Funds should be enumerated in this statement. In the case of schools aided on the combined system the salary portion of the grant should appear in this statement, the results grant being shown under results expenditure.

23. *Statement V.*—Details of expenditure on medical services, chattrams, bungalows, and markets, should be given in this statement and should agree with Statement I-B.

Charitable institutions.

Sanitation.

24. *Statement VI.*—All expenditure on sanitation should be detailed in this statement.

25. *Statement VII.*—All transactions relating to endowed institutions and to markets should appear in this statement. The budget should be so framed that the expenditure does not exceed the receipts of each endowment. When this is not possible, and when it is proposed to make good the excess expenditure from receipts of future years, the required sum will be entered in column 8 of the statement as a loan, to be subsequently repaid. When this cannot be done a contribution should be made from the general revenues to make good the deficit, and shown as an item of receipt in column 9.

Endowments.

26. *Statement VIII.*—All receipts from house-tax and other sources and all charges connected with the expenditure within Unions will be shown in this statement, with the names of the different Unions. The statement will accompany the district consolidated budget.

Union.

27. The budget will be framed so as to leave, besides a reserve of 10 per cent. of the estimated receipts, a further balance of 5 per cent. to meet any deficiency in the year's receipts.

Reserve and balance.

28. The taluk budget of expenditure should, as far as possible, be drawn up in the same form as the district consolidated budget, with the above additional statements prepared for each taluk area.

Taluk budget form.

District Consolidated Budget.

29. Immediately after the passing of the consolidated budgets by the District Boards, Presidents will send copies of Statements I A and B, IV and IV B, with the portions of the covering letter relating to these statements, to the Director of Public Instruction, through the Inspector of Schools, and of Statements I A and B and V and VI, and similarly the portions of the covering letter relating to these statements, to the Surgeon-General with the Government of Madras and the Sanitary Commissioner. These officers will, at the earliest date, communicate any remarks they may wish to offer upon the provisions made for the educational, medical, or sanitary needs of the district to Government.

Parts of the budget to be sent to certain officers.

Union Budget.

30. The budget of the Union will be drawn up by the Chairman of the Panchayat in the form II given in the appendix.

Items in union budget.

The budget should show—

(1) Upon the receipt side—
- (*a*) Balance estimated to be carried forward.
- (*b*) Proceeds of the house-tax to be levied under section 57, clause ii, of the Act.
- (*c*) Proceeds of fees to be levied under section 57, clause iv, of the Act.
- (*d*) Contributions from the District or Taluk Boards under section 142 of the Act.

(2) On the expenditure side the amount to be spent on—
- (1) Sanitation.
- (2) Public Works.
- (3) Schools.

The sum to be entered in the statement of receipts as the allotment from the Taluk Board will be communicated to the Chairman of the Panchayat by the President of the Taluk Board or, in case there is no Taluk Board, by the President of the District Board at least one month previous to the date on which the budget should be submitted to the Taluk or District Board as the case may be.

The Panchayat shall draw up the budget under the general control of the Taluk or District Board, and shall prepare such additional statements as may be called for by the Taluk Board, or District Board as the case may be.

The budget, after being passed by the Panchayat of the Union, shall at once be forwarded with a brief covering letter to the President of the Taluk or District Board as the case may be.

General Provision.

31. Until the Government shall have communicated their sanction for the budget for any year, the Local Boards and Panchayats shall conduct their expenditure for that year according to the budget of the previous year.

General provision.

Supplemental Budgets.

32. If the outlay proposed in the original budget estimate of any Local Board or Panchayat 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, will be submitted for sanction in the same manner and with the same procedure as in the case of the original budget estimates. Every effort should, however, be made so to draw up the original budgets as to avoid the necessity for the preparation of supplemental budgets.

Supplemental budgets.

CHAPTER III.

Incomplete Works.

33. Works which at the time the original budgets were drawn up were incomplete, but which it was thought would be completed before the end of the year, may, if not completed at the close of the year, be proceeded with up to a limit of one-fifth of the estimated reserve for the year then current as if sanctioned. A list of such works should be submitted to Government early in the year by the President of the District Board, with an indication as to source from which funds are to be provided to meet the necessary expenditure.

Incomplete works.

CHAPTER IV.

Allotments and Transfers.

34. The allotments entered in the budget as passed by the Government will be the original sanctioned allotments for the year. Subject to the restrictions mentioned below, the District Board may afterwards sanction transfers of funds from any of the major or minor heads in the budget to any other major or minor head, and may sanction additional allotments from the reserve provided in the budget for any work under their control or for the purpose of supplementing any grant to any Taluk Board or Panchayat.

Power to sanction transfers and allotments.

Such transfers and allotments should not, except in the case of minor heads under the same major head, be made without the previous sanction of Government if the sum to be transferred exceeds Rs. 1,000.

Subject to the restrictions mentioned below Taluk Boards may sanction transfers of funds from any of the major or minor heads in their budgets to any other major or minor head, reporting their action to the President of the District Board. They may also supplement the grant made to any Panchayat or for any work from the reserve under their control. Any transfers or grants should be at once reported to the District Board.

Such transfers and allotments should not, except in the case of minor heads under the same major head, be made without the previous sanction of the District Board if the sum to be transferred exceeds Rs. 500.

All transfers and allotments should be communicated by the District Board to the Accountant-General or to the auditor appointed by him.

No formal allotment of funds is necessary for meeting a new item of expenditure from savings in the same minor head.

NOTE.—The various grants in the budget (*vide* form I-B) are subdivided into major and minor heads: thus Grant I, Public Works. Major Head—New Works. Minor Head—(1) Communications.

CHAPTER V.

PUBLIC WORKS.

35. The selection of works rests with the Local Boards. All estimates must be countersigned by the President of the Local Board and laid before the Local Board for sanction. A copy of the resolution of the Local Board passed thereon should accompany all estimates needing the sanction of the Government.

Selection of Public Works.

No new work must be commenced until the plan and estimates have been passed by the proper authority, and the amount of the allotment granted must in no case be exceeded without proper sanction. Unavoidable expense in investigating any project and in preparing survey plans and estimates may be incurred when the estimate expense has been sanctioned.

Sanction of estimates.

36. *District Boards.*—Estimate for new works to be carried out by any Local Board, amounting to Rs. 5,000 or less, may be sanctioned by the District Board, provided that all estimates of over Rs. 2,500 and up to Rs. 5,000 are first approved of by the Superintending Engineer of the Public Works Department. All estimates for the repair of works not provided for by maintenance grants may be sanctioned by the District Board, provided that, in the case of those exceeding Rs. 10,000, such sanction shall be notified to the Government immediately and no action shall be taken until after the lapse of fifteen days after such notification.

District Board may sanction certain works.

Estimates for new works to be carried out by any Taluk Board or Panchayat, amounting to Rs. 2,000 or less, may be sanctioned by the Taluk Board. All estimates for the repair of works not provided for by maintenance grants may be sanctioned by the Taluk Board provided that, in the case of those exceeding Rs. 2,000, such sanction shall be immediately communicated to the District Board and no action shall be taken until the lapse of seven days.

Estimate sanctioned by Taluk Board.

Presidents of District Boards will send to the Public Works Department plans and estimates of such works as may be of too important a character to be left altogether to the disposal of the Local Boards. Of this class will be all *new works* estimated to cost Rs. 2,500 and upwards. In the case of other works, whenever the Presidents of Local Boards, after communication with the Boards, so determine, they may submit the estimates for the advice of the Chief Engineer, Public Works Department. Estimates for new works costing above Rs. 2,500 should be forwarded to the Superintending Engineer of the circle, who, after approval, will return to the District Board, for sanction, those costing Rs. 5,000 or less; the others will be transmitted to the Chief Engineer, Public Works Department, for the sanction of Government.

Plans to be sent to D. P. W. in certain cases.

Any change of plan or project must receive the same sanction as the original plan or project. It rests with those carrying out a work to obtain such sanction as may be needed.

Local Boards may sanction excesses within 5 per cent. of estimates and not greater in amount than Rs. 1,000.

Any excess in an estimate may be sanctioned by a Local Board, provided the total estimate as thus modified does not exceed the amount which the Board is competent to sanction in the case of an original estimate by 5 per cent.

A District Board may also sanction excesses in any estimate sanctioned by Government, provided the sanctioned estimate *plus* the excess does not exceed Rs. 5,250 in the case of new works, and Rs. 10,500 in the case of repairs.

The Presidents of District Boards will, after any estimate has been sanctioned, notify to the Government from time to time the description of work approved, and point out the source from which the cost of such works can be met.

No repair work should be commenced until the funds for it have been allotted by a competent authority. But the estimates for petty repairs and the repairs for which maintenance grants are provided need not be submitted to Government.

The total for estimates must always be in round numbers.

Rules for the execution of works by the Engineering Establishment of Local Boards are contained in a separate volume.

The above rules will not be considered applicable to such repairs as road metalling.

DUTIES OF D.P.W. OFFICERS.

37. When Executive Engineers undertake Local Fund works, they will meet all charges from their General Funds, and will account for the sums spent on them as prescribed in the rules for the Department of Public Works.

How charges are to be met.

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. Executive Engineers will send, in covers superscribed "Progress Report," an extract from their general progress report, containing all that relates to Local Fund works, to the office of the President not later than the 10th of each month.

To prepare progress reports.

Completion certificates for works will be laid before the Local Board and filed amongst the records of the office.

Completion certificates.

CHAPTER VI.

EDUCATION.

38. Local Funds may be applied to any or all of the purposes enumerated in the Grant-in-Aid Code, but more especially wholly or by grants-in-aid to the maintenance of the following classes of schools:—

1. Elementary.
2. Secondary.
3. Training.

Application of funds to education.

Local Funds may also be applied to the inspection of schools and supply of books. The provision of improved elementary education for boys is, however, the chief duty of the District Board, and to its promotion a very large proportion of the funds allotted to education must be devoted.

39. All moneys expended on grants-in-aid must be given according to the rules of that Code, which shall have the force of rules under sections 95 and 144 of the Act; excepting only general contributions ordered for any educational service benefiting the presidency generally or a certain portion thereof.

Money to be given in accordance with Grant-in-Aid Code.

40. No new school other than an elementary school shall be established by a Board without the sanction of Government, but Boards may aid or seek aid for any school without such sanction, subject to the provisions of the Grant-in-Aid Code and the general rules as to allotments and transfers.

Establishment of schools.

41. Boards may close or transfer any school without the sanction of Government, provided at least three months' notice of their intention is given to the Inspector of the division to allow, if necessary, a representation being made to Government by the Director of Public Instruction.

Closing of schools.

42. The District Board may hand over the control of any school under its charge to the Taluk Board of the taluk in which such school may be situated, and similarly the Taluk Board may, under section 142 of the Act, with the consent of the Panchayat, transfer the management of any school to a Union.

Transfer of schools to Taluk Boards.

43. All applications for sanction for the establishment of new schools other than elementary schools or for any educational outlay in addition to that sanctioned in the budgets for the year should be submitted to Government through the Director of Public Instruction.

Government educational officers to be consulted.

Care should be taken that no proposal is submitted to the Director until the local educational officers have had an opportunity of expressing an opinion thereon.

Levy of fees.

44. In regard to the levy of fees, Local Boards will be guided by the notification of Government, dated 5th February 1884, published in *Fort St. George Gazette*, dated 5th February 1884, Part I, pages 70 to 72, or such other notification as may hereafter be made.

Control of schools.

45. Boards must, as far as practicable, employ specially qualified teachers in their schools and generally administer them according to the principles of management adopted for State schools. When a Board does not employ a superintendent or appoint an educational sub-committee, it may, with the approval of the Director of Public Instruction, place its schools under the immediate control of the Educational Department.

Normal schools.

46. Normal and other special schools will be administered under rules laid down by the Board in communication with the Educational Department.

Grants-in-aid.

47. Local Boards are entitled to receive aid under the Grant-in-Aid Code for all objects enumerated in the Code.

Inspecting agency.

48. The inspecting schoolmasters are under the control of the superior officers of the Educational Department, who will determine their duties in communication with the Local Boards.

School-books, &c.

49. *Provision of School-books.*—It is the duty of a Board to see that, either by its own agency or otherwise, proper provision is made for the supply of school-books, slates, &c., to its own schools, and for sale of books to village schools; when other agency is employed it may afford special assistance by way of commission on sales or advances to vendors or otherwise.

Correspondence.

50. *Correspondence.*—Deputy Inspectors of Schools will correspond direct with the District Board and under the general control of the District Board with the Taluk Board or Union Panchayat upon the following subjects: Salary bills, Book accounts, Contingent bills, Applications for leave on behalf of schoolmasters, Indents for postage labels, Statements of certifying memoranda, Monthly returns of schools, and similar subjects of a statistical character. In other cases, the communication between the Taluk and District Boards and the Deputy Inspectors should be through the Inspector of Schools. In cases of emergency, however, the Presidents of the Local Boards should not hesitate to correspond direct with the Deputy Inspectors of Schools. Presidents should receive from the Inspector of the division copies of all inspection reports on schools maintained or aided by them.

CHAPTER VII.

MEDICAL.

Control of Local Boards over dispensaries.

51. *Management of Dispensaries.*—The sanction of Government must be obtained to the establishment by Local Boards of hospitals or dispensaries. Local Boards will supervise the financial and economic concerns of dispensaries entrusted to their care or established by them, but will in no way interfere with purely professional matters, such as the management or treatment of the sick, except by reporting to the Surgeon-General cases which may require special notice.

Dispensaries to be inspected.

Dispensaries will come under the inspection of the Surgeon-General and Sanitary Commissioner and District Sanitary and Medical Officers during their respective periodical official tours. A copy of the Inspection Report will be furnished by the Inspecting Officer to the President of the Local Board concerned. Members of Local Boards should frequently visit and inspect these institutions.

Cholera, &c., cases to be treated in temporary sheds.

Cholera or small-pox cases should, when there is no detached building available, be treated in temporary sheds or leaf pavilions erected for the purpose.

Private practice how regulated.

52. Medical Officers in civil employ may engage in private practice; but care must be taken that their doing so does not in any way interfere with the punctual performance of their official duties, and that the use made of hospital medicines or instruments is strictly in accordance with the regulations. Executive and Administrative Officers will notice in their annual reports whether subordinates are making themselves acceptable and useful as private practitioners.

Application for services of Medical Subordinates how to be made.

53. When a Medical Subordinate is required for a new dispensary, the proposal for his employment should ordinarily be made by the President of the District Board concerned to the Surgeon-General with the Government of Madras. The President may consult with the Surgeon-General as to the person to be nominated. Medical Pupils educated at the Civil Dispensary at Nellore, the Mission Hospital at Dindigul, and the Prince of Wales' Medical School at Tanjore, and other approved Medical Schools, and who have passed the requisite examination are available for employment in Local Board Dispensaries as Hospital Assistants.

