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MADRAS RECORD OFFICE.

Government of Madras.

Local & Municipal DEPARTMENT.

G.O. No. 461 Local Press / Mis.

Dated 3rd March 1891.

Not to be folded or roughly handled

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—again the following paper :—

G.O., dated 25th July 1890, No. 1855 L., Local and Municipal.

Abstract.—Ordering the publication in the Fort St. George and District Gazettes of the draft rules for the guidance of Union Panchayats and Taluk Boards in account matters, framed under section 144 (X) and (XIV) of Act V of 1884; and stating that any objections or suggestions, which may be made in respect of these rules by any person or persons interested therein, will be considered on or after the 1st October next.

Read—also the following papers :—

From the President, District Board,	South Canara,	dated	9th Oct. 1890,	No. 1471.
,, ,, ,,	Chingleput	,,	16th ,, ,,	,, 2120-L.
,, ,, ,,	Kistna	,,	29th ,, ,,	,, 195.
,, ,, ,,	Nellore	,,	29th ,, ,,	,, 1253-D.B.
,, ,, ,,	Cuddapah	,,	7th Nov. ,,	,, 1560-L.F.
,, ,, ,,	Tanjore	,,	19th ,, ,,	,, 333.
,, ,, ,,	Bellary	,,	4th Dec. ,,	,, 2379.
,, ,, ,,	Anantapur	,,	21st ,, ,,	,, 90.
,, ,, ,,	Vizagapatam	,,	16th Jan. 1891	,, 47.

Order—dated 3rd March 1891, No. 461 L., Local and Municipal.

In the Government order read above the draft rules framed under section 144 (X) and (XIV) of the Local Boards Act V of 1884, for the guidance of Taluk Boards and Union Panchayats, were circulated for criticism under section 145. The remarks and suggestions received up to date are contained in the subsequent correspondence read above.

2. The President of the South Canara District Board states that, under section 237 (*c*) (3) of the Local Fund Public Works rules, the Audit department is required to see that the rates for materials are not in excess of the schedule adopted and that consequently rule 1 of the proposed Taluk Board rules should be amended so as to enable a copy of the schedule to be supplied to the Audit department. This suggestion will be adopted. Section 39 of the Local Fund Public Works rules will also require revision, as, at present, the District Board is the only authority having power to sanction schedules of rates. The Accountant-General is requested to submit the necessary amendments for the approval of Government.

The same President further observes that rule 9 of the Taluk Board rules is somewhat ambiguous. It will be made clear by the substitution of the words "drawn by them" for the words "placed to their credit" in the last line of the rule in question.

As pointed out by the President of the South Canara Board, the last three columns (excluding the remarks column) in Form No. VII for Unions are virtually a repetition of the preceding three columns and they will accordingly be omitted.

3. The President of the Chingleput District Board suggests, with a view to save labour, that, by omitting columns 11—14 of the house-tax register (Form No. I for Unions), and by adding a column similar to column 10 of Form No. I printed in G.O., dated 13th March 1890, No. 623 L., the register could be made a permanent one requiring revision only once in five or six years. In that case it would be necessary to prescribe the subjoined form for annual use. It should be written up every day from the receipt book which is maintained in counterfoil. This proposal will be adopted and the necessary alterations made in the form :—

Serial number of house.	Tax due.	Amount paid.	Date of payment.	Balance due.
1	2	3	4	5
	RS. A. P.	RS. A. P.		RS. A. P.

With reference to the treasury remittance register (Form No. VIII for Unions), the same President suggests that as the duplicates of chalans in Form No. 11 printed in G.O., dated 13th March 1890, No. 623 L., will contain all the necessary information, no other registers are necessary. This suggestion may be adopted, and, for rule No. 11 of the rules for the guidance of Union Panchayats contained in the above-quoted Government order, the following will be substituted :—

"11. The originals and duplicates of chalans in Form No. 11 hereto appended shall be numbered and stitched into books. The remittance shall invariably be accompanied by the duplicate form which will be returned to the Chairman with a note by the Treasury officer that the money remitted has been duly received and an entry shall then be made at the foot of the original form showing the date on which the duplicate was returned and the date of credit as shown therein."

At the foot of Form No. 11 (original) appended to the said rules the following words will be inserted :—

* * * * *

"Date on which duplicate was returned to this office."
"Date of credit in the Treasury as entered in the duplicate of this form."

4. The President of the Madanapalle and Kadiri Taluk Boards in the Cuddapah district suggests (1) that in Form No. IV-A for Unions and in Form No. VII for Taluk Boards an additional column, "amount passed," should be opened after the column "salary," as, in some cases, the whole amount of salary is not passed and (2) that in Form No. II for Taluk Boards an additional column to show the "number and date of resolution or order making the allotment" should be opened after the column "sanctioned," as the allotment is not always made when the estimate is sanctioned. These alterations are, however, unnecessary, as, in the former case, a note in the remarks column will suffice, and in the latter, the allotments sanctioned will be entered in Form No. III.

5. The suggestions of the Anantapur District Board (1) to insert the words "accompanied by a memorandum of data on which the rates have been framed, wi rates of deviations in exceptional cases," between the words "each taluk" and " be sanctioned," in rule 1 of the Taluk Board rules, and (2) to add the words "or valuation" to the heading of column 7 of Form I, register of house-tax, appended

o the Union Panchayat rules, will be adopted. The Government does not consider t necessary to maintain a separate register for licenses granted under clause 4, ection 57—*vide* paragraph 1 (2) of G.O., dated 25th July 1890, No. 1855 L.

6. The following remarks and suggestions are made by the President of the Taluk Board, Vizagapatam :—

(1) Form No. IV-A for Unions is unnecessary, as Form No. X gives all the nformation required for Union purposes.

(2) Form No. IX for Unions may be dispensed with for the present, as the Union offices in this taluk have no permanent advances.

(3) Rule 7 for Unions is unsuitable, as no contractors can be had for carrying out petty works without advances. The Chairmen should therefore be allowed to draw advances on abstract bills with muster rolls or contractors' receipts attached, when such a course becomes necessary, or should be granted imprests.

(4) The schedule of rates need not be passed by Taluk Boards as they are now passed by the District Board.

(5) The abstract appended to Form No. III for Taluk Boards is unnecessary as well as the classification of works into major and minor heads therein adopted.

(6) The list of payments furnished to Taluk Boards by the Account department ought not to be dispensed with and should be added to the rules as Form No. XIII.

The Government does not agree with the President in considering that Form No. IV-A for Unions is unnecessary and that the abstract annexed to Form No. III for Taluk Boards should be deleted. Form No. IX for Unions is intended for adoption by such of the Union Panchayats as are allowed permanent advances. As observed by the President of the District Board, rule 7 for Unions is not absolute and there is no objection to the Chairmen of the Union Panchayats being allowed imprests when necessary. The schedule of rates for each taluk should be passed by the Taluk Board and a list of payments will continue to be furnished by the Treasury officers in the form prescribed in chapter II, section 3 of the Local Fund Account and Audit rules issued in G.O., dated 29th June 1887, No. 1231 L.

The President of the Vizianagrum Taluk Board further states that the additional work imposed on Taluk Boards and Union Panchayats by the proposed rules will be too much for present establishments, but, although the Government is well aware that the duties of Local Fund servants have increased considerably within the last few years, it is hoped that every effort will be made to overcome any difficulty that may be felt from this cause.

7. On further consideration, His Excellency the Governor in Council does not consider it necessary to issue these rules, as above modified, as rules having the force of law. They will accordingly be printed as an appendix to this order and issued as departmental instructions, the portions of the original rules explaining the manner in which the forms are to be maintained and the foot-notes appended thereto being inserted as foot-notes to the forms concerned.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To all Presidents of District Boards.
„ the Accountant-General.

[Appendix.

Exd. J. Moses.

APPENDIX.

Account Rules for Union Panchayats.

The following records should be maintained in Union offices :—

1. Demand Register.
2. Register of Miscellaneous Revenues.
3. Counterfoils of Licenses.
4. Register of Establishment and Contingent Charges.
5. Cash Book.
6. Ledger.
7. Abstract of Receipts and Charges.
8. Treasury Remittance Register.
9. Petty Cash Book.
10. Acquittance Book.

2. The Demand Register will show (1) the assessment on various buildings within the Union, as finally settled by the Chairman, (2) the sums realized, and (3) the sums remitted or written off under the sanction of the Taluk Board.

3. To watch the realizations under sale-proceeds of avenue clippings and produce, street sweepings, &c., rent of gardens and the like, which are leased out or sold in public auction periodically, a Register of Miscellaneous Revenues will be maintained.

4. The counterfoils of licenses will be a permanent record of licenses issued, such as for pandals, temporary sheds, &c.

5. A Register of Establishment and Contingent Charges should be maintained, in which all bills passed for payment should be recorded.

6. The Cash Book will show on the receipt side all realizations in the way of taxes, fees, &c., including those received into the Treasury directly, intimation of which should be given to the Union office then and there by the officer paying it; on the charge side, it will show the amount of the several bills passed by the Chairman for payment at the Treasury.

7. The practice of drawing funds from the Treasury for works and other purposes on abstract bills signed by the Chairman, and of making cash payments to contractors and others, should be discouraged. All payments should be made through the Treasury office, by way of endorsements in favour of payees on bills passed for payment by the Chairman.

8. For the permanent advance or unexpended balance of money drawn for disbursements on account of office establishment, contingencies and the like, a separate account called Petty Cash Book will be maintained.

