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MADRAS RECORD OFFICE.

Government of Madras.

Finance (Forest Fund) DEPARTMENT.

G.O. No. 721 Forest Press Mis.

Dated 26th June 1886.

Not to be folded or roughly handled

Government of Madras

FINANCIAL DEPARTMENT

G.O. No. 721 L.F., 26th June 1886

Local Fund Rules

Sanctioning finally the — under Act V of 1884, and forwarding them to the Translators to Government for translation into vernaculars.

READ—again G.O. No. 741 L.F., Financial, dated 18th September 1885.

READ—also the following replies to the above Government Order :—

From the Public Works Department ..	dated	29th Sept.	1885,	No.	669-E.
„ the President, District Board, Ganjam	„	24th Oct.	„	„	1484
„ Arumugum Pillai and Vedanayagam Pillai of Erode	„	31st „	„	„	67
„ the President, District Board, Cuddapah	„	22nd Nov.	„	„	
„ V. Venkatachalam Pantulu of Masulipatam	„	20th „	„	„	379
„ the Surgeon-General with Government	„	4th Dec.	„	„	1429
„ the President, District Board, Nellore	„	10th „	„	„	1382
„ „ „ South Canara	„	11th „	„	„	
„ Certain inhabitants of Cuddapah ..	„	14th „	„	„	994
„ the President, District Board, Bellary.	„	26th Jan.	1886	„	23
„ „ „ Tanjore.	„	22nd Feb.	„	„	L.F.D.-6.
„ the Accountant-General	„	7th April	„	„	

READ—also the follwing replies to official memorandum, dated 9th July 1885 No. 194 :—

From the President, District Board, Bellary,	dated	16th July	1885,	No.	400
„ „ „ Salem	„	20th „	„	„	1765
„ „ „ Kistna	„	17th „	„	„	503
„ „ „ Tinnevelly	„	21st „	„	„	41
„ „ „ Kurnool	„	22nd „	„	„	34
„ „ „ South Canara	„	24th „	„	„	838
„ „ „ North Arcot	„	28th „	„	„	17
„ „ „ Anantapur	„	24th „	„	„	15
„ „ „ Ganjam	„	22nd „	„	„	1061
„ „ „ Madura	„	27th „	„	„	21
„ „ „ Cuddapah	„	30th „	„	„	45
„ „ „ Trichinopoly	„	29th „	„	„	877
„ „ „ South Arcot	„	30th „	„	„	43
„ „ „ Chingleput	„	3rd Aug.	„	„	750 L.F.
„ „ „ Coimbatore	„	7th „	„	„	540 L.F.
„ „ „ Nilgiris	„	7th „	„	„	140
„ „ „ Vizagapatam	„	7th „	„	„	563
„ „ „ Coimbatore	„	18th „	„	„	565 L.F.
„ „ „ Tanjore	„	19th „	„	„	170
„ „ „ Nellore	„	28th „	„	„	949
„ „ „ Godavari	„	12th Dec.	„	„	110

Order—No. 721 L.F., Financial, dated 26th June 1886.

The Government having considered the remarks and suggestions offered in the foregoing letters in regard to the draft Local Fund Rules published under the proceedings read above resolve to sanction the rules as modified in the copy hereto appended, and to forward them to the Tamil, Telugu, Malayalam and Canarese Translators to Government for translation as speedily as possible in view to their publication in the district gazettes.

2. The following explanations appear to be necessary with reference to questions raised in certain of the letters read above :—

Rule 11.—The President of the District Board, Ganjam, inquires whether the whole of the taxes levied by the district board should be shown in the district board's own budget or only the balance of estimated proceeds after the necessary transfers have been made to taluk boards under section 55. He also desires information as to the nature of the items to be shown under the head "Allotments from the district fund." The district board's budget should relate only to the revenue credited to district funds and should not include the taluk board's share of taxation transferred to them under section 55 ; such transfers may, however, be shown in a foot-note to the district board's budget as proposed by the President. The allotments to be shown under the head "Allotments from the district fund" are such allotments from district funds as the district board may resolve to make to taluk boards in addition to the shares of taxation, etc., to which they are legally entitled. Such allotments should be credited to taluk funds and debited to the district fund in the consolidated budget, but should be omitted in the total on both sides of the account.

Rule 19.—The President of the Nellore District Board suggests that the limit fixed in this rule for the cost of tools and plant should be $1\frac{1}{2}$ per cent and not 1 per cent. The wording of the draft rule is correct—vide G.O., dated 10th October 1884, No. 2508 W. The President of the District Board of South Kanara asks whether it is to be inferred from this rule that contributions are no longer to be paid for the cutler's establishment in the Medical Store Depot. This contribution has not been discontinued, but is included in the cost of establishments in other offices at the Presidency, referred to in the last clause but one.

Rule 33.—The President of the Nellore District Board suggests that the submission of a list of incomplete works to Government is unnecessary, as the allotments for such works have been sanctioned in the previous year and a further reference to Government would cause needless delay. But as the allotments of the previous year lapse at the end of that year fresh allotments become necessary and these it would be frequently beyond the power of the district board to make. Even if it were not so, it is right that Government should be informed of the additional charges thus rendered necessary over and above those shown in the budget.

The amendment suggested by the President of the Ganjam District Board is also unnecessary, as the limit of one-fifth fixed by the rule refers only to the extent to which expenditure may be incurred *in anticipation of sanction*.

Rule 34.—The President of the Nellore District Board suggests the insertion of the words "which already has an allotment in the budget" after "control" in the first clause of this rule. The Government think the word "additional" in the rule is quite sufficient to make its meaning clear, and they see no necessity to limit the district board's powers of transfer further than the rule does already, as is also suggested by the President.

Rule 36.—The Government see no need to alter the limits of time fixed in this rule, as suggested by the President of the Ganjam District Board. The President of the Nellore District Board suggests that there is some mistake in clause (7) of this rule, as taluk boards have no power to sanction estimates. He has apparently overlooked clause (2) of the rule, under which taluk boards are competent

to sanction estimates for new works amounting to Rs. 2,000 or less and for repairs not exceeding Rs. 10,000. The Government sees no reason to curtail these powers, as proposed by the President of the South Kanara District Board.

Rule 58.—The President of the South Kanara District Board suggests that local boards should be allowed to obtain their supplies of medicines and surgical instruments in the open market whenever they can be so procured at rates lower than those charged at the Medical Stores. But this suggestion is opposed to the standing orders of the Government of India—vide G.O., dated 31st January 1883, No. 190.

Rule 77.—The President of the Nellore District Board questions the necessity of informing the Surgeon-General of transfers of Local Fund medical subordinates educated in the district medical school. The Government think it desirable that the Surgeon-General should be informed of the persons in charge of the several medical institutions of the district.

Rule 79.—The Government see no reason to alter this rule as suggested by the President of the Nellore District Board.

Rule 108.—The President of the Cuddapah District Board requests further instructions with reference to this rule on the ground that no vouchers are at present recorded in the district treasury. The latter statement is manifestly incorrect as all vouchers must, under existing arrangements, be sent for audit to the treasury, where they are retained by the District Auditor under the control of the Treasury Officer. The Acting President will report whether this is not the case in Cuddapah and if not, why not.

Rule 112.—The President of the Nellore District Board is correct in his surmise that the progress reports referred to in this rule are to be prepared by the officials to whom the works are entrusted

Rule 117.—The President of the Kanara District Board suggests the insertion of the words "or in whole" after "in part" in this rule. The proposal cannot, however, be adopted in view of the terms of section 34 (v) of the Act.

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To all Presidents of District Boards.
,, the Revenue Department.
,, the Public Works Department.
,, the Military Department.
,, the Board of Revenue.
,, the Accountant-General.
,, the Director of Public Instruction.
,, the Surgeon-General with the Government of Madras.
,, the Sanitary Commissioner for Madras.
,, the Tamil Translator to Government.
,, the Telugu do do.
,, the Malayalam do do.
,, the Canarese do. do.

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, etc.).

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.

Budgets.

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) 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.

Paper 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 budget.

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.

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 district consolidated budget.

11. The District Board will compile (1) a budget estimate of the receipts and expenditure to be met from the District 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, etc., completed, in progress, or proposed for execution, as well as the position of the toll-gates and the ferry landing places.

Revised estimate.

13. 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 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.

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, etc., 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 or Taluk Board to another, or to or by Municipalities on account of charitable or other institutions or for other purposes, must be paid to the Board or Council which has charge of the institution concerned or by which the proposed expenditure is to be incurred. Contributions of a general nature must be paid to or by the District Board. 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.

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 :—

(1) The construction and repair of all trunk roads and other important roads which the District Board may class as District roads.

(2) A proportion of the cost of the District Engineering establishment, tools and plant, and contingencies fixed with reference to the ratio which the outlay on public works in charge of the District Board bears to the total outlay on public works from Taluk and District Funds.

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

(4) The cost of the District Medical and Sanitary Officer's establishment.

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

(6) All charges connected with vaccination.

(7) Contributions to the Medical College and for Sanitary Inspecting Agency contributions for lunatics, and all other contributions of a general nature.

(8) The following charges under Grant IV, viz., (*a*), (*b*), the whole ; (*c*), to the extent of the cost of its own establishment ; (*d*), as far as such charges are incurred on account of the District Board ; (*e*), the whole (*f*), the whole ; (*g*), the whole.

All other charges shall be met from Taluk Funds and shall be entered in the Taluk Board budgets as expenditure from their funds.

Charges from District and Taluk Funds.

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.

Details of expenditure.

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 the communications ; and avenues and works appertaining to markets, etc., 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.

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 headquarters, 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.

When a Warrant Medical officer is employed by a Local Board, the difference between his pay and the pay of a Civil Apothecary of the same standing will be contributed by Government, and the amount payable from Local Funds need alone be provided in the budget.

A contribution of a $\frac{1}{2}$ per cent on the year's receipt 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 and of village sites and the construction of latrines, cinerators, etc., 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 III-B.*—All works estimated to cost more than Rs. 300, whether new works or repairs, should be separately entered in these statements.

Public works.

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.

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.

Schools.

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

(*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 I-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 Public and agree with Statement I-B.

Public and 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. Unless otherwise ordered by Government, the budget should be so framed that the expenditure does not exceed the receipts of each endowment. When this is not

Endowments.

possible, and when it is proposed to make good the excess expenditure from receipts of future years, the required sum will be enterd 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.

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

Unions.

The statement will accompany the district consolidated budget.

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, and to serve as a working balance for the following year.

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 I-B, IV-A 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 I-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) On 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 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.

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.

Supplemental Budgets.

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.

CHAPTER III.

Incomplete Works.

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 the source from which funds are to be provided to meet the necessary expenditure.

CHAPTER IV.

Allotments and Transfers.

Power to sanction transfers and allotments.

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 purpose or work under their control or for the purpose of supplementing any grant to any Taluk Board or Panchayat.

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 or allotted 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 or allotted exceeds Rs. 500.

All transfers and allotments should be communicated by the District Board to the Treasury officer. Orders of transfer or allotment should be quoted on the copy of the consolidated account to be sent to the Accountant-General.

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

The District Board may sanction from the balance expenditure to the extent of 5 per cent over the year's allotment and up to a limit of Rs. 500 under each major head ; and Taluk Boards may sanction similar expenditure up to a limit of Rs. 250 under each major 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.

Selection of 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.

No new work must be commenced until the plan and estimates have been passed and an allotment made 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 project has been sanctioned. No repair work must be commenced until the necessary funds have been allotted by a competent authority.

Commencement of works.

36. *District Boards.*—Estimates 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 relating to buildings, drainage, and masonry works, and generally to all works of a special or unusual character, 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, unless an intimation of the approval of Government shall have been previously received. If the sanction is disapproved of by Government, the proposed work must be abandoned. Estimates for repairs for which maintenance grants are provided need not be submitted to Government.

Estimates sanctioned by District Boards.

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 not exceeding Rs. 10,000 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, unless an intimation of the approval of the District Board shall have been previously received. If the sanction is disapproved of by the District Board, the proposed work must be abandoned. Estimates for repairs for which maintenance grants are provided need not be submitted to the District Board.

Estimates sanctioned by Taluk Boards.

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

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 upwards of Rs. 5,000, as also all new works connected with buildings, drainage, and masonry works, and generally all works of a special or unusual character estimated to cost upwards of Rs. 2,500. 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 Superintending Engineer, Public Works Department. Estimates for new works of the above description 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, and will transmit those costing more than Rs. 5,000 to the Chief Engineer, Public Works Department, for the sanction of Government.

In cases of emergency the President of the District Board may arrange for the execution of a work in anticipation of sanction by competent authority.

Any change of plan or project, excepting only such deviations on points of detail as would be sanctioned on a "deviation statement" in the Public Works Department, 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 not exceeding 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 more than 5 per cent.

After an estimate has been sanctioned, the President of a District Board will notify to Government, and the President of a Taluk Board to the District Board, the description of work approved, and point out the source from which the cost of such works can be met.

The totals for estimates must always be in round numbers.

Rules for the execution of works by the Engineering Establishments of Local Boards are contained in the Local Fund Public Works Code.

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.

Executive Engineers 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.

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 :—

Application of funds to education.

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

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 Boad, and to its promotion a very large proportion of the funds allotted to education must be devoted.

39. All moneys ex pended 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 and transfer 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 the Panchayat of the union in which such school may be situated.

Transfer of schools to Taluk Boards and Panchayats.

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. 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.

Government educational officers to be consulted.

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

Levy of fees.

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.

Control of schools.

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

Normal schools.

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

Grants-in-aid.

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.

Inspecting agency.

49. 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, etc., 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.

School-books, &c.,

50. 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 school-masters, 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.

Correspondence.

CHAPTER VII.

MEDICAL.

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.

Control of Local Boards over dispensaries.

Dispensaries will come under the inspection of the Surgeon-General and Sanitary Commissioner and District Medical and Sanitary 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.

Dispensaries to be inspected.

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.

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

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. Medical officers when engaged in private practice are entitled to receive such remuneration as may be fixed from time to time by Government.

Private practice how regulated.

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 Local Fund Medical Schools at Nellore and Madura the Prince of Wales' Medical School at Tanjore, and other approved medical schools, and who have passed the requisite examination, are eligible for employment in Local Board dispensaries as Hospital Assistants.

Application for services of Medical Subordinates how to be made.

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 to the Surgeon-General the usual monthly and annual returns, forwarding with the latter a special medical report which should reach the Surgeon-General's office not later than the 31st January in each year. Printed blank forms may be obtained from the Medical Storekeeper on indent.

Register to be kept.

55. Medical officers in charge of civil dispensaries will also submit annual reports for the official year to the District Medical and Sanitary Officer not later than 30th April in each year. The District Medical and Sanitary Officer will compile from these and submit to the District Board a general report for the whole district for submission to Government with their annual report.

Submission of annual report.

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.

Private prescriptions may be prepared.

57. District Medical and Sanitary Officers 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.

Inspection of dispensaries.

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 District Medical and Sanitary officer and subsequently passed by the Local Boards.

Preparation of indents.

59. Indents should be prepared in duplicate duly receipted and sent by the Local Boards through Government to the Surgeon-General, who will, after check and approval, forward them to the Medical Storekeeper for compliance. The Medical Storekeeper will after compliance transmit the indents 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.

Checking of medical indents by Surgeon-General.

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.

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

Country medicines may be purchased.

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.

Unserviceable instruments to be returned.

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 outside Municipal limits.

Contribution for Lunatic Asylums.

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

District Boards to pay for conveyance of lunatics.

Charges on account of lunatics whose place of residence cannot be ascertained or who have no permanent place of residence will be met by Government.

Charge for wandering lunatics how to be met.

61. *Vaccination.*—District 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 code.

Cost of Vaccine Establishment to be paid by District 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.

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.

Estimates for scavenging.

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 contained in a separate code.

Local subscriptions may be supplemented.

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

CHAPTER VIII.

Miscellaneous Public Institutions.