Register to be kept.

54. Medical Officers in charge of Civil Dispensaries will keep a nominal register of in and out patients treated, showing the daily average attendance of the latter class, and will transmit monthly and annual returns of sick treated, prepared according to the prescribed form, and with the latter will forward a special medical report. Printed blank forms may be obtained from the Medical Storekeeper on indent.

Date for submission of annual report.

55. The annual reports of the Medical Officer in charge must reach the Surgeon-General's office not later than the 30th April in each year.

Copy to be furnished to Local Board.

A copy of the annual report and of the prescribed returns is to be sent to the President of the Local Board, who will notice in his report to Government the views of the Local Board on the general state of the dispensary and its usefulness and acceptability to the native community.

Private prescriptions may be prepared.

56. Local Boards may permit professional prescriptions for private individuals to be compounded at a dispensary, and may fix the rates at which such prescriptions shall be issued to subscribers and non-subscribers to the Dispensary funds.

Local Board may require Zillah Surgeon to inspect dispensaries.

57. Zillah Surgeons may be required by Local Boards to inspect the outlying dispensaries as frequently as their other duties permit. While so employed, they will receive the usual travelling allowance. The *locum tenens* where no Assistant Surgeon is appointed as Assistant to the District Surgeon will be entitled to an allowance of Rs. 100 per mensem for the period he acts.

Preparation of indents.

58. *Indents and Stores.*—Medicines, apparatus, and supplies of all kinds formerly furnished to dispensaries from the Medical Stores will be furnished to Local Fund dispensaries and hospitals on indents scrutinized and countersigned by the Civil Surgeon and subsequently passed by the Local Boards.

Checking of medical indents by Surgeon-General.

59. Indents should be prepared in duplicate and sent by the Local Boards to the Surgeon-General, who will, after check and approval, forward them to the Medical Storekeeper for compliance. When complied with the Storekeeper will send the original to the Local Boards to be receipted and returned without delay to the Medical Storekeeper for transmission to the Examiner of Medical Accounts. After audit and valuation the priced indents will be forwarded by the Examiner to the Surgeon-General, who will issue the necessary instructions for the recovery of the value from the Boards concerned. In case the Surgeon-General does not approve of any portion of the indents submitted to him by any Local Board, he will pass so much of the indent as he thinks fit and communicate his objections to the rest of the indent to the President of the Local Board concerned, in order that the same may be laid before the Local Board for such action as they may think necessary.

Indents from hospitals to be supplied during January, February, and March must be forwarded so as to reach the Surgeon-General not later than 1st November preceding. Indents from hospitals to be supplied during April, May, and June must be sent so as

to reach the Surgeon-General not later than the 1st February preceding. Indents from hospitals to be supplied during July, August, and September must be forwarded so as to reach the Surgeon-General not later than the 1st May preceding.

Country medicines may be purchased.

The Local Boards may purchase country medicines in the local markets or from the Medical Stores as per lists furnished by the Surgeon-General.

Unserviceable instruments to be returned.

Presidents of Local Boards will send direct to the Medical Stores any surgical instruments which may require repair. Unserviceable instruments should be disposed of as the Board may see fit.

60. *Lunatics.*—District Boards will contribute towards the upkeep of the existing Lunatic Asylums by supporting such pauper patients as may have a *settlement* in the district and as may be sent from the districts to any asylum.

Local Board to contribute to Lunatic Asylums.

Charges on account of lunatics found in Municipalities, when their place of residence cannot be ascertained, will be debited to Municipalities and the District Boards of the districts in which they may be situated, in proportion to the respective incomes of the Municipal Councils and the District Boards.

Charges for wandering lunatics how to be met.

District Boards will defray all charges connected with the conveyance of lunatics, other than criminal lunatics, to the asylums, as well as those incurred for patients discharged after recovery and sent back to their houses.

Local Boards to pay for conveyance to asylums.

Cost of Vaccine Establishment to be paid by Local Boards.

61. *Vaccination.*—Local Boards will be charged with the cost of the district establishment of the Vaccine department. Further rules in detail regarding vaccination are contained in ~~Appendix D.~~ a separate volume

62. *Sanitation.*—The chief works of a sanitary character that should be carried out by Local Boards and Panchayats are—(1), works undertaken for the improvement of water-supply; (2), the enlargement or improvement of village sites; (3), the scavenging of small towns and large villages; (4), sanitary arrangements at fairs and festivals.

What sanitary works to be undertaken.

Rule in preparing estimates for improvement of village sites.

63. In estimating for the improvement of village sites situated outside Unions, the villages proposed to be improved should be specified with the population of each.

Rule for preparation of estimates for scavenging.

The estimates of proposed expenditure for scavenging small towns or large villages should exhibit the name and population of each place.

Arrangements at fairs and festivals.

Rules regarding arrangements to be made at fairs and festivals and the sanitary measures to be adopted on the appearance of cholera are printed in ~~Appendix E.~~ a separate volume

Local subscriptions may be supplemented.

64. When subscriptions are raised for local improvements, a grant of equal amount may be made from Local Funds.

CHAPTER VIII.

Miscellaneous Public Institutions.

65. *Markets, &c.*—When it is proposed to levy fees for the use of markets and cart-stands, &c., estimates of the receipts and charges thereof should be framed and submitted to the Government through the District Board.

Estimates to be prepared.

The fees and other receipts realized from markets should be devoted primarily to the development and improvement of the markets in the taluk in which they are raised.

CHAPTER IX.

Establishment.

66. The controlling establishments at the Presidency town consist of those in the offices of the Government, and the Accountant-General, and are paid from Local Funds by a rateable distribution over the several districts. At the close of each year the total actual outlay incurred on account of these establishments should be distributed by the Accountant-General among the different District Boards in the proportion of their assets, and the amount debitable to each District Board intimated to the President of the District Board and to Government.

Establishment in Presidency offices.

Such additional clerks and accountants as are necessary for the supervision of Local Fund expenditure will, with the sanction of Government, be entertained in the offices of the Government, the Accountant-General, and of Collectors of districts.

Controlling establishments, &c., how to be entertained.

67. The District Boards are empowered to sanction, subject to the rules as regards allotments and transfers, the employment of servants of all classes whose monthly salary does not exceed Rs. 50, and similarly Taluk Boards are authorized to sanction, subject to the rules as regards allotments and transfers, the employment of all servants whose monthly salary is not more than Rs. 15. Any increase of establishment made under this rule should be immediately reported to the Treasury Officer and to Government. The total cost of the Engineering Establishment should not exceed 20 per cent. of the outlay on works.

Sanctioning power of establishment.

68. Applications for addition to Local Fund establishments must be accompanied by a statement showing the strength and emoluments of the existing establishment and proposed changes prepared in the form given in Appendix ~~A.~~ III

Tabular statements to accompany applications for establishments.

69. Subject to restrictions prescribed by the conditions of endowments, the District Board, with the approval of Government, determines the strength and salaries of the staff employed in all schools, dispensaries, choultries, and markets under their control. Provided that the salaries and allowances of medical subordinates borne on the Government establishments will be determined by the Government rules applicable to such officers.

Salaries and allowances of Medical, &c., Staff, how determined.

70. It is 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 Surgeon-General with the Government of Madras, respectively.

Nomination of Medical and Educational subordinates to be made in communication with the department concerned.

71. Bills will be signed by the chief officer in charge of the institution concerned and countersigned by the President or Vice-President of the Local Board under whose control the establishment may be. If Subordinate Committees are appointed for any institution, funds will be drawn on bills signed by the President or two members of such Committee.

Pay bills how to be prepared.

72. Funds for all educational, sanitary, medical, and miscellaneous charges not otherwise provided for in these rules should be drawn on bills signed by the officer to whom the expenditure is confided and countersigned by the President or Vice-President of the Local Board concerned.

Bills to be signed by President or Vice-President.

73. Leave and acting allowances may be granted to Local Fund employés within the limits prescribed in the Codes of the Financial Department.

Leave and acting allowances.

(a) *Transfer of Medical Subordinates.*—The power of transferring Medical Subordinates from one hospital to another within any district "rests with the President of the District Board," who should in all cases keep the Surgeon-General informed of his action. Presidents have also the power of fining Medical Subordinates in the service of the District Board, reporting in all cases their action to the Surgeon-General.

(b) *Payment of Medical Subordinates when on leave.*—When a Medical Subordinate in Local Fund employ is deputed by the Surgeon-General to attend any departmental or other examinations away from the District in which

they may be serving, the District Board concerned shall pay the salary of the absentee and his *locum tenens*.

Travelling allowances.

74. Travelling allowance is regulated by the rules in the Civil Travelling Allowance Code. Proposals to vary the rates of travelling allowance in force or to grant travelling allowances in cases not provided for by rule must be submitted for the sanction of the Government.

What Local Fund servants entitled to pension.

75. *Pensions and Allowances.*—The following servants on the Local Fund establishment entertained prior to 20th May 1881 will be entitled to pension under the rules of the Pension Code:—Overseers, Sub-Overseers, 1st, 2nd, and 3rd grades; Lascars forming petty establishment under the former Road Fund; Inspecting Schoolmasters; Masters of Local Fund Schools of the middle and higher classes; Vaccinators and Deputy Inspectors of Vaccination; Clerks and Peons; Moochees and Attenders in offices of control at the Presidency and in the offices of Collectors and Local Boards.

Medical officers lent to Local Fund Boards.

76. The rule in clause (*b*) of section 10, Civil Pension Code, by which the service of Medical Officers of Government lent to charitable dispensaries or hospitals in British India counts as if it were Government service, applies to service in all dispensaries or hospitals maintained by Local Funds.

Local Fund service not pensionary.

77. Servants of Local Boards entertained subsequently to 20th May 1881 will not be entitled to pension. Government will, however, be prepared to consider on their merits applications from such Boards for sanction to gratuities on retirement in individual cases of long and good service; and in special and exceptional cases will also sanction the grant of pension. Provided that no pension, gratuity, leave allowance or annuity shall exceed the sum to which under the Government Civil Pension and Leave Codes for the time being in force the servant would be entitled if the service had been service under Government.

Servants in controlling offices.

78. The above rule does not apply to servants paid from Local Funds employed in the controlling and central offices at the Presidency.

Pensionary contribution.

79. All servants of Government transferred from qualifying service to service under Local Boards are entitled to claim payment by Local Boards of additional salary equal to the usual contribution to Government in order to maintain their claim to pension eventually from State funds.

In like manner all servants of Local Boards entertained prior to 20th May 1881 and entitled to claim pension must, upon transfer to foreign service, make to Local Boards the usual contribution towards leave and pension charges. The rules of Chapter III of the Civil Pension Code are applicable to all such servants transferred to foreign service.

Government pensioners in Local Fund Service.

80. Persons who may have retired from the service of Government upon pension or gratuity are permitted to take employment under Local Boards subject to the rules of the Civil Pension Code on the subject.

Applications for pensions—Mode of submitting.

81. Mode of submitting pension applications—

(1) Presidents of District Boards shall submit applications for pension or gratuity through the Accountant-General, for that officer's views, to Government in the Pension Department.

(2) Local Fund pensioners will draw their pensions under the rules which regulate the payment of pensions to the Civil State pensioners and subject to the final audit of the Accountant-General.

(3) Pensioners who may reside in the Presidency town will draw their pensions through the Accountant-General's office, and those resident in the Mofussil through the Treasury Deputy Collectors of their respective districts.

Pensions how to be charged.

82. When a Local Fund servant is pensioned, the Local Fund pension will be provided as follows:—(1) In the case of servants employed in particular districts, the pension will be provided by the District Board of the district in which he was employed. (2) In the case of servants employed in the Collectors' offices, the pension will be provided by

the District Board. (3) In the case of servants employed in the Controlling offices at the Presidency, the pension will be provided by the several District Boards of the Presidency in proportion to their assets.

CHAPTER X.

Reports and Accounts.

Union annual report when due.

83. A brief report upon the operations of each Panchayat in the preceding official year must be sent to the President of the Taluk Board, or where there is no Taluk Board, to the President of the District Board not later than the 1st of May in each year. It must be accompanied by the statements I and II given in the appendix.

Taluk report.

84. A similar report will be submitted to the District Board by each Taluk Board before 1st June in each year, which must be accompanied by the statements specified below, forms of which are given in the appendix for the District Boards consolidated report and which may be used by Taluk Boards with the omission, when necessary, of the column showing the details of the working of the District Board.

District report.

85. The District Board will forward a similar report on the working of al the Boards in the district for the year to the Government not later than 15th of July in each year. Such report will be accompanied by the statements specified below.

May be prepared by a Committee.

86. The preparation of these statements and reports may be entrusted to a Committee of the Local Board, but in every case the Taluk or District Board, as the case may be, must be given the opportunity of modifying the same. All statements of Receipts and Expenditure should be signed by the Treasury Officers as Auditor.

Report to be published.

87. The report of each Local Board will be published in the District Gazettes, and such portion of the consolidated report as refers to the progress of education in the district will be forwarded, with the accompanying statements relating to the same, to the Director of Public Instruction for his information.

88. The instructions given for the preparation of the budget will, *mutatis mutandis*, apply to the statements noted below.

Receipts and expenditure.

89. *Statements I A and B.*—These statements exhibit the receipts and disbursements of the year compared with the estimate including subsequent allotments, &c., and with the actuals of the preceding year. The detail heads, as given in the budget, should be adopted in column 1, and in filling up the column of actuals of the previous year, the audited results, as advised by the Accountant-General, should be adopted. The several variations should be explained in the column of remarks, and such explanations need not be repeated in the report. Details of all items of miscellaneous receipt and expenditure should be given in the covering letter and explained. Orders sanctioning contributions to and from Municipalities and other Local Boards should be quoted by number and date, and in case of private contributions the purpose for which they were given should be stated.

90. The progress report should exhibit separately all work costing more than Rs. 300 executed during the year, those costing Rs. 300 and less being shown in lump as "minor works."

Roads.

91. *Statement IV—Road Statement.*—This statement is intended to show the actual outlay on village and other roads, so that Government may see the proportion of expenditure on the former, and that each taluk gets its proper share of the land-cess derived from it. Any variation in the mileage, as compared with the previous year's return, should be explained. The general state of the communications in the district should be noticed in the report, as also any special repairs executed to them during the year.

92. *Statement V—Tolls and Ferries.*—Each toll-gate and ferry place should be mentioned in this statement. New tolls opened and old ones abolished should be specified in the letter.

Tolls.

93. *Statements VII and VIII.*—These are the demand, collection and balance statements of land-cess and other items of revenue.

Land-cess.