9. A Ledger or a posting register should be maintained.

10. From the above Ledger or posting register, a monthly abstract of receipts and charges should be prepared by the Union office and submitted to the Taluk Board's office.

11. All sums realized should be remitted to the Treasury daily in the case of a Union in which there is a Government Treasury. In the case of Unions in which there are no Government Treasuries, the collections should be remitted once a fortnight, unless they amount to Rs. 50, when they should be remitted forthwith. The signature of the Treasury officer should be secured in the duplicate chalans sent with the money.

12. For all drawings from the Treasury on account of office establishment, conservancy establishment, office contingencies and the like, a separate register called Petty Cash Book should be maintained and the cash balance proved by the Chairman at frequent intervals.

13. In proof of payment to the several members of the office establishment and others, the acquittances of the payees should be secured in a separate register called Acquittance Book.

Form No. I.

Register of House Tax.

(Permanent.)

Population
Total number of houses

Serial number.	Name of street.	Door number.	Owner of house.	Occupier.	Description of house, terraced, tiled, or thatched.	Probable annual rental or valuation.	Class.	Tax.	Signature of the Chairman.	Remarks containing particulars of amendments, with the initials of the Chairman duly dated.
1	2	3	4	5	6	7	8	9	10	11
								RS. A.		

Abstract for each village.

Year.	Class.	Number of houses.	Amount of tax.	Remarks (note also the remissions, &c., granted by the Taluk Boards on appeal).
1	2	3	4	5
189	I		RS. A.	
	II			
	III			
	IV			
	V			
	VI			
	Total ..			

Form No. II.

Register of House Tax.

(Annual.)

Serial number of house.	Tax due.	Amount paid.	Date of payment.	Balance due.
1	2	3	4	5
	RS. A. P.	RS. A. P.		RS. A. P.

FORM No. III.

Register of Miscellaneous Revenue.

No.	Items of Revenue.	To whom leased out.	Amount for which leased.	Monthly or other periodical instalments.	When due.	1st Instalment.		2nd Instalment.		3rd Instalment.		4th Instalment.		Total amount paid.	Balance.	Action taken to recover balance.
						Amount.	Date of payment.	Amount.	Date of payment.	Amount.	Date of payment.	Amount	Date of payment.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Avenue produce		RS. A. P.	RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.	RS. A. P.	
2	Street sweepings															
3	Rubbish and night-soil ..															
4	Offal, dung of slaughter-house.															
	&c. &c. &c.															

NOTE.—In this Register should be entered the amount due under each head by the various lessees or purchasers and the actual realizations whether in one payment or in instalments ; —the measures adopted for the recovery of any balance which may be found outstanding at the close of each official year should also be noted herein.

FORM No. IV.

ffice Copy.

No. —— .

License for temporary erections under Clause IV of Section 57 of Act V of 1884.

Name ____________

Residing in ____________ street of the

Village of ____________

Without obstruction or encroachment to the public thoroughfare

In ____________ street.

In front of house No. ________

No. of days ________ from

No. of square yards covered ____________

Fee Rs. ______ As. ______ P. ______

______ Union,
Date

Chairman.

Karnam.

FORM No. IV.

No. —— .

License for temporary erections under Clause IV of Section 57 of Act V of 1884.

____________________ residing in ____________________ street of the village of ____________________ is hereby authorized to erect a temporary ____________________ without obstruction or encroachment to the public thoroughfare in ____________________ street in front of ____________________ covering a space of ________ square yards for ________ days from ________ on payment of fee of Rupees ________

The ________ Union Office,
Dated ________ 189 .

Chairman.

Karnam.

Form No. V-A.

Register of Establishment Charges passed by during the year 189 .

Serial number.	Date of receipt.	From whom received.	Particulars of claim.	For what month.	(a) Salary.	Date on which passed, with initials.	(b) Voucher number.	(b) Date of payment.	Remarks.

N.B.—(1) Separate sheets should be kept for each establishment or for each head of account to guard against double payment.

(2) This Register will show the details of establishment and the total amount passed for each month, together with the initials of the passing officer and the date of payment at the Treasury.

(a) Here the average sanctioned monthly allotment should be entered for the purpose of watching, viz., that the amount of each bill passed for payment is within the sanctioned allotment.

(b) These columns are to be filled in with reference to the lists of payments received from the Treasury officer along with the monthly accounts.

Form No. V-B.

Register of Contingent charges.

Date of payment.	To whom paid.	Sub-voucher or contingent bill.	Detailed heads of budgets.												Unusual charges.		Total of each month's bill.	Date of admission with initials.	Remarks.
	Budget grant for each head.	No. of voucher.			Periodicals and newspapers.	Hot weather charges.	Postage stamps and bearing postage.	Telegrams.							Description.	Amount.			

Travelling Allowance Register.

Budget grant.

Date of payment.	Number of voucher.	Names of officers.	Date and object of journey.	Officers.		Establishment.			Total.	Admission.	
				Mileage.	Daily allowance.	Batta.	Mileage.	Railway fare.		Date.	Initials.
				RS.	RS.	RS.	RS.	RS.	RS.		

N.B.—Seperate sheets should be allotted for each establishment or for each head of account to guard against double payment. The amount passed for payment, with the initials of the passing officer and the date of actual payment at the Treasury, should be noted in this Register. The progressive totals will be worked out once in three months, or oftener if necessary, in order to see whether the expenditure is within the budget allotment, and, if necessary, to obtain sanction for an additional allotment before it is exceeded.

FORM No. VI.

Cash Book.

Month and date.	Number of voucher.	Particulars of items.	Receipts.		Head of account.	Month and date.	Number of voucher.	Particulars of items.	Charges.		Number of cheque.	Head of account.
			Cash.	Bank or Treasury.					Cash.	Bank or Treasury.		
1	2	3	4	5	6	7	8	9	10	11	12	13

NOTE.—The budget head to which each item of receipts and charges appertains will be noted in a separate column so that the ledger may be easily posted. The cash book will be checked each day by the Chairman and closed at the end of each month, the balance being compared with that appearing in the Treasury account. The Chairman's countersignature to the bills passed for payment will supply the place of formal cheques or orders on the Treasury. Particulars of receipts and charges, with date and voucher number, should be given in the cash book in sufficient detail to obviate the necessity for reference to the original vouchers which, in the case of charges, will have been forwarded to the Treasury and thence to the Audit office. Any alteration in the cash book that may be necessary should be neatly made and attested with the initials of the Chairman. Erasures should not be allowed; any entry that may be erroneous should be scored out and the correct entry made above it in such a way that the original entry also may be legible for purposes of scrutiny. The cash book should be a bound book of sufficiently stout durable paper and the pages of the book should be numbered consecutively and each page attested with the initials of the Chairman to prevent inter-leaving.

FORM No. VII.

Ledger.

Month and date.	Receipts.									Expenditure.								
	House-tax.	Fees, fines, &c.					Contributions from		Total.	Grant I.		Grant II.	Grant III.			Grant IV.		Total.
		Pandals.	Markets.	Schools.	Choultries.	Miscellaneous.	Provincial.	Taluk Board.		New Works.	Repairs.	Schools.	Sanitation.	Markets.	Choultries.	Establishment.	Contingencies.	

NOTE.—In the vertical columns of this statement should be posted the amounts appearing each day in the cash book. The monthly total of each item should be entered at the bottom, the progressive total up to date being worked out in a separate line.

FORM No. VIII.

Treasury Cash Account for Unions.

Number and amount of voucher.	Heads of account.	Current month.		1st April to date — months.	Amount of estimate or grant.	Remarks.
		Amount of detailed entries.	Total of minor head.	Amount of detailed entries.		

NOTE.—In this abstract should be shown separately the figures for the preceding month and the progressive totals for the year up to its close. The figures of this abstract will be checked with the corresponding figures under receipts and disbursements in the Treasury account, received from the Huzúr Treasury office through the Audit office and that of the President of the District Board. This should ensure that the Union is credited with all the money received from it, or on its behalf, and that it was debited only with the amounts duly passed for payment by the Union Panchayat.

Form No. IX.

Register of Petty Cash.

Month and date.	Transactions.	Credit.		Debit.			Head of account.	Remarks.
		Recoupment.						
		Cheque No.	Amount.	Voucher No.	Amount.	Total.		
			RS.		RS. A. P.	RS. A. P.		

NOTE.—The amounts required for office establishment, &c., being drawn on bills duly receipted by the Chairman, the amounts thereof will be finally charged in the cash account, the undisbursed portion, if any, being refunded by deductions in subsequent bills.

Form No. X.

Acquittance Register.

No.	Names.	Name of post.	Rate of salary.	Fines.	Income-tax.	Net charge for each.	Date of payment.	Acquittances.	Remarks.
			RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.			

Account Rules for Taluk Boards.

The following are the principal records to be maintained:—

1. *Schedule of Sanctioned Rates.*—The Local Fund Engineer will submit, in quadruplicate, a schedule of rates (Form I attached) for each taluk, accompanied by a memorandum of data on which the rates have been framed, with rates of deviations in exceptional cases, to be sanctioned by the Taluk Board, before 1st October of every year; one copy will be retained in the Taluk office, the remaining three being transmitted to the District Board, one for record in the office of the President, District Board, the second in that of the Local Fund Engineer, and the third in that of the audit office.

The schedule of rates will be the guide in the preparation of estimates; and in the absence of the special sanction of the Taluk Board, the rates for departmental labour must not exceed the maximum rates provided for therein.