65. *Markets, etc.*—When it is proposed to levy fees for the use of markets and cart-stands, etc., 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. Such clerks and accountants as are necessary for the control of Local Fund expenditure will, with the sanction of Government, be entertained in the offices of the Government, the Accountant-General, and Collectors of districts.

Controlling establishments.

Establishments in Presidency offices.

The controlling establishments in the offices of the Government and the Accountant-General 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.

Tabular statements to accompany applications for establishments.

67. 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 and countersigned by the Treasury Officer.

Limit of cost of Engineering Establishment.

68. The total cost of the Engineering Establishment should not exceed 20 per cent of the outlay on works.

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

69. Subject to restrictions prescribed by the conditions of endowments, the Local Board, with the approval of Government, determines the strength and salaries of the staff employed in all schools, dispensaries, choultries and markets under its 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.

Nomination of Medical and Educational subordinates.

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.

Appointment of persons to offices under Local Boards.

71. The appointment of persons to offices on Rs. 100 and upwards under District or Taluk Boards and to offices on Rs. 20 and upwards under Taluk Boards, shall be subject to the sanction of the Governor in Council and the President of the District Board, respectively.

Punishment of servants of Local Boards and appeal against it.

72. The President of a Local Board shall have power to fine, suspend or dismiss all servants of such Board other than Deputy Inspectors of Vaccination and subordinates of the Medical department whose services have been lent to the Board ; but an appeal shall lie to the President of the District Board in the case of all servants of Taluk Boards fined in sums exceeding one rupee, suspended, or dismissed by the President of the Taluk Board ; an appeal shall also lie to the District Board in the case of all servants on Rs. 50 and upwards, whether of the District or a Taluk Board, against suspension or dismissal inflicted or confirmed by the President of the District Board ; and a further appeal shall lie to the Governor in Council against dismissal in the case of all servants whose appointment requires the sanction of Government. No appeal will be entertained unless preferred within three months from the date of the order appealed against.

Punishment of Deputy Inspectors of Vaccination and medical subordinates lent to Local Boards.

73. The punishment of Deputy Inspectors of Vaccination and subordinates of the Medical department whose services have been lent to Local Boards will remain with the Sanitary Commissioner and the Surgeon-General, respectively, to whom a report should in each case be submitted.

Pay bills how to be prepared.

74. 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 or the Chairman of the Panchayat under whose control the establishment may be. If Subordinate Committees are appointed for any institution, funds will be drawn on bills countersigned by the President or two members of such Committee.

Bills to be signed by President or Vice-President.

75. 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 or the Chairman of the Panchayat concerned.

Leave and acting allowances.

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

Transfer of medical subordinates.

77. 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.

Payment of medical subordinates when on leave, &c.

78. When a medical subordinate in Local Fund employ is granted leave or 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 Board concerned shall, unless otherwise ordered by Government, pay the salary of the absentee and also that of his *locum tenens* in cases where the latter does not belong to the reserve medical staff.

Travelling allowances.

79. 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.

80. *Pensions and Allowances.*—Masters employed in Government Schools at the time of their transfer to Local Boards, and 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, Overseers Clerks, and Lascars forming petty establishment under the former Road Fund ; Inspecting School masters ; Masters of Local Fund schools of the middle and higher classes ; Vaccinators ; Clerks, Peons, Moochees, and Attenders in the offices of Collectors and Local Boards.

Servants in controlling offices.

81. The above rule does not apply to servants paid from local funds employed in the controlling offices at the Presidency or to Deputy Inspectors of Vaccination, who are entitled to pension whether entertained before or after 20th May 1881.

Medical officers lent to Local Fund Boards.

82. The rule in clause (*b*) of section 11, 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.

83. 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 for gratuities on retirement in individual cases of long and good service ; and in special and exceptional cases will 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.

Pensionary contribution.

84. All servants of Government transferred from *qualifying service to service* under Local Boards *are entitled to claim payment by such Local Boards of 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.

85. 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.

86. 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 district.

Pensions how to be charged.

87. When a Local Fund servant is pensioned, the Local Fund pension will be provided as follows :—(1) In the case of a servant employed in a particular district, the pension will be provided by the District Board of the district in which he was employed. (2) In the case of a servant 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 report.

88. 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 II-A and II-B given in Appendix II.

Taluk report.

89. 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 Board's 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.

90. The District Board will forward a similar report on the working of all 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.

91. 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 Officer as Auditor.

Report to be published.

92. The report of each Local Board will be published in the District Gazettes, a copy of which should be submitted to Government for information 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.

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

Receipts and expenditure.

94. *Statements I-A and I-B.*—These statements exhibit the receipts and disbursements of the year compared with the estimate including subsequent allotments, etc., 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.

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

Roads.

96. *Statement IV-A—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.

Tolls and Ferries.

97. *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.

D.C.B. Statement of Land-cess, &c.

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

Schools.

99. *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.

14-8-4

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

Stationery

120. Stationery articles required for Local Fund purposes may be purchased in the market or supplied from the Stationery Depot 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 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 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 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 .. { Fixed .. School-fees .. Results				
(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 &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) Supplies				
(6) Midwives and midwifery pupils				
(7) Medical pupils				
(8) Medical practitioners				
(9) District Surgeon's establishment including travelling allowance, &c.				
(10) Cholera charges				
(11) Contingencies				
(12) 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) Medicines and Surgical instruments				
(6) 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				
Allotment to the Taluk Funds				
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 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 { Fixed												
{ School fees												
{ Results												
(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) Supplies												
(6) Midwives and Midwifery pupils												
(7) Medical pupils												
(8) Medical practitioners												
(9) District Surgeon's establishment including, travelling allowance, &c.												
(10) Cholera charges												
(11) Contingencies												
(12) Miscellaneous												

I.—Consolidated Budget Estimate of the District Board of &c.—*con*

B.—*Expenditure*—continued.

—	Estimate, 1885-86.											
	Detail (Minor Heads).			Total (Major Heads).								
	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) Medicines and Surgical instruments ..												
(6) 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 ..												
Allotment to the Taluk Funds ..												
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 Local Fund Taluk or District) of 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 or District) of 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				
		(4) Petty Works				
		Total ..				
		II.—Civil buildings—				
		(1) Hospitals and dispensaries .				
		(2) School buildings				
		(3) Chattrams and bungalows.				
		(4) Petty Works				
		Total ..				
		III.—Miscellaneous Public Improvements—				
		(1) Avenues				
		(2) Tanks and wells				
		(3) Markets				
		(4) Petty Works				
		Total ..				
		Grand Total ..				

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

B.—*Repairs.*

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

III-C.—Talukwar Statement showing Allotment of Expenditure on Roads in each Loca Taluk in the District of 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.	Remark
1	2	3	4	5	6

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

| No. | Names of schools. | Average attendance for the first 6 months of the year. | Receipts. | | | | | | | | | Charges. | | | | | | | | |

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

Heads.	Actuals, 1884-85.	Estimate, 1885-86.	Actuals, 1885-86.	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 for the Official Year 1885-86.

Heads.	Actuals, 1884-85.			Estimate, 1885-86.			Actuals, 1885-86.			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 endowment																
(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 for the Official Year 1885-86.

Heads.	Actuals, 1884-85.	Estimate, 1885-86.	Actuals, 1885-86.	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 { Fixed .. / School fees .. / Results ..						
(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) Supplies						
(6) Midwives and Midwifery pupils ..						
(7) Medical pupils						
(8) Medical practitioners						
(9) District Surgeon's establishment including travelling allowance, &c.						
(10) Cholera charges						
(11) Contingencies						
(12) Miscellaneous						

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

Heads.	Actuals, 1884-85.	Estimate, 1885-86.	Actuals, 1885-86.	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) Medicines and surgical instruments						
(6) 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 ..						
Allotment to the Taluk Funds ..						
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 for the Official Year 1884-85.

Heads.	Actuals, 1884-85.			Estimate, 1885-86.			Actuals, 1885-86.			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																
(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 { Fixed																
{ School fees																
{ Results Grants																
(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) Supplies																
(6) Midwife and Midwifery pupils																
(7) Medical pupils																
(8) Medical practitioners																
(9) District Surgeon's establishment including travelling allowance, &c.																
(10) Cholera charges																
(11) Contingencies																
(12) Miscellaneous																

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

Heads.	Actuals, 1884-85.			Estimate, 1885-86.			Actuals, 1885-86.			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.	
(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) Medicines and surgical instruments ..																
(6) 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 ..																
Allotment to the Taluk Funds ..																
Grand Total, Expenditure ..																
Balance—																
Deduct—																
(1) Balance under House-tax, if any																
(2) Balance under Endowments, if any																
Net balance available for general purposes																

IIA.—Statement of Receipts and Expenditure of the Union of for the Official Year 1885-86.
Fund Taluk or District) of in the (Local

Receipts.				Expenditure.			
Heads.	Actuals, 1884-85.	Estimate, 1885-86.	Actuals, 1885-86.	Explanation of variations.	Heads.	Actuals, 1884-85.	Estimate, 1885-86.	Actuals, 1885-86.	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 ..				
					III. Schools ..				
					(c) Miscellaneous ..				
					..				
Total ..					Total ..				
					Balance ..				
					Total ..				

IIB.—Statement of Receipts and Expenditure of Unions in the (Local Fund Taluk or District) of for the Official Year 1885-86.

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 or District) of for the Official Year 1885-86.

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. From the commencement of the work up to the close of the preceding year.	Expenditure. In the year under report. By Public Works department.	Expenditure. In the year under report. By Local Fund Engineering department.	Expenditure. In the year under report. By other agency.	Expenditure. Total.	Remarks on the progress made during the year.

IV-A.—Statement showing the Mileage and Cost of Roads constructed and repaired out of Local Funds in the (Local Fund Taluk or District) of during the Official Year 1885-86.

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

IV-B.—Statement showing the lengths of Road avenues, &c., in the (Local Fund Taluk or District) of for the Official Year 1885-86.

Length in miles of road avenues.	Number of trees in the avenues at the end of the previous year.	Number of trees planted during the year.	Number of trees perished during the year.	Total number of trees at the end of the year.	Remarks.

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

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 Endowments in the (Local Fund Taluk or District) of 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 ..																				

VII.—Statement of Demand, Collection and Balance of Land-cess in the (Local Fund Taluk or District) of for the Official Year 1885-86.

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 January.	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. Arrears (total of columns 6 and 7).	Demand of 1884-85. Current.	Demand of 1884-85. Total.	Collections. Arrears.	Collections. Current.	Collections. Total.	Arrears remitted.	Balance. Arrears.	Balance. Current.	Balance. Total.	Remarks.
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 (Local Fund Taluk or District) of for the Official Year 1885-86.

Items.	Demand. Arrears.	Demand. Current.	Demand. Total.	Collection. Arrears.	Collection. Current.	Collection. Total.	Remissions.	Amount written off as irrecoverable.	Balance. Arrears.	Balance. Current.	Balance. Total.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13
	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.	Rs. A. P.	
1 Lease of tolls												
2 Fishery rent												
3 Ferry rent												
&c. &c.												
se tax												
Endowment Fund.												
5 Interest on Government securities.												
6 Money-rent of land ..												
7 Value of produce and rent in kind of land.												
8 Money allowances due from Government.												
&c. &c.												
Total ..												

Details of arrears (column 9).

Items.	1881-82. Rs.	A.	P.	1882-83. Rs.	A.	P.	1883-84. Rs.	A.	P.	Total. 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 ..												

IX.—Statement showing the Cost, &c., of Local Fund Schools in the (Local Fund Taluk or District) of for the Official Year 1885-86.

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.	Number of masters.	Rates of pay.	Number of stipendiary students.	Rate of stipends.	Receipts. Grants from Provincial Funds.	Receipts. 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 — Salary system.													
A .. .. Combined system.													
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 ..													

IX.—Statement showing the Cost, &c., of Local Fund Schools in the (Local Fund Taluk or District) of for the Official Year 1885-86—*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											
A .. .. Combined system ..											
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 Educational Operations in the (Local Fund Taluk or District) of for the Official Year 1885-86.

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 fees collected.			Amount of grant earned.			Amount disbursed. For current year.			Amount disbursed. For previous year.			Amount disbursed. Total.			Number of villages visited by inspecting schoolmasters for starting new schools.	Number of schools visited.	Number of visits paid.	Remarks.
						Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.				
1	2	3	4	5	6	7			8			9			10			11			12	13	14	15
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 (Local Fund Taluk or District) of for the Official Year 1885-86.

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

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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.		

XII.—*Statement showing the Working of the Local Fund Hospitals and Dispensaries in the (Local Fund Taluk or District) of for the Official Year 1885-86.*

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. In.	Number of patients treated. Out.	Number of patients treated. Total.	Superintendence. Rs.	Superintendence. A.	Superintendence. P.	Medical subordinates. Rs.	Medical subordinates. A.	Medical subordinates. P.	Clerks and servants. Rs.	Clerks and servants. A.	Clerks and servants. P.	Medicines and apparatus. Rs.	Medicines and apparatus. A.	Medicines and apparatus. P.	Diet of patients. Rs.	Diet of patients. A.	Diet of patients. P.	Miscellaneous. Rs.	Miscellaneous. A.	Miscellaneous. P.	Total. Rs.	Total. A.	Total. P.	Cost of each patient treated. In. Rs.	Cost of each patient treated. In. A.	Cost of each patient treated. In. P.	Cost of each patient treated. Out. Rs.	Cost of each patient treated. Out. A.	Cost of each patient treated. Out. P.	Remarks.
			No.	No.	No.	No.																												
Total ..																																		

XIII.—*Statement showing the Strength and Cost of Vaccine Establishment and the Number of Operations performed by them in the (Local Fund Taluk or District) of for the Official Year 1885-86.*

Deputy Inspectors. Number.	Deputy Inspectors. Rate of salary.	Deputy Inspectors. Payment for the year.	Deputy Inspectors. Deputy Inspector's peon.	Deputy Inspectors. Contingencies including travelling allowance.	First-class Vaccinators. Number.	First-class Vaccinators. Rate of pay.	Second-class Vaccinators. Number.	Second-class Vaccinators. Rate of pay.	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.

XIV.—Statement showing the Details of Expenditure incurred on Sanitation in the (Local Fund Taluk or District) of for the Official Year 1885-86.

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 or District Board) of for the Official Year 1885-86.

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 or District Board) of for the Official Year 1885-86.

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					

Govt. of (1885) Madras.

FINANCIAL.

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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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.

Inspector duf

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.~~

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

(3) ~~(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.*

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

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

(6) ~~(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

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has charge of the institution concerned or by which the proposed expenditure is to be incurred.

Contributions of a general nature must be paid to or by the District Board.

* all trunk roads and other important roads which the District Board may class as District roads.

(1) the cost of the District Medical & Sanitary officer's establishment.

(2) all charges connected with vaccination.

(3) and all other contributions of a general nature (c) to the extent of the cost of its own establishment.

Δ all other charges shall be met from the Taluk Funds and shall be entered in the Taluk Boards' budgets as expenditure from their funds.

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.

Public works.

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.

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.

Schools.

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

(*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.

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× Unless otherwise ordered by Govt,

× and to serve as a working balance for the next following year

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.

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.

Supplemental Budgets.

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.

CHAPTER III.

Incomplete Works.

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.

CHAPTER IV.

Allotments and Transfers.

Power to sanction transfers and allotments.

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.

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.~~ Treasury officer orders of transfer or allotment should be quoted in the copy of the consolidated account to be sent to the Accountant-General

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.

Selection of 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.

Sanction of estimates.

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.

District Board may sanction certain works.

36. *District Boards.*—Estimates 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.

Estimate sanctioned by Taluk Board.

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.

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

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.

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.

Executive Engineers / 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 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.

Dispensaries to be inspected.

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.

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

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x Medical officers when engaged in private practice are entitled to receive ~~the~~ such remuneration ~~as~~ shall may be fixed from time to time by Govt-

& to the Surgeon General the usual monthly and annual returns, forwarding with the latter a special Medical report which should reach the Surgeon General's office not later than the 31st January in each year.