94. *Statement IX.*—In this statement all schools maintained from Local Funds should be entered, and the information should be made as complete as possible. For grant-in-aid and other schools *Statement X* is prescribed.

Schools.

The progress of education during the year, the working of the different classes of schools, and the results obtained, as compared with the previous year, should be noticed in the report.

95. Of the other statements which must accompany the report, No. XI refers to choultries and public bungalows, No. XII to hospitals and dispensaries, No. XIII to vaccination, and No. XIV to sanitation. The working of the dispensaries under the control of Local Boards, the extent to which they have been useful to the people, the number of dispensaries sanctioned but not opened, with the reason of their not being opened, the measures adopted for extending vaccination, &c., should be noticed in the report. Under *Sanitation* a short account of the nature of the improvements effected in water-supply and village-sites, and the arrangements made at important fairs and festivals should be noted. It should also be stated whether any voluntary contributions were made by the people for improving the sanitary condition of their villages, whether any epidemic prevailed during the year, and what the state of general health was. The working of the market-fee system should be specially noticed.

Dispensaries and sanitation.

96. The covering letter from the District Board should report briefly upon the general working of the Panchayats and Taluk Boards of the district.

97. *Accounts.*—The accounts of Local Boards will be kept by Treasury Officers under the orders of the President of the District Board, in the form prescribed by Government subject to the rules contained in the *Account and Audit Code* and *Local Fund Public Works Code*, which have been sanctioned by Government and will be found ~~in the appendix~~ *in a separate volume*

Accounts.

~~98.~~ *Mode of making payments.*—All payments will be made on bills passed either by the Presidents of the Local Boards or by the Chairmen of Panchayats, as the case may be, or in their absence by any officer duly authorized on their behalf.

Payments.

~~99.~~ An account in Form No. I of the receipts and charges of each Local Board will be prepared in the Treasury and will be forwarded in duplicate after audit to the President of the District Board in whose office it is due on the 8th of the month following that to which it relates. The President will forward one copy of the account to the Taluk Board concerned.

Form No. I

~~100.~~ A consolidated account of the receipts and charges of all Local Boards of the District will also be prepared in form No. II and submitted in duplicate by the 8th of the month to the President of the District Board, who will after scrutiny transmit one copy countersigned by himself to the Accountant-General not later than the 10th, the other copy being retained in his office for reference.

Form No. II

~~101.~~ *Endowment Fund.*—It will be observed that the Minor Funds are no longer distinguished in this form of account; a separate account, however, of each endowment will, as usual, be maintained and forwarded as a supplement to the account of the Local Board concerned.

Endowment Fund.

~~102.~~ To enable the Local Board to satisfy itself as to the nature of the expenditure shown in Account No. I and the correctness of the accounts as a whole, a list of payments in form No. I-A will be prepared by the Treasury Officer monthly and forwarded with the account to the President of the District Board for transmission to the Board concerned. With the aid of this list it will be competent to the Local Board to check any charge in their account, as no bill can be paid in the Treasury without the authority of the President of the Board concerned.

Vouchers.

~~103.~~ *Check of accounts in Local Board's Offices.*—The account, when received from the Treasury Officer through the President of the District Board, will be checked in the Taluk Board's office with reference to list of payments above prescribed.

Check of accounts.

~~104.~~ *Record of vouchers.*—The vouchers will ordinarily be recorded in the Treasury but the Local Boards' offices will be at liberty to call for any voucher which they may desire to have for reference or other purpose.

~~105.~~ The funds under the control of Panchayats may, if the President of the Taluk or District Board having control over such Panchayat so desires, be kept in the nearest taluk treasury.

Union funds.

~~106.~~ In the taluk treasury where the funds of any Panchayat may be kept, there shall be maintained a simple cash-book, showing in detail all the receipts and all the sums paid out of the said fund.

Cash-book to be kept.

~~107.~~ All sums payable from the Panchayat fund shall be paid by the tahsildar upon orders signed in every case by the Chairman of the Panchayat concerned. Such orders shall bear the date of the order, the name of the person to whom the sum is payable, and the reason for which the same is to be paid.

Payments by orders of Chairman.

~~108.~~ Progress reports of all works under the control of Local Boards should be prepared monthly and laid before the Local Boards at their meetings.

Progress report.

~~109.~~ Accounts, reports, and statements, prepared by the Treasury Deputy Collector, will be signed by the Collector, unless he be absent from head-quarters, and he will be responsible for their correctness.

CHAPTER XI.

MISCELLANEOUS.

~~110.~~ A copy of the Supplement to the District Gazette containing the Proceedings of Local Board meetings, or any other information regarding Local Funds, will be supplied to every member of a Local Board.

Members to be supplied with Gazette.

~~111.~~ Local Boards are allowed discretionary power to pay travelling expenses to such of the non-official members attending meetings as may wish to avail themselves of the concession at rates laid down by Government from time to time.

Travelling allowance.

~~112.~~ Copies of all resolutions of any Local Board or Panchayat submitted to Government should state the names and official designations, if any, of the members of the Board or Panchayat present when such resolutions were passed.

~~113.~~ Any Local Board may appoint a Subordinate Committee, consisting in part of persons who are not members of the Local Board, to superintend or manage any institution in charge of the Local Board. The Board may require such Committees to furnish them with any returns regarding the institution as they may think necessary.

Committees.

~~114.~~ All communications from Panchayats and Taluk Boards to Government should be submitted through the President of the District Board, who will forward the same, with ~~my~~ any remarks he may wish to offer, to Government. Correspondence between Local Boards and Government officers will, subject to the provisions of these rules, be conducted as arranged by the President of the District Board.

Channel of correspondence.

~~115.~~ Postal charges incurred by servants paid from Local Funds, such as schoolmasters, vaccinators, inspecting schoolmasters, &c., will be debited to Local Funds. Further rules as regards postage are given below:—

Postal charges.

Notification of the Government of India, dated 22nd November 1879, regarding Local Fund Correspondence.

"Correspondence sent by a Local Fund officer, or by any Government officer, acting in a capacity connected with a Local Fund, such as President or Secretary of a Local Fund Committee, is not official correspondence within the meaning of these rules and may not be superscribed as on Her Majesty's Service.

"Service stamps may not be sold to Local Fund officers or to Government officers in capacities connected with Local Funds; and the frank of such officers will not be recognized in support of service stamps.

"But nothing in this rule shall be held to prevent the transmission on Her Majesty's Service of correspondence sent by a Government officer acting as such, even though the correspondence may relate to the affairs of a Local Fund. For instance, the Commissioner of a division writing *in that capacity* to a Local Fund officer concerning Local Fund affairs may superscribe the letter on Her Majesty's Service.

"The term Local Fund, as used in this rule, is intended to include municipalities and other similar bodies or institutions."

Stationery.

113. Stationery articles required for Local Fund purposes may be purchased in the market or supplied from the Stationery Depôt on indent. In the latter case memoranda showing the amounts due by Local Boards will be furnished from time to time by the Superintendent of Stationery to the Accountant-General, who will arrange, after communication with Presidents of the District Boards, for the adjustment of the amount from Local Funds.

APPENDIX I.

I.—Budget Estimate of the (District or Taluk) Board of the District for the Official Year 1885-86.

A.—*Revenue and Receipts.*

—	Estimate, 1885-86. Detail (Minor Heads).	Estimate, 1885-86. Total (Major Heads).	Estimate, 1884-85.	Actuals, 1883-84.
Balance on 1st April 1885 ..				
1. Rates and taxes—				
(a) Cess on land				
(b) Tolls .. { Under Act V of 1884 .. .. Contributions from municipalities.				
(c) House-tax				
2. Education—				
(a) School-fees				
(b) Contributions				
(1) From municipalities				
(2) From other district funds				
(3) From private individuals				
(c) Sale-proceeds of books				
(d) Income from endowments				
(e) Miscellaneous				
3. Medical—				
(a) Hospital receipts				
(b) Sale of medicines				
(c) Contributions				
(1) From municipalities				
(2) From other district funds				
(3) From private individuals				
(d) Income from endowments				
(e) Miscellaneous				
4. Interest—				
(a) On Government securities				
(b) On arrears of revenue				
5. Miscellaneous—				
(a) Contributions for purposes other than Education, Medical or Works				
(1) From municipalities				
(2) From other district funds				
(3) From private individuals				
(b) Choultry rents				
(c) Market rents				
(d) Bungalow fees				
(e) Fees and fines				
(f) Ferry rents				
(g) Grass rents				
(h) Fishery rents				
(i) Rents and produce of land				
(j) Avenues				
(k) Sale of stores				
(l) Sundry receipts				
6. Public works—				
(a) Sale of buildings				
(b) Sale of tools and plant				
(c) Sale of old materials				
(d) Contributions				
(1) From municipalities				
(2) From other district funds				
(3) From private individuals				
(e) Refund of expenditure				
(f) Miscellaneous				
7. Contributions from Provincial Funds—				
(a) Education				
(b) General purposes				
(c) Public works				
(d) Choultries				
8. Contributions from Special Funds				
(a) Pound fund				
(b) Canal and Ferry fund				
9. Allotments from the District fund				
Total ..				

I.—Consolidated Budget Estimate of the District Board of the Official Year 1885-86.

District for the

A.—*Revenue and Receipts.*

	Estimate, 1885-86.						Estimate, 1884-85.			Actuals, 1883-84.		
	Detail (Minor Heads).			Total (Major Heads).								
	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.
Balance on 1st April 1885 ..												
1. Rates and taxes												
(a) Cess on land												
(b) Tolls .. { Under Act V of 1884 .. Contribution from municipalities.												
(c) House-tax												
2. Education												
(a) School-fees												
(b) Contributions												
(1) From municipalities												
(2) From other district funds												
(3) From private individuals												
(c) Sale-proceeds of books												
(d) Income from endowments												
(e) Miscellaneous												
3. Medical												
(a) Hospital receipts												
(b) Sale of medicines												
(c) Contributions												
(1) From municipalities												
(2) From other district funds												
(3) From private individuals												
(d) Income from endowments												
(e) Miscellaneous												
4. Interest												
(a) On Government securities												
(b) On arrears of revenue												
5. Miscellaneous												
(a) Contributions for purposes other than Education, Medical or Works.												
(1) From municipalities												
(2) From other district funds												
(3) From private individuals												
(b) Choultry rents												
(c) Market rents												
(d) Bungalow fees												
(e) Fees and fines												
(f) Ferry rents												
(g) Grass rents												
(h) Fishery rents												
(i) Rents and produce of land												
(j) Avenues												
(k) Sale of stores												
(l) Sundry receipts												
6. Public Works												
(a) Sale of buildings												
(b) Sale of tools and plant												
(c) Sale of old materials												
(d) Contributions												
(1) From municipalities												
(2) From other district funds												
(3) From private individuals												
(e) Refund of expenditure												
(f) Miscellaneous												
7. Contributions from Provincial—												
(a) Education												
(b) General purposes												
(c) Public works												
(d) Choultries												
8. Contributions from Special Funds												
(a) Pound fund												
(b) Canal and Ferry fund												
9. Allotments from the District fund												
Total ..												

Demand, Collection and Balance of Land-cess.

Taluks.	Demand for 1885-86.			Collections in 1885-86.			Balance at the end of March 1886.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

I.—Budget Estimate of the (District or Taluk) Board of the Official Year 1885-86.

District for the

B.—*Expenditure.*

	Estimate, 1885-86.		Estimate, 1884-85.	Actuals, 1883-84.
	Detail (Minor Heads).	Total (Major Heads).		
Grant I, Public works—				
(a) New works—				
(1) Communications				
(2) Civil buildings				
(3) Miscellaneous public improvements				
(b) Repairs—				
(1) Communications				
(2) Civil buildings				
(3) Miscellaneous public improvements				
(c) Establishment—				
(1) Public Works department supervision				
(2) Local Fund Engineering establishment				
(3) Tolls and Ferries				
(d) Tools and Plant				
(e) Contingencies				
(f) Contributions to—				
(1) Provincial Funds				
(2) Other District Boards				
(3) Municipalities				
(4) Private individuals				
(g) Miscellaneous				
Total, Grant I ..				
Grant II, Education—				
(a) Inspection				
(b) Normal schools—				
(1) Salaries of masters				
(2) Stipends of students				
(3) Clerks and servants				
(4) Miscellaneous				
(c) Secondary schools .. { Salary system / Combined system				
(1) Salaries of masters				
(2) Clerks and servants				
(3) Miscellaneous				
(d) Elementary schools .. { Salary system / Combined system				
(1) Salaries of masters .. { Fixed / School-fees / Results				
(2) Servants				
(3) Miscellaneous				
(e) Grants-in-aid—				
(1) Salary grants				
(2) Results do.				
(3) Building				
(4) Miscellaneous				
(f) Contributions to—				
(1) Provincial services				
(2) Other District Boards				
(3) Municipalities				
(4) Private individuals				

I.—Budget Estimate of the (District or Taluk) Board of the District, &c.—*continued.*

B.—*Expenditure*—continued.

—	Estimate, 1885-86. Detail (Minor Heads).	Estimate, 1885-86. Total (Major Heads).	Estimate, 1884-85.	Actuals, 1883-84.
(*g*) Miscellaneous—				
(1) Purchase of books				
(2) Commission on sale of books				
(3) Miscellaneous, *e.g.*, stipends to agricultural students, &c.				
Total, Grant II				
Grant III, Medical Services, Vaccination, Sanitation and Public and Charitable Institutions—				
(*a*) Hospitals and Dispensaries—				
(1) Superintendents				
(2) Medical subordinates				
(3) Clerks and servants				
(4) Diet of patients				
(5) Medicines and Surgical instruments				
(6) Supplies				
(7) Midwives and midwifery pupils				
(8) Medical pupils				
(9) Medical practitioners				
(10) Zillah Surgeon's establishment including travelling allowance, &c.				
(11) Cholera charges				
(12) Contingencies				
(13) Miscellaneous				
(*b*) Vaccination—				
(1) Fixed charges				
(2) Contingencies				
(*c*) Sanitation—				
(1) Improvement of water-supply				
(2) Improvement of village-sites				
(3) Scavengering establishment				
(4) Arrangements at fairs and festivals				
(5) Other sanitary outlay				
(*d*) Markets				
(*e*) Choultries—				
(1) Establishment				
(2) Feeding travellers				
(3) Contingencies				
(*f*) Public bungalows				
(*g*) Contributions to—				
(1) Provincial services—				
(1) Medical college				
(2) Sanitary inspection				
(3) Medical reserve staff				
(4) Cutler's establishment				
(5) Lunatics				
(2) Other District Boards				
(3) Municipalities				
(4) Private individuals				
(*h*) Miscellaneous—				
(1) Miscellaneous endowed institutions				
(2) Rewards for killing dogs				
(3) Miscellaneous				
Total, Grant III				
Grant IV, Miscellaneous—				
(*a*) Controlling establishments at the presidency				
(*b*) Establishment in the Collector's office				
(*c*) Local Board's office establishment				
(*d*) Contingencies—				
(1) Stationery				
(2) Postal charges				
(3) Printing charges				
(4) Travelling allowance to non-official members				
(5) Travelling allowance to office establishment				
(6) Miscellaneous—				
(*e*) Pensions				
(*f*) Refunds				
(*g*) Loans—				
(1) Principal				
(2) Interest				
(*h*) Miscellaneous				
Total, Grant IV				
Reserve				
Balance— Grand Total, Expenditure				
Deduct—				
(1) Balance under House-tax, if any				
(2) Balance under Endowments, if any				
Net balance available for general purposes—				

I.—Consolidated Budget Estimate of the District Board of the District for the Official Year 1885-86.