2 *Register of Estimates.*—The register of estimates (Form II attached) will be a record in the Taluk office of all sanctioned estimates of works in the taluk; any subsequent revision of estimates will be duly noted therein.

3. *Register of Allotments.*—The register of allotments (Form III attached) will exhibit the allotments under several grants as appearing in the budget, together with subsequent additions and deductions as sanctioned by the authorities concerned.

4. *Register of Revenues.*—A register in Form IV attached will be maintained in order to check the receipt of all items of revenue provided for in the budget and to ensure the credit in Local Fund Treasury account of all sums reported to have been realized and remitted to the Treasury. The Executive officers, through whom such realizations are made, should intimate at once the date of realization and remittance into the Treasury.

5. *Register of Contractor's Instalments.*—(Form V attached.) This register will show separately the amount for which markets, slaughter-houses, &c., have been leased out and produce or other articles sold.

6. *Register of Sanctioned Scale of Establishments.*—(Form VI attached.) This is intended to show the scale of establishments sanctioned from time to time for the several offices under the Taluk Board and Unions subordinate thereto.

7. *Register of Establishment Charges.*—(Form VII attached.) All bills for establishment charges passed by the Taluk Board will be noted in this register.

8. *Register of Contingent Charges.*—(Form VIII attached.) The budget provision of contingent charges will be distributed under the several sub-heads in this register.

9. *Register of Advances.*—(Form IX attached.) For record of all advances made either to contractors or other disbursing officers for miscellaneous public improvements, a register of advances will be maintained in this form.

In order to watch the adjustment of all amounts, of which the Revenue officers have availed themselves for expenditure on sanitary works direct, *i.e.*, without an abstract bill being passed by the Taluk Board, intimation will at once be sent to the Taluk Board of an amount having been drawn by them.

10. *Register of Petty Cash.*—(Form X attached.) A petty cash-book, to show the receipts and disbursements on account of office contingencies and other items of expenditure, such as stamps, stationery, furniture, &c., purchased by the Taluk Board for supply to the several institutions under their charge, will be maintained in this form.

11. *Acquittance Register.*—For all disbursements in the Taluk Board's office to members of establishments and the like, an acquittance register will be maintained in the attached form.

12. A copy of the Local Fund Treasury account, so far as it relates to the transactions of the Taluk Board, will be forwarded by the Treasury officer, each month after audit, through the President of the District Board, to the President of the Taluk Board.

A list of payments will be sent along with the Treasury account.

FORM No. I.

Schedule of Sanctioned Rates,

No.	Description.	Per	Rate.	Remarks.
			RS. A. P.	

FORM No. II.

Register of Estimates.

Register number.	Submitted for sanction.		Sanctioned.			Heads of classification.		Particulars of estimate.		Completion report submitted.		Remarks.
	With letter number.	Date.	Authority.	Number.	Date.	Main-head.	Sub-head.	Description of work.	Amount of estimate.	With letter number.	Date.	
									RS. A. P.			

FORM No. III.

Register of Allotments,

(*) Original Works—Communications.

Item number.	Name of work.	Estimate.		Previous year's expenditure.	Current year's allotment.		Remarks.
		Authority.	Amount.		Authority.	Amount.	
			RS. A. P.			RS. A. P.	

(*) Works should be arranged according to the classification in the budget.

Abstract.

Months.	Original works.			Repairs.			Establishment.	Contingencies.	Tools and plant.	Remarks.
	Communications.	Civil buildings.	Miscellaneous public improvements.	Communications.	Civil buildings.	Miscellaneous public improvements.				
April .. Major †										
Minor										

† Works costing above Rs. 300 each.

Form No. IV.

Register of Revenues realised.

for

Date of intimation memo. or other document.	Officers realising the revenue and remitting the same to the Treasury.	Date of realisation (as per intimation memo.).	Date of remittance (as per Treasury receipt accompanying intimation memo.).	Amounts budgeted for or expected to be realised under the several heads, and those actually realised.							
				Head.	Head.	Head.					
				Amount.	Amount.	Amount.					
				RS. A. P.	RS. A. P.	RS. A. P.					

Note.—(1) The several heads and amounts budgeted for or expected under each head should be noted at the top of the second half of this sheet together with subsequent additions and deductions of any, in the amounts expected to be realised, with the marks † and — prefixed. The particulars of the authority sanctioning such addition and deduction should be noted in the remarks column to the opened after providing separate columns for all heads as per note 3 below.

(2) The amounts actually realised from time to time should be noted in the vertical columns in the second half of this sheet under the budget heads concerned. The realisations and remittances from the several officers concerned should be noted in separate lines in the order of dates. By these means any delay or failure to credit will be detected and any falling off of revenue will be duly brought m notice.

(3) For entry of items for which no space is available in the first sheet, a sufficient number of sheets should be added so as to allow of as many more columns being opened as may be needed for budget heads. The totals should be struck at foot of each sheet and carried forward.

Form No. V.

Register of Contractors' Payments.

Particulars of the farm leased————
Amount for which leased ————
The name and address of the lessee ————
} Number and date of Local Board's resolution or other authority.

Particulars of monthly or other periodical instalments.		Date.		○ Note of number and date of notice or other particulars of action taken in default of payment.	Remarks.
Months or the number of instalments.	Amount of each instalment.	When due.	When paid.		

One page should be allotted for each farm sold.

The amount of monthly or other periodical instalments, together with the dates on which they are due and on which they are actually received, should be noted. Any failure to pay on due date should also be noticed.

Form No. VI.

Register of Sanctioned Scale of Establishment as it stood on 1st April 189 .

Orders creating post.	Present incumbent's date of		Name of post.	Date of incumbent's birth (as near as possible).	Name of incumbent.	Pay of post.		Pay of present incumbent.
	Appointment to present post.	Promotion to present pay.				Minimum.	Maximum.	

Form No. VI-A.

Detailed statement of new names, leave, &c.

New names of officers.	From what office and on what date transferred.	Names of officers which were in Form 6 of the previous year, but now omitted.	From what date ceased to be borne on the establishment and why.	Officers who have been on other than privilege leave or under suspension during the year.	Description and period of leave or suspension from and to what date. Note.—In cases of suspension, state whether the suspension period will count towards pension.

Note.—This register need not be renewed every year; it will be enough if any additions or alterations subsequently sanctioned are duly noted in it and entries therein authenticated.

FORM No. VII.

Register of Establishment charges passed by the President,   *Taluk Board, during the year* 189 .

Serial number.	Date of receipt.	From whom received.	Particulars of claim.	For what month.	(a) Salary.			Date on which passed, with initials.	(b) Voucher number.	(b) Date of payment.	Remarks.
					RS.	A.	P.				

N.B.—This Register will show the details of establishments and the total amount passed for each month together with the initials of the passing officer and the date of payment at the Treasury. Separate sheets should be kept for each establishment.

(a) Here the average sanctioned monthly allotment should be entered for the purpose of watching that the amount of each bill passed for payment is within the sanctioned allotment.

(b) These columns are to be filled in with reference to the lists of payments received from the Treasury officer along with the monthly accounts.

FORM No. VIII.

Register of Contingent charges.

Date of payment.	To whom paid.	Sub-voucher or contingent bill.	Detailed heads of budget.												Unusual charges.		Total of each month's bill.	Date of admission with initials.	Remarks.
	Budget grant for each head.	Number of voucher.			Periodicals and newspapers.	Hot weather charges.	Postage stamps and bearing postage.	Telegrams.							Description.	Amount.			
					RS.	RS.	RS.	RS.								RS.	RS.		

FORM No VIII-A.

Travelling Allowance Register.   Budget grant.

Date of payment.	Number of voucher.	Names of Officers.	Date and object of Journey.	Officers.		Establishment.			Total.	Admission.	
				Mileage.	Daily allowance.	Batta.	Mileage.	Railway fare.		Date.	Initials.
				RS.	RS.	RS.	RS.	RS.	RS.		

NOTE.—The amount passed for payment, with the initials of the passing officer and the date of actual payment at the Treasury, should be noted in this Register. The progressive totals will be worked out once in three months, or oftener if necessary, in order to see whether the expenditure is within the budget allotment, so that sanction may be obtained for an additional allotment before it is exceeded.

Form No VIII-B.

Register of Special charges.

Order sanctioning the expenditure.				Note of audit.				Remarks.
Issuing authority.	Number.	Date.	Substance of order.	Amount sanctioned.	Number of voucher.	Month.	Amount.	Reference to objection, &c.
				RS. A. P.			RS. A. P.	

Note.—(1) The budget provision and Government order or other sanction and the nature and amount of the charge will be noted on receipt of the budget estimate or other authority. The particulars of actual expenditure, *i.e.*, the amount passed on each occasion, with the initials of the passing officer and date of payment should also be entered in this Register.

(2) The entry of the budget provision or other authority should be verified with the original document on which the charge is based and the fact that the bill has been passed for payment should be noted in such document or order under the initials of the passing officer to prevent any second payment on the same order or any confusion arising.

Form No. IX.

Register of Advances.

Item No.	Month and date.	To whom advanced.	Purpose for which advanced.	Debits.	Credits.			Total of adjusted amount.	Balance.	How adjusted or steps taken to effect adjustment.
					By work done.		By cash refund.			
				Amount advanced.	Number of voucher.	Amount.				
				RS. A. P.		RS. A. P.	RS. A. P.		RS. A. P.	

Note.—Provision should be made in this Register to note adjustments made either in the shape of detailed bills and completion reports or by cash recovery.