55 Medical officers in charge of Civil dispensaries will also submit annual reports for the official year to the Distt Medical & Sanitary officer not later than 30th April in each year. The District Medical and Sanitary officer will compile from these and submit to the District Board a general report for the whole District for submission to Govt with their annual report.

*: The Medical Storekeeper ~~will~~ after compliance will transmit the indents to the Examiner of Medical accounts

14 Sept 27

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.x

Private practice how regulated.

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.

Application for services of Medical Subordinates how to be made.

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.

Register to be kept.

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.

Date for submission of annual report.

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.

Copy to be furnished to Local Board.

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.

Private prescriptions may be prepared.

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.~~

Local Board may require Zillah Surgeon to inspect dispensaries.

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.

Preparation of indents.

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.

Checking of medical indents by Surgeon-General.

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.

outside Municipal limits.

charges on account of lunatics whose place of residence cannot be ascertained or who have no permanent place of residence will be met by Govt.

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The appointments of persons to offices on Rs 100 and upwards under District Boards and to offices on Rs. 20 and upwards under Taluk Boards shall be subject to the sanction of the Governor in Council and the President of the District Board respectively.

The President of a local Board shall have power to fine, suspend or dismiss all servants of such Board other than subordinates of the Medical Department — whose services have been lent to the Board, but an appeal shall lie to the President of the district Board in the case of all servants of Taluk Boards fined in sums exceeding one Rupee, suspended or dismissed by the President of the Taluk Board, an appeal shall also lie to the District Board in the case of all servants on Rs 50 and upwards whether of the District or Taluk Board against suspension or dismissal inflicted or confirmed by the President of the District Board, and a further appeal shall lie to the Governor in Council against the dismissal in the case of all servants whose appointment requires the sanction of Govt. ~~No appeal will be entertained unless it be preferred within three months from the date of the order appealed against.~~

The punishment of subordinates of the Medical Department whose services have been lent to local Boards will remain with the Surgeon General, to whom a report shall in each case be submitted.

(Note) The numbers of the rules will be altered after the draft is passed

CHAPTER IX.

ESTABLISHMENT.

Establishment in Presidency offices.

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.

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

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.

Sanctioning power of establishment.

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.

Tabular statements to accompany applications for establishments.

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. and countersigned by the Treasury officer

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

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.

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

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.

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Pay bills how to be prepared.

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.

or the Chairman Panchayat counter

Bills to be signed by President or Vice-President.

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.

or the Chairman of the Panchayat

Leave and acting allowances.

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

Transfer of Medical subordinates.

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.~~

Payment of Medical subordinates when on leave.

75. When a Medical Subordinate in Local Fund employ is deputed by the Surgeon-General to attend any depart. ental 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.

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.

What Local Fund servants entitled to pension.

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.

Medical officers lent to Local Fund Boards.

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.

Local Fund service not pensionary.

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 the time being in force the servant would be entitled if the service had been service under Government.

Servants in controlling offices.

80. The above rule does not apply to servants paid from Local Funds employed in the controlling and central offices at the Presidency or to Deputy Inspectors of Vaccination, who are entitled to pension whether entertained before or after 20th May 1881.

Pensionary contribution.

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.

Government pensioners in Local Fund Service.

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.

Applications for pensions—Mode of submitting.

83. 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.

Tabular statements to accompany applications for establishments.

67. 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 and countersigned by the Treasury Officer.

Limit of cost of Engineering establishment.

68. The total cost of the Engineering establishment should not exceed 20 per cent. of the outlay on works.

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

69. Subject to restrictions prescribed by the conditions of endowments, the Local Board, with the approval of Government, determines the strength and salaries of the staff employed in all schools, dispensaries, choultries, and markets under its 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.

Nomination of Medical and Educational subordinates.

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.

Appointment of persons to offices under Local Boards.

71. The appointment of persons to offices on Rs. 100 and upwards under District or Taluk Boards and to offices on Rs. 20 and upwards under Taluk Boards, shall be subject to the sanction of the Governor in Council and the President of the District Board respectively.

Punishment of servants of Local Boards and appeal against it.

72. The President of a Local Board shall have power to fine, suspend or dismiss all servants of such Board other than Deputy Inspectors of Vaccination and subordinates of the Medical department whose services have been lent to the Board; but an appeal shall lie to the President of the District Board in the case of all servants of Taluk Boards fined in sums exceeding one rupee, suspended, or dismissed by the President of the Taluk Board; an appeal shall also lie to the District Board in the case of all servants on Rs. 50 and upwards, whether of the District or a Taluk Board, against suspension or dismissal inflicted or confirmed by the President of the District Board; and a further appeal shall lie to the Governor in Council against dismissal in the case of all servants whose appointment requires the sanction of Government. No appeal will be entertained unless preferred within three months from the date of the order appealed against.

Punishment of Deputy Inspectors of Vaccination and medical subordinates lent to Local Boards.

73. The punishment of Deputy Inspectors of Vaccination and subordinates of the Medical department whose services have been lent to Local Boards will remain with the Sanitary Commissioner and the Surgeon-General, respectively, to whom a report should in each case be submitted.

Pay bills how to be prepared.

74. 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 or the Chairman of the Panchayat under whose control the establishment may be. If Subordinate Committees are appointed for any institution, funds will be drawn on bills countersigned by the President or two members of such Committee.

Bills to be signed by President or Vice-President.

75. 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 or the Chairman of the Panchayat concerned.

Leave and acting allowances.

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

Transfer of medical subordinates.

77. 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.

78. When a medical subordinate in Local Fund employ is granted leave or 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 Board concerned shall, unless otherwise ordered by Government, pay the salary of the absentee and also that of his *locum tenens* in cases where the latter does not belong to the reserve medical staff.

Payment of medical subordinates when on leave, &c.

79. 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.

80. *Pensions and Allowances.*—Masters employed in Government schools at the time of their transfer to Local Boards, and 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, Overseers' Clerks, and Lascars forming petty establishment under the former Road Fund; Inspecting Schoolmasters; Masters of Local Fund schools of the middle and higher classes; Vaccinators; Clerks, Peons, Moochees, and Attenders in the offices of Collectors and Local Boards.

What Local Fund servants entitled to pension.

81. The above rule does not apply to servants paid from Local Funds employed in the Controlling offices at the Presidency or to Deputy Inspectors of Vaccination, who are entitled to pension whether entertained before or after 20th May 1881.

Servants in Controlling offices.

82. The rule in clause (*b*) of section 11, 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.

83. 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 for gratuities on retirement in individual cases of long and good service; and in special and exceptional cases will 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.

84. All servants of Government transferred from qualifying service to service under Local Boards are entitled to claim payment by such Local Boards of the usual contribution to Government in order to maintain their claim to pension eventually from State funds.

Pensionary contribution.

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.

85. 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.

86. 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.

87. When a Local Fund servant is pensioned, the Local Fund pension will be provided as follows:—(1) In the case of a servant employed in a particular district, the pension will be provided by the District Board of the district in which he was employed. (2) In the case of a servant 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.

88. 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 II-A and II-B given in Appendix II.

Union report.

89. 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 Board's 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.

90. The District Board will forward a similar report on the working of all 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.

91. 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 Officer as Auditor.

May be prepared by a Committee.

92. The report of each Local Board will be published in the District Gazettes, a copy of which should be submitted to Government for information 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.

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

94. *Statements I-A and I-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.

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

96. *Statement IV-A—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.

Tolls and Ferries.

97. *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.

D. C. B. Statement of Land-cess, &c.

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

Schools.

99. *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.

Public and charitable institutions, vaccination and sanitation.

100. 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.

Accounts.

101. The accounts of Local Boards will be kept by Treasury Officers under the orders of the President of the District Board, in the forms prescribed by Government subject to the rules contained in the Account and Audit Code and Local Fund Public Works Code.

Payments.

102. All payments will be made on bills passed either by the Presidents or Vice-Presidents of the Local Boards or by the Chairmen of Panchayats, as the case may be.

Form No. I.

103. 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.

104. 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 triplicate by the 8th of the month to the President of the District Board, who will after scrutiny transmit two copies countersigned by himself to the Accountant-General not later than the 10th, the other copy being retained in his office for reference.

Endowment Fund.

105. It will be observed that the Minor Funds or 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.

106. 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

* These forms belong to the series of forms attached to the account and audit rules.

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.

107. 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.

Record of vouchers.

108. 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.

109. 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.

110. 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.

111. 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.

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

Accounts, &c., by whom to be signed.

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

CHAPTER XI.

Miscellaneous.

Members to be supplied with District Gazette.

114. 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.

115. 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.

116. 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.

117. Any Local Board may appoint a Subordinate Committee, which may consist 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 such returns regarding the institution as they may think necessary.

Channel of correspondence.

118. 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.

119. 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."

120. 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.

no 1765 / n

89

Salem District Board's Office

20th July 1885

From.

George Walter Esqre

President District Board, Salem

To.

The Chief Secretary to Government

Financial Department

Madras

Sir,

I have the honor to forward

memorandum No 194 dated 9th July 1885.

2. The G.O. of the 22nd March 1883 No 1751

and of the 17th August 1883 No 1751

restrict the

at present

Plans and Es

drainage

generally

Character

estimate

and in the

3.

721 £7

26-6-86

estimate with Plans and Specifications
(Supplemental) amounting to Rupees 16,010
for constructing the Talavasal Bridge
was sent to the D. P. Works and it was con
-demned in toto. The Plan was a hobby
of the Local Irrd Engineer in regard to usi
old rails for spanning arches.

4. As could of course have easily
carried out the previous suggestions of the
Chief Engineer or planned a brick in
-nam bridge but he wanted to save
and fought for his own views.

[illegible] male Irrd
-inary with
-out the
-cial or un-
-there profession
valuable.

my Local
-ch that cannot
be

be efficient
Irrd Staff

x-Ref
Copies

Tanjore District Board's Office.
22nd February 1886.
Camp Pattukota

No. 23

From,

The PRESIDENT District Board
TANJORE,

To

The Honorable W. Wilson,
Chief Secretary to Government
F. D. Madras

Sir,

With reference to G.O. No 741 L. F. dated 18th September 1885, I have the honor to report as follows.

The paper was Circulated among the officers named in the margin and several of them having reported they had no suggestions to make on the draft rules, I submit herewith a Statement of such of the

1. Treasury Deputy Collectors.
2. Divisional officers.
3. Local Fund Engineers.
4. District Surgeon.
5. Deputy Inspectors of Schools

Suggestions made by the others as appear worthy of Consideration with my own remarks in each Case.

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

Cunningham
President.

Compd
HH

FINANCIAL DEPARTMENT.

9 (a)

From. In a letter

The PRESIDENT District Board
TANJORE.

To.
The CHIEF SECRETARY
to Government
Financial Department
MADRAS.

Dated 22nd February 1886.
Received

No. 23

Enclosure. No 1

Statement of Suggestions made on the Draft Rules by the President District Board, Tanjore.

FINANCIAL DEPARTMENT.

From.

The PRESIDENT D. ict Board
TANJORE.

To. CURRENT No. 260 of 86

The CHIEF SECRETARY
to Government
Financial Department
MADRAS.

Dated 22nd February 1886.
Received 25 2 86

No. 23

Enclosure. -/

Submitting a statement
suggestions on the draf
L. F. Rules

No 1429

Pellore
District Board's office
Dated 10th December 1885
Despd 12 Do do

95

From

The President, District Board
Pellore

To

The Chief Secretary to
Government
Fort St. George

Sir,

I have the honor to submit the following observations with regard to the Rules framed under Section 144 of the Local Boards act V of 1884 — (G.O. 18th September 1885 — Pp. 741 L. Fr. Financial)

Section 19. It is here stated that the charge for tools and plant should not exceed 1 Percent on the outlay on works. In Section 232 of the proposed Local Fund Public works Rules the amount is fixed at 1½ Percent. I think it should be 1½ Percent.

1 percent Correct vide Go dy 10-2-86 No 2508 W.

Section 33. The phrase "incomplete works" is not used in the ordinary sense of the English words, so it should be defined to mean works on which the full amount of the year's allotment (taking into account all amendements subsequent to the Budget) has not been expended. As these allotments have all been sanctioned, I think the power of passing

the List of incomplete works to the full extent of the Receipts and under the Rules as regards Transfers might be left to the Local Boards. I do not see why it is necessary to lay the List before Government, and the reference causes great delay especially as to works to or from which Transfers have to be made independent of the Receipts.

Section 34 seems to give new and extensive powers as regards Transfers. It appears to me undesirable that Local Boards should be able to discontinue any old work (as for instance a road half finished) and begin a new one so long as the transfer of funds they make at the time does not exceed a certain sum. This will be prevented if after "Contbt" in para 1 these words are entered — "which already has an allotment in the Budget". I doubt if it is intended that the District Board should have power to transfer Rs 10,000 at a time from Repairs of Communications to Repairs of Civil works, but this is the effect of the Rule as it now stands. Hitherto they have had no power of transfer as regards works with an allotment of more than Rs 1,000, but I think this may be safely allowed. They have had no power, either, of making transfers between Communications and Civil works, and I think it is undesirable to give them this power.

97

Section 35 In the second Paragraph of this section it would be well to add after the word "proceed", or until an allotment is made". Some rule implies this but a distinct order on the point is very desirable.

It seems uncertain what is meant by "estimate expense" in this Section. Probably the word "project" would convey the right idea.

Section 36 para 2. The power given to Taluq Boards of sanctioning Repairs should be limited to Rs 10,000. Otherwise the permission given to them to proceed with the work after 7 days though the District Board must report such a matter to Government and wait 14 days, seems incongruous. It should be expressly provided that the work may be proceeded with if approval is given by the District Board or Government within 7 or 14 days, and that it must be relinquished if they disapprove.

Section
~~Para~~ 6. This ~~paragraph~~ seems to say that a Taluq Board may sanction any excess in an estimate provided the total does not exceed the amount which that Board is competent to sanction in the case of an original estimate by 5 Percent, but as the Taluq Boards have no power to sanction Estimates of any

amount

amount (this power is limited to District Boards by para 1) there seems to be some mistake here.

Section
~~Para~~ 8 It should be provided that Taluq Boards are to make the notifications required by this section either to Government or the District Board.

Section
~~Para~~ 12 I do not quite understand the last paragraph of this section. It, apparently, should be placed somewhere else. It surely cannot be intended to mean that road metalling may be carried on before funds for it have been allowed by competent authority (para 9), or that if any estimate for Road metalling exceeds Rs 10,000, District Boards have power to sanction it (para 1)

Section 53 The section as it stands seems to say that Hospital Assistants educated in the Native Medical School are available for employment in any district, but this cannot be intended. The Local Fund Board has given them Scholarships and paid for their education on the condition that they will serve at certain fixed rates in this district.

Section 54 It should be stated to what authority the returns are to be transmitted. Probably this

this would be the Local Board in charge of the institution. 99

Section 67 I am in doubt as to the meaning of this Rule (which is identical with the proposed Section 5 of the account and audit Rules, IV Revised Edition), and am not sure that it is in accordance with the law under Section 41 of the Local Boards Act, the sanction of Government is required for the entertainment of all permanent servants, and I do not think they have power to delegate this authority. Under Section 46 of the same Act, the President has the sole power of appointment. As the Local Boards can do under the Act, it seems to me, is to propose the entertainment and salaries of permanent officials and fix the salaries of temporary officials. Under the Clause on which I am remarking and section 84 of the Rules, the Local Boards are allowed to increase their Establishments by servants drawing Rs 50 in the case of District Boards and Rs 15 in the case of Taluq Boards, when there have been savings, as for instance, when some of the posts for which allotments have been provided, have continued vacant for a time. As regards the establishment sanctioned by Government in the usual way

the

the Local Board has the same power with respect to servants drawing any rate of pay whether it is above or below the sums mentioned in this section.

Section 74 I do not see why the President of the Sehore Board should have to inform the Surgeon-General of the transfers of Medical Subordinates who have been educated in the Sehore School.

Section 75 This section does not seem to apply to the District.