B.—*Expenditure.*

—	Estimate, 1885-86. Detail (Minor Heads). Talukas.	District.	Total.	Total (Major Heads). Talukas.	District.	Total.	Estimate, 1884-85. Talukas.	District.	Total.	Actuals, 1883-84. Talukas.	District.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant I, Public Works—												
(*a*) New Works—												
(1) Communications												
(2) Civil buildings												
(3) Miscellaneous public improvements												
(*b*) Repairs—												
(1) Communications												
(2) Civil buildings												
(3) Miscellaneous public improvements												
(*c*) Establishment—												
(1) Public Works department supervision												
(2) Local Fund Engineering establishment												
(3) Tolls and ferries												
(*d*) Tools and Plant												
(*e*) Contingencies												
(*f*) Contributions to—												
(1) Provincial Funds												
(2) Other District Boards												
(3) Municipalities												
(4) Private individuals												
(*g*) Miscellaneous												
Total, Grant I												
Grant II, Education—												
(*a*) Inspection												
(*b*) Normal schools—												
(1) Salaries of masters												
(2) Stipends of students												
(3) Clerks and servants												
(4) Miscellaneous												
(*c*) Secondary schools. { Salary system / Combined system												
(1) Salaries of masters												
(2) Clerks and servants												
(3) Miscellaneous												
(*d*) Elementary schools { Salary system / Combined system												
(1) Salaries of master { Fixed / School-fees / Results												
(2) Servants												
(3) Miscellaneous												
(*e*) Grants-in-aid—												
(1) Salary grants												
(2) Results grants												
(3) Building												
(4) Miscellaneous												
(*f*) Contributions to—												
(1) Provincial services												
(2) Other District Boards												
(3) Municipalities												
(4) Private individuals												
(*g*) Miscellaneous—												
(1) Purchase of books												
(2) Commission on sale of books												
(3) Miscellaneous, *e.g.*, stipends to agricultural students, &c.												
Total, Grant II												
Grant III, Medical Services, Vaccination, Sanitation, and Public and Charitable Institutions—												
(*a*) Hospitals and Dispensaries—												
(1) Superintendents												
(2) Medical subordinates												
(3) Clerks and servants												
(4) Diet of patients												
(5) Medicines and Surgical instruments												
(6) Supplies												
(7) Midwives and Midwifery pupils												
(8) Medical pupils												
(9) Medical practitioners												
(10) Zillah Surgeon's establishment including, travelling allowance, &c.												
(11) Cholera charges												
(12) Contingencies												
(13) Miscellaneous												

I.—Consolidated Budget Estimate of the District Board of the District for the—*cont*

B.—*Expenditure*—continued.

—	Estimate, 1885-86.						Estimate, 1884-85.			Actuals, 1883-84.		
	Detail (Minor Heads).			Total (Major Heads).								
	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(*b*) Vaccination—												
(1) Fixed charges												
(2) Contingencies												
(*c*) Sanitation—												
(1) Improvement of water-supply												
(2) Improvement of village-site												
(3) Scavengering establishment												
(4) Arrangements at fairs and festivals												
(5) Other sanitary outlay . ..												
(*d*) Markets												
(*e*) Choultries—												
(1) Establishment												
(2) Feeding travellers												
(3) Contingencies												
(*f*) Public bungalows												
(*g*) Contributions to—												
(1) Provincial services—												
(1) Medical college												
(2) Sanitary inspection												
(3) Medical reserve staff												
(4) Cutler's establishment												
(5) Lunatics												
(2) Other District Boards												
(3) Municipalities												
(4) Private individuals												
(*h*) Miscellaneous—												
(1) Miscellaneous endowed institutions												
(2) Rewards for killing dogs												
(3) Miscellaneous												
Total, Grant III ..												
Grant IV, Miscellaneous—												
(*a*) Controlling establishments at the presidency												
(*b*) Establishment in the Collector's office												
(*c*) Local Board's office establishment												
(*d*) Contingencies—												
(1) Stationery												
(2) Postal charges												
(3) Printing charges												
(4) Travelling allowance to non-official members.												
(5) Travelling allowance to office establishment ..												
(6) Miscellaneous												
(*e*) Pensions												
(*f*) Refunds												
(*g*) Loans—												
(1) Principal												
(2) Interest												
(*h*) Miscellaneous												
Total, Grant IV ..												
Reserve ..												
Grand Total, Expenditure ..												
Balance—												
Deduct—												
(1) Balance under House-tax, if any												
(2) Balance under Endowments, if any												
Net balance available for general purposes—												

II.—Budget Estimate of the Union of in the Taluk (or District) of of the District for the Official Year 1885-86.

Receipts.				Expenditure.			
Items of receipts.	Estimate, 1885-86.	Estimate, 1884-85.	Actuals, 1883-84.	Items of expenditure.	Estimate, 1885-86.	Estimate, 1884-85	Actuals, 1883-84.
1. Balance on 1st April 1885.				I. Sanitation—			
2. House-tax—				(*a*) Scavengering establishment			
(*a*) Current				(*b*) Improvement of village-sites			
(*b*) Arrears				(*c*) Improvement of water-supply			
3. Fees				(*d*) Sanitary arrangements at fairs and festivals ..			
4. Contributions from Taluk Board				(*e*) Miscellaneous			
				II. Public works—			
				(*a*) New works			
				(*b*) Repairs			
				(*c*) Miscellaneous			
				III. Schools—			
				Total ..			
				Balance ..			
Total ..				Total ..			

III.—Detail of Allotments for Public Works in the (Local Fund Taluk of or) District for the Official Year 1885-86.

A.—*New Works.*

No.	Taluk.	Description of work.	Amount of estimate.	Computed expenditure up to 31st March 1885.	Estimated expenditure for 1885-86.	Remarks and references.
		I.—Communications—				
		(1) Roads				
		(2) Tolls				
		(3) Ferries				
		Total ..				
		II.—Civil buildings—				
		(1) Hospitals and dispensaries .				
		(2) School buildings . ..				
		(3) Chattrams and bungalows.				
		Total ..				
		III.—Miscellaneous Public Improvements—				
		(1) Avenues				
		(2) Tanks and wells				
		(3) Markets				
		Total ..				
		Grand Total ..				

B.—*Repairs.*

No.	Taluk.	Description of work.	Number of miles.	Rate per mile.	Estimated expenditure.	Remarks and references.
		I.—Communications—				
		(1) Roads				
		(2) Tolls				
		(3) Ferries				
		Total ..				
		II.—Civil buildings—				
		(1) Hospitals and dispensaries.				
		(2) School buildings				
		(3) Chattrams and bungalows .				
		Total ..				
		III.—Miscellaneous Public Improvements—				
		(1) Avenues				
		(2) Tanks and wells				
		(3) Markets				
		Total ..				
		Grand Total ..				

III-C.—Talukwar Statement showing Allotment of Expenditure on Roads in each Taluk in the District for the Official Year 1885-86.

No.	Taluks.	Portion of land-cess raised in the taluk.	Amount allotted for roads in the taluk.	Ratio of column 4 to column 3 per cent.	Remarks.
1	2	3	4	5	6

IV.—Statement showing the Receipts and Charges of Local Fund Schools in the (Local Fund Taluk of or) District for the Official Year 1885-86.

No.	Names of schools.	Average attendance for the first 6 months of the year.	Receipts. Grants from Government. 1884-85.	Grants from Government. 1885-86.	School-fees. 1884-85.	School-fees. 1885-86.	Contributions from other Local Boards, Municipalities and private individuals. 1884-85.	Contributions … 1885-86.	Miscellaneous. 1884-85.	Miscellaneous. 1885-86.	Total. 1884-85.	Total. 1885-86.
	1	2	3	4	5	6	7	8	9	10	11	12
	1. Training schools											
	Total ..											
	2. Secondary schools { Salary system ..											
	{ Combined system.											
	Total ..											
	3. Elementary schools— Boys— (a) Salary system ..											
	(b) Combined system ..											
	Girls— (a) Salary system ..											
	(b) Combined system ..											
	Total ..											
	Grand Total ..											

Names of schools.	Charges. Salaries of masters. 1884-85. Number.	Fixed.	School-fees.	Results grant.	Total.	1885-86. Number.	Fixed.	School-fees.	Results grant.	Total.	Stipends of students. 1884-85. Number.	Amount.	1885-86. Number.	Amount.
1	13	14	15	16	17	18	19	20	21	22	23	24	25	26
1. Training schools														
Total ..														
2. Secondary schools { Salary system ..														
{ Combined system.														
Total ..														
3. Elementary schools— Boys— (a) Salary system ..														
(b) Combined system ..														
Girls— (a) Salary system ..														
(b) Combined system ..														
Total ..														
Grand Total ..														

Names of schools.	Clerks. 1884-85. Number.	Amount.	1885-86. Number.	Amount.	Servants. 1884-85. Number.	Amount.	1885-86. Number.	Amount.	Rent. 1884-85.	1885-86.	Furniture. 1884-85.	1885-86.	Maps, books, &c. 1884-85.	1885-86.	Miscellaneous. 1884-85.	1885-86.	Total. 1884-85.	1885-86.	Remarks.
1	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45
1. Training schools																			
Total ..																			
2. Secondary schools { Salary system ..																			
{ Combined system.																			
Total ..																			
3. Elementary schools— Boys— (a) Salary system ..																			
(b) Combined system ..																			
Girls— (a) Salary system ..																			
(b) Combined system ..																			
Total ..																			
Grand Total ..																			

IV-B.—List of Salary Grants provided in the Budget of the (Local Fund Taluk of or) District Board of the District for the Official Year 1885-86.

No.	Name of school.	By whom managed.	Masters on whose account sanctioned.	Their qualifications.	Gross salary.	Grants-in-aid sanctioned.	Remarks.

V.—Detail of Charges in Local Fund Hospitals, Dispensaries and Public and Charitable Institutions in the (Local Fund taluk of District, for the Official Year 1885-86. or)

Institutions.	Fixed charges.																				Contingent charges.												Remarks.
	Superintendence.				Medical subordinates.				Clerks.				Servants.				Midwives and Midwifery pupils.				Medical pupils.				Medicines and surgical instruments.		Supplies.		Diet of patients and feeding charges of travellers.		Rents		Furniture.		Sundries.		Total.		
	1884-85.		1885-86.		1884-85.		1885-86.		1884-85.		1885-86.		1884-85.		1885-86.		1884-85.		1885-86.		1884-85.		1885-86.		1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.															
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
(a) Hospitals and dispensaries.																																							
Total ..																																							
(b) Itinerating medical establishment ..																																							
Total ..																																							
(c) Choultries ..																																							
Total ..																																							
(d) Public bungalows ..																																							
Total ..																																							
(e) Markets ..																																							
Total ..																																							
(f) Other institutions ..																																							
Total ..																																							
Grand Total ..																																							

VI.—STATEMENT showing the Details of Sanitary Expenditure in the (Local Fund Taluk of or) District for the Official Year 1885-86.

Taluk.	Area.	Population.	Village.	Population.	Water-supply.	Village-site.	Scavenging establishment.	Fairs and festivals.	Other sanitary outlay.	Total.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12

VII.—*STATEMENT of Receipts and Expenditure on account of Endowments in the (Local Fund Taluk of or) District for the Official Year 1885-86.*

Designation of endowment.	Receipts.									Expenditure.									Balance.	Remarks.
	Balance.	Government contributions.	Other contributions.	Interest.	Rents and produce of land and market fees.	Miscellaneous.	Contribution from General Local revenues.		Total.	Allotted for public works.	Cost of supervision and tools and plant.	Fixed charges.	Contingent charges.	Allotted for education.	Allotted for dispensaries.	Allotted for other purposes.	Repayment of loan.	Total.		
							As loan.	As contribution.												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
1. Schools ..																				
Total ..																				
2. Hospitals and dispensaries.																				
Total ..																				
3. Choultries ..																				
Total ..																				
4. Markets ..																				
Total ..																				
5. Miscellaneous ..																				
Total ..																				
Grand Total ..																				

APPENDIX II.

I-A.—Comparative Statement of Receipts of the (District or Taluk) Board of the District for the Official Year 1884-85.

Heads.	Actuals, 1883-84.	Estimate, 1884-85.	Actuals, 1884-85.	Increase over the estimate.	Decrease under the estimate.	Explanation of variations.
Balance on 1st April 1884 ..						
1. Rates and taxes—						
(a) Cess on land						
(b) Tolls { Under Act V of 1884. / Contributions from municipalities.						
(c) House-tax						
2. Education—						
(a) School-fees						
(b) Contributions—						
(1) From municipalities ..						
(2) From other District funds.						
(3) From private individuals.						
(c) Sale-proceeds of books ..						
(d) Income from endowments ..						
(e) Miscellaneous						
3. Medical—						
(a) Hospital receipts						
(b) Sale of medicines						
(c) Contributions—						
(1) From municipalities.						
(2) From other District funds						
(3) From private individuals.						
d Income from endowments ..						
(e) Miscellaneous						
4. Interest—						
(a) On Government securities.						
(b) On arrears of revenue ..						
5. Miscellaneous—						
(a) Contributions for purposes other than Education, Medical or Works.						
(1) From municipalities.						
(2) From other District funds.						
(3) From private individuals.						
(b) Choultry rents						
(c) Market rents						
(d) Bungalow fees						
(e) Fees and fines						
(f) Ferry rents						
(g) Grass rents						
(h) Fishery rents						
(i) Rents and produce of land.						
(j) Avenues						
(k) Sale of stores						
(l) Sundry receipts						
6. Public works—						
(a) Sale of buildings						
(b) Sale of tools and plant ..						
(c) Sale of old materials ..						
(d) Contributions—						
(1) From municipalities ..						
(2) From other District funds.						
(3) From private individuals.						
(e) Refund of expenditure ..						
(f) Miscellaneous						
7. Contributions from Provincial Funds—						
(a) Education						
(b) General purposes						
(c) Public works						
(d) Choultries						
8. Contributions from Special Funds						
(a) Pound fund						
(b) Canal and Ferry fund ..						
9. Allotments from the District fund ..						
Total ..						