Register of Petty Cash.

Month and date.	Transactions.	Credit.		Debit.			Head of account.	Remarks.
		Recoupment.						
		Cheque No.	Amount.	Voucher No.	Amount.	Total.		

Form No. XI.

Acquittance Register.

No.	Name.	Name of post.	Rate of salary.	Fines and stoppages.	Income-tax.	Net amount payable.	Date of payment.	Acquittances.	Remarks.
			RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.			

Form No VIII-B.

Register of Special charges.

Order sanctioning the expenditure.				Note of audit.				Remarks.
Issuing authority.	Number.	Date.	Substance of order.	Amount sanctioned.	Number of voucher.	Month.	Amount.	Reference to objection, &c.
				RS. A. P.			RS. A. P.	

NOTE.—(1) The budget provision and Government order or other sanction and the nature and amount of the charge will be noted on receipt of the budget estimate or other authority. The particulars of actual expenditure, *i.e.*, the amount passed on each occasion, with the initials of the passing officer and date of payment should also be entered in this Register.

(2) The entry of the budget provision or other authority should be verified with the original document on which the charge is based and the fact that the bill has been passed for payment should be noted in such document or order under the initials of the passing officer to prevent any second payment on the same order or any confusion arising.

Form No. IX.

Register of Advances.

Item No.	Month and date.	To whom advanced.	Purpose for which advanced.	Debits.	Credits.			Total of adjusted amount.	Balance.	How adjusted or steps taken to effect adjustment.
					By work done.					
				Amount advanced.	Number of voucher.	Amount.	By cash refund.			
				RS. A. P.		RS. A. P.	RS. A. P.		RS. A. P.	

NOTE.—Provision should be made in this Register to note adjustments made either in the shape of detailed bills and completion reports or by cash recovery.

Register of Petty Cash.

Month and date.	Transactions.	Credit.		Debit.			Head of account.	Remarks.
		Recoupment.						
		Cheque No.	Amount.	Voucher No.	Amount.	Total.		

Form No. XI.

Acquittance Register.

No.	Name.	Name of post.	Rate of salary.	Fines and stoppages.	Income-tax.	Net amount payable.	Date of payment.	Acquittances.	Remarks.
			RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.			

FORM No. XII.

Treasury Cash Account for Taluk Board.

Number and amount of voucher.	Heads of account.	Current month.		1st April to date, months.	Amount of estimate or grant.	Panchayats.			Remarks.
		Amount of detailed entries.	Total of minor head.	Amount of detailed entries.		Current.	Progressive.	Amount of estimate or grant.	

NOTE.—The receipts in this account will be checked with the Register of Revenues (Form No. IV) and the several items under expenditure will be traced into the Register of establishment and contingent charges and the date of payment noted against each.

Govt. of {1891} Madras.

LOCAL AND MUNICIPAL.

Issued

Recd.

Encl.

G.O., 3rd March 1891, No. 461 L.

MARCH.

Rules.

ith remarks, certain — for the gui-
ion Panchayats and Taluk Boards in
tters.

№ 1471.

South Canara District Board Office,
Mangalore, 9th October 1890

From
Vernon A. Brodie Esqre
President, District Board,
SOUTH CANARA.

25

25

To
The Chief Secretary to Government,
Local and Municipal Department,
MADRAS.

Sir,

With reference to G.O. 25th July 1890 No 1855 L. Local and Municipal, circulating for remarks draft rules for the guidance of Union Panchayats and Taluk Boards, I have the honor to state as follows:-

2. In rule 1 for Taluk Boards no provision is made for supplying a copy of the schedule of rates to the Audit Department. It is apparently considered unnecessary to do so, it being intended that the Audit Department should only see that the rates of Expenditure do not exceed those given in the sanctioned estimates, copies of which are furnished to it. But if the Audit Department is to see also that the schedule of rates are not exceeded, as required by para 237 (c) 3 of the Local Fund Public Works Rules, (at least in the case of petty works for which copies of estimates are not furnished to it) then a copy of the schedule should, I think, be supplied to it.

3. The present rule if finally adopted will necessitate the revision of rule 3 of the Local Fund Public Works Rules as amended by G.O. 25th January 1889, No 229

4. The intimation required to be sent

Talu

Govt. of {1891} Madras.
LOCAL AND MUNICIPAL.

Issued

Recd. Encl.

G.O., 3rd March 1891, No. 461 L.

MARCH.

Rules.

Issuing, with remarks, certain — for the guidance of Union Panchayats and Taluk Boards in account matters.

No 1471. South Canara District Board Office,

Mangalore, 9th October 1890.

From

Vernon A. Brodie Esqre
President, District Board,
SOUTH CANARA.

25 25

To

The Chief Secretary to Government,
Local and Municipal Department,
MADRAS.

Sir,

With reference to G.O. 25th July 1890. No 1855 L. Local and Municipal. circulating for remarks draft rules for the guidance of Union Panchayats and Taluk Boards, I have the honor to state as follows.

2. In rule 1 for Taluk Boards no provision is made for supplying a copy of the schedule of rates to the Audit Department. It is apparently considered unnecessary to do so. it being intended that the Audit Department should only see that the rates of Expenditure do not exceed those given in the sanctioned estimates, copies of which are furnished to it. But if the Audit Department is to see also that the schedule of rates are not exceeded, as required by para 237(c) 3 of the Local Fund Public Works Rules, (at least in the case of petty works for which copies of estimates are not furnished to it), then a copy of the schedule should, I think, be supplied to it.

3. The present rule if finally adopted will necessitate the revision of rule 3, of the Local Fund Public Works Rules as amended by G.O. 25th January 1889, No 229.

4. The intimation required to be sent Talu

Taluk Boards by rule 9 is, I presume, of the amount drawn by Revenue officers out of sums placed at their disposal and not of the amount placed at their credit, as stated in the rule, as only sums actually drawn from the Treasury, and not the whole credit require adjustment.

5. The last 3 columns (not counting the "remarks" column) of Form No. XII+ seem to be virtually a repetition of the preceding 3 columns and may, I think, be omitted unless they are intended to show some further particulars. If this is so, Though it is not possible to make out what they are from their present headings.

+ Treasury Cash Account for [illegible].

I have the honor to be,

Sir

Your most Obedt. Servant

President

Tes

...unicipal Dep^t
...RENT No. 4025 L 1/4

Local Fund (1890.) Department.

From

The President,
District Board,
SOUTH CANARA.

To

The Chief Secretary to Government,
Local and Municipal Department,
MADRAS.

Dated 9th } October 1890
Despatched
Received 13 OCT 90

CHIEF SECRETARIAT

ENCLOSURES:—

No. 1471

SUBJECT.

Submitting remarks on the draft rules framed for the guidance of Union Panchayats and Taluk Boards.

15/10

29

Reference on No. 2120/2 of 1890.

CHINGLEPUT DISTRICT,
DISTRICT BOARD'S OFFICE.
Saidapet, 16th October 1890.

FROM

M. Hammick Esquire C.S.
PRESIDENT OF THE DISTRICT BOARD,
CHINGLEPUT.

TO

THE Chief Secretary to Government,
Local and Municipal Deptt,
Madras.

SIR,

With reference to G.O. 25th July 1890 1855 Local and Municipal, I have the honor to say that in this District no objections to the Draft Rules read therein have been made.

2. The President of the Taluk Board Chingleput considers that if all the proposed accounts are to be kept in Unions some additional establishment may be necessary. I do not, however, think that the propose

proposed accounts will add much to the labour which at present falls to the lot of Union Karnams. I would however make the following suggestions with a view to save labour.

3. The register of House tax should, I think, be made a permanent one. If columns 11 to 14 were omitted, and a column added similar to Column 10 of Form No. 1, read in G.O. 13th March 1890, No. 623 L, the register would last for five or six years. In that case, it would be necessary to make an additional form for annual use, which might be very brief and be in the following form

	Serial number of house	Tax due			Amount paid			Date of payment	Balance due		
	1	2			3			4	5		
		Rs.	as.	p.	Rs.	as.	p.		Rs.	as.	p.

This register would be written up every day from the receipt book in Counterfoil, which must of course still be kept. By this means the annual labour of writing up the House tax register would be unnecessary.

4. The President of the Taluk Board Chingleput thinks that a separate register showing individual payments of Miscellaneous Revenue should be maintained; but, I do not consider that that is necessary. If receipt books in Counterfoil

are

are maintained it would be a sufficient check.

5. I almost think that form Nº VIII, the Treasury Remittance Register, might be dispensed with, as the counterfoils of the chalan form Nº 11 of the present Union Rules, contain the necessary information, and can be used for the daily check of the accounts. That Chalan form must in any case continue to be used and the additional register seems unnecessary.

6. I regret that I have delayed replying to the above order, but the due date for reply escaped my attention.

I have the honor to be,
Sir,
your most obedient Servant,

J W Hemmett
President, District Board

4120 L 90

1890.

FROM

THE PRESIDENT OF THE
DISTRICT BOARD,
CHINGLEPUT.

TO

THE CHIEF SECRETARY TO GOVT.
LOCAL & MUNICIPAL DEPT.
MADRAS.

Dated 16th October 1890.

17 OCT 90

ENCLOSURE,

Reference on No. 2/120/L of 1890.

SUBJECT.

Stating that, in this District, no objections to the Draft Rules have been made.