Section 76 The word "vary" might be altered to "raise". I see no reason why which the District Board should not agree with its subordinates (who do not belong to the General Medical Service) to accept lower rates than the usual rates if they can. This is in accordance with chapter V Section 1 of the Civil account Code.

Section 110. It is not stated by whom these progress reports are to be prepared, but I presume it is to be by the Officials to whom the works have been entrusted.

Generally, I would remark that it seems to me that Taluq Boards are made dangerously independent of the District Board.

This is especially the case in this District in which the Presidents of the Taluq Boards will be the Divisional Officers. I think that as regards Budgets and Reports, it is absolutely necessary that the Taluq Boards should be made strictly subordinate to the District Board. Otherwise there may be great delay.

I have the honor to be
Sir
Your most obedient Servant
[illegible]
President.

23.1.95

188 -86

NELLORE LOCAL FUND BOARD'S OFFICE,

FROM 1764 [illegible]

THE PRESIDENT LOCAL DISTRICT BOARD
NELLORE,

To

THE Chief SECRETARY TO
GOVT OF MADRAS

Dated 10th December 86

Despatched 12th do

Received

No 1429 Enclosures, None

SUBJECT.

Submitting his views on the New L. F. Rules framed under the heads Sch I of S/4, as called for in G.O. No 986 dated 4th November 86. L.F.

G. O. No. 7212
26-6-86

District Board, Kistna
165
President's Office,
Masulipatam.
Dated 17 July 1885.

No. 503

From

The President,
District Board,
Kistna.

To

The Chief Secretary to Government,
Financial Department.

Sir,

In reply to the Financial Department Office memorandum, No 194 dated the 9th instant, I have the honor to report that the 7 estimates for the Construction of roads noted in the margin were sent to the D. P. W for Scrutiny and Sanction during the year 1884-1885 in accordance with the directions contained in G.O., dated 6th December 1882, No 3211 W., Public works.

2. The first estimate was sent back with an intimation that

No.	Description of work.	Estimate. As sent up.	Estimate. As sanctioned.
1.	Emergent repairs to the road from Guntur to Iyaluru	10,080	10,080
2	Metalling road from Pamarru to Vuyyur.	29,920	"
3	Metalling road from Vuyyur to Pedanki.	33,000	"
4	Metalling road from Pamarru to Gudivada	60,680	60,680
5	Constructing road from Jaggayapeta to Muktyala	14,570	10,260
6	Constructing road from Amravati to Guntur	48,544	48,544
7	Metalling road from Gudivada to Penikeed	115,675	115,675

that its Submission was unnecessary, as it is within the power of the Local Funds Board to sanction any repair estimate. (vide Proceedings of the Board of Revenue dated 7th July 1884, No 6272, Mis.)

The Second of these estimates, for metalling a portion of the Masulipatam-Bezwada road, was framed after the return of a larger estimate for the same work, viz, Rs 53,220 Submitted in the previous year, and objected to, by the chief Engineer on the ground that 6 inches of rough stone cubes are not required below the metal, and that 15 feet is too great a width for the road, 6 inches of metal over a breadth of 12 feet being Sufficient.

When an estimate in accordance with this, amounting to Rs 29,920 was submitted, the Superintending Engineer returned it on the ground that it did not provide for raising the road, but only for laying the metal on the natural Surface of the ground.

The 3rd estimate is for another portion of the Same road. It was framed after the return of the 1st version of the estimate last mentioned by the Chief Engineer, and was returned by the Superintending Engineer, for the Same reasons as the 2nd version of the last mentioned estimate. The return of these estimates has resulted in nothing being done on the road.

The 4th estimate was Sanctioned as Sent up. (see G. O. dated 6th May 1884, No 1124 W., Public works). The 5th was slightly modified by striking out the provision for the 1st Coat of metal in the 2nd, 3rd, and 4th miles thus reducing it by Rs 2210 (See G. O., dated 27th August 1884, No 1609 W., Public works).

The Sixth and Seventh were Sanctioned as Sent up after being revised by the Local Funds Engineer (vide G. O. dated the 25th June 1884, No 1599. W. Public Works) and G. O., dated the 22nd August 1884, No 2069. W. Public works.)

3. In reply to the question what changes I would wish

wish to see introduced into the Local Fund rules regarding the Control over the Local Fund Public works by the Department of Public Works, I beg to state that I would like to see all such control abolished, the Local Fund Boards being perfectly competent to devise their own works, and the Control being useless and obstructive.

4. With regard to the 2nd and 3rd of the estimates mentioned above, I would observe that the road from Masulipatam to Bezwada is the most important road in the District, that half of it (21 miles) is still unmetalled and is impassable in the rains, that steps were taken to go on with the metalling of it, the year before last and last year, and that the action of the D. P. W stopped the work. The soil, the road traverses, is mostly irrigated black cotton soil, and in the opinion of most people, it is extremely hazardous to lay metal consisting of broken stone on it, without a foundation of large rough stones, to prevent the metal sinking into, and being lost in the soft

soft soil, I consider that the 1st estimate was a proper one, and that it should not have been objected to. When, however, this was done, and a new estimate was submitted leaving out the rough stone cubes, the Superintending Engineer stopped it on the ground that it only provided for laying the metal on the natural surface of the ground, and not for shaping the road, though the road is already shaped, and only requires slight raising here and there.

5. The control excercised by the D. P. W in 1884-1885, therefore, merely resulted in stopping work on the main road of the District.

I have the honor to be,

Sir,

Your most obedient Servant,

A R Weld

President.

Financial Department
CURRENT No. 78227

From

The President,
District Board,
Kistna.

To

The Chief Secretary to Government,
Financial Department.

Station — Masulipatam.

Dated 17 July 1885

No: 503

Enclosures "nil"

Subject

Suggesting that the Supervision of the Local Fund Works by the Public Works Department may be removed: and reporting the number and kind of estimates which were sent to the D.P.W. for Scrutiny and Sanction.

District Board's Office
Jimmedy 21st July 1885

No 41

From

J. Lee. Warner Esquire
President District Board
Jimmedy

To

The Chief Secretary to
Government Fort St George.

Sir,

In reference to your Official Memorandum dated 9th July 1885 No 194 Financial Department, I have the honor to State that in addition to the Control now exercised by the Public works Department, in checking estimates of new works costing Rs 2,500 and upwards, I would suggest in view to give real effect to such Scrutiny, that works of 5000 Rs and upwards at least be inspected in Course of Construction by the Executive Engineer

of the District and the Completion certificates there of Countersigned by the Superintending Engineer.

2. During 1884-85. nine estimates were Sent to the Public works Department for Scrutiny with the results Shown in the Accompanying Statement.

I have the honor to be
Sir
Your most Obdt Servt

J. Lawrence
President.

Compd
W.L.

No changes were Suggested. (Vide remark above)

Certain changes were Suggested regarding the Girders, the flooring, the Roadway and the approaches of the bridge. The Board accepted the Suggestion about the flooring only and deprecated the rest. The Chief Engineer & Government accepted the proposition of the Local Board. (Vide remark above)

Suggestions were made for lowering the height of the road and for modifications in certain Masonry works which reduced the original estimate of Rs 12,500 to its present Amount. (Vide remark above)

J. Lawrence
President.

Compd
W.L.

Statement Showing the particulars of estimates for Executing from the works Department for which monies were Sent during 1884-85 to the Public Tinnevelly District Board.

No	Particulars	Amount of estimate	Order Sanctioning the estimate	Remarks.
1	Reconstructing a portion of Road No XI Tenkasi to Madura via Srivilliputtur North of Vaudeyanallur including bridges &c	35600 - -	G. O No 1290 W. 23-5-84	No changes were made.
2	Remetalling Road No V Palamcottah to Trivandrum via Nanguneri Tinnevelly Taluq	6200 - -	Do No 2188 W 4-9-84	Do
3	Remetalling a portion of Do Do Nanguneri Taluq	35800 - -	Do No 2720 W 4-11-84	The Superintending Engineer Suggested that the road may be metalled with a width of 18 ft while the estimate provided only for 12 ft. The Local Fund Board expressed their unwillingness on the Strength of G. O No 1035 W dated 26 April 1882 to change their plans and the Govt passed the original estimate.
4	Constructing Road No IX from Ammenpuram to Valayira mudayarkulam bank	5895 - -	Do No 75 W 9-1-85	No Changes were made.
5	Reconstructing Road No XI Tenkasi to Madura via Srivilliputtur Tenkasi Taluq	17940 - -	Do No 583 W 12-3-85	Do
6	Constructing a road from Satur Railway Crossing to Nanneri via Muthalapuram	4415 - -	Do No 69 L. F. 21-1-85	Do (Shows to have been shewn in the Estimate Having framed not in 1885-86)

Per
Jmes

7	Improving the Dispensary at Ambasamudram	3450	"	"	G.O. No 67 L.A. 24-4-85
8.	Constructing bridges over Srivaikuntham Aniceut.	93000	"	"	Do No 91 L.A. 30-4-85
9	Reconstructing a portion of Road No IX Tunnel to Potal pudur Ambasamudram Taluq	9340	"	"	Do No 1414 W 17-6-85

125

1885

TINNEVELLY Dt Board's OFFICE.

CURRENT No. 8024/4

From

The President

District Board

Tinnevelly.

To

The Chief Secretary to

Government

Fort St. George.

Dated 21st July 1885

Despatched

Received 24

No. 41

Enclosure one

Subject.

Suggesting certain changes to be introduced into the Local Fund Rules regarding the Control of Depart Public Works over the Local Fund Public Works.

127 127 127

No. 34.

District ~~Local~~ Board's Office, Kurnool,
22nd July 1885.

From

THE PRESIDENT,

DISTRICT BOARD,

KURNOOL.

To

THE ~~UNDER~~ Chief SECRETARY TO GOVERNMENT,

~~FINANCIAL DEPARTMENT,~~

MADRAS.

Sir.

In reply to your official Memorandum No 194 dated 9th Instant, I have the honor to report that no estimates were submitted by the Kurnool Circle Board during the year 1884-85, for the scrutiny of the Public Works Department and that I have no suggestions to offer as to changes in the existing rules on the subject.

I have the honor to be
Sir
Your Most Obedt Servant.

J. Thomson
President

Financial Department
CURRENT No. 817 & 47

Local Fund (1885) Dept.

FROM

THE PRESIDENT,
~~LOCAL FUND~~ District BOARD,
KURNOOL.

TO

THE Chief SECRETARY TO ~~THE~~ Government
~~BOARD OF REVENUE~~,
MADRAS.

No. 34

Dated 22
Despatched
Received 27 July 1885.

Enclosure.
Subject.

Submitting in reply to Official Memo: No 194 dated 9th Instant, that no estimates were sent to the P. W. Dept. for scrutiny during the year 1884-85: and that he has no suggestions to offer as to changes in the existing rules on the subject.

Statement showing the number and kind of estimates which were sent to the Department of Works for scrutiny &c during 1884-85.

From the Chief Engineer to the Govt. 13

No.	Particulars of estimate	Amount of estimate	
1	2	3	4.
1	Constructing a rolled iron girder bridge of 30 feet span resting on masonry piers &c. across the Nerkar stream on the road from Alang alore to Mulki.	Rs 6,300	The Executive Engineer remarked that at the bottom is only good sand & it is necessary to provide a masonry and solid with returning walls to protect the foundations being undermined. For greater stability & stricture on the foundations by one or more steps on either side, but the foundations provided in the case of the Nethravathy river at Mulki are very little thicker than the walls above them. The section of the wing wall is too slight. The wings are also very short.
2	Improving the bottom of the coast road from the light house of the Nethravathy river at Mulki to the head of the Kanyangad back water at Moodaling	35,000	This was examined and found to be correct. Vide G.O. 5th February 1885. P.W. Public Works.

3.	Constructing a rolled iron girder bridge of 30 feet span resting on masonry abutments &c across the Yeckar streum on the road from Mangalore to Mulki.	13,000.
4.	Constructing a bridge of one bay 4 feet Skew, of 30 feet span, with timber superstructure across the Adoor streum on road no 8 from Kasargode to Jalsore	3750

This was a revised estimate submitted in accordance with the instructions of the Superintending Engineer, when rejecting № 1. It was approved generally but was reduced by Rs 651 by omitting the concrete under the flooring and aprons, and by using large packed stone for the aprons instead of rubble masonry, a further saving of Rs 651 was effected and the estimate thus reduced finally sanctioned in G. O. 31st March 1885, № 794 W. Public Works

The system of using beams 35 ft long supported by corbels projecting only 3 ft from the abutments and with hand rails supported by angle iron at foot of the standards was considered objectionable, and the number of beams 9 inches by 12 in section insufficient. It was stated that if wooden beams must be used the system of Stoutting adopted in General Walker's designs should be adopted and the standards of the railings supported by raking struts on projecting planks of the flooring.

South Canara
Collector's Office
Mangalore 4th July 1885.

J. Shirreff
President.

133

133

Enclosure 1

In a letter from the President, District Board, South Canara, dated 24th July 1885 No. 838

Statement shewing the number and kind of estimates which were sent to the Department of Public Works for scrutiny &c during 1884-85.

Ex. C No. 824 17/55

No 838 South Canara Collector's Office

Mangalore 24th July 1885

From

P. Stowrock Esquire
President, District Board
South Canara

To,

The Honble E. F. Webster
Chief Secretary to Government
Fort St George

Sir,

Referring to Official Memorandum No 194, dated the 9th Instant, I have the honour to state that existing orders sufficiently provide for control over Local Fund Public Works by the Department of Public Works, and the only recommendation that I desire to make is that the contribution payable by Local Boards to the Department of Public Works for scrutiny of estimates should be certainly not more than 2½ percent of the value thereof as recommended in Revenue Board's Proceedings, dated 31st March 1885, No 1124.

2. The information called for in the latter portion of the Official Memorandum under reply is herewith

Submitted

Submitted in a tabulated form

I have the honour to be

Sir

your most obedient servant

President &c

Sec

Financial Department
CURRENT No. 8247

Local Fund (1885) Department

From,

The President,
District Board
South Canara.

To,

The Chief Secretary to Govt.
Financial Department
Madras.

No. 838

Dated 24th July
Despatched } 1885.
Received 28th

Enclosure 1

Stating that the existing orders sufficiently provide for control over Local Fund Public Works and recommending that contribution for scrutiny of Estimates should not exceed 2½ per cent of the value thereof.

No: 17 (141)

North Arcot District Board Office
Camp Palmaner, 24th July 1885.

(141)

From,

The President,
District Board,
North Arcot.

To,

The Chief Secretary
to Government,
Madras.

Sir,

In reply to the Official memorandum of the 9th instant No 1944, I have the honor to state that, under the existing orders of Government dated 6th December 1882, No 2211, P.W., all Local Fund Estimates for new works costing Rs 2,500 and upwards and for all repairs Estimated to cost Rs 10,000 and more, as well as other works requiring special professional scrutiny, have to be submitted to the P.W. Department for examination and no discretion is allowed to the President to withhold sending Estimates of a simple nature not requiring much professional skill. It sometimes happens that a number of buildings

has

has to be constructed collectively which though simple in design cost a large sum, as for instance, the market stalls at Ar Konam which cost Rs 4800 simply because of the large number of stalls that had to be built. In such cases, it will be well, I think, to leave it to the discretion of the President to send or not to send Estimates to the D. P. W. for Scrutiny. In cases in which such scrutiny is thought necessary, it may be ruled that the Superintending Engineer should during his tours inspect the works, the Estimates for which have been examined by P. W. Officers.

2. Only one Estimate for the Construction of market stalls at Ar Konam costing Rs 4800 was sent to D. P. W. for Scrutiny during the year 1884-85. No changes were made in it by them.

I have the honor to be,
Sir,
Your Most obedient Servant,
E. Mayor Banks
Vice President
for President

From, CURRENT No. 831 of 85

The President,
District Board,
Nandyal

To, The Chief Secretary
to Government
Madras.

Dated 28th July 1885.
Rcvd 29th

No 17.