I-A.—Consolidated Comparative Statement of Receipts of the District Board of the District for the Official Year 1884-85.

Heads.	Actuals, 1883-84.			Estimate, 1884-85.			Actuals, 1884-85.			Increase over the estimate.			Decrease under the estimate.			Explanation of variations.
	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.	
Balance on 1st April 1884 ..																
1. Rates and taxes—																
(a) Cess on land																
(b) Tolls { Under Act V of 1884. / Contributions from municipalities.																
(c) House-tax																
2. Education—																
(a) School-fees																
(b) Contributions—																
(1) From municipalities.																
(2) From other District funds.																
(3) From private individuals.																
(c) Sale-proceeds of books ..																
(d) Income from endowments.																
(e) Miscellaneous																
3. Medical—																
(a) Hospital receipts																
(b) Sale of medicines																
(c) Contributions—																
(1) From municipalities.																
(2) From other district funds.																
(d) Income frem endowments.																
(e) Miscellaneous																
4. Interest—																
(a) On Government securities.																
(b) On arrears of revenue ..																
5. Miscellaneous—																
(a) Contributions for purposes other than Education, Medical or Works.																
(1) From municipalities.																
(2) From other District funds.																
(3) From private individuals.																
(b) Choultry rents																
(c) Market rents																
(d) Bungalow fees																
(e) Fees and fines																
(f) Ferry rents																
(g) Grass rents																
(h) Fishery rents																
(i) Rents and produce of land.																
(j) Avenues																
(k) Sale of stores																
(l) Sundry receipts																
6. Public works—																
(a) Sale of buildings																
(b) Sale of tools and plant ..																
(c) Sale of old materials ..																
(d) Contributions—																
(1) From municipalities.																
(2) From other District funds.																
(3) From private individuals.																
(e) Refund of expenditure ..																
(f) Miscellaneons																
7. Contributions from Provincial Funds—																
(a) Education																
(b) General purposes																
(c) Public works																
(d) Choultries																
8. Contributions from Special Funds																
(a) Pound fund																
(b) Canal and Ferry fund ..																
9. Allotments from the District fund																
Total ..																

I-B.—Comparative Statement of Expenditure of the (District or Taluk) Board of the District for the Official Year 1884-85.

Heads.	Actuals, 1883-84.	Estimate, 1884-85.	Actuals, 1884-85.	Increase over the estimate.	Decrease under the estimate.	Explanation of variations.
Grant I, Public Works—						
(*a*) New Works—						
(1) Communications						
(2) Civil buildings						
(3) Miscellaneous public improvements						
(*b*) Repairs—						
(1) Communications						
(2) Civil buildings						
(3) Miscellaneous public improvements						
(*c*) Establishment—						
(1) Public Works department supervision						
(2) Local Fund Engineering establishment						
(3) Tolls and ferries						
(*d*) Tools and Plant						
(*e*) Contingencies						
(*f*) Contributions to—						
(1) Provincial Funds						
(2) Other District Boards						
(3) Municipalities						
(4) Private individuals						
(*g*) Miscellaneous						
Total, Grant I						
Grant II, Education—						
(*a*) Inspection						
(*b*) Normal schools—						
(1) Salaries of masters						
(2) Stipends of students						
(3) Clerks and servants						
(4) Miscellaneous						
(*c*) Secondary schools. { Salary system / Combined system						
(1) Salaries of masters						
(2) Clerks and servants						
(3) Miscellaneous						
(*d*) Elementary schools. { Salary system / Combined system						
(1) Salaries of masters { Fixed / School-fees / Results						
(2) Servants						
(3) Miscellaneous						
(*e*) Grants-in-aid—						
(1) Salary grants						
(2) Results grants						
(3) Building						
(4) Miscellaneous						
(*f*) Contributions to—						
(1) Provincial services						
(2) Other District Boards						
(3) Municipalities						
(4) Private individuals						
(*g*) Miscellaneous—						
(1) Purchase of books						
(2) Commission on sale of books						
(3) Miscellaneous, *e.g.*, stipends to agricultural students, &c.						
Total, Grant II						
Grant III, Medical Services, Vaccination, Sanitation and Public and Charitable Institutions—						
(*a*) Hospitals and dispensaries—						
(1) Superintendents						
(2) Medical subordinates						
(3) Clerks and servants						
(4) Diet of patients						
(5) Medicine and surgical instruments						
(6) Supplies						
(7) Midwives and Midwifery pupils						
(8) Medical pupils						
(9) Medical practitioners						
(10) Zillah Surgeon's establishment including travelling allowance, &c.						
(11) Cholera charges						
(12) Contingencies						
(13) Miscellaneous						

I-B.—Comparative Statement of Expenditure of the (District or Taluk) Board, &c.—*cont.*

Heads.	Actuals, 1883-84.	Estimate, 1884-85.	Actuals, 1884-85.	Increase over the estimate.	Decrease under the estimate.	Explanation of variations.
(*b*) Vaccination—						
(1) Fixed charges						
(2) Contingencies						
(*c*) Sanitation—						
(1) Improvement of water-supply						
(2) Improvement of village-site						
(3) Scavengering establishment						
(4) Arrangements at fairs and festivals						
(5) Other sanitary outlay						
(*d*) Markets						
(*e*) Choultries—						
(1) Establishment						
(2) Feeding travellers						
(3) Contingencies						
(*f*) Public bungalows						
(*g*) Contributions to—						
(1) Provincial Services—						
(1) Medical college						
(2) Sanitary inspection						
(3) Medical reserve staff						
(4) Cutler's establishment						
(5) Lunatics						
(2) Other District Boards						
(3) Municipalities						
(4) Private individuals						
(*h*) Miscellaneous—						
(1) Miscellaneous endowed institutions						
(1) Rewards for killing dogs						
(3) Miscellaneous						
Total, Grant III						
Grant IV, Miscellaneous—						
(*a*) Controlling establishment at the presidency.						
(*b*) Establishment in the Collector's office						
(*c*) Local Board's office establishment						
(*d*) Contingencies—						
(1) Stationery						
(2) Postal charges						
(3) Printing charges						
(4) Travelling allowance to non-official members						
(5) Travelling allowance to office establishment						
(6) Miscellaneous						
(*e*) Pensions						
(*f*) Refunds						
(*g*) Loans—						
(1) Principal						
(2) Interest						
(*h*) Miscellaneous						
Total, Grant IV						
Reserve						
Grand Total, Expenditure						
Balance—						
Deduct—						
(1) Balance under House-tax, if any						
(2) Balance under Endowments, if any						
Net balance available for general purposes						

I-B.—Consolidated Comparative Statement of Expenditure of the District Board of the District for the Official Year 1884-85.

Heads.	Actuals, 1883-84. Talukas.	Actuals, 1883-84. District.	Actuals, 1883-84. Total.	Estimate, 1884-85. Talukas.	Estimate, 1884-85. District.	Estimate, 1884-85. Total.	Actuals, 1884-85. Talukas.	Actuals, 1884-85. District.	Actuals, 1884-85. Total.	Increase over the estimate. Talukas.	Increase over the estimate. District.	Increase over the estimate. Total.	Decrease under the estimate. Talukas.	Decrease under the estimate. District.	Decrease under the estimate. Total.	Explanation of variations.
	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs.
Grant I, Public Works—																
(*a*) New Works—																
(1) Communications																
(2) Civil buildings																
(3) Miscellaneous public improvements																
(*b*) Repairs—																
(1) Communications																
(2) Civil buildings																
(3) Miscellaneous public improvements																
(*c*) Establishment—																
(1) Public Works department supervision																
(2) Local Fund Engineering establishment																
(3) Tolls and ferries																
(*d*) Tools and plant																
(*e*) Contingencies																
(*f*) Contributions to—																
(1) Provincial Funds																
(2) Other District Boards																
(3) Municipalities																
(4) Private individuals																
(*g*) Miscellaneous																
Total, Grant I																
Grant II, Education—																
(*a*) Inspection																
(*b*) Normal schools—																
(1) Salaries of masters																
(2) Stipends of students																
(3) Clerks and servants																
(4) Miscellaneous																
(*c*) Secondary schools { Salary system / Combined system																
(1) Salaries of masters																
(2) Clerks and servants																
(3) Miscellaneous																
(*d*) Elementary schools { Salary system / Combined system																
(1) Salaries of masters. { Fixed / School fees / Results																
(2) Servants																
(3) Miscellaneous																
(*e*) Grants-in-aid—																
(1) Salary grants																
(2) Results grants																
(3) Building																
(4) Miscellaneous																
(*f*) Contributions to—																
(1) Provincial services																
(2) Other District Boards																
(3) Municipalities																
(4) Private individuals																
(*g*) Miscellaneous—																
(1) Purchase of books																
(2) Commission on sale of books																
(3) Miscellaneous, *i.g.*, stipends to agricultural students, &c.																
Total, Grant II																
Grant III, Medical Services, Vaccination, Sanitation and Public and Charitable Institutions—																
(*a*) Hospitals and dispensaries—																
(1) Superintendents																
(2) Medical subordinates																
(3) Clerks and servants																
(4) Diet of patients																
(5) Medicine and surgical instruments																
(6) Supplies																
(7) Midwife and Midwifery pupils																
(8) Medical pupils																
(9) Medical practitioners																
(10) Zillah Surgeon's establishment including travelling allowance, &c.																
(11) Cholera charges																
(12) Contingencies																
(13) Miscellaneous																

I-B.—Consolidated Comparative Statement of Expenditure of the District Board, &c.—*cont.*

Heads.	Actuals, 1883-84. Talukas.	Actuals, 1883-84. District.	Actuals, 1883-84. Total.	Estimate, 1884-85. Talukas.	Estimate, 1884-85. District.	Estimate, 1884-85. Total.	Actuals, 1884-85. Talukas.	Actuals, 1884-85. District.	Actuals, 1884-85. Total.	Increase over the estimate. Talukas.	Increase over the estimate. District.	Increase over the estimate. Total.	Decrease under the estimate. Talukas.	Decrease under the estimate. District.	Decrease under the estimate. Total.	Explanation of variations.
	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs.
(*b*) Vaccination—																
(1) Fixed charges																
(2) Contingencies																
(*c*) Sanitation—																
(1) Improvement of water-supply																
(2) Improvement of village-site																
(3) Scavengering establishment																
(4) Arrangements at fairs and festivals																
(5) Other sanitary outlay																
(*d*) Markets																
(*e*) Choultries—																
(1) Establishment																
(2) Feeding travellers																
(3) Contingencies																
(*f*) Public bungalows																
(*g*) Contributions to—																
(1) Provincial services—																
(1) Medical college																
(2) Sanitary inspection																
(3) Medical reserve staff																
(4) Cutler's establishment																
(5) Lunatics																
(2) Other District Boards																
(3) Municipalities																
(4) Private individuals																
(*h*) Miscellaneous—																
(1) Miscellaneous endowed institutions																
(2) Rewards for killing dogs																
(3) Miscellaneous																
Total, Grant III																
Grant IV, Miscellaneous—																
(*a*) Controlling establishments at the presidency																
(*b*) Establishment in the Collector's office																
(*c*) Local Board's office establishment																
(*d*) Contingencies—																
(1) Stationery																
(2) Postal charges																
(3) Printing charges																
(4) Travelling allowance to non-official members																
(5) Travelling allowance to office establishment																
(6) Miscellaneous																
(*e*) Pensions																
(*f*) Refunds																
(*g*) Loans—																
(1) Principal																
(2) Interest																
(*h*) Miscellaneous																
Total, Grant IV																
Reserve																
Grand Total, Expenditure																
Balance—																
Deduct—																
(1) Balance under House-tax, if any																
(2) Balance under Endowments, if any																
Net balance available for general purposes																

II.—Statement of Receipts and Expenditure of the Union of in the Taluk (or District) of of the District for the Official Year 1884-85.

Receipts.					Expenditure.				
Heads.	Actuals, 1883-84.	Estimate, 1884-85.	Actuals, 1884-85.	Explanation of variations.	Heads.	Actuals, 1883-84.	Estimate, 1884-85.	Actuals, 1884-85.	Explanation of variations.
1. Balance on 1st April 1885.					I. Sanitation—				
2. House-tax—					(a) Scavengering establishment ..				
(a) Current ..					(b) Improvement of village-sites ..				
(b) Arrears ..					(c) Improvement of water-supply ..				
3. Fees					(d) Sanitary arrangements at fairs and festivals ..				
4. Contributions from Taluk Boards ..					(e) Miscellaneous ..				
					II. Public works—				
					(a) New works ..				
					(b) Repairs				
					(c) Miscellaneous ..				
					III. Schools				
					Total ..				
					Balance ..				
Total ..					Total ..				

II-A.—Statement of Receipts and Expenditure of Unions in the Taluk (or District) of or District for 1884-85.

Name of Union.	Receipts.					Expenditure.		
	Balance.	From House-tax.	Fees.	Contributions.	Total.	Sanitation.	Public works.	Total.
Total ..								

III.—Statement showing the Progress of New Works and Repairs in the (Local Fund Taluk of or) District for the Official Year 1884-85.

Taluk.	Number of item in the budget.	Description of work.	Amount of estimate.	Date and number of sanction.	Total amount sanctioned in the year.	Expenditure.					Remarks on the progress made during the year.
						From the commencement of the work up to the close of the preceding year.	In the year under report.			Total.	
							By Public Works department.	By Local Fund Engineering department.	By other agency.		

IV.—Statement showing the Mileage and Cost of Roads constructed and repaired out of Local Funds in the (Taluk or) District during the Official Year 1884-85.

Taluks.	Number of miles of road in charge at the commencement of the year.			Number of miles of new road constructed during the year.			Expenditure on roads surveyed and in progress.				Number of miles of road in progress and surveyed			Total outlay on roads.				Land-cess appertaining to			Percentage of column 26 to column 30.	Percentage of column 27 to column 31.	Percentage of column 28 to column 32.	Remarks.
	Village.	Taluk.	District.	Village.	Taluk.	District.	Village.	Taluk.	District.	Total.	Village.	Taluk.	District.	Village.	Taluk.	District.	Total.	Union.	Taluk.	District.				
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36

Taluks.	Cost of repairs.			Average cost of maintaining each mile of road repaired.		
	Village.	Taluk.	District.	Village.	Taluk.	District.
	14	15	16	17	18	19

V.—Statement showing the Receipts and Charges of Tolls and Ferries in the Taluk of or District for 1884-85.