DESPATCHED
16 OCT 90

No. 195

Kistna District Board's office
Masulipatam
Dated 29th October 1890

From

A. J. Arundel Esquire
President, District Board
Kistna

To

The Chief Secretary to
Government, Local and
Municipal department,
Madras.

Sir,

With reference to G. O. No 1855 L dated 25th July 1890, I have the honor to state that Presidents of Taluq Boards have raised no objections and made no suggestions in respect of the Rules framed for the guidance of Unions and Taluq Boards.

I have the honor to be,
Sir
Your most obedient servant
Ch. Venkatachalam
For President

VDE
28/10

From
A. T. Arundel Esquire
President, District Board
Kistna

4308 L

To
The Chief Secretary to
Government, Local and
Municipal Department,
Madras.

No. 195
Dated }
Despd } 29th October 1890
Received

CHIEF SECRETARIAT
1 NOV 90
GOVERNMENT LOCAL & MUNICIPAL

Enclosures nil

Subject

Stating that the Presidents of Taluk Boards have raised no objections and made no suggestions in respect of the rules framed for the guidance of Unions and Taluk Boards in G. O. No 1855 L dated 25th July 1890.

NELLORE COLLECTOR'S OFFICE,

No. 1253/DB

29th October 1890.
Despd 30th October 1890

From C. D. Macleane, Esq.,
Collector and President, District Board, Nellore.

To the Chief Secretary to Government
Madras.

Sir,

With reference to G O dated 25th July 1890 No 1855 L, I have the honor after enquiry to state that I have no remarks to offer.

I have the honor to be
Sir
Your most Obedient Servant.

Dy Collector for Collector
& President

Copd by [illegible]
Compd by [illegible]

[D. B.] 20-2-90.

From

A. T. Arundel Esquire
President, District Board
Kistna

4308 L

To

The Chief Secretary to Government, Local and Municipal Department, Madras.

No. 195

Dated }
Despd. { 29th October 1890

Received

CHIEF SECRETARY 1 NOV 90 GOVERNMENT L.D. MADRAS

Enclosures nil

Subject

Stating that the Presidents of Taluk Boards have raised no objections and made no suggestions in respect of the rules framed for the guidance of Unions and Taluk Boards in G. O. No. 1855 L dated 25th July 1890.

No. 1253/DB

NELLORE COLLECTOR'S OFFICE,
29th October 1890.
(Despd 30th October 1890)

From C. D. Macleane, Esq.,
Collector and President, District Board, Nellore.

To the Chief Secretary to Government
Madras.

Sir,

With reference to G O dated 25th July 1890 No 1855 L. I have the honor after enquiry to state that I have no remarks to offer.

I have the honor to be
Sir
Your most Obedient Servant.

Dy Collector for Collector
& President

Copd by
Compd by

[D. B. ; 20-2-90.]

"as this is not always done when sanctioning Estimate

Form No VII of Taluq Boards—After "Salary" a col "amount passed" may be added, as, in some cases, the whole salary cannot be passed.

I have &c

(Signed) L. W. Wynch
President

Disposal No 1560/L7 of 90

(True copy)

Submitted to Government in Reference to G. O. No 1855 L / 25.10.90.

The Presidents of the Taluq Boards say that they have no remarks to make or suggestions to offer.

Cuddapah
Dist: Boards Office
7th November 1890

M. A. K. [illegible] Rao.
Deputy Collector
For President

1890.

Local Fund Department.

Local & Municipal Dept
CURRENT 4457 L

From

THE PRESIDENT,
District ~~President~~ Board.
Cuddapah

To

THE CHIEF SECRETARY TO GOVT.
LOCAL FUND DEPARTMENT,
Fort Saint George.

Dated 7th
Despatched } November 1890.
Received

Disposed No. 1560/LF 8-7-90

CHIEF SECRETARIAT 8 NOV 90

ENCLOSURE.

SUBJECT.

Submits, in Reference to G. O. No 1855 L / 25.10.90, copy of letter from the President Taluq Boards, Madanapalle and Kadiri submitting his remarks in Connection with the draft Rules for the guidance of Unions and Taluq Boards in account matters.

A 15/11
13/41

43

Local Fund ~~Chattram~~ Department.

Tanjore District Board President's Office.

Vallam 19th November 1890.

No. 333

FROM,
J. Thomson Esquire,
PRESIDENT District Board,
TANJORE.

To

THE Honourable Mr. J. F. Price
Chief Secretary to Government
Local & Municipal Department
Madras.

SIR,

With reference to G. O. No 1855 L dated 25th July 1890 publishing certain draft Rules for the guidance of Union Punchayats and Taluk Boards, I have the honor to state that the Presidents of Taluk Boards and the Treasury Dy. Collector consulted as well as myself have no suggestions to offer thereon.

I have the honor to be,
Sir,
Your most obedient servant
J. Thomson
President

Local & Municipal Dept

188~~8~~90 4686 L / 90

L 7 ~~Chattram~~ Department.

From

THE PRESIDENT District Board
TANJORE

To

The Chief Secretary to Government
L & M. Dept.
Madras

Dated 19th
Despd. do
Recvd. 21
November 1890

No. 333

ENCLOSURES Nil

Subject.

Reporting that the Presidents of Taluk and District Boards and Treasury Dy. Collr. have no suggestions to offer on the draft Rules for the guidance of the Union Panchayats

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45

BELLARY DISTRICT BOARD OFFICE.

No. 2379

Dated { 4 December 1890

From,

G. Sidney Laffan Esquire

~~THE~~ COLLECTOR AND PRESIDENT DISTRICT BOARD,
BELLARY.

To,

THE CHIEF SECRETARY TO GOVERNMENT,
LOCAL AND MUNICIPAL DEPARTMENT,
MADRAS.

Sir,

With reference to G. O. No. 1855 L / 25-7-90, I have the honour to state that I have no alterations or amendments to suggest in connection with draft rules regarding Unions published with the same.

I have the honor to be
Sir,
Your most obedient Servant,

For President

Kes

Local Fund Department
4715 L

Bellary District Board Office

Dated 4th December 1890 No 2377
Despatched 5 - "

To
The Chief Secretary
to Government
Local & Municipal Depts.
Madras.

DEC 90

Received

Subject

Submitting in reply to
G O No 1855 L / 25-7-90 in
connection with draft rules

A 18/12
10/1

DISTRICT BOARD'S OFFICE,
ANANTAPUR.

No. 90
Enc. 1

Dated, 21st December 1890.

47

From,
O. Wolfe Murray, Esquire
~~THE~~ PRESIDENT,
DISTRICT BOARD,
ANANTAPUR.

To,
THE CHIEF SECRETARY TO GOVERNMENT,
MADRAS.

Sir,

With reference to G O dated 25 July 1890, No 1855, L, I have the honor to forward a copy of the District Board's Resolution passed at their meeting held on the 18th December 1890.

I have the honor to be
Sir
Your most obt servant

for President

20/12/90

Extract from the Proceedings of the District Board,

Anantapur District, Dated. 10 [illegible]ber 1890.

Resolution No. 2.

Present.

C. Wolfe Murray Esquire. President.
M. R.R. C. Ramasesha Iyer avergal, Rao Bahadur
Vice President.
" B. Tepperumal Chetty Garu. Treasury
Deputy Collector
" H. Swami Rao Garu. Rao Sahib.
Sub Asst Inspector of Schools, Anantapur
Range

Non Official members.

" J. Srinivasa Rao Garu Rao Sahib
" P. Kesava Pillay avergal — do —
" R. Seshiah Garu — do
" T. V. Sambasiva Iyer avergal do
" Chegu Timmaiya Garu do.
" Katelu Fukruddin Sahib Khan Sahib.

G. O. dated 25th July 1890, No 1855 L, stating that any objections or suggestions which may be made in respect of the rules for the guidance of Union Panchayats & Taluq Boards in account matters will be considered on or after 1st October next.

The District Board suggest that as proposed by the Anantapur Taluq Board the words "Accompanied by a memo of data on which the rates have been framed, with rates of deviation in exceptional cases" shall be inserted between the words "each Taluq" and "to be sanctioned" in rule 1 Schedule of Sanctioned Rates on p. 11 of the G. O. read above.

The words "or valuation" should be added to heading of Col. 7 Form No I. Register of House Tax.

Separate Register should be maintained for licenses granted under cl. 4 Section 57 Act V of 1884.

Signed. C. Wolfe Murray
President.

Copy.

President

19.12.90

ANANTAPUR DISTRICT BOARD'S OFFICE.

Local & Municipal

No 5161 L. 91

FROM,

The President,
District Board,
Anantapur.

To,

The Chief Secretary to Government,
MADRAS.

No. 90

Dated
Despatched 21st December 1890
Received

CHIEF SECRETARY GOVERNMENT OF MADRAS
23 DEC 90

Enclosures No.

Subject.

Forwarding a copy of the District Boards Resolution No. 2 dated 18th December 90, making certain Suggestions in respect of the rules for the guidance of union punchayats and Taluq Board in account matters.

5/1

No 47

Local & Municipal
CURRENT No 2692

DISTRICT BOARD'S OFFICE,
VIZAGAPATAM.
Dated 16th January 1891.

53

From

W. A. WILLOCK ESQR.
PRESIDENT, DISTRICT BOARD,
VIZAGAPATAM.

To

The Honorable J. F. Price
CHIEF SECRETARY TO GOVERNMENT,
LOCAL AND MUNICIPAL DEPARTMENT,
MADRAS.