Enclosure: Nil

Subject

Requesting to introduce into the new Local Fund Rules that sending of the Estimates not requiring much professional skill for scrutiny be left to the discretion of the President and that such works should be inspected by the Superintending Engineer on his tours.

Sandapet
Assembly
Polavaram

No. 15

District
~~LOCAL FUND~~ BOARD'S OFFICE,
ANANTAPUR.

Dated 26th July 1885.

From, A. Cruickshank Esquire. Dno 27th July/85. 145
~~THE~~ PRESIDENT
District
~~LOCAL FUND~~ BOARD,
ANANTAPUR.

To, chief Government
THE SECRETARY TO ~~THE BOARD OF REVENUE~~,
MADRAS.

Sir,

In reply to Official Memorandum dated the 9th Instant, No 194, Financial Department, I have the honor to state that the only change which I have to suggest should be made in the Local Fund Rules regarding the control over Local Fund Public Works by the Department of Public Works is that a more reasonable charge should be fixed for the scrutiny of such Estimates as are required to be submitted to the Department of Public Works for sanction. No Estimates were sent from this Circle during the year 1884-85 for scrutiny & sanction.

I have the honor to be
sir
Your Most Obdt Servt
D Sami Rau
Vice President
For President

From, CURRENT No. 839 & 44

A. Cruickshank Esquire

President

District Board

Anantapur

To

The Chief Secretary to

Government

Madras-

No. 15

Dated 24 July 1885-

Rcvd 29th - Subject

Submitting report as required by Government in the Official Memorandum No 194, dated 9th July/85.

Sent draft to PS with a letter 27/7

No 1061

149.

From

J. G. Horsfall Esquire

President District Board

Ganjam

To

The Chief Secretary

to Government

Financial Department

Madras

Dated Chatrapur 22nd July 1885

Sir,

With reference to your official memorandum of the 9th instant No 194 F.B. I have the honor to state that I do not consider it necessary that any hard and fast rules should be laid down as to the control, if any, that the Imperial Department of Public Works should exercise over Local Fund Public Works.

2. It seems to me that it should be made optional with District Boards to ask for the advice or such assistance of the E. P. W as they may deem desirable with reference to the nature of the works undertaken. I would suggest the insertion of a rule to that effect.

3 My reasons for making it optional

are:-

(1) that Local Fund Public Works in almost all Districts, have been under the charge of well qualified Engineers of the grade of Executive or Assistant Engineer possessing more or less practical experience since the Local Fund Board assumed charge of Local Fund Public Works;

(2) that the estimates of all important works, costing between Rs 2,500 and Rs 5,000 are under recent orders, scrutinized by the Superintending Engineers and those above Rs 5000 by the Chief Engineer. After this there remains very little to be done beyond mere superintendence to ensure proper execution of work in accordance with the estimate. This the District Boards' Engineer may well be trusted to do with confidence and with greater advantage than the Officers of the G. P. W. who could ill-afford to devote sufficient time to the work;

(3) that in the case of works costing less than Rs 2,500 extraneous control is undesirable as such works whether Roads, Bridges or Buildings cannot in all probability be so important as to call for it: they could be well managed by the District Boards' Engineers.

4 Considering these circumstances

I fail to see any necessity for District Boards with their limited resources to go to extra expenditure on account of G. P. W. supervision however small an extent. They have already been contributing on account of scrutiny of Estimates by the Superintending and Chief Engineers.

5 Besides any control exercised by the Officers of the G. P. W. over the works executed by the, or under the supervision of, Local Fund Engineering Officers of somewhat equal position would I apprehend, be looked upon by the latter as implying little confidence in their ability and detracting from their dignity.

6 The revised estimate for the restoration of the fallen arches of the Chicacole Bridge amounting to Rs 23,900 was the only one that was scrutinized by the Department of Public Works. The Superintending Engineer pointed out that no provision was made in the Estimate for the removal of jutting rocks which impeded the waterway of certain arches, and the eradication of the roots of certain trees growing out of the masonry. These were specified in the Chief Engineers Memorandum printed in G. O dated 7th August 1883 No 2158 W. He also asked for detailed

information

information regarding the work in the foundation of a pier which appeared to have been built upon a heap of unecmated rough stone. This was furnished and the items pointed out provided for in the Estimate.

7 I consider that the existing arrangement as to the scrutiny of estimates for important works should continue but that the charge for such scrutiny should not exceed 2 per cent of the Estimate.

8 An alternative arrangement is that an Inspecting Officer be appointed by Government but paid entirely from Local Funds for a number Districts. He should take the place of a Superintending Engineer in the Public Works Department. Should Scrutinise all Estimates for works costing over Rs2,500 and should be specially employed in the inspection of Local Fund Works. Such supervision would have a beneficial effect in keeping District Local Fund Officers well up to the mark and would afford some guarantee to the District Boards that their funds were being properly and usefully expended: A want that is felt and must always be felt owing to the inability of the members from want of technical knowledge to test the quality and value of the work done by their Officers. Such an

an Inspecting Officer would be able, besides checking the work done, to give useful hints and advice conducive to more economical systems of working and improved methods. The initial cost would be greater than under the present system but I am confident would lead to a saving in the end.

I have the honor to be
Sir
Your most obdt Servt

J. G. Hornfak
President
D.L.B.

Statement showing the number and kind of Estimates which were sent to the D. P. W for Scrutiny and Sanction, in the year 1884-85.

No	Kind of Estimate	Amount of Estimate Rs. A. P.	Nature of changes made in the Estimate by the D. P. W.
1.	Constructing masonry works on Road No 7 - Madura to Nattam	8035 . .	Nil.
2	Constructing a bridge of 9 segmental arches in the 65th mile of Road No. 2 - Madura to Rameswaram in lieu of the perforated road dam proposed to be substituted for the ruined girder bridges	4000 . .	The Superintending Engineer has suggested that the restoration of the ruined girder bridges would be preferable to the construction of a masonry bridge (vide his letter to the President Local Fund Board, Madura No 421 M.D dated the 6th November 1884)

For President

Received 24/11/84 Dy

CURRENT No. 1061

GANJAM DISTRICT.

From The Collector Ganjam

To The Chief Secretary to Government Rs. Madras.

Dated 22nd Nov 1884.
Received 24th "
No. 1061
Enclo .

Subject.

Asking that the Central P. W. and Local Fund Public Works in the Agency tracts may be placed under the Board of Revenue with the Local Boards to work for the extension of the Agency tracts.

188 .

L. F. DEPARTMENT.

From,

The President,
District
~~Local Fund~~ Board,

Madura.

Encl. (one) to letter

No. 21

Dated 27 } July 188 5
Received

No.

Subject.

Statement giving information regarding Estimates sent for the Scrutiny of the D. P. W. during 1884-85.

Fwd 28.8.85

No. 21.

District Board's office
Madura 27th July 1885

161

From,

C. S. Crole Esquire,
President, Dist^t Board,
Madura.

To,

The Honorable E. F. Webster,
Chief Secretary to Government,
With the Governor,
Stone House Hill.

Sir,

With reference to the official Memo: No 194, dated 9th July 1885, I have the honor to enclose a statement giving information regarding Estimates sent for the scrutiny of the Public Works Dep^t during 1884-85.

2. There seems to be no necessity for any change in the rules regarding the control of the Public Works Department over Local Fund works.

I have the honor to be
Sir,
Your most obed^t servant

C. S. Crole
President
27/7

Copied by
C by 1011

Financial Department.

CURRENT No. 84 of 1885

188

L. F. DEPARTMENT.

From,

The President,
District
~~Local Fund~~ Board,

Madura.

Encl. (one)

NO. 21

Dated 27 } July 1885
Received 31 }

No.

Subject.

Enclosing the statement called for in official Memo No. 194 dated 9th July 1885, giving information regarding Estimates sent for the Scrutiny of the D. P. W. during 1884-85.

Financial Department,

CURRENT No. 77 of 1885

From the ~~Collector~~ President
District Board
~~and District Magistrate~~,

Salem.

To The Chief Secretary to Govt.
Financial Dept.
Madras.

Dated 20th July 1885

No. 1765/D

Subject.

Submitting report called for in regard to the control over Local Fund Public works by the Department of Public works.

Statement of Works, the Estimates of which have been sent to Superintending Engineer for Scrutiny during 1884.

No.	Particulars of Work.	Amount of the Estimate	Nature of the Changes, if any made by P.W. Department in the estimates sent to them.	Remarks.
1	Constructing a Bridge of 3 Arches of 32 feet span each across the Vaippar at Ottapay Bridge	9000 " "	Returned for the following information. To take M.F.I.s for cross section. To Resurvey the River and to mark out the site for Bridge. To reduce the rise up to Springing line to 6 ft instead of 7½ ft. To provide rough stone revetment on both sides of the wings to 8 ft height. To alter the Cutwaters to form 2 Segment of a circle, the radius being the width of a Pier. The foundation to be rectangular. To provide rough stone apron, the Soil being Sandy. To Sink Trial Pits to examine foundation	
2	Forming a Ghaut Road from foot of the Pachamalay Hills on the Perambalur side at Koottoomaruthy up to Nesokolum	8,300	Packing the whole bed of the Stream is not necessary. The width of ½ a yard slope is ample instead of one yard. The rate of one rupee is very little and good well packed stone Cannot be done for this rate. The estimate to be Corrected.	
3	Forming a Temporary Wooden Bridge to the washed portion of arches of Kodamaruthy Bridge on Road No 11	4500 " "	Recommended for a Temporary Wooden Bridge for Rs. 700 with Casurina poles and Cocoanut trees 48	

Trichinopoly
District Board Office
2nd July 1885

President

Enclosure No 1

to Letter No 877 dated
29th July 1885,
from the President,
District Board,
Trichinopoly

Statement of works, the
Estimates for which have
been sent to Superintending
Engineer for sanction
during 1884-85

Mil Sec 864 29/7/85

Trichinopoly District,
Board's office 29th July 1885

165

No 877

From,

The President,
District Board,
Trichinopoly

To,

The Chief Secretary to
Government, Madras

Sir

In reply to Government
Order 194, dated 9th July 1885,
I have the honor to state that
I am not in favor of introducing
any change in the existing system
of control by Department of Public
works Officer over Local Fund Public
works, which is, in my opinion,
sufficiently effective.

A statement is enclosed
showing briefly the changes proposed
by

by the Superintending Engineer in checking the estimates sent to him for the purpose during 1884-85.

I have the honor to be
Sir
Your most obedient Servt.

President

1885

Financial Department

From CURRENT No. 8642/85

The President
District Board
Tuticorin

To

The Chief Secretary
to Government
Madras.

No 877
Enclosure 1
Dated 29th July 1885
Recd 3rd
Read 1-8-85

Stating that no change in the existing system of Control by D.P.W. Officer over Local Fund Public Works, seems necessary.

Recd 1-8-85

Tuticorin

President's Office
Cuddalore.
No 43.
30th July 1885.

From

H. P. Gordon Esquire
President of the
District Board
Tuticorin

To

The Chief Secretary
to Government
Madras.

Sir,

In reply to your official Memorandum No 194 dated 9th Instant I have the honor to inform you that in my opinion, it is unnecessary to require estimates for the construction or repair of roads to be submitted for the scrutiny of the Department of

of Public Works. I would make it optional with District Boards to submit such estimates for scrutiny. I would retain the existing rules as regards masonry or works other than mere road-making.

2. During 1884–85 two estimates only, for the works specified in the margin were sent to the Superintending Engineer for scrutiny.

3. In the estimate for the former work (which was a revised estimate) the Local Fund Engineer proposed the construction of a culvert and 3 road dams which the Superintending Engineer thought were not required. This change reduced the amount of the estimate by Rs 651.

1. Metalling the 5 miles of the road from Pato Mau to Kuttalam.
2. Construction of a girder bridge at the 30th mile of the road from Mankulam to Colaram.

× G.O. 20th Sept 1884 No 2315 W.

171

4. The estimate for the girder bridge has been returned by the Superintending Engineer for certain information and has not yet been finally disposed of by him.

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

Stranden
President.

Financial Department
CURRENT No. 8872 & 1

From
The President
District Board
South Arcot

To The Chief Secretary
to Government
Madras.

Dated 30—7—85
Desp^d 2—8—85
Rec^d 4—8—85

Enc.
No. 43.

Reporting what changes are required in the L. F. Rules regarding the Scrutiny of L. F. P. W. Estimates by the D. P. W.

173

No. 750/L.F.

Chingleput, District ~~Local Fund~~ Board's Office,
Saidapet 3rd August 1885.

DESP
15 AUG 85

From

The Honorable H. S^th. A. Goodrich,

PRESIDENT OF THE District Board,
~~Local Fund Boards~~
Chingleput District.

To

The Chief Secretary to the ~~Board of Revenue~~ Government,
Financial Department, Madras.

Sir,

In reference to Official Memorandum No. 194, dated 9th July 1885, I have the honor to state that I do not think any further changes are necessary in the rules regarding the control over Local Fund Public Works by the D. P. W. than those already issued by Government in the orders noted in the margin.

(1) G. O. No. 609 P. D. & L. dated 22nd March 1880.
(2) G. O. P. W. No. 32 dated 16th December 1882, printed in B. P. No. 88, dated 12th January 1883.
(3) G. O. P. D. No. 1751 dated 14th August 1883, Commd. in B. P. No. 2570 dated 31st August 1883.
(4) G. O. P. D. No. 2085 dated 4th September 1884, Commd. in B. P. No. 3396 dated 26th idem.

2. During 1884-85 no estimates were sent to the Public Works Department for scrutiny.

I have the honor to be,
Sir,
Your most obedient Servant
A. Goodrich
President District Board

Compared L.S. 3/8
Compared. K.S

Ref 7/8

Financial Department
CURRENT No. 918 84

FROM THE ~~COLLECTOR~~ Distt
AND PRESIDENT, ~~L. F.~~ BOARD,

CHINGLEPUT DISTRICT.

To,

THE Chief Secretary to Govt.
Financial dept.

DATED 3rd August 1885.
Rud 7th

DESPATCHED
5 AUG 85

No. 750.

ENCLOSURE. —

SUBJECT.

Stating that no changes are necessary in the rules regarding the control over Local Fund Public Works by the D. P. W.

Sender's work
& Estimates

No. 5740 / L. F.

Coimbatore Distt. Board's office
7th August 1885.

177

From,

G. D. Lemon Esqre.,
President, District Board, Coimbatore

To,

The Chief Secretary to Government,
Financial Deptt., Madras.

Sir,

I have the honor to reply to official Memo No. 194 dated 9th July 1885 F. Deptt.

2. The chief objection I have is to the heavy charge made on the Local funds for the scrutiny of Estimates submitted to Government which is 10 per cent on the Expenditure while the Local Fund Board only get 5 per cent for Estimates and plans prepared by them for Government.—

3. In regard to present control, I think

think the Estimate of new roads might be left to the Local fund Board to sanction without Government Scrutiny. The large works bridges &c., above 2500 might be sent up, but the road making is done at fixed rates and by measurements within the Com-petence of the Local fund Engineer to scrutinize -

4. The works submitted by the Local fund Board in 1884-85 were two,

(1) Reconstructing the superstructure of the Bridge over the Noyil river on the road from Coimbatore to Pothanore ——————— Rs 15,000. Estimate.

(2) Constructing a Normal School House at Coimbatore ——— " 5,550

No changes were made in the Bridge. In the Normal School Estimate, the foundation was objected to and ordered to be brick in Chunam and not brick in mud and some par-pet work was changed.. 149

I have the honor to be,
Sir,
Your most obedient Servant
F A Cotton
for President.

C.E. V
V&R

Financial Department

CURRENT No. 4127

Financial (1885) DEPARTMENT.

From,

The Collector & President
Local Board of Coimbatore.

To,

The Chief Secretary to Government,
Financial Department,
Madras.

No. 540 / L.F.

Dated 7th } August 1885.
Received 10 }

No.

Encs. Nil

SUBJECT.

Reporting — the changes to be introduced in the Local fund Rules in regard to control over L.F. Public Works by the P. W. Deptt.

183

Local Fund Board's Office,

Ootacamund, 7 August 1885.