Names of tolls and ferries.	Date and number of sanction.	Rate of tolls (maximum, half the maximum, &c.)	Under amani or leased.	Receipts.			Expenditure.										Remarks.
							On works.			Establishment.			Contingencies.			Total.		
				Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Tolls under the management of the Local Board—																		
A. Toll-gate— Rs.																		
Gross receipts																		
Deduct contribution to																		
B. Toll-gate																		
C. Toll-gate																		
Total ..																		
Other Tolls.																		
1. From A. Board for toll-gate																		
2. From B. Municipality for toll-gate																		
3. From C. Municipality for toll-gate ..																		
Total ..																		
Ferries.																		
A. Ferry																		
B. Do.																		
Total ..																		
Grand Total ..																		

VI.—Statement of Receipts and Expenditure on account of Endowment in the (Local Fund Taluk of or) District for the Official Year 1885-86.

Designation of endowments.	Receipts.									Expenditure.									Balance.	Remarks.
	Balance.	Government contributions.	Other contributions.	Interest.	Rents and produce of land and market fees.	Miscellaneous.	Contribution from General Local revenues. As loan.	Contribution from General Local revenues. As contribution.	Total.	Allotted for public works.	Cost of supervision and tools and plant.	Fixed charges.	Contingent charges.	Allotted for education.	Allotted for dispensary.	Allotted for other purposes.	Repayment of loan.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
1. Schools																				
Total ..																				
2. Hospitals and dispensaries.																				
Total ..																				
3. Choultries ..																				
Total ..																				
4. Markets																				
Total ..																				
5. Miscellaneous ..																				
Total ..																				
Grand Total ..																				

IX.—Statement showing the Cost, &c., of Local Fund Schools in the District for 1884-85.

Schools.	Number of schools. At the beginning of the year.	Number of schools. Opened during the year.	Number of schools. Closed in the year.	Number of schools. At the close of the year.	Number of pupils on the rolls.	Average attendance.	Rate of school-fees. RS.	A.	P.	Number of masters.	Rates of pay. RS.	A.	P.	Number of stipendiary students.	Rate of stipends. RS.	A.	P.	Receipts. Grants from Provincial Funds. RS.	A.	P.	Receipts. School-fees. RS.	A.	P.
1	2	3	4	5	6	7	8			9	10			11	12			13			14		
1. Normal school at																							
A																							
B																							
Total ..																							
2. Secondary schools (Salary system. Combined system.)																							
A ..																							
B ..																							
Total ..																							
3. Elementary schools—																							
Salary system																							
Boys—																							
X. Taluk																							
Y. Taluk																							
Girls—																							
X. Taluk																							
Y. Taluk																							
Total ..																							
Combined system																							
Boys—																							
X. Taluk																							
Y. Taluk																							
Total ..																							
Girls—																							
X. Taluk																							
Y. Taluk																							
Total ..																							
Total, Elementary schools ..																							
Grand Total of all Local Fund schools ..																							

X.—Statement showing the Cost, &c., of Local Fund Schools in the Taluk of or District for 1884-85—*continued*.

Schools.	Receipts—(*contd.*) Other receipts.	Receipts—(*contd.*) Total.	Expenditure. Masters. Fixed salary.	Masters. Results grant.	Masters. School-fees.	Stipends of students.	Servants.	Contingencies and miscellaneous.	Total.	Average cost per pupil in each description of Local Fund schools.	Remarks.
	15	16	17	18	19	20	21	22	23	24	25
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
1. Normal school at											
A											
B											
Total ..											
2. Secondary schools (Salary system .. .. Combined system ..)											
A											
B											
Total ..											
3. Elementary schools—											
Salary system											
Boys—											
X. Taluk											
Y. Taluk											
Girls—											
X. Taluk											
Y. Taluk											
Total ..											
Combined system											
Boys—											
X. Taluk											
Y. Taluk											
Total ..											
Girls—											
X. Taluk											
Y. Taluk											
Total ..											
Total, Elementary schools ..											
Grand Total of all Local Fund schools ..											

VII.—Statement of Demand, Collection and Balance of Land-cess in the Taluk of or District for 1884-85.

Taluks.	Rate of land-cess.	Current demand of 1883-84 as given in the report for that year.	Actual demand of 1883-84, ascertained after Jamabandy.	Current collections in 1883-84.	Current balance at the close of 1883-84.	Arrears balance at the close of 1883-84.	Demand of 1884-85.			Collections.			Arrears remitted.	Balance.			Remarks.
							Arrears (total of columns 6 and 7).	Current.	Total.	Arrears.	Current.	Total.		Arrears.	Current.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	A. P.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Taluk																	
Ryotwar																	
Permanently-settled estates																	
Inams																	
Miscellaneous																	
Total for taluk ..																	
Grand Total ..																	

Particulars of years to which the arrears in column 15 relate.

Years.	Ryotwar.	Permanently-settled estates.	Inams.	Miscellaneous.	Total.
Total ..					

VIII.—*Statement showing the Demand, Collection and Balance of Miscellaneous Items of Revenue in the District for 1884-85.*

	Items.	Demand.									Collection.						Remissions.	Balance.									Remarks.
		Arrears.			Current.			Total.			Arrears.			Current.			Total.			Arrears.			Current.			Total.		
1		2			3			4			5			6			7	8		9			10			11			12
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
1	Lease of tolls																											
2	Fishery rent																											
3	Ferry rent																											
	&c. &c.																											
4	House tax																											
	Endowment Fund.																											
4	Interest on Government securities .																											
5	Money-rent of land																											
6	Value of produce and rent in kind of land.																											
7	Money allowances due from Government.																											
	&c. &c.																											
	Total ..																											

Details of arrears (column 9).

Items.	1881-82.			1882-83.			1883-84.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Lease of tolls												
2. Fishery rent												
3. Ferry rent												
&c. &c.												
Endowment Fund.												
4. Interest on Government securities												
5. Money-rent of land												
6. Value of produce and rent in kind of land												
7. Money allowances due from Government												
&c. &c.												
Total ..												

XA.—Statement showing the Educational Operations in the District for 1884-85.

Name or class of schools.	Number of schools.	Number of pupils on the rolls.	Average attendance.	Number of pupils examined.	Number of pupils found qualified.	Amount of grant earned.			Amount disbursed.									Number of villages visited by inspecting schoolmasters for starting new schools.	Number of schools visited.	Number of visits paid.	Remarks.
									For current year.			For previous year.			Total.						
1	2	3	4	5	6	7			8			9			10			11	12	13	14
						RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.				
1. Local Fund schools—																					
(a) Combined system schools ..																					
(b) Other schools																					
Total ..																					
2. Grant-in-Aid schools—																					
Salary grant																					
A																					
B																					
Total ..																					
Results grant																					
X. Taluk																					
Y. Taluk																					
Total ..																					
3. Unaided Indigenous schools—																					
X. Taluk																					
Y. Taluk																					
Total ..																					

XI.—Statement showing the Receipts and Charges, &c., of the Choultries and Bungalows in the Taluk of or District for 1884-85.

No.	Name.	Number of travellers halted.	Class of bungalow and rate of fees collected.	Receipts.			Number of travellers fed.	Charges.					Remarks.
				Fees from travellers.	Other receipts.	Total.		Cost of feeding.	Establishment charges.	Contingent charges.	Public Works expenditure.	Total.	
	Choultries												
	Bungalows												

XA.—STATEMENT showing the Educational Operations in the District for 1884-85.

Name or class of schools.	Number of schools.	Number of pupils on the rolls.	Average attendance.	Number of pupils examined.	Number of pupils found qualified.	Amount of grant earned.			Amount disbursed.									Number of villages visited by inspecting schoolmasters for starting new schools.	Number of schools visited.	Number of visits paid.	Remarks.
									For current year.			For previous year.			Total.						
1	2	3	4	5	6	7			8			9			10			11	12	13	14
						RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.				
1. Local Fund schools—																					
(a) Combined system schools ..																					
(b) Other schools																					
Total ..																					
2. Grant-in-Aid schools—																					
Salary grant																					
A																					
B																					
Total ..																					
Results grant																					
X. Taluk																					
Y. Taluk																					
Total ..																					
3. Unaided Indigenous schools—																					
X. Taluk																					
Y. Taluk																					
Total ..																					

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XI.—*STATEMENT showing the Receipts and Charges, &c., of the Choultries and Bungalows in the Taluk of or District for 1884-85.*

No.	Name.	Number of travellers halted.	Class of bungalow and rate of fees collected.	Receipts.			Number of travellers fed.	Charges.					Remarks.
				Fees from travellers.	Other receipts.	Total.		Cost of feeding.	Establishment charges.	Contingent charges.	Public Works expenditure.	Total.	
	Choultries												
	Bungalows												

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XII.—Statement showing the Working of the Local Fund Hospitals and Dispensaries in the Taluk of or District in 1884-85.

Name of dispensary.	Class.	Whether held in Local Fund or rented building.	The number of in-patients for whom there is accommodation in the building.	Number of patients treated.			Expenditure.																		Cost of each patient treated.						Remarks.
				In.	Out.	Total.	Superintendence.			Medical subordinates.			Clerks and servants.			Medicines and apparatus.			Diet of patients.			Miscellaneous.			Total.			In.			Out.			
			NO.	NO.	NO.	NO.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A	P.	
Total ..																																	

XIII.—Statement showing the Strength and Cost of Vaccine Establishment and the Number of Operations performed by them in the Taluk of or District for 1884-85.

Deputy Inspectors.					First-class Vaccinators.		Second-class Vaccinators.		Number of probationers and pupil-vaccinators.	Total cost of vaccinators and probationers.	Travelling allowance to vaccinators and probationers.	Rewards to vaccinators and probationers.	Rewards to village munsifs.	Batta to mothers of vaccine-supplying children.	Total cost.	Number vaccinated.	Successful cases.	Percentage of successful cases to total number.	Average cost of each successful case.	Remarks.
Number.	Rate of salary.	Payment for the year.	Deputy Inspector's peon.	Contingencies including travelling allowance.	Number.	Rate of pay.	Number.	Rate of pay.												

XIV.—Statement showing the Details of Expenditure incurred on Sanitation in the Taluk of or District for 1884-85.

Important villages or taluks.	Scavengering establishment.	Improvement of village-sites.	Improvement of water-supply.	Sanitary arrangements at fairs and festivals.	Miscellaneous.	Total.	Remarks.
Total ..							

XV.—List of Buildings and other Properties belonging to, or under the control of, the Taluk Board of the (or District Board,) District in 1884-85.

Taluk.	Village.	Name of building.	Purpose for which building is used.	Value of the building.	Accommodation.	Whether built or purchased by Local Board or made over to them.	Authority (number and date of sanction).	If any endowment is attached, the nature and value of the endowment.	Remarks.

XVI.—Nominal List of Members of the Taluk Board of the (or District Board) of the District for 1884-85.

Number.	Names of members.	Number of meetings held.	Attendance of each member.	Average attendance of each class of members.	Remarks.
	Official.				
1					
2					
3					
4					
	Non-official.				
5					
6					
7					
8					

Appendix III

STATEMENT of Proposition for Revision of Establishment.

Order sanctioning present establishment.		Office to which the proposition refers.	Present scale.						Proposition.										Grounds of proposition.	Recommendations of the District Board and orders of Government.
			Nature of charge.						Proposed scale.				Permanent.		Temporary.					
															Increase per month.		Decrease per month.			
No.	Date.		No.	Designation.	Pay.				No.	Designation.	Pay.		Increase per month.	Decrease per month.	Amount.	Period.	Amount.	Period.		
					Minimum.	Maximum.					Minimum.	Maximum.	Amount.	Amount.						
					Rs.	Rs.					Rs.	Rs.	Rs.	Rs.	Rs.		Rs.			

Rules for the Election of Members of the District Board.

When the Government shall have directed that any number or proportion of the members of any District Board of any district shall be elected by the members of the Taluk Boards situated within such district, the President of such District Board shall, as any vacancy occurs among the non-official members of the District Board, report the occurrence of such vacancy to Government, and state the Taluk Board by the members of which the member of the District Board shall be elected to fill up the vacancy which shall have occurred. The Government will then direct an election to be held. The Taluk Boards should be chosen in the order of the distance of their office from the office of the District Board, until all the Taluk Boards shall have elected the required number of members of the District Board.

2. Every election held shall be held on such date as the President of the District Board shall appoint.

3. When the President of the District Board has fixed the date for the election of one or more members of the District Board by any Taluk Board, he shall cause a written notice to be sent by post or otherwise to the address of the President of the Taluk Board informing him of the vacancy to be filled up, and directing him to summon a meeting of the Taluk Board upon the date notified for the purpose of the election.

4. At the meeting, which is summoned by the President of the Taluk Board for the purpose, the members of the Taluk Board shall proceed to the election of the member for the District Board.

5. Any member who desires or is willing to be elected must be proposed by one and seconded by another member, and the votes of the members present at the said meeting upon every such proposal shall be taken by the President.

6. The election shall be decided by a majority of the votes of the members present at the meeting, the President having a second or casting vote in every case of an equality of votes.

7. The result of the election shall be declared by the President of the Taluk Board and communicated by him without delay to the Collector of the District for the approval of Government.

8. The President shall also forward, under his signature, to the Collector, minutes of the proceedings of the meeting in which shall be recorded—

(*a*) the names of the members present ;

(*b*) the names of the proposer and seconder of each proposal and of the member proposed ;

(*c*) the names of the members voting respectively for and against each proposal.

Draft Rules for the election of Members of Taluk Boards.

Every election requisite for the purpose of the Local Boards Act, 1884, shall be held on such date as the President of the District Board shall fix, provided that when appointment by election is first introduced such elections shall be held not sooner than three months and not later than one month before the commencement of the term of office of the members of the Taluk Board to which such elections are to be made; subsequent elections shall be held as early as conveniently may be after any elective vacancy shall occur.

The occurrence of every vacancy in a Taluk Board shall be reported by the President of the District Board to Government.

2. For the purposes of election, every taluk shall be divided by the Collector into half as many groups of villages as there are elective members, and each group shall be so arranged as to be as nearly as possible equal in importance, regard being had to the population, land-cess and area of the same. Each group shall at the first election elect two members to represent it.

3. The following classes of persons shall be entitled to vote for members of the Taluk Committee :—

(*a*) All Zemindars, Muttadars, Poligars, and other holders of permanently-settled estates.

(*b*) All registered holders of ryotwari lands paying an assessment of Rs. 30 and upwards, and Inamdars holding lands (as calculated in section 64, clause ii, of the Act) of the annual rent value of Rs. 30 and upwards. In the case of joint holders of land, only such of them as pay assessment of Rs. 30 and upwards or as hold inams of the annual rent value of Rs. 30 and upwards for their share shall be entitled to vote. If the amount paid by each sharer is not known or satisfactorily established, he shall be entitled to vote only when the total assessment entered in the patta or the total rent value of the inam as the case may be, divided by the number of joint holders, equals Rs. 30 or upwards.