SIR,

In reply to G. O. No 1855 L dated 25th July 1890, I have the honor to forward the remarks of the Presidents of the Vizagapatam and Vizianagaram Taluk Boards on the draft rules for Taluk Boards and Unions.

The remarks of the President of the Vizagapatam Taluk Board with regard to Union rule No 7, regarding the way in which works &c should be paid for, are of importance. The rule is unsuitable to Unions such as that at Razam which is 12 miles from the nearest Taluk Treasury. It is not however absolute.

The Vizianagaram Taluk Board President thinks that the rules will need a more highly paid

Establishment

to work ~~them~~. In this I think he is right. They however seem to be as simple as is consistent with the work being properly done.

I have the honor to be,
Sir,
Your most obedient servant,
President District Board

Compd
MR

Taluk Board's Office
No 363. Vizagapatam
18th December 1890.

From,
MRRy. T. Ramamurti Puntulu Garu,
President Taluk Board,
Vizagapatam.

To,
W. A. Willock Esqr.,
President District Board
Vizagapatam.

Sir,

I have the honor to submit my remarks on the draft rules circulated with G. O. 25th July 1890 No 1855 communicated with your Endorsement No 605 dated 10th September

2. The rules and forms relate purely to account matters and are on the whole simple. Ten forms are prescribed for the Unions, of which form No VII is the only account which has to be rendered to the Taluk Board. Form No III is the license in counterfoil to be granted for temporary errections and form No VIII is the book which accompanies Remittances to the Treasury and in which the Treasury Officer affixes his signature I think form IV A is (1) unnecessary, as form No X gives all the information necessary for Union purposes, and also serves as the

office Copy of pay bills. No bill for Establishment
charges in unions is paid without the counter-signature
of the Taluk Board President, and the bills come again
into form No VIII prescribed for Taluk Boards. The
second part of form No IV B will not be brought into
use in this District at least for the present, because
our unions are small and compact and entail no
charges for travelling allowances. Form No IX may
I think be dispensed with, for the present. Our Union (2)
offices have no permanent advances. As regards the
amount of Establishment and other charges drawn
from the Treasury, the Cash Account (Form No V)
should suffice. The other forms are, I consider —
absolutely necessary. If the forms are in the Vernacular,
I do not think the Existing union Establishments
should feel any difficulty in maintaining them.
Rule 7 prohibits the drawing of advances and enjoins
that all payments should be made through the Treasury
Office, by way of Endorsements in favor of payees on bills
passed for payment by the Chairman. This rule is
productive of great inconvenience and difficulty in
the execution of works. The works are few and far
between and of a petty nature and are generally
done under amani, unless money is drawn by the
Chairman on abstract bills, it will be impossible

for him to get the work done. In the smaller Unions
at least no contractor who will take up work without
an advance will be found. The Account Department
seems to be under the impression that as work is being
executed in the P. W. Department without advances
the same may be done in all other Departments: the
condition of affairs in that Department vastly differs
from that in the Unions. In the P. W. Department,
work is continuous and on a large scale, so well-to-do
contractors who are able to make good profits are
always available. For Petty works Engineers hold
imprests. Here in the Unions, the Works are small
and the Chairman has no imprest. If the Chairman
has to clear the drinking water tank at a cost of Rs 4,
he must employ Coolies and pay them individually.
(3) The Chairman should be either granted imprests or
allowed to draw advances on abstract bills with
muster rolls or contractor's receipts attached when a
such a course becomes necessary.

3. As regards the rules and forms prescribed for
Taluk Board Offices, Twelve forms are prescribed.
Form No 1 is the schedule of sanctioned rates. The
rules require the Engineer to submit this in Triplicate
to the Taluk Board and the Taluk Board to pass it and to forward one copy
to the District Board, return one copy to the Engineer

and retain the third in its Office. As this schedule is now passed by the District Board, I think it hardly necessary to have the same passed again by the Taluk Board. I think it should suffice if the District Board furnish the Taluk Boards with a copy of the schedule passed by it. (4) I think the abstract appended to form No III not necessary, nor the classifications of works into Major and Minor. (5) Form No 12 is the Treasury Account now furnished by the Treasury office to the Taluk Board for information and record. Along with the Treasury Account, the Account-Department now furnishes the Taluk Board with a list of payments. This ought not to be dispensed with. It should form, Form No XIII. (6)

4. With the above remarks, I think the forms and rules may be accepted.

I have the honor &c &c.
(Sd) T. Ramamurti
President Taluk Board

(True Copy)

Vizagapatam
16th January 1891

For President Dist. Board

1/269 F

Taluk Board's Office
Vizianagaram
No 618. 8th October 1890.

(6)

From,

The President, Taluk Board,
Vizianagaram.

To

The President District Board
Vizagapatam.

Sir,

Adverting to your endorsement dated the 10th ultimo No 605, forwarding for remarks, G. O. dated 31st July 1890 No 1855, I have the honor to state that the rules and registers therein prescribed for the guidance of Union Panchayats and Taluk Boards are, in my opinion, acceptable and that they will tend materially to systematize the work in these offices. I beg however to add that the additional work which the enforcement of these rules will entail will be so great and complicated that it cannot be efficiently carried out by the existing weak establishments. (1) The Taluk Board will need, at least, one Accountant on Rs 20 a month and the Union Panchayats an intelligent clerk on Rs 10 a month, an additional man being employed to look after the sweepers, and the Union works

The existing establishments are noted below:—

Taluk Board Vizianagaram —	1 clerk on	25 Rs.
	1 Attender —	8
		33
Union Panchayat, Palaconda —	1 karanam	10 Rs
	1 Bill-collector	5
		15
Do — Razam —	1 karanam & bill collector	8 Rs
Do — Cheepurupalli —	1 Karanam —	5 Rs
	1 Bill-collector —	3
		8
Do — Gajapathinagaram —	1 Karanam	5 Rs
	1 Bill-collector	3
		8

I have the honor &c &c.

(Sd.) V. Jagannadha Row.

President Taluk Board

(True Copy).

Vizagapatam
16th January 1891

~~No~~ For President District Board

2/269

No 461 L 3/3
269 L 91

1891.

182

LOCAL & MUNICIPAL DEPARTMENT.

FROM

THE PRESIDENT, DISTRICT BOARD,
VIZAGAPATAM.

To

THE CHIEF SECRETARY
TO GOVERNMENT,
MADRAS.

Dated 16th
Despatched
Received
} January 1891.

CHIEF SECRETARY
22 JAN 91
GOVERNMENT MADRAS

No. 47

ENCLOSURES. 2

Forwarding remarks of the Presidents of the Vizagapatam and Vizianagaram Taluq Boards on the draft rules for the Taluq Boards and Unions, circulated with G. O. No. 1855 dated 25th July 1890

[illegible]

Local & Municipal DEPARTMENT.

65

Again G. O. dated 25th July 1890 No. 1855 L
Current No.s. 4025, 4120, 4308, 4309, 4457 & 4686 L & 4905 L

From

Dated 18 .

FOR ORDERS.

In the G. O. read above certain draft rules framed under s. 144 (x) & (xiv) of the Local Boards Act for the guidance of Union Panchayats & Taluk Boards were circulated for criticism under s. 145. The following suggestions are made by the Presidents of the South Canara & Chingleput District Boards & by the President of the Madanapalle & Kadiri Taluk Boards.

I By the President S. Canara Dist. Board.

(1) By s. 237 (c) (3) of the Local Fund Public Works Rules the Audit Department is required to see that the rates for materials are not in excess of the schedule of rates adopted. Consequently Rule 1 of the proposed Taluk Board rules should be amended so as to enable a copy of the schedule to be supplied to the Audit Department. Submitted that this suggestion be adopted by making the form a quadruplicate one instead of triplicate. If this rule be adopted s. 39 of the Public Works Rules will have to be amended & extended as, at present, the District Board is the only authority having power to sanction schedules of rates vide G. O. No. 229. L. dt 25. 1. 89. Submitted that the Accountant-General be asked to submit the necessary amendments for the approval of Govt.

There is no objection but it hardly seems necessary. A copy goes to the office of the Presdt, Dist. Bd. – I should have thought that the audit dept. could have used that, but a fourth copy can be supplied if necessary.

Yes

(2) The latter part of the proposed rule 9 for Taluk Boards runs "In order to

ich the adjustment of all amounts of ich the Rev. Officers have availed themelves for expenditure on sanitary works direct ... intimation will at once be sent to the Taluk Board of an amount having been placed at their credit." This was evidently intended to mean that intimation should be sent of all sums drawn by them out of sums placed at their disposal & not that intimation should be sent of the sums so placed at their disposal which information is already better known to the Taluk Board. The rule is somewhat ambiguous & might be amended by the substitution of the words "of an amount having been drawn by them" for the words "of an amount having been placed at their credit."

Yes
H.D.

(3) In Form No. VII of the accounts for unions the last three columns (excluding "Remarks" column) are virtually a repetition of the preceding 3 columns. It has been ascertained from the Accountant General's Office that they were inserted by a mistake & may therefore be omitted.

Yes
H.D.

II. By the President Chingleput Dt Board.

(1) This officer suggests, with a view to save labor, that by omitting columns 11-14 of the house tax register (Form no I for unions) & by adding a new column similar to column 10 of Form No 1. printed in G. O. dated 13th March 1890 No. 623 L, the register could be made a permanent one, say for 5 or 6 years. In that case, he says, it would be necessary to prescribe an additional form as noted in the margin* for annual use & that it could be written up every day from the receipt book in counterfoil which is maintained. This suggestion appears to be worthy of consideration.