No. 140

From L. R Burrows Esq
President,
Local Fund Board,
Nilgiris.

To

The Chief Secretary to Government
Financial Department
Fort Saint George

Sir,

In reply to official Memorandum No. 194 dated 9th July and to the subsequent reminder No. 253 dated 30th ultimo, regarding the scrutiny of Estimates by the P. W. D, I have the honor to report that only two estimates were submitted for scrutiny from this District during 1884-85. These estimates were

1 Improving and Metalling the Ootacamund Gudalur Road Rs 2.20.000

2 Improvement Kotagiri ghat Rs 11380

The first estimate was sanctioned without any alterations vide G.O. of 23rd August 1884 No. 2081 W.

10,000 as well as such works as might require

The Second was returned for revision as the Chief Engineer Considered the provision for parapet walls insufficient and required the height to be altered from 1½ to 2 feet. This being done the estimate was sanctioned in G.O. of 2nd. February 1885 No. 251 W.

2. Regarding any Changes in the System of Control I have no suggestions to offer but would solicit that if practicable some arrangement might be introduced that would expedite the process of examination or check. At present lengthy delays sometimes occur and are found inconvenient.

I have the honor to be
Sir
Your Most obedient Servant
W. R. Turner
President

Copd. [illegible]

Rs 10,000 as well as such works as may require

Financial Department
CURRENT No. 9452/1

1885.

No. 140

7 august 1885.

LOCAL FUND BOARD'S OFFICE,
Ootacamund.

To

The Chief Secretary
to Govt
Financial Depts

Enclosures.

Read 10-8-85

SUBJECT.

Scrutiny of Estimates by D.P.W. Stating that during 1884-85 only two estimates were sent for — and Suggesting some arrangement to be introduced which would expedite examination & check

Rec'd 10/8 at 5-30 P.M.
Ref'd 11/8

Send for the references
P.C.R. 10/8

District Board's office
Vizagapatam 7th August 1885

No. 563

From.

H. G. Turner Esqre
President District Board.
Vizagapatam.

To

The Honorable E. F. Nicholson
Chief Secretary to Govt
Madras.

Sir.

With reference to official Memorandum No 194 dated 9th July 1885 from the Under Secretary to Government P.W. Department, I have the honor to report that I think that the Scrutiny of estimates for all new works costing Rs 2500 and upwards and all repairs estimated to cost upwards of Rs 10,000 as well as such works as might require

require Special professional Scrutiny, now under taken by the Public Works Department as per G O no 3211 W Public Works dated 6th December 1882, Communicated with Boards Pro. no 88 dated 12th January 1883 is very useful and that it should be Continued.

During the year 1884-85 the 4 Estimates noted in the Margin were sent to the Superintending Engineer for Scrutiny. No alteration was made in estimate no 1; nos 2 and 3 were returned for want of additional information such as Map of the Country &c, while no 4 was sent back for revision because gravel was allowed for the road in excess of 42 yards width. I think also that it is Necessary that the Superintending Engineer should be placed

1 Constructing the road from Nuwara Eliya to Hanguranketa — Amount of Estimate Rs 1120
2 Do. — from Nuwara Eliya to Gonagama — 2970 Rs
3 Constructing Bridges, works & diverting road at 30 mile — 2633 Rs
4 Constructing the road from Gonagama to Pangaradeniya — 4720 Rs

placed towards the District Boards in the position of a consulting Engineer as his opinion would be of much value in respect to works of Magnitude or difficulty which do not ordinarily occur in Local Fund practice.

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

Compd.
J.S.

H. J. Turner
President District Board.

Financial Department

...ment Financial ...

...Public Works ...

...Decr 1887 ...

...dated 12th January 1888 is copy ...

and that it should be continued.

During the year 1884-85 the ... Public Works ...

noted in the margin were ...

...ing Engineer

...placed towards the District Boards ... 1891

...position of a Consulting Engineer ...

...opinion would be of ...

...respect to works ...

...which ...

...rict Boards
...inclosure
...ary to Government
...ancial Department
Madras.

In reference to last para of this office No. 540/X.7 dated 7th August, I have the honor to point out that the foundation was ordered to be rough stone in chunam not brick in chunam and to request that the letter may be corrected accordingly.

I have the honor to be
Sir,
Your Most obed.t Servant.

P A Cole
Vice President

V
DR

No. 565 / 17.

From,

Coimbatore District Board's
Office, 18th August 1885.

191

G. D. Lemau Esquire
President District Board
Coimbatore

To,

The Chief Secretary to Government
Financial Department
Madras.-

Sir,

In reference to last para of this office No. 540 / 17 dated 7th August, I have the honor to point out that the foundation was ordered to be rough stone in chunam not brick in chunam and to request that the letter may be corrected accordingly.

I have the honor to be
Sir,
Your Most obed.t Servant.

P A Cole
Vice President

r
DR

commit 941

Financial Department
CURRENT 1019 27

Financial (1885) Department.

From,
The President District Board,
Coimbatore.

To,
The Chief Secretary to Govt.
F. Dept. Madras

No 565

Dated 18th August 1885
Rd 20

No.

Encls: 1

Requesting that the within-mentioned correction may be made in this office letter No. 540/27 d/7 "current".

Tanjore District Board Office

No 170 Vallum 19th August 1885.

195

From,

J. B. Pennington Esquire,
President, District Board,
Tanjore

To,

The Honorable E. F. Webster,
Chief Secretary to Government
Financial Department,
Madras.

Sir,

In reply to the official memorandum from Government No 194 dated 9th July 1885, I have the honor to report that, in my opinion, no alterations in the Local Fund Rules are necessary in regard to the Control over Local Fund Public Works by the D. P. W.

2. The number of Estimates sent for scrutiny during 1884-85 was 12; of these 7 were for the Construction of village roads, 3 for the Construction

of bridges and tunnels, 1 for the Construction of Civil buildings and 1 for repairs to Civil buildings.

3. Ten of the Estimates were passed as submitted, while in the other two Cases slight alterations were made as detailed hereunder. In one, the quantity of brick-work in Chunam was slightly reduced. In the other, Certain additional information was called for regarding Surveys and Sections, and the designs of some of the arches and the nature of the foundations were altered.

I have the honour to be,

Sir

Your most obedient servant.

L. Pennington

President

Sd.

1885.

Financial Department.

From,
The President,
District Board,
Tanjore.

To
The Chief Secretary
to Government,
Financial Department
Madras.

CURRENT No. 1027/84

Dated 19 August 1885.
Despatched.
Received 21

No. 170

Enclosure Nil

Reporting that no alterations in the Local Fund Rules are necessary in regard to the Control of Lot and Civil Works by the D.P.W.

Godavari Circle.

Statement showing the estimates over Rs. 2,500 submitted to D.P.W. through the President, Local Fund Boards, Godavari, during 1884-85.—

	Description of estimate.	Amount of estimate.	Dates of submission to President. With letter no.	Dated.	Nature of changes made in the estimate by D.P.W. for some of the estimates returned
1.	Gravelling road from Nilapalli road to Pinagudem salt pans.	3490	90	15.4.84	Sanctioned, vide Revl: Board's Proceedings Mis: No. 4411 dated 21.5.84.
2.	Gravelling a portion of road between Ambajipeta and Mukkamala.	13,340	549	13.6.84	Sanctioned by Government No. 2319 dated 20.9.84.
3.	Gravelling a portion of road between Amalapuram and Uppalaguptam.	13,600	549	13.6.84	Do. Do. Do.
4.	Gravelling a portion of road between Chinakhinada and Sopanamatam.	3,010	do.	do.	Sanctioned, vide Revenue Board's Proceedings Mis: No. 9633 dated 10.10.84.

17.10.85. The Estimates Board on the 27th inst. soon.

Rajahmundry
20th December 1885

enclosure.

Reporting that
tions in the Loca
are necessary i
the Control of
Works by the D

Statement Showing the estimates Costing he
to the Superintending Engineer.

201

No	Description of Estimate	Amount of Estimate	Remarks an
1	Constructing road from Eleswaram to Lakkavaram	2360	Returned by the Sup as to why 24 ft top wi No 141 G.D. of 15.4.85. it was not retransmitt to Government and Sa
2	Widening the road from Mandapeta to Yedida	1900	Returned duly passed No 3045 G.D. dated 2
3	Constructing Iron girder bridge over stream crossing track to Tadipartu	320	Returned by Superi relating to the Ir 17.8.85. The Estim Board on the 27th soon.

Rajahmundry
20th December 1885

on Rs 2500 sent for Scrutiny

203

references

erintending Engineer requiring "information
dth is allowed instead of 21 feet" vide his letter
e amount of the estimate being below Rs 2500
to the Superintending Engineer, but Submitted
ctioned by them vide G.O. No 866 of 10. 10. 85

by Superintending Engineer, vide his letter
5th March 85 and vide sanctioned.

intending Engineer revising the portion
on and Wood work vide his letter No 157 of
ate as revised was passed by the District
ttee and will be submitted to Government

President

No. 110.

GODAVARI CIRCLE,

LOCAL FUND'S OFFICE,

12th December 1885.

28th Do- Received

From,

The President, L. F. Board.

Godavari.

To,

The Chief Secretary to Government,

Madras.

Sir,

I find office memo: No. 194 of 9th July last — requiring relat as to what changes Presidents of District Board would wish to see introduced into the Local Fund Rules regarding control over Local Fund Public works by the Department of Public Works — unanswered in this office.

I have no objection to take to draft Rule 36 printed with G.O. F.D. 741 dt. of 18th September last defining this control.

A proposal has been made to the that two or three superintending engineers should be Local Fund Engineers shall

should be appointed for scrutiny and submission of estimates to Government and for inspecting and advising regarding District Board works, on the grounds that D. P. W. Superintending Engineers are sufficiently occupied with their proper work and that such appointments would be something for capable officers to aspire to and tend to the improvement of the class. There may evidently objections to this, and I should, on the whole, prefer the criticism of the more localized and independent D. P. W. officer.

I enclose two statements showing the no. and kind of estimates which were in 1884-85 sent to the D.P.W. and the nature of the changes made therein. The total number sent was 17 and objection was taken in 7 cases.

I have the honor &c.,

Your most obdt servt.

H. Thomson

Local Fund [1885] Department.

Financial Department

From, CURRENT No. 10 xx

The President,

Godavari Circle.

No. 110.

Dated 12th
Despatched 28th December 1885.
Received 5-1-86

No. Encl 2.

CHIEF SECRETARY 5 JAN 86

SUBJECT.

Submitting his report as to the changes to be made in the Local Fund rules regarding control over L.F. public works by the D. P. W. —

Written by

No 949

Nellore 28/

District Board office

28th August 85.
29th do Sept

From

The President
District Board, Nellore

To

The Chief Secretary
to Government
Fort St George

Sir,

With reference to the official C.
Memorandum No 194 (from the Under
Secretary to Government, P. W. D for
Chief Secretary) I have the honor to
state as the only Local Fund Rule
regarding control over Local Fund
Public Works by the Department of
Public Works seems to be that —
Estimates for New Works must be
submitted to the Superintending Engineer
if they are to cost Rs 2,500 or more, and
Estimates for Repair works must be
submitted to the Superintending —
Engineer if they are to cost Rs 10,000 or
more. I think it would be well

if the words "New Works" and "Repair Works" were defined, so as to shew, for instance, when the making of an improved road on the line of an old road is a "New Work" and when it is a "Repair work". Otherwise, I do not think any alteration need be made.

2. The Local Fund Engineer makes some suggestions which do not seem to me to relate to rules regarding the control over Local Fund Public Works by the Department of Public Works, but which nevertheless may be mentioned here.

3. He represents that all rules and circulars relating to the mode of work and designs which are communicated to the Superintending Engineers by Government and guide them in criticizing Estimates may also be communicated to the Local Fund Engineers who have to prepare the Estimates. Some time ago he asked for any circulars which

had been issued by the Chief Engineer relating to designs for roads, bridges and culverts, but the Superintending Engineer informed me that there are no such Circulars. If any papers regarding works or designs have received the approval of Government, I shall be glad if they can be furnished to me, or if I can be informed how to get them.

4. The Local Fund Engineer further suggests that when in preparing Estimates he gives that he wants professional advice, he may be allowed to address the Superintending Engineer direct instead of through the President, that the President should submit all cases of alleged professional mismanagement or misconduct to the Superintending Engineer for his opinion, and that the President should take the Superintending Engineer's advice when appointing Officers of the grade of Supervisor, or above that

grade. I do not myself think either of these suggestions should be adopted. Direct correspondence between a Subordinate of one Department and an officer of another Department is never desirable. If it could be confined to mere requests for professional advice it would be harmless and, as the Local Fund Engineer says, it would save time, but it must involve replies and rejoinders. It would give the Superintending Engineer an immense addition to their work if they had to pronounce on all cases of alleged professional mismanagement or misconduct on the part of the Local Fund Engineer's Subordinates. It is true, as the Local Fund Engineer says, that the Subordinates's report can "often take advantage of the President's ignorance of the technical details involved," and that the result is sometimes that inquiries are made which

involve him "in voluminous correspondence," but this cannot be helped. As regards the question whether the President should be compelled by a rule to consult the Superintending Engineer when making appointments, I think the matter may safely be left to his discretion.

The Local Fund Engineer furnishes the following information with regard to Estimates sent to the Superintending Engineer in 84–85.

"The number of Estimates submitted
"for sanction in 84–85 amounted to 1939 thus
"3 for planting Avenues were sanctioned
"without any alterations being made.
"1 for restoring Nellore Kistnapatam
"Road was submitted in March 83 and
"returned for revision. On the 1st March 84
"it was sent revised, but again returned
"for alterations in the Specification, and
"was again submitted and sanctioned in
"May 84.
"1 for restoring Pajupalem – Schapolly

"was submitted in March/83 and
"returned for revision. On the 1st March/84
"it was not revised, but again returned
"for alteration in the specification, and
"was again sent, and sanctioned in
"May/84.

"4 for constructing Dispensaries were
"submitted on 23rd May/84 and approved
"subject to a few suggestions which
"were partly adopted; and the estimate
"was resubmitted in September/84 and
"passed.

"4 for constructing School houses were
"returned, because the Superintending
"Engineer did not approve of the
"Serial arch roof. Resubmitted on
"28th October/84, revised as desired. Returned
"again in December/84 and submitted
"on 16th January/85 with the desired
"modification and received on 28th
"January/85 passed.

"1 for repairing Muzy Causeway

"submitted in March/84 for
"alteration of groyne &c. It has not
"been resubmitted.

"1 for bridge over Gudur Tank
"supply channel submitted 30th March/84
"but was returned on 16th May/84 not
"approved. It has not yet been re-
"submitted.

"3 for Cloathries, were submitted
"on 6th February/85 returned approved.

"1 for constructing Malayazeri
"Bungalow was sent to Superintending
"Engineer in May/84 but returned in
"July/84, as the serial arch roof
"did not meet with approval. It was
"not resubmitted".

I have the honor
Sir
your most obedt Servt

H Wale
President

Ch

Financial Department
CURRENT No. 1114 24

188 5-86.

NELLORE LOCAL FUND BOARD'S OFFICE,

FROM

THE PRESIDENT LOCAL DISTRICT BOARD
NELLORE,

To

THE a/ SECRETARY TO
GOVT OF MADRAS

Dated 28th August 85
Despatched 29 do 85
Received 1st Sept

No 949 Enclosures.

SUBJECT.

Reporting what changes the President wishes to be introduced into the L. F. Rules regarding the Control over L. F. P. W. Department by D. P. W.

217

Office Memo

Keep this until the Loc. F. Rules come up for final disposal & then get this Questions Rules considered: 1/4

F.C.R. 5/10

LOCAL FUND DEPARTMENT.

No. 6

Fort St. George,
Accountant-General's Office,
7th April 1886.

From

THE ACCOUNTANT-GENERAL

TO THE GOVERNMENT OF MADRAS,

To

THE Chief Secretary to Government

Financial Department,

Fort Saint George.