(*c*) All payers of Imperial License-tax.

(*d*) All graduates of any Indian University.

(*e*) All tenants of Zemindars and Inamdars paying rent in grain or money to the amount of Rs. 60 and upwards.

(*f*) All Government pensioners drawing Rs. 15 per mensem and upwards.

(*g*) All persons drawing a salary of Rs. 30 per mensem and upwards.

(*h*) All occupiers of a house who pay Rs. 5 per mensem and upwards as rent for the same.

(*i*) All headmen and curnams actually performing the duties of the offices.

Provided that no person claiming to vote shall be eligible unless he be above 21 years of age and has been resident or possessed of the necessary property qualification in the Revenue taluk for at least six months immediately preceding the day of publication of the lists of voters, and is of sound mind.

4. No person shall be disqualified to vote by reason of sex.

5. The following classes of persons shall be eligible as members of the Taluk Board :—

(*a*) All Zemindars, Muttadars, Poligars and other holders of permanently-settled estates.

(*b*) All registered holders of ryotwari lands paying an assessment of Rs. 50 and upwards per annum, and all Inamdars having lands of annual rent value (as calculated in section 64, clause ii, of the Act) of Rs. 50 and upwards per annum, with the same proviso in the case of joint holders as in rule 3 *b*.

(*c*) All payers of Imperial License-tax amounting to Rs. 25 per annum and upwards.

(*d*) All tenants of Zemindars and Inamdars paying a rent of Rs. 100 and upwards.

(*e*) All Government pensioners drawing Rs. 30 per mensem and upwards.

(*f*) All persons drawing a salary of Rs. 60 per mensem and upwards.

(*g*) All occupiers of a house who pay house-rent of Rs. 10 per mensem and upwards.

(*h*) All graduates of any Indian University.

Subject to the same proviso as in rule 3.

6. The following persons shall be disqualified for election :—

(*a*) All persons who have been sentenced to one month's rigorous imprisonment and upwards.

(*b*) All clerks and servants of the Taluk Committee.

(*c*) All persons of female sex.

7. Lists of persons resident in each group of villages mentioned in rule 2 qualified, first, to vote at taluk elections, second, to be members of Taluk Boards, shall be prepared under the direction of the Collector, and such lists shall be notified by being affixed in a conspicuous position in at least three villages within each group, and by being published in the District Gazette at least two months before the date fixed for any election of members.

8. The Collector may, on application being made to him at any time within one month after the publication of the lists aforesaid by any person claiming to be qualified to be a member or to vote at an election of members of the Taluk Board, correct any erroneous entry in either of the said lists, or insert therein the name of any applicant who satisfies him of his right to have it so entered. The orders passed under this rule shall be final.

9. The President of the District Board shall appoint the day for election. He shall also appoint the hours at which votes may be given and the place or places within each group of villages mentioned in rule 2 at which the elections will take place. The election shall not take place less than sixty days from the date of such notification, and the hours of voting shall not be fixed earlier than 7 A.M. or later than 5 P.M. Such notification shall be published in the District Gazette and by beat of tom-tom in each group of villages.

10. Every candidate shall be nominated by at least two registered electors, not less than thirty days before the date fixed for the election. Such nomination shall be by letter to the Collector and signed by the candidate and his nominators. The list containing the names of the candidates for each group of villages shall be posted up under the signature of the tahsildar of the taluk in which the group of villages may be situated, at least ten days before the date of election, in a conspicuous spot in his office.

11. The Collector shall appoint one or more polling officers for each group of villages.

12. On the day of the election each intending voter shall, as he arrives at the place appointed for holding the election, receive from the polling officers a voting paper in the following form : —

Vote for a Member of Taluk Board of for the Group.

Name of candidate voted for.	Signature or mark of voter (with his name attached).	Address of the voter.

Each voter may vote for one candidate for each existing vacancy in the group. A vote for any person whose name is not published in list mentioned in rule 10 shall not be received.

13. Females may vote by proxy ; provided that the proxy empowering the person to vote for a female is attested by the headman of the village in which the voter resides and by two other residents of the same village whose names are included in the list of persons qualified as voters.

14. If a voter or proxy is able to write, he shall fill up the voting papers himself, otherwise the voting paper shall be filled up by one of the polling officers, in the presence of the village headman, at the voter's or proxy's dictation, and the latter shall affix his mark thereto.

15. The polling officers shall satisfy themselves as to the identity of the persons tendering their votes, and may refuse the vote of any person whose identity cannot be established, or whose name has not been entered in the list of persons entitled to vote.

16. Each person, whose vote is allowed by the polling officers, shall drop his voting papers into a box so constructed that papers may be inserted therein without opening the same, but from which papers cannot be extracted without breaking the seal which has been previously sealed by the tahsildar of the taluk with his official seal.

17. The polling officers shall keep—

(*a*) a record of the names of the persons voting, whether in person or proxy ;

(*b*) a record of the votes refused by them and of their reasons for refusal ;

(*c*) a file of proxies presented by persons voting on behalf of females.

18. As soon as the time prescribed under rule 9 for the duration of the election has expired, the polling officers shall close the proceedings. The records mentioned in rule 17 shall then be signed by the polling officers.

The polling officers shall then forward, without delay, the sealed box containing the voting papers and the records mentioned in rule 17 to the tahsildar of the taluk, or other person nominated by the Collector, with the following certificate :—

"Certified that the election held this day of 188 , at in our presence was conducted in accordance with the rules.

"(Signed) ,

"*Polling Officers.*"

19. The tahsildar or other officer empowered under rule 18 shall, as soon as possible, examine the votes and the polling officers' records, and communicate the result of the election to the Collector, forwarding the voting papers for destruction by the Collector.

20. Candidates for whom the greatest number of votes shall have been recorded shall be deemed elected. In case of equality of votes for any two candidates, the Collector shall nominate one of the candidates, who shall then be deemed to have been elected.

21. In the event of there being no candidate, or an insufficient number of candidates for any vacancy or vacancies, the vacancy shall be filled by a Government nominee.

Draft Rules for the Election of Members of Panchayats in Unions.

1. The following classes of persons shall be entitled to vote for members of the Panchayat :—

(1) All those classes of persons entitled under the rules for the conduct of taluk elections to vote at taluk elections who may be resident in the Union, and

(2) All registered holders of ryotwari lands paying an assessment of Rs. 15 and upwards, and Inamdars holding lands (as calculated in section 64, clause 2, of the Act) of the annual rent value of Rs. 15 and upwards. In the case of joint-holders of land only such of them as pay assessment of Rs. 15 and upwards, or as hold inams of the annual rent value of Rs. 15 and upwards for their share, shall be entitled to a vote, and

(3) All payers of house-tax.

2. No person shall be disqualified to vote by reason of sex.

3. The following classes of persons shall be eligible as members of the Panchayat :—

(1) All those classes of persons entitled under the rules for the conduct of taluk elections to sit upon Taluk Boards who may be resident in the Union, and

(2) All payers of house-tax in the union of Rs. 3 and upwards.

4. The following persons shall be disqualified for election :—

(1) All persons who have been sentenced to one month's rigorous imprisonment and upwards.

(2) All clerks and servants of the Panchayat or Taluk Board.

5. Lists of persons (1) qualified to vote, (2) qualified to be members of Panchayats, shall be prepared by the tahsildar, and such lists shall be affixed on the village choultry in a conspicuous position at least one month before any election is held.

6. The Revenue officer of the division in which the Union is situated may at any time before an election is held upon application insert the name of any qualified person in or strike the name of any disqualified person out of the lists so made.

7. The Revenue officer for the division in which any Union is situated shall appoint the day for election, and the hours and place at which votes shall be received. Such election shall not take place until 15 days at least have elapsed from the date of notification; such notification shall be made by beat of the tom-tom within the Union concerned.

8. The Revenue officer in charge of the division in which any Union is situated shall previous to any election appoint two polling officers for such Union.

9. On the day of the election each intending voter shall, as he arrives at the place appointed for holding the election, receive from the polling officers a voting paper in the following form :—

Vote for a Member of Panchayat of for the Group.

Name of candidate voted for.	Signature or mark of voter (with his name attached).	Address of the voter.

Each voter may vote for one candidate for each existing vacancy. A vote for any person whose name is not published in list mentioned in rule 5, shall not be received.

10. Females may vote by proxy; provided that the proxy empowering the person to vote for a female is attested by the headman of the village and by two other residents of the same village whose names are included in the list of persons qualified as voters.

11. If a voter or proxy is able to write, he shall fill up the voting papers himself, otherwise the voting paper shall be filled up by one of the polling officers, in the presence of the village headman, at the voter's or proxy's dictation, and the latter shall affix his mark thereto.

12. The polling officers shall satisfy themselves as to the identity of the persons tendering their votes, and may refuse the vote of any person whose identity cannot be established, or whose name has not been entered in the list of persons entitled to vote.

13. Each person, whose vote is allowed by the polling officers, shall drop his voting papers into a box so constructed that papers may be inserted therein without opening the same, but from which papers cannot be abstracted without breaking the seal which has been previously sealed by the tahsildar of the taluk with his official seal.

14. The polling officers shall keep—

(*a*) a record of the names of the persons voting, whether in person or proxy;

(*b*) a record of the votes refused by them and of their reasons for refusal;

(*c*) a file of proxies presented by persons voting on behalf of females.

15. As soon as the time prescribed under rule 7 for the duration of the election has expired, the polling officers shall close the proceedings. The records mentioned in rule 14 shall then be signed by the polling officers.

The polling officers shall then forward, without delay, the sealed box containing the voting papers and the records mentioned in rule 17 to the tahsildar of the taluk or other person nominated by the Revenue divisional officer with the following certificate :—

"Certified that the election held this day of 188 , at in our presence was conducted in accordance with the rules.

"(Signed) ,

"*Polling Officers.*"

16. The tahsildar or other officer empowered under rule 18 shall, as soon as possible, examine the votes and the polling officers' records, and communicate the result of the election to the Revenue divisional officer, forwarding the voting papers for destruction by him.

17. Candidates for whom the greatest number of votes shall have been recorded shall be deemed elected. In case of equality of votes for any two candidates, the divisional officer shall nominate one of the candidates, who shall then be deemed to have been elected.

18. In the event of there being no candidate, or an insufficient number of candidates, for any vacancy or vacancies, the vacancy shall be filled by a Government nominee.

executed. cl/sy

C No 352 L.7.

Is it in contem-
plation to pass an
order (sec 144 (xiv)
with ref: to sec 45
Act V/84 (Madras)

221

Finance. DEPARTMENT.

No.

From

Dated 18th 181

FOR ORDERS.

With reference to the House
Members' question, any
rules which may be thought
necessary under 45 & 46 Vict
V. 1884 can be enacted in
the General Order F. Rules
This rules are with the
D.P.W. and are expected in
a few days. When they are
received they will be examined and
submitted

19-VI

Thanks
WR
23/6

FOR ORDERS.

Loc J Rule

Pub
read

The Hon C S Hunter

Hon 22/6
hy 23/6

IR 21

Office

In sending to Draft to
L. F. Rules & acct gen
I said to consultors made
in Hon Assembly by Hon
Stones he as corporate
Hon - Hist of Hon
mentions Board & Madras
order that they distribute
as he cannot [illegible]
the office

185

223

Local Funds. Fort Saint George,

ACCOUNTANT GENERAL'S OFFICE,

Lord Ripon. 2nd February 1885.

Please have a copy of the enclosures made & kept in the Office & return these originals

L. W. Chapman 5.2.85

My dear Hamnick 5.2.85 Copy taken

I intended showing you the modifications introduced in the Budget Estimate forms as well as in the Rules & Instructions accompanying them, but I am kindly look at them & let me know how far you agree to them? —

In introducing them we have proceeded on the principle of assimilating the Budget & Account forms wherever possible as will be noticed presently —

Para 2 —— Line 6. after words "Sanctioned budget" insert words "subject to the modifications indicated below" 189

3 —— 1 Strike out words Grants I. II. III. IV. (as not being required) and after "expenditure in 2nd line enter words "under Grant I"—

2nd —— 2. After words "Accountant General" enter "or by the Auditor appointed by him vide para 34 last clause but one".

6 —— 3. at close add "and a Statement of the Services to be maintained and the works to be executed within the limits of each Taluq Board from District Funds"

16 —— 7 Head "Special Funds" has not been provided in Statement I-A. It should be shown thereon at -8- the several Special Funds — Canal and Ferry & Pound Fund that is being entered below.

2nd —— E. (regarding Taluq Budget) The Taluq Budget should provide on the receipt side a

I did not find any difficulty in following any of the alterations & remarks in connection with the Examination of them. I will come over tomorrow to make matters clear. Trusting you will not find any more points to discuss this morning.

Yours truly

H Chapman.

a head: "allotments from the District Board".

Para 30. The Secretary to be entered to

Vide paras 749 which say that Taluq Board shall communicate allotment in "2nd week in October" and Panchayat shall submit estimate "1st week in Nov."

191

Para 33 — Line 3.

After "with" in place of "as sanctioned" enter "up to a limit of 1/5 of the balance" & strike out remainder

Chapter IV. Paras regarding Transfers & excesses over Estimates.

As regards transfers there should in the opinion of this office be no restriction as regards minor heads under the same major head, but there should be no transfers between major heads (which are regarded as being synonymous with Grants) exceeding Rs 1000/-

(Accountant Gl's remark) I would use the term 'Grant' instead of 'major head'.

As regards excesses over estimates — substitute following

"Any excess in an estimate may be sanctioned by a Local Board provided the total estimate

226

193

estimate as thus modified does not exceed the amount which the Board is competent to sanction in the case of an original Estimate by 5 per cent —.

A District Board may also sanction excesses in any estimate sanctioned by Govt. provided the sanctioned estimate + the excess does not exceed Rs 5250 in the case of New Works & Rs 10,500 in the case of Repairs

Page 8, 1st line — After word "repair" enter "or any other work".

Para 43 — Line 1 After "Schools" Strike out the word "should" — Such detailed interference being as is thought altogether in Consistent with the principle of the New Act

Para 46 — Strike out as being too General in its terms

Para 51 — Line 7. After word "Board" enter "and the Dept. Inspectors

Para 58 — Lines 5 & 6. — for "mileage" substitute "travelling" & strike out words "besides" to "inspected" —

227

Para. 68 — There should be some percentage restriction in the case of L. T. P. W. Establt, otherwise the cost of Establt will soon be found equal to that of "Works". It might be restricted to 30 per cent on works & provision to that effect will be made in the L. T. P. W. Code as now about to be drawn up — if so desired —

Vide 76 addition made.