Serial no of house	Tax due			Amount paid			Date of payment	Balance due		
1	2			3			4	5		
	Rs	A	P	Rs	A	P		Rs	A.	P.

It may be adopted
H.D.

FOR ORDERS.

DEPARTMENT.

No.

From

Dated 18 .

FOR ORDERS.

(2) He also suggests that the Treasury Remittance Register (Form no VIII relating to Unions) might be dispensed with, as the counterfoils of chalans in Form no 11 printed in G. O. dated 13. 3. 90. No. 623 L. contain the necessary information. This suggestion has already been vetoed vide note by the C. S. in the original of G. O. dated 25. 7. 90. No. 1855 L. para 3 (6) of the note for orders).

H.D.

III. President of the Madanapalli & Kadiri Taluk Boards.

suggests that in Form no II-A. for Unions & in Form no VII for Taluk B[illegible] an additional column "amount passed" should be opened after the column "salary" as in some cases the whole amount of salary is not passed. This appears unnecessary as a note in the remarks column would serve all the purposes required.

H.D.

(2) The same President suggests the opening of a column to show the number & date of the Resolution or order making the allotment, after the column "sanctioned" in Form no II for Taluk Boards, as the allotment is not always made when the estimate is sanctioned. There is no necessity for giving this information in Form no II, which relates to estimates & it appears in Form III relating to allotments.

H.D.

Note.

The footnotes inserted in the forms by the Accountant General and the ~~deleted~~ portions of the rules, enclosed in brackets, will be issued separately as departmental instructions, as directed in the notes stitched with G.O. dated 25th July 1890 No 1855 L, as soon as orders are passed on the above proposals. It is however respectfully submitted for consideration whether it is necessary to issue these rules as rules having the force of law. It has not been considered necessary to issue the Local Fund Public Works and Account and Audit Rules, except those selected in G.O. dated 14th May 1888 No 908 L, as rules having the force of law, and it is in contemplation, when revising the Local Fund Rules sanctioned in G.O. dated 26th June 1886 No 721 Local Fund, to cancel them en bloc and to publish only the most important ones as rules having the force of law, the rest being issued as departmental instructions – vide notes stitched with G.Os dated 11th January 1888 No 80 L. The same course has been adopted in the case of certain additions to the Local Fund Account and Audit Rules which were originally proposed to be issued as rules having the force of law – vide notes at the foot of G.O's dd 26th August 1890 No 2132 L & 11th October 1890 No 2613 L.

See ~~also~~ however the ~~Hon.~~ the Governor's remark on para 7 of the note for orders in G.O. d/25-7-90 No 1855 L. (original)

para 6 of the note for orders

NO
DHS

V.R.
6/12/90

NWB
19.12.90

~~I concur~~ I agree with the suggestion that it is not necessary to issue such rules as these as Rules having the force of law. But as H.E. the Govr. formerly held a contrary opinion, the matter should go to him for final decision.

B.S.
21/12/90

This was what I meant by my remarks opposite para 7 of note for orders in G.O. No 1855 L pasted at the end of this note

DHS
26/12

× Put up write the note regarding the reduction of work in the Dept.

the chief secretary

FROM CIRCULATION

WITH REMARKS.

Sent 3/12

A 3/12

Hon

Circ. to H.E. the Govr.

HD

Tuyd 3-3-91

No 461 L

LOCAL AND MUNICIPAL DEPARTMENT.

3P

70

Papers to be read in Proceedings:—

P

Again G. O., dated 25th July 1890, No. 1855 S

Current Nos 4025 S, 4120 S, 4300 S, 4309 S, 4457 S, 4686 S, 4915 S ~~and~~ 5161 S, & 267/S from the Presidents District Boards of South Canara, Chingleput Kistna, Nellore, Cuddapah, Tanjore, Bellary, ~~and~~ Anantapur & Vizagapatam,

Current No. of 189 , dated , from the

Order.

In the G. O. read above the draft rules framed under section 144 (x) and (xiv) of the Local Boards Act V of 1884 for the guidance of Taluk Boards and Union Panchayats were circulated for criticism under section 145; ~~and~~ The ~~letters read above contain the~~ remarks and suggestions received up to date are contained in the subsequent correspondence read above.

Kes
6 Feb

~~2. The Presidents of the District Boards of Bellary, Kistna, Nellore, and Tanjore have no remarks or suggestions to offer on the proposed rules.~~

3. The President of the South Canara

anara District Board states
hal ~~by~~ under Section 237(C)(3) of the
ocal Fund Public Works Rules
he Audit Department is required
o see that the rates for materials
re not in excess of the schedule
~~of rates~~ adopted and that con-
sequently rule 1 of the proposed
Taluk Board rules should be
amended so as to enable a
opy of the schedule ~~being~~ to be sup-
plied to the Audit Department.
This suggestion will be adopted.
Section 39 of the Local Fund
Public Works Rules will ~~then~~ also re-
quire revision, as, at present, the
District Board is the only authority
having power to sanction
Schedules of rates. The Account-
ant-General is requested to
ubmit the necessary amendment
for the approval of Government.
The same President further observes
that

[illegible]

that rule 9 of the Taluk Board
Rules is somewhat ambiguous.
It will be made clear by the sub-
stitution of the words "~~of an amount having been~~ "drawn by
them" for the words "~~of an amoun oving been~~ "placed to their credit"
~~at~~ in the last line of the rule in question.
* As pointed out by the ~~same Pre-~~ President of the T. Canara Bd.
~~sident~~, the last three columns (ex-
cluding the Remarks column) in
Form No. VII for unions are
virtually a repetition of the pre-
ceding three columns & they will
accordingly, be omitted.

4. The President of the Chingleput
District Board suggests, with a
view to save labor, that by omitting
columns 11-14 of the House tax
Register (Form No. I for unions
and by adding a column simil
to column 10 of Form No. I
printed in G.O. dated 13th March
1890, No. 623 S., the register coul

made a permanent one ~~for~~ requiring
revision only once in
or 6 years. In that case ~~he~~
~~way~~ it would be necessary to
prescribe the subjoined form ~~annexed~~ ~~below~~ for
annual use. ~~and that it could~~ It should be
written up every day from the re-
ceipt book which is maintained in counterfoil ~~which~~
~~is maintained~~. This proposal will
be adopted and the necessary
alterations made in the form.

Serial no of house	Tax due			Amount paid			Date of payment	Balance due		
1	2			3			4	5		
	Rs	A	P	Rs	A	P		Rs	A	P

~~The suggestion of~~ the same Pre- # no line
sident further suggests that the Treasury Re-
mittance Register (Form No
III for unions) might be dispensed
with, as the ~~counterfoils~~ duplicates of
chalans in Form No. 11 printed
in G.O. dated 13th March 1890
No. 623 S. with contain all the necessary
information, ~~cannot be adopted~~
as

Here print the
~~subjoined on~~ the other side
of the last sheet

[illegible]

gister may be dispensed with
as proposed by the President.

Yes. Rule 11 ~~of~~ alluded to provides for the
return of the duplicate ~~of~~ form 11 to the
Union Office after being countersigned by the
Try Officer & this ~~is~~ all that is required.
H.M.B.
3.2.91.

The register may be dispensed
with provided the counterfoil
chalāns are numbered &
stitched in books. Otherwise a
chalan duplicate signed by the Try off.r
might go astray &
be inaccessible.
W.S.
11 Feb.

I forget what the system is as regards
village irusāls. I think there is a
register which is a duplicate of the
irusalnāma & the original of the
latter is returned receipted. It would
be best to adopt the same system
for union remittances as it is by
this time well understanded of
the people.

Note for HM
Village a/c no 15 (irusālnāma) abstracts the collec-
tions from no 13 (daily chitta or cashbook). Both a/cs
are sent to the Treasury to be compared & receipted.
Form no 14 for village unions is a similar daily cash-
book or chitta & if form no 11 is returned & stitched
into a book it will serve the same purpose as village
a/c no 15. Should it be directed that form no 14 is
to be closed at the time of remittance & sent along
with form 11 to the Treasury for comparison & ~~[illegible]~~
Treasury Officer's initials in the same way as village
a/c no 13?
MB
18.2.91.

D 19 Feb

The reason for sending village account No
13 with the irusalnama is that the Tahs. may
have details on which to issue process for
arrears, and this reason does not hold in the
case of the house tax chitta as process has to be
issued by the Chairman of the Panchayat. Form
No 14 therefore need not be sent.
The chalan foils & counterfoils ought to be
numbered & stitched in books. The foil should
go with remittance & be returned receipted, &
there should be a place in the counterfoil for
noting the return of the foil & date of credit as there
shown.
The remittance register may then be dispensed
with.
H.E.S.
21 Feb.

This suggestion may be adopted, provided that the
~~This cannot, however, be adopted as~~ ~~until the~~
~~the~~ ~~without this register there will~~ the
duplicates in question are numbered & stitched into
~~no record in the union office~~
books after receipt.
~~to show~~ ~~in question had ever~~
~~showing that the money has been~~
~~received in the Treasury~~
77

4

5. The President of the Madnapalle
and Kadiri Taluk Boards in
Cuddapah District suggests (1) that in
Form No. IV A for unions and
in Form No. VII for Taluk Boards
an additional column "amount
passed" should be opened after
the column "Salary", as in some
cases the whole amount of salary
is not passed and (2) that in Form
No 11 for Taluk Boards an
additional column to show the
"number and date of resolution
or order making the allotment"
should be opened after the column
"Sanctioned", as the allotment is
not always made when the estimate
is sanctioned. These ~~proposals~~ alterations are
however unnecessary ~~need not be adopted~~ as in the

former case, a note in the remarks column will suffice, ~~would serve~~ ~~very needful~~ ~~the purpose~~ and in the latter, the allotments sanctioned, will be entered ~~appear~~ in Form No III ~~relating to allotments~~.