SIR,

With reference to the Proceedings of the Government, Financial Department, No: 741 L.F., dated the 18th September 1885 I have the honor to forward the enclosed list of alterations which appear to me to be called for in respect of the rules circulated therewith.

I have the honor to be
Sir
your Obedient Servant

H Maclaren
Accountant General

Memorandum of alterations needing to be made in the Madras Local Boards Act V of 1884 Rules circulated by Government under their Order No. 741 Financial of 18th September 1885.

Para 17-(7)(c). For "as far as the District Board and General District Establishments is concerned" read "to the extent of the cost of its own establishment".

Para 34. clause 5. For words "Accountant General or to the auditor appointed by him" substitute "Treasury Officer" and add as additional clause "Orders of transfer or allotment should be quoted in the copy of the consolidated account to be sent to the Accountant General."

Para 102. For words "one copy" read "two copies".

Paras 101, 102 and 104. Against "Nos: I-II and I.A-" being the numbers of certain forms referred to in these paragraphs an asterisk should be placed referring to a note as follows:- "These forms belong to the series of forms attached to the Account and Audit Rules."

Fiche Nr. 6 rs 27/46

Financial (1886) Department.

From

The Accountant-General,

Madras,

6 April 1886

To

The Chief Secretary
to Government
Financial Department

No. L. F. D. 6 dated 1 June

Dated 7th April 1886
Received 8th April 1886

No.

Subject.

Forwarding list of alterations to be made in the Rules drawn up in connection with Local Boards Act V of 1884.

No. 45

Enclosures

Cuddapah,
District Local Fund Board's Office,
dated 30 July 1885.

225

From

C. A. Bird Esqr
Collector
President, Local Fund Board,
Cuddapah District.

To

The Honorable E. F. Webster
Chief Secretary to Government
Financial Department.
Fort St George.

Sir,

In reference to your official memorandum No. 194 dated 9th Instant, I have the honor to state that I am not aware of any changes required in the Local Fund Rules, that no control has been exercised by the D. P. W. vide the District and none seem required and that no estimates were sent in 1884-85 to the D. P. W for Scrutiny.

I have the honor to be
Sir
Your most obedient Servt.

V L Ashley
Dpty Collector
for President

2

done by the present Local

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

Jenwatts
President

227

Financial Department
CURRENT No. 864 F.S.

1885.

Local Fund Department.

From

The —President,
Local ~~Fund~~ Boards,
Cuddapah District.

To

The Chief Secretary to Govt.
Financial Department,
Fort Saint George.

Dated 30th July 1885
Despatched
Received 1-8-85

No. 45

ENCLOSURES.

SUBJECT.

States that the President is not aware of any change required in the Local Fund Rules.

Separately.

and upwards."

The words as they now stand conflict with line 8 of the same clause, and with line 3 of the first clause of Rule 36, in which Local Boards are directed to send to the Public Works Dept all estimates for new works costing above Rs 2500.

It is also suggested that in line 1, clause 2, Rule 37, "Executive Engineer" be substituted for "Range Officers", the latter term being obsolete.

These suggestions were made in this office memo. No 265-E dated 23rd June 1885.

V. Mackintosh
Colonel RE
Secy to Govt PWD

29.9.85

No. 669 E.

Government of Madras.

PUBLIC WORKS DEPARTMENT.

Ootacamund, September 29 1885.

OFFICE NOTE.

From The Secretary P. W. Dept.

To The Chief Secretary

With reference to the draft rules framed under Sec. 144 of Act V of 1884, published in the Supplement to the Fort St George Gazette of 25th September 1885, the undersigned has the honour to suggest that in line 4, Clause 3, Rule 36, the words "all new works estimated to cost upwards of Rs 2500" be substituted for "all new works estimated to cost Rs 2500 and

(1)

233

[2]

Financial Department

CURRENT No. 1281/27

From Pub: Works Deptt

No. 669 E

Dated 29th September/85

Received 2nd October/85

Enclosures

SUBJECT.

Making certain suggestions with reference to the draft rules framed under Section 144 of Act V of 1884.

For

Memorandum of objections or suggestions in respect of rules under the Local Boards' Act (V of 1884) circulated with Government Order dated 18th September No 741 L.S. Financial. 235

Chapter II

Rule 11. It is not stated whether the whole, or the balance only remaining after making transfers under Section 55 of the Act, of the estimated proceeds of the taxes levied by the District Board should be shewn in the Budget Estimate of the District Board funds. The proper way of accounting would seem to be to exhibit the whole amount on the receipt side and the amount transferred on the disbursement side; but this would be confusing in consolidating this with the Budget Estimates of the Taluq Boards. Nor does it appear from the form of the Budget Estimate that this is intended.

If the balance only were to be exhibited the District Boards' Budget would not shew the transaction which must appear in the accounts in evidence of the District Boards' resolution transferring a particular portion of the taxes to being carried into effect.

The only course that suggests itself to me under these circumstances is to shew the transaction at the foot of the Estimate.

It is not clear what allotments the subhead (9) refers to; that is, their nature or objects

Not

not clearly stated. Do they represent the transfers in question or the contribution referred to in rule 25. Even in the latter case such allotments should be shewn on the debit side of the account of the Local Board making them (allotments). If they include transfers made from taxes the major head "(1) Rates and taxes" would be out of place in the form of Taluq Budgets.

This is not quite clear; if it is meant that each Taluq Budget submitted to the District Board should be accompanied by a Revised Estimate of the District Consolidated Budget submitted to Government should similarly be accompanied by a Consolidated Revised Estimate for the District, it would be as well to insert the words "to the authorities concerned" after the words "submitted" in the second line. Rule 13.

It would be better that the Taluq Boards should prepare their Revised Estimates as they would be in a better position than the District Board to revise their Budget allotments by additions or alterations with reference to the state of funds and the importance or otherwise of works to be under their control. Rule 14 Last para

In cases of the kind referred to Rule 19 Para 3

the Government have been contributing in the case of a Military or Warrant Medical Officer in the Local Boards' employ a fourth of the Civil or lower pay plus the difference between the warrant pay of the apothecary and the pay of a Civil apothecary of the same standing vide Government Order dated 11th May 1883 No 944 Financial.

Rule 33. The limit of one-fifth of the estimated reserve is too low to meet expenditure on incomplete works in vigorous progress or the liabilities on works just completed. The reserve is 10 percent of the estimated receipts, a fifth of which is but 2 percent. I would raise the limit to one half of the Reserve.

Rule 34. This rule empowers the District Board to sanction additional allotments for any work under their control. The word 'work' cannot and does not include such items as establishment charges, travelling or contingent allowances, rewards for destruction of dogs and the like. It is very possible that such charges would often exceed the Budget

Budget grant. Medical officers for instance who may obtain privilege leave have to be paid in full by the Local Board as also their substitutes to the extent of three-fourths of their salaries as usual. It so happens at times that more officers than one obtain privilege leave in one year, in such cases the Budget grant made for the Medical officers salaries and leave allowances must of course be greatly exceeded, for it is not possible at the time of the preparation of the budget to anticipate how many officers will take privilege leave in the ensuing year. I would suggest that the Local Boards' power of making additional allotments be extended so as to include such cases.

Besides, the Local Boards are left without the authority to sanction excess or to pay over allotments occurring generally in the last month of the year in consequence of the expenditure having exceeded anticipations. By that time the Reserve will all have been spent and no transfers would then be found possible

possible to meet it. In such cases Local Boards might with advantage be authorized to sanction the excess expenditure which is often not very large to enable the Accountant-General or the Auditor to admit such expenditure from the balance. This concession has already been granted to Local Boards in Government Order dated 28th June 1884 Miscellaneous No 1427 Financial. I would recommend that this power be retained

Rule 34
Paras 2 and 4. To make these clauses more clear I would insert the word "allotted" after "transferred" in the third line.

Rule 36. As this is the most remote District and as letters would be some eight days in reaching Madras and 10 or 12 in reaching Ootacamund I would suggest that the period of 15 days be extended to 30 days

in

in the case of this District, since that the period of 7 days referred to in para 2 be similarly extended to 15 days.

Paras 1 & 3.

The second sentence of para 3 as it stands clashes with para 1 and the last sentence of the para under reference in that the former declares all New Works estimated to cost Rs 2500 and upwards to be of a character requiring scrutiny of the P.W. Department while para 1 and the last sentence of para 3 place under that category all New Works costing above Rs 2500. The latter ruling is correct as District Boards are empowered to sanction estimates for New Works amounting to Rs 2500. The sentence needs modification in conformity with para 1.

Further this rule refers to all New Works without distinction whereas Government Order dated 14th August 1882 No 1751 Financial alludes only to

to Buildings, Drainage, and Masonry Works and generally to all works of a special or unusual character as being of the class the Estimates whereof should be submitted to scrutiny of the P.W.D. This description of works excludes New Roads having no Masonry works such as Bridges &c. I am not sure whether this order has been lost sight of or cancelled.

I would suggest that in the third Sentence of para 3 the words "or Superintending" be inserted after the word "Chief" thus enabling Local Boards seeking advice of either as they consider desirable with reference to the importance of works, such as Bridges of unusual construction and the like. It is I presume works of this kind which are meant by the expression "other works" vide para 3 of Government Order

Order dated 22nd March 1880 No 609

This is not quite clear; it seems to me as I understand it that the total estimate including the excess should not exceed the money limit of a Local Boards' power by five percent. If I have correctly understood it the last expression "by five percent" should I think be "by more than five percent". The clause as it stands would seem to clash with clause five. Para 6.

This also is not quite clear. From Rule 36 para 1 which is explicit enough it does not appear that there could be any cases of Estimates for new or repairs Works of the value of Rs 5000 or Rs 10,000 respectively being sanctioned by Government. I fail to see the necessity for this provision. Para 7.

Are these the Rules contained in the Draft L. F. P. W. Code? Paras 11 & 12

Chapter VII Period

Rule 59

In some time the indent might in the first instance be sent to the Surgeon-General receipted so that the original indent need not be sent back to the President simply to be receipted and returned.

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Rule 60. para 1 — The rule seems simply that all charges on account of lunatics having a settlement in the District whether within or without the limits of a municipality should be borne by Local Funds. This rule, besides being opposed to the existing long standing practice, does not seem to me to be sound in principle. If a lunatic has a settlement in a municipality and is sent to an Asylum the municipality and not the Local Board should properly bear his charges. I would recommend that the Rule be accordingly amended.

para 2 — This is opposed to Government order dated 13th March 1884 No 677 published which I presume is cancelled by it. If lunatics found in municipalities whose place of residence cannot be ascertained are to be maintained both by Local and Municipal funds the same rule should I consider apply in the case of a similar lunatic found

formed out of a Municipality in proportion of Cesses to their respective funds.

Under Government Order dated 23rd June 1884 No. 1400 Financial which has apparently been lost sight of, all teachers attached to schools transferred to the Local Board can claim pension without payment of contributions irrespective of their transfer whether previous or subsequent to the 20th May 1887. Vide also India Government Resolution dated 10th April 1883 referred to in the Director's letter printed in Government Order dated 9th July 1885 No. 260 Misc.

Chapter IX- Establishment- Rules 77 & 82- pensions &c.

The Appendix contains forms No. I A, but not I- the correct forms perhaps are II and II A.

Chapter X- Reports &c Rule 85.

Forms Nos. I and II referred to are not printed in the Rules-

Rules 101 and 102-

J. G. Hamilton
Revenue

No
1484 From

J. G. Horsfall Esquire
President
District Board
Ganjam

To.

The Chief Secretary to
Government
Financial Department
Madras.

Dated Chatrapur the 24th October 82

Sir

With reference to Government order dated 18th September No. 7412 Fin. I have the honor to enclose a memorandum containing my remarks and suggestions in respect of the Rules framed under Madras Local Board Act V of 1884 circulated with it.

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

J. G. Horsfall
President
District Board
Ganjam

1485

1485 27

GANJAM DISTRICT.

From

THE President

District Board

Ganjam

To

THE Chief Secretary

to Government

F. D.

Madras

Dated 24 October 1885.

Received 29 OCT 6

No. 1484 Enclo 1.

Subject.

Enclosing a memorandum containing remarks and suggestions in respect of the Rules framed under Madras Local Boards Act V of 1884 Circulated with it

25

Memorandum by Sh. Krumayya Pillay, & T. Subbarayudu Pillay Clerks Sub Collectors office, Erode.

1. As in the case of annual Reports so in the case of budgets the various departmental officers connected with the District Board must be ordered to submit proposals previous to the preparation of the budgets, so that their views may be ascertained in advance and complied with as far as funds permit. This will obviate several irregularities that arise during the course of the year, besides rendering the budget a complete one, and necessity for deviations and supplemental proposals can as much as possible be avoided.

2. If Sub Committies are appointed to frame the budget it must be made compulsory that the President or Vice President should be one amongst them, so that full information

information and facility may be given to the Sub Committee to do this work. It not unfre-quently happens what is every body's work is no body's work and in Mofussil Talugs this is almost every day's occurrence.

In the case of panchayets, the Revenue Inspectors of the Firkas in which the unions are situated must be made to submit proposals for the Union Budget. It will be too much to expect of these panchayets at this early stage to do their work with anything like system to which their members must be utter Strangers.

3. It is of frequent occurrence that whenever estimates are exceeded the general reserve is touched for this purpose. General Reserve must in Strict Sense of the Account rules be made applicable only to unforeseen expenditure which could not have been provided for in the Budget. The practice therefore of mixing these two things is an-xious. If under each head of the Public works

works there be provided a certain percentage, say to the extent of 5 per cent of the total budgetted allot-ment under each head, the District Board may without further Sanction avail themselves of the amount for excess on an estimated work. If any work is found to exceed the estimate by more than that 5 per cent, it must be made necessary that a Revised estimate must be submitted and Sanctioned. There must also be a proviso that if there is a Saving under one Minor head, the Board may utilize the same for another work under a different Minor head provided the allotment under Major head is not affected. This rule obtains in Some Municipalities with fair Success.

A balance of 5 per cent is allowed to meet the deficiency in the years receipt. On a reference to Statements, no the working balance is allowed for the working of the next official year. The balance must therefore be raised to 10 per cent to cover both, as the collection of land cess which forms the greater portion

portion of the income will not be begun before the beginning of November and the collection in April will be very small.

As in the case of water Supply, so in the cases of other Sanitary outlays, works costing Rs 300 or less such as Latrines, Cinerators, which do not come under "buildings proper" may be shown under "other Sanitary outlays".

It would be well to make the following additions to the following rules.

Rule 31. at the end "Provided that in case of establishments and other expenditure in which a reduction of expenditure is proposed, the budget may be followed in anticipation of Sanction".

Rule 32. After the word "accrued" the words "why it was not anticipated at the time of the budget and whether the expenditure cannot be post poned till the next year". This is in Accordance with the Account Code.

Rule 35. para 2. After the word "estimates" the words "with Specifications". The want of this sometimes proves dangerous in law Courts.

Rule 52.

Rule 52. at the end "Medical officers when engaged in private practice are entitled to receive the remunerations that may be fixed from time to time by Government."

Rule 59. para 3. "and in emergency Cases from private chemists and druggists Shops".

Rule 66 para 2. at the end "and in the offices of the Divisional officers when they are ex officio Presidents.

Rule 74. at the end "In either Case the Principal Medical officer of the District must be consulted."

Rule 89. after the word "Gazette" "three Copies of which must be sent to Government for information". This will be encouraging to Taluq Board members.

Rule 114. at the end "distinguishing the dissenting members from others".

There must be a Separate rule that expenditure for Census is also a legal charge.

In Statement No I and Similar Statements "expenditure

A separate Statement for deposits is necessary: also a Statement showing the financial position of the District Board at the end of each year. This latter Statement is intended to show the total worth of the Board with any claims and liabilities remaining to be adjusted.

31st October 1885
Cavan.

H Armitage Kelly
Ex Secretary Cavan Poor Law

expenditure under Markets, Subheads, as establishment and other expenditure" will be of use.

In the same Statement provision must be made for leave allowances.