195

— 72 — For first 3 lines down to word "Countersigned" read "Bills will be signed by the Chief Officer in charge of the institution concerned being "Countersigned by —

— 75 — For "is paid to it" down to "Code" read "is regulated by the rules in the Civil Travelling allowance Code" —

— 77 — Line 2. After "Officers" insert "of Government" —

Para 80 — 228 After word 'claim' Substitute following'.

"additional salary equal to usual contribution to"

— 81 — For "without prejudice to" Substitute "subject to the rules of the Civil Pension Code on the subject" —

— 84 — Line 2 After "or" add "where there is no Salary Board" —

— 87 — At close insert "They should be signed in all cases by the Local Auditor"

— 60 — A new procedure will be introduced from 1st April next - Vide para 4 of Letter from Dy Secy to G. I. Military Dept embodied in H. G. — 883 of 22. 2. 84.

Suggestions of the Acct. Genl.

A

Ex Trial 27/8/85

229

Finance & F. Dept.

Local Fund Rules:

201

Certainly

We are much indebted to Mr Kammuch for the manner in which he has worked out these Rules which appear now to contain all that can be required

Ylll
22/8

Seen
Offg
Oct 30/85

The new Local Fund Rules are now submitted for final orders:

They were originally drafted by me when upon special duty at Ennas in communication with the Accountant General. They have since been refused to Heads of departments and again to the Acct General and are now as finally corrected submitted with this note, with the suggestion that they may now be published:

Chapter ii.

Nothing need be said here, except that in rules 13 & 14. all mention of revised estimates for Punchayats is omitted, advisedly. These bodies will be the agents of the Taluq Boards, and they will carry forward no balances, their balances being incorporated in the Taluq Balance, & therefore no revised estimates will be necessary. The details of their budgets will of course be incorporated in the Taluq Budgets.

Chapter iii.

No remarks seem necessary here in the Acct. Genl. approves of the

Chapter IV.

Allotments and Transfers:

Some remarks are necessary here:

The present powers of Local Boards as regards Transfers - will be found in Rule 23. of the existing Local Fund Rules. That rule is however out of date being based upon the idea that Local Fd. works are carried out by P.W.D. Officers.

The rule says - that: (1) - Local Bds may transfer allotments from one Unspecified to another. provided the allotment is less than Rs 1000. (2) The Bd. of Revenue (now Govt.) must sanction transfers of larger amounts. No transfers from any of the major heads to another major head in the Road Fund Budget was allowed. without termination of Government. That is today no transfer from repairs to new works, or contingencies to repairs etc was allowed.

Then as to other transfers in the other funds, the General & Endowment fund none were per mutter at all.

Then as regards the making of new allotments under Rule 148 Appropriations of Rs 50 and less might be made from Reserve and balances Subject to the Subsequent sanction of Govt. And all appropriations

Above that sum required previous sanction. 203

Thus it will be seen the Bds had hardly any power to manipulate their funds as they wished.

The result of this was that the Budgets generally drawn up in the Presidents' Office and never understood or really considered by any non-Official members of the Boards, were followed without variation during the year, any transfers or fresh allotments being governed by the rules as they stood.

When the Local Self Govt Committee sat, these facts were strongly commented upon, It was pointed out that the rules must be modified if non officials are to take in the future any interest in Local Administration necessity at present existing for constant correspondence in regard to details, prevents rapid salutory Executive action.

Further, one good reason why formerly no independent action could be granted to Local Boards, was the fact of the Central audit in Madras. Then no Local Bd knew at any moment how it stood financially

and of necessity reference had to be made to Madras where the Board and the Accountant general kept an elaborate System of Check and accounts. The necessity for all this has now banished, with the introduction of the Local Audit; any Board can now find out precisely how it stands at any moment by a reference to the Treasury. There are moreover the Local Fund Inspectors constantly on tour Checking and advising Local Boards as to their funds.

Again the old juggling distinctions between Road Fund & General & Endowment Funds must disappear, and with their disappearance vanishes the danger which formerly existed resp of one running the balances under Each head. Now all Boards will have to look to it to see that their financial year Ends with the balances necessary to commence the next year.

As it is at present Municipalities have complete independence. There are no rules whatever in force as to transfers and as their accts are not incorporated with any Provincial account, there is nothing whatever to prevent any Municipal Council spending its money in any eccentric fashion it pleases. The annual report is the only check we have over them. I mention this to show that the danger of the Bds making mischief with the funds at their disposal is not great. In fact as long as the Coll.r remains President of the Bd. so long at all Events is there no danger of any Eccentric manipulation of Board funds. No Collector would venture upon it.

No doubt the time is rapidly coming for the issue of some rules to control Municipal Expenditure, but the construction of Check rules is always easy, and, I contend it will be easy to invent checks for Local

Boards, if found necessary; the great point at present is to grant them more freedom.

Further, any rules under which any of the correspondence, which comes up now to govt, is got rid of is, this submitter a distinct benefit. It takes now in the office on an average, I suppose, about two to three hours a day reading and initialling applications for sanction for minor allotments. This time would, I submit, be much better spent in examining Local Fund reports and framing and issuing rules and suggestions for improving local administration An immense amount of good can be done by constant examination of the work of the Vaccine and Sanitary & Public Work departments of Local Boards. One Board, as things are now, goes on either omitting some very good work, or wasting its money on some schemes, which it would never do, if it knew what its neighbors were doing and had been doing in the same

Take for instance the following subjects.

Markets.
Vaccination.
Avenues.

A careful study of the reports of the different Boards will show that one Board neglects one subject & has excelled in turning out good work in another, while its failures and successes are unknown in the next district; And here also that the govt should exercise its power. The introduction of vaccination from direct lymph from the calf, has produced Excellent results in Bellary, & might well be tried elsewhere; Markets succeed admirably in Combatore & Salem, & should succeed every where if Boards would take up the question in earnest. and, I submit, this here and not in petty financial control that govt should exercise its power.

The only thing govt has to see is that Boards do not exceed their means, & the present system of Local Check amply provides for this & more is unnecessary.

The question is one of immense importance and interest, and opinions are, of course, divided as to what the point at which the Central jurisdiction of govt over local authorities shall stop, but the real principle, however it seems to be, which should guide in such a discretion, is, that executive power should be localised as far as possible, while the Central body should exercise its function in disseminating knowledge. This is where central govt can really do good, in advice, in giving one Board the benefit of the experience of another and in exercising to the full its large Executive power when it sees things going wrong.

For the above reasons Chapter IV. of the code of rules has been drafted so as to confer upon Local Boards far larger powers than they now possess. It briefly gives all District Boards the right of transferring up to £1000 from any one major head to any other major head within the same grant: it gives Taluq Boards the same power up to £500.

Good rule

The accountant General will so further and allow Boards to transfer from grant to grant, but it is submitted, that that is not necessary. The govt should keep in its own hands the power to say that any money distinctly allotted for sanitation may be spent on roads or vice versâ. It will be no hardship upon the Boards to come up to the Central authority in such cases.

Chapter V.
Public Works.

This chapter was referred to the Chief Engineer for remarks. and as he desired certain changes to be made in the rules as drafted, it was thought advisable to call for the opinion of Presidents upon the question. The answers have been received from the marginally noted districts.

Chingleput
S. Arcot.
N. Arcot
Anantapur
Cuddapah.
Trichinopoly.
Madura.
Ganjam.
Bellary
S. Canara.
Kistna
Kurnool.
Salem.
Tinnevelly.

The answers are put up in a separate file relating to the money paid by Local Bds to the D.P.W. on account of scrutiny of estimates. The substance of their replies is given here.

Kurnool, S. Canara, Ganjam Madura Trichinopoly, Cuddapah Anantapur, S. Arcot & Chingleput desire no change in the rules. Ganjam suggests that Govt should employ one Engineer for Local Fund work for 4 or 5 districts, both clearly the time has not yet come for such a scheme.

Salem and North Arcot wish to have it left to Local Boards when advice and scrutiny when they wished for it, not compulsorily

Krishna would desire to see all control abolished considering it needless. While Tinnevelly would wish to see only works over ₹5000 taken up by D.P.W. and in those case, not only scrutiny of plans but execution and completion certificates countersigned by Supdt Engineer

Under the present rules. Matters stand thus.

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Road works.

Estimates ₹1000 & under are sanctioned by Local Boards. from ₹1000 upwards. by Govt

Estimates ₹2500 – up to ₹5000 must be scrutinized by Local & P.W. Engineers. (Supt.)

Estimates over ₹5000. are sent to Chief Engineer. for scrutiny.

Repairs

Over ₹10.000 must be sent to Supt Engineer.

The operation of this rule was subsequently by G.O. 14th Aug 83. No 1751. Financial restricted to Special works, & was not held applicable to such works as road metalling

I have now in the draft submitted incorporated Col Shaw Stewart's suggestion – omitting his direction regarding Superintending Engineer being responsible for details, that not concerning Local Boards at all. and inserting a clause excluding ordinary Road metalling from the restrictions in accordance with the above G.O. of Aug. 83:

It is submitted the rules now may be published as they stand:

Chapter vi.
Education

Rule 43.

Dr Duncan wished to add to this rule a proviso making it obligatory upon every Bd to come up to Government, before any change in school establishment is made. This however is not necessary. The Board are already very much tied by the educational rules which were approved by Mr Sykes and it is submitted that it is not necessary to tie their hands further:

Rule 49. This rule places Inspecting School masters under the Director, instead of under the Board. I do not think the rule necessary, considering these officers may be placed under the Boards. Mr Sykes desires the rule to be unaltered.

Mr Duncan wished a rule to be inserted making it obligatory upon Bds. to pay salaries & grant loans to masters in those schools which have been handed over by Govt to the Boards, according to the Codes. This is however unnecessary

Special rules being made to meet Each Such case.

Madras 213
Cap. VIIIc

Nothing is said in this chapter as to the powers of Presidents over medical Subordinates. The rules on this subject find place in the general rules regarding establishment.

The alterations which have been made in the chapter have been necessitated by some changes which have been made in the procedure regarding medical indents. No principle is affected by the changes which have been made.

Chapter ix.
Establishment:

both regard to medical Subordinates it seems advisable to insert two rules as to the powers of the Presidents to levy fees and fine, and regarding the Boards liability to pay these officers when on examination leave

The following rules are suggested they follow the rulings of the following

G. of I. & Bd Proc. Bd Proc. 4 Aug 83. No 2246
5 June 83. No 1586
3 Jany. 83. No 24

The rules will come in after Rule 74.

(a). Transfer of Medical Subordinates.

The power of transferring Medical Subordinates from one hospital to another within any district vests with the President of the District Bd, who should in all cases keep the Surgeon General in formed of his action. Presidents have also been given the power of giving Medical Subordinates in the service of the District Bd. reporting in all cases their action to the Surgeon General.

(b). Payment of medical Subordinates when on leave:

When a medical Subordinate in Local Fund employ, is deputed by the Surgeon General, to attend any departmental or other examinations away from the District at which he may be serving the District Bd. concerned shall pay the salary of the absentee and his Commutations.

Cap X.

The alterations suggested by the Accountant General may be made. They are caused by the new system of audit in the Treasury Offices.

For Rule 100. Read. 215

An account in Form No 1. of the receipts and charges of each Local Board, will be prepared in the Treasury and will be forwarded in duplicate after audit to the President of the District Bd in whose office it is due on the 8th of the month following that to which it relates. The President will forward one copy of the account to the Taluq Bd concerned.

For 101. read:

A consolidated account of the receipts and charges of all Local Boards of the District will also be prepared in Form No 11 and submitted in duplicate by the 8th of the month to the President of the District Bd who will after scrutiny transmit one copy countersigned by himself to the Accountant General, not later than the 10th the other copy being retained in his office for reference.

This will complete the alterations suggested by the various heads of clerks.

It is submitted the rules may now be numbered in the T. S. S. Compilation under G. 169. dt. 9. 1. 1

The rules will come in after Rule 7(a).

(a). Transfer of Medical Subordinates.

The power of transferring Medical Subordinates from one hospital to another within any district vests with the President of the District Bd., who should in all cases keep the Surgeon General informed of his action. Presidents have also been given the power of posting Medical Subordinates in the service of the District Bd. reporting in all cases their action to the Surgeon General.

(b). Payment of Medical Subordinates when on leave:

When a Medical Subordinate in Local Fund employ, is deputed by the Surgeon General, to attend any departmental or other examinations away from the District in which he may be serving the District Bd. concerned shall pay the salary of the absentee and his Commutations.

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This will complete the alterations suggested by the various heads of chapter.

It is submitted the rules may now be numbered in the 7th S. of Sanction under G. 169. d. 7. A.

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After they have finally been considered and passed, I would suggest that the following be bound together interleaved, & given to all Bds.

The Rules.
The Local Audit Code
The Public Works Code (L.F.)
The Grant in Aid code.
The Vaccination code.
The Rules for conduct of fairs & festivals.

It would be a handy volume giving all information on the question of Govt. by Local Boards.

[illegible]
31. viii

[illegible]

Hd 21/8
Vd 22/8

Local Fund Rules

A good suggestion
[illegible] 22/8

Was it carried out?
[illegible]

"This will be carried out after the Local Fund rules & the audit & the P.W. codes are passed"
[illegible] 3/ [illegible]

Please see to this
No orders were wanted I think
[illegible]

The Hon. C G Master

[5]

~~Papers to be read in Proceedings:~~

2415 a

217

~~Again G.O., dated~~ ~~188 , No.~~

~~Current No.~~ ~~of 188 , dated~~ ~~from~~

~~Current No.~~ ~~of 188~~ , dated ~~from~~

Order d/ 18th Sept./85. No. 741

In accordance with the provisions of Sec: 145 of the Local Boards Act V of 1884, the Right Hon'ble the Governor in Council resolves to publish in the Fort St George and District Gazettes the following draft rules framed under Sec: 144 of the said Act, and hereby gives notice that any objection or suggestion which may be made in respect of such rules by any person interested therein will be considered on or after the 1st of November next.

Draft approved [illegible]
[illegible]

a

To
All Presidents of Distt Boards.
The Rev. Deptt.
" " P.W. Deptt.
" " Mily Deptt.
" " Acctt Genl.
" " Dirr Publc Instn
" " Surgeon Genl.
" " Sanitary Commr.

(With Rules)

27-10-82

17-6.20 B.I

19-8-24 III

original

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Government Records.

Finl Department.

E. M. C. Printed

Dated 18. 9 — 1885.

No. 741 L. F.

Back Nos.

Diary Date

12-9-87

PRESS.

Final Department.

G.O. dated 16th September

No. 741 L.F.

741 29 18·7·86

First copy sent to Press.

Returned for signature.

Despatched in print.

[Despatch Abstract.]