~~6~~ 5. The suggestions of the Anantapur District Board (1) to insert the word "accompanied by a memo of data on which the rates have been framed, with rates of deviations in exceptional cases" between the words "each Taluk" and "to be sanctioned" in rule 1 of the Taluk Board Rules and (2) to add the words "or valuation" to the heading of column 7 of Form I - Register of House-tax appended to the Union Panchayat Rules, will be adopted. The Government does not consider it necessary to maintain a separate Register for licenses granted under clause

4 Section 57 vide para 1 (2) of G.O. dated 25th July 1890 No 1855

~~7~~ 6. The following remarks and suggestions are made by the President of the Taluk Board, Vizagapatam.

(1) Form No IV A for unions is unnecessary, as form No. X gives all the information required for union purposes.

(2) Form No IX for unions may be dispensed with for the present, as the union offices in this Taluk have no permanent advances.

(3) Rule 7 for unions is unsuitable, as no contractors ~~could~~ can be had for carrying out ~~the small~~ petty works without advances. The chairmen should therefore be allowed to draw advances on abstract bills with muster rolls or contract receipts attached, when such a course becomes necessary, or

should be granted imprests.

(4) The schedule of rates need not be passed by Taluk Boards as they are now passed by the District Board.

(5) The abstract appended to Form No III for Taluk Boards is unnecessary ~~and~~ as well as the classification ~~therein~~ of works into major and minor heads, therein adopted ~~are unnecessary~~.

(6) The list of payments furnished to Taluk Boards by the Account Department ought not to be dispensed with and should be added to the rules ~~annexed~~ as Form No XIII

The Government does not agree with the President in considering that Form No IV A for unions is unnecessary & that ~~and~~ the abstract annexed to Form No III for Taluk Boards should be deleted. ~~are unnecessary, and~~ Form No. IX ~~IXa~~ for unions ~~will~~ is intended for adoption ~~therefore~~ ~~be adopted~~ by such of the union Panchayats as

as are allowed permanent advances. As observed by the President of the District Board, Rule 7 for unions is not absolute and there is no objection to the chairmen of the union Panchayats being allowed imprests when necessary. The schedule of rates for each Taluk should be passed by the ~~respective~~ Taluk Boards and ~~the~~ a list of payments will continue to be furnished by the Treasury officers in the form prescribed in chapter II Section 3 of the Local Fund Account and Audit Rules issued in G.O. dated 29th June 1887 No. 1231 L.

The President of the Vizianagaram Taluk Board further states that the additional work imposed on ~~the~~ Taluk Boards and union Panchayats by the proposed rules will be too much for present establishment ~~can not be~~ ~~done~~ ~~postponed by~~

should be granted imprests.

(4) The schedule of rates need not be passed by Taluk Boards as they are now passed by the District Board.

(5) The abstract appended to Form No III for Taluk Boards is unnecessary ~~and~~ as well as the classification ~~therein~~ of works into major and minor heads, therein adopted ~~are unnecessary~~

(6) The list of payments furnished to Taluk Boards by the Account Department ought not to be dispensed with and should be ~~annexed~~ added to the rules as Form No XIII

The Government does not agree with the President in considering that Form No. IV A for unions is unnecessary & that ~~and~~ the abstract annexed to Form No. III for Taluk Boards should be deleted. ~~are unnecessary, and~~ Form No. IX for unions ~~will~~ is intended for adoption ~~therefore~~ ~~be adopted~~ by each of the union Panchayats as

as are allowed permanent ad-vances. As observed by the President of the District Board, Rule 7 for unions is not absolu and there is no objection to the chairmen of the union Panchayats being allowed imprests when necessary. The schedule of rates for each Taluk should be passed by the ~~respective~~ Taluk Boards and ~~the~~ a list of payments will continu be furnished by the Treasury officers in the form prescribed in chapter II Section 3 of the Local Fund Account and Audit Rules issued in G.O. dat 29th June 1887 No. 1231 L.

The President of the Vizianagar Taluk Board further states that the additional work imposed on ~~the~~ Taluk Boards and union Panchayats by the proposed rules will be too much for ~~present~~ establish ~~can not be prepared~~

t, although the Govt is well aware that the
~~rm without an increase of~~
duties of Local Fund servants have increased
~~stablishment and the President~~
considerably within ~~past years~~ the last few years, it is hoped
~~f the District Board supports~~
that every effort will be made to overcome any
~~, but the Government does~~
difficulty that may be felt from this cause.
~~not consider this necessary, as~~
~~the work can without difficulty~~
~~be managed by the present~~
~~stablishments~~.

8 On further consideration, His Excellency the Governor n council does not ~~think~~ consider t necessary to issue these ules, as above modified, s rules having the force f law. They will, accordingly be printed as an appendix to this order and issued s departmental instructions, the portions of the original ules explaining the manner in which the forms are to be maintained and the footnotes

All Presidents of District Boards ✓

The Accountant General ✓

Desp. 24/3

V.R.
30/1/91

83 GP

footnotes appended thereto being inserted as footnotes to the forms concerned

(From orders)

W.B.
3.2.91

5 Feb

Note

(1) Please see the alterations made in red ink in the copy of G.O. dated 25th July 1890 No 1855 L. put up.

(2) Paras 6 & 7 of the draft order have been added with reference to current No 5161 [illegible] received

Note for HM

Please see pencil note to the last part of para 4 with regard to the Treasury Remittance Register. Should the present draft stand or the Presidents suggestion be adopted? The present draft is based on the orders of C.S. approved by the Hon. Mr Garstin in the note for orders on Cur. 1233 L from the Accountant General para 2(b) stitched in G.O. 25 July 90 No 1855 L. The pencil note ~~[illegible]~~ referred to gives the reasons for altering it

W.B.
7.2.91

gK

P.T.O

5 P

order 3d March 1891 No. 461 L

3

(H. E. draft order as far as last clause of para 4. for which substitute):—

With reference to the Treasury Remittance Register (Form no VIII for Unions) the same President suggests that as the duplicates of chalans in Form no. 11 printed in G. O. dated 13th March 1890 No 623 L will contain all the necessary information, no other registers are necessary. This suggestion may be adopted & for rule no 11. of the rules for the guidance of Union Panchayats ~~printed~~ contained in the above-quoted G. O. the following will be substituted:—

~~11. The remittance shall invariably be accompanied by a chalan in form no 11 in duplicate. The foils & counterfoils shall be numbered & stitched into books~~

"11. The ~~foils~~ originals & ~~counterfoils~~ duplicates of chalans in Form no 11 hereto appended shall be numbered & stitched into books. The remittance shall invariably be accompanied by the duplicate form which will be returned to the Chairman with a note by the Treasury Officer that the money remitted has been duly received & an entry shall then be made at the foot of the original form showing the date on which the duplicate was returned & the date of credit as shown therein."

At the foot of a form no 11 (original) appended to the said rules the following words ~~should~~ will be inserted:—

. . . .

"Date on which duplicate was returned to this Office.

Date of credit in the Treasury as entered in the duplicate of this form."

(H. E. remainder of draft order paras 5 – 8).

(from orders).

KSB
23.2.91.

Note

It is submitted that this will be the best way of carrying out the orders of H.E. & will prevent mistakes being made by Union Officers as the procedure now ordered differs from that inculcated in the original rule 11. It was then intended that Treasury Officers should keep the originals & not the Chairman as now ordered. The Accountant General who approved of the original rule may wish to be consulted. Should this [illegible]

KSB
23.2.91.

[illegible]

4025 L &c + 269 L

(From Orders)

P.I.

~~(Please see note for H.E. at the end)~~

(Please see Note for H.E. on the 3rd sheet)

[Appendix

BACK PAPER, No. of 18

READ AGAIN ORDER OF GOVERNMENT, DATED 25-7-90 18 , No. 1855 L ——— P

FURTHER PAPER, No. of 18

29

85

ENCLOSURES.

CURRENT No. 4025 L, 4120 L, 4308 L, 4309 L
4457 L 4686 L, 4915 L 5161 L
& 269 L ——— Q

Print the rules & forms in G O dated 25-7-90 no 1855-L as revised [illegible] are appended to the G.O.

STATEMENT WITH DITTO.

ORDER, &c., OF GOVERNMENT— A.

PAPERS KEPT OUT OF FILE FOR DESPATCH IN ORIGINAL (not paged).

Please show proof
[illegible]

NUMBER OF COPIES REQUIRED.
- Order complete. ~~640~~ 550
- Letter only
- Order complete with Letter

Bellary – 30
Chingleput – 30
Tinnevelly – 61

N.B.—

A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.
R = Print, but not for monthly volume.

PRESS.

LOCAL AND MUNICIPAL DEPARTMENT.
G.O., DATED 3-March 1891
No. 461 L

First copy sent to Press. 3/3
Returned for signature. 23/3
Despatched in print. 24/3

[Despatch Abstract.]

Rules

Issuing with remarks certain rules for the guidance of Union Panchayats & Taluk Boards in account matters

25-1-12
4-11-12
15-4-19