In statement III under description of work under each head, a fourth Subhead as "minor works and reserve" may be included.

In Statement VIII. Arrears Collection and balance of Miscellaneous Revenue. a new column after "remissions" as "written off as irrecoverable will be of use.

In Statement X. it will be well to have a column to show the fees collected as the Grant-in-aid Code provides results Grants to Schools in which fees are collected and a comparison will be of much use.

In Statement XIII under Not vaccinated, it will be well to divide the juvenile cases by ages say from 1 to 5, 5 to 10, 10 to 15. Cases usually fail as age advances and the information may be of use when compulsory vaccination is to be introduced.

A

No. 67

Enclosures.

CUDDAPAH.
Local Fund Board's Office,
Dated 2nd November 1885.

From

C. A. Pond Esqr
President, Local Fund Boards,
Cuddapah.

To

The Honorable W. Wilson
Acting Chief Secretary to Government
Financial Department
Fort St. George

Sir,

I have the honor to state that I find no objection or suggestion to make regarding the draft Rules prepared under the provisions of Section 145 of the Local Boards Act IV of 1884 received with G. O. No 741 L.F. Financial dated 18th September 1885 except as follows:—

The time given for the preparation of the Budget, especially for that of the District seems to be inadequate. This might be remedied by fixing the 1st week in August instead of the 1st week in September as the date with which the collector should give the estimate for receipts.

I would also suggest to alter the date for

1481/85

From

M. Arumugam Pillai
&
V. Vedanayagam Pillai
Erode

To

The Chief Secretary
to Govt.
Madras

Dated 31st October 1885.
Recd 3

Subject

Suggestions with
regard to the draft
Local Board Rules

the submission of the Administration Report to
the 31st instead of the 15th July and to alter
the date for the despatch of accounts by the
Deputy Collectors from the 8th to the 10th and their
despatch by the President to the Accountant
General from the 10th to the 15th of each month.
My Deputy Collectors think the accounts could,
with difficulty, be despatched to the President's
office by the 12th and perhaps it might be
well to fix the 12th as the date for receipt by
the President and the 18th by the Accountant
General. I beg respectfully to urge that it
is useless fixing early dates when experience
shows that it is almost impossible to keep
to them.

Rule 100 seems to require clearing
over as it does not agree with rules 70 and
71 which authorize payment of bills counter-
signed by the President or Vice President.

Rule 106, as to the record of Vouchers
being entirely new, as now no vouchers are
recorded in the Treasury, seems to require
further detailed instructions.

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Rule 111 does not show who should
sign the accounts, reports and statements
in the absence of the Collector, this seems
to require amendment.

I have the honor to be
Sir
Your most obedient servant

President

1885.

Local Fund Department.

Financial Department
CURRENT No. 4892 27

From

The —President,
~~Mo. Local Fund~~ Board,
Cuddapah ~~District~~

To

The Chief Secretary to Govt.
Financial Department,
Fort Saint George.

Dated 20 November 1885
Despatched
Received

No. 67
Enclosures.
SUBJECT.

Submitting certain remarks on the draft Local Fund Rules under Madras Act V of 1884.

Taxes
3 NOV 86

V

263

Masulipatam
20th November 1885.

From V. Venkatachellum
Pensioned Deputy Collector & a Member of
the Kistna Local Board

To H. Wilson Esqre
Acting Chief Secretary to Govt.

Honored Sir

With reference to the G.O. dated 18th September last No. 741 L.F. Financial publishing the draft rules framed under S. 44 of the Local Fund Act V of 1884 & inviting suggestions regarding them, I respectfully beg to submit the following suggestions for consideration.

Rule 16.

Under contributions from Provincial funds. I submit that the sale proceeds of all property of persons dying

Local Fund
Financial Depa
CURRENT No.
From

without heirs, & of all unclaimed property may be made over to the Local Fund, as the Local Board are required to defray the Expences of Levrates. in patients of the Dispensaries & to establish & maintain relief works in times of famine & scarcity. at present the proceeds of such property is being credited to Govt.

Rule 17 (1) of this rule refers to the principal lines of Communications within the District, while as reference is to apply made in any rule to roads from Village to Village. Some Villages Complain that altho they have been paying annually more than one & two Thousand Rupees in the shape of Local Tax in addition to the regular assessment of Several thousands of Rupees they have not been given proper roads to Cart the produce of their Villages to their places.

Rule 113 Travelling allowance to Non official Members. I submit that the Govt may fix 2 rates of travelling allowance for such Non official Members as may wish to avail themselves of the Concession.

1st rate 8 annas a mile
2d rate 2 annas a mile

The 1st rate to apply to Zemindars & other land owners paying an annual 265 assessment of 2000 Rs & more & others whose annual income is more than 2500 Rs

The 2d rate to apply to other Members.

Officials drawing high Salaries are allowed travelling allowance for the work performed within their District. Non official Members attend from distance varying from 20 to more than 100 miles. They incur Expences on acct of their conveyances & followers & for the superintendence of business at their houses during their absence

Rule 115. under this rule. Members & others may be appointed to form a Sub Committee. If persons who are not residents of the place of the Meeting be required to stay there on such business, daily allowance may be allowed to them if they require it.

I have the honor to be
Honored Sir
Your most obedt Humble Servt
Mukta Achaleem
V.D. Code a Member of Local Bd

[9]

Financial Department
CURRENT No. 1624 of 1885.

From

V. Venkatachellam, Member
Ristna Local Board

No.

Dated 20th } November 85
Received 25th }

Enclosures

SUBJECT.

Submitting suggestions regarding the draft rules framed under Act V of 1884

For

269

No 1382 South Canara Collector's Office.
Mangalore 11th December 1885.

From,

J. Hurrock Esquire,
President, District Board,
South Canara.

To,

The Hon'ble W. Wilson,
Actg. Chief Secretary to Govt.
Financial Department,
Fort St. George.

Sir,

I have the honor to submit the following remarks on the draft Local Fund Rules which have been circulated amongst the members of the District Board and their opinions obtained-

Rule 17- The cost of the Vaccination Inspecting Agency and the District Surgeon's establishment should be added to the items in this Rule.

Rule 19- Is it to be inferred from clause 4 of this rule that no more contributions are to be asked for on account of the cutlers' Establishment?

Rule 36 - The sanctioning powers accorded to Taluk Boards are more than those now exercised by District Boards. It is submitted that for the present more power of control might be entrusted to the District Board -

It would also be well to give to the President of a District or Taluk Board powers to act in cases of emergency similar to those given under rule 36 of the old rules -

Rules 58 & 59 - With reference to these rules the District Surgeon writes "It should be permissible "for Local Boards to obtain "their supplies of medicines "in the open market wherever "they are procurable at lower "rates than are charged in "the medical stores. This is "especially the case with surgical instruments those kept "in stock at the stores being "both obsolete and very Expensive".

Rule 60 - The first clause seems to be in accordance with G.O. dated 13th March 1884, No 667 J.D., as District Boards are only charged with support of pauper lunatics having a settlement in the District - clause 2 should be amended so that the cost of wandering lunatics from other parts of India or foreign countries may not be thrown on a District which they may have entered only a short time before being arrested -

Rule 64 - Why should the powers of Local Boards be limited to grants of equal amount? If a work is to cost say Rs 1200, and only Rs 500 can be raised by subscription, is the Board only to have the alternative of allowing the matter to drop or paying the whole Rs 1200 itself?

Rule 67 - I think all increases of Establishment should be subject to the sanction of Government.

Rule 71 - It should be made clear that

that the bills drawn by a
Sub-Committee require counter
-signature in the same way
as bills drawn by the Chief
Officer of an institution-

Rule 74 - A medical subordinate ~~ma~~
posted to a District should
not ordinarily be removed
without the consent of the
President of the District Board-

Rule 115 - It might be well to Extend
the Rule by adding the words
"or in whole" after "in part"-
At present we have Dis-
pensary Committees at places
where there are no Members
of the District Board resident.

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

H. H. Locke
For President.

Sir.

1768/84

Local Fund (1885) Department

From,

The President,
Dt Board,
South Canara

To

The Chief Secretary
to Government,
Financial Dept.
Madras.

No. 1382

Dated 11th December 1885
Dupd.
Recd. Boards 15 DEC 85

Enclosure.

Submitting remarks on the draft Local Fund Rules which have been circulated amongst the members of the District Board and their opinions obtained -

✓

To

The Chief Secretary to Government.

Financial Department

Fort Saint George.

275

Sir,

We the inhabitants of Cuddapah most respectfully beg to State that the Governor in Council has been pleased to make rules Consistent with Sections 144 and 145 of the Local Boards Act V of 1884. and we therefore respectfully request that You will be pleased to bring to the notice of His Excellency the Governor in Council that rules required by Section 45 of the Said Act have yet to be framed. Similar rules have been framed with regard to the Municipality Vide G. O. No: 886. 1-12-85 M Financial.

The Appointments under the Local Boards under the present Act are to very numerous and of a very responsible Character and we trust that the Government

will be pleased to make rules in such a way as to give easy access to Government to prefer an appeal to them in view to obtain justice and redress in Cases of appointments and punishments when justice is overlooked by the Boards.

14th Decr 1885

We beg to remain
Sir,

Your Most obedient Servants.

Kadaraloor Ramaswamy

H Rajah Row

L. Govinda Rau.

M Gopalacayya

Ethiraja Row

B Venkatarattna Row

Mondal Row

Bhaskara Raja Row

J. Bheema Deva Rau

U. Lakshminarasiah.

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OFFICE OF SURGEON-GENERAL
WITH THE GOVERNMENT OF MADRAS,
Fort St. George, 4 December 1885.

No. 379

From M. C. Furnell Esqr. M.D.; F.R.C.S.
THE SURGEON-GENERAL WITH THE
GOVERNMENT OF MADRAS,
FORT ST. GEORGE,

To

THE CHIEF SECRETARY TO GOVERNMENT,
Financial DEPARTMENT.

SIR,

With reference to G.O. No. 741 L.D. Financial dated 18th September last, I have the honor to submit for the consideration of Government the annexed notes on the proposed Rules under Madras Local Boards Act V of 1884.

I have the honor to be,
Sir,
Your most Obt. Servant;

M.C. Furnell M.D;
Surgeon General
with the Govt of Madras.

Para 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.

by G.O.No. 1428 of 27th October 1877 Public enjoins Dispensary Report for calendar year, and medical officer's reports are now required to reach the Surgeon General's office by 31st January. Orders are requested whether it is the intention of Government to change the period from calendar to official year.

Para 74. Residents 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.

It is desirable to define the limit of fine. The Surgeon General has power to inflict the following punishments: Fine not exceeding 10 Rupees Suspension from rank, pay and allowances for a period not exceeding three months.

75. . . . . .

It is suggested that provision be made under para 75 for leave being granted to medical subordinates. Under existing rule, local Boards have to pay the salary of the absentee and his

locum

Locum. tenens.

Office of Surgn. Genl.
with the Govt. of Madras
Fort St. George Decr. 8th.

M. C. Tunell M.D.
Surgeon General
with the Govt. of Madras.

Reg 5/12

285

Financial (1885) Department.

From OUTWARD NO. 17557

The Surgeon-General with the

Government of Madras,

Fort St. George.

No. 379

Dated 4th December 1885.

Recd.

Sml

No.

Ws. 4/ 5/12/85

Subject.

Submits notes on the Local Buildings Rules

721 Lt
26 Dec 86.

Local Rules

Please print these draft rules

Note.

With reference to the Hon. Member's note on the note for orders a corrected copy of the rules, as now modified, is put up, together with a revised draft order promulgating them and dealing with certain questions raised & Precedents in connection therewith. If these are now approved, they will be printed at once for despatch to translation and communication to officers and departments concerned.

E.R.
17-6-86.

Read again G.O. dated 18th September 1885 No 741 F.

" also the following replies to the above G.O.

Current No 1281, d. 25th Sept. 1885, F. from the Public Works Department. dy 29th Sept. 1885 No 689 C.

" " 1448 " " " President Dist. Board Ganjam dy 24th October 1885 No 1484

" " 1481 " " " Arumugam Pillai & Vedanaya-gam Pillai of Erode. dy 31st October 1885

" " 1489 " " President Dist. Board Cuddapah. dy 2nd November 1885 No 67

" " 1624 " " V. Venkatachalam Pantulu of Masuli-patam dy 20th November 1885

" " 1705 " " Surgeon General with Govt dy 4th December 1885 No 379

" " 1764 " " President Dist Board Nellore dy 10th December 1885 No 1029

" " 1768 " " " South Canara. dy 11th December 1885 No 4382

" " 1769 " " Certain inhabitants of Cuddapah. dy 14th December 1885

" " 162 of 1886 " President Dist. Board Bellary. dy 26th January 86 No 994.

" " 360 " " " Tanjore dy 22nd February 1886 No 23

" " 618 " " Accountant General. dy 7th April 1886 No 176/6

Read also the following replies to Cir. dy July 1885 No 1914.

Current No 716, d. 16th July 1885, F. from the President Dist. Board, Bellary dy 16th July 1885 No 400 " Salem,

" " 771 " " dy 20th July 1885 No 1715 " Kistna,

" " 782 " " dy 17th July 1885 No 503 " Trimenelly,

" " 802 " " dy 21st July 1885 No 41 " Kurnool,

" " 817 " " dy 22nd July 1885 No 34 " South Canara,

" " 824 " " dy 24th July 1885 No 838 " North Arcot,

" " 831 " " dy 28th July 1885 No 17 " Anantapur,

" " 839 " " dy 24th July 1885 No 15 " Ganjam,

" " 847 " " dy 22nd July 1885 No 1061

Govt proc

of 1885

Current No 848 L.F. from the Presidt Dist: Board Madura,
5 d/ 27th July 1885 No 21

" " 861 " " " Cuddapah,
8 d/ 30th July 1885 No 45

" " 864 " " " Trichinopoly,
7 " d/ 29th July 1885 No 87

" " 887 " " " South Arcot,
9 " d/ 30th July 1885 No 43

" " 918 " " " Chingleput,
" d/ 3rd August 1885 No 75

" " 941 " " " Coimbatore,
" d/ 7th August 1885 " No 540/24

" " 945 " " " Nilgiris,
" d/ 7th August 1885 " No 140

" " 968 " " " Vizagapatam,
" d/ 7th August 1885 " No 563

" " 1019 " " " Coimbatore,
" d/ 18th August 1885 No 565/24

" " 1027 " " " Salem,
" d/ 19th August 1885 " No 170.

" " 1114 " " " Nellore,
" d/ 28th August 1885 " No 969

" " 10 of 1886 " " " Godavari.
" d/ 12th December 1885 No 110

Order, dated 26th June 1886 No 721-L.Dt.

The Government, having considered the remarks and suggestions offered in regard to the foregoing letters, on the draft local fund rules published under the proceedings cited above, resolved to sanction the modifications in the copy thereto appended as shown in the appendix to these orders and to forward them to the Tamil, Telugu, Malayalam and Canarese Translators to Govt for

dated 24/6

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for translation as speedily as possible for publication in the District Gazettes.

2. The following explanations appear to be necessary with reference to certain questions raised in the above letters read above.

Rule 11. The President of the District Board Ganjam enquires whether the whole of the estimated proceeds of the taxes levied by the District Board, after making transfers under Section 58 of the Act should be shown in the District Board's budget. The information as to the nature of the items to be shown under the head "allotments from the District Fund" in the budget of receipts. The District Board's budget should relate only to the revenues credited to District Funds and should not include the

Or only the balance of estimated proceeds of the cess after the necessary transfers have been made to Taluk Bds under Sec 58 of the Act also desired

the Taluk Boards' share of taxation transferred to them under Section 55. ~~but~~ such transfers may, however, ~~should~~ be shown in a footnote to the District Board's budget, as proposed by the President. The allotments to be shown under the head "allotments from the D.F." are such allotments from District Funds as the District Board may resolve to make to the Taluk Boards in addition to the shares of taxation &c to which they are legally entitled. ~~Vide Govt Order dated 11th January 1886 No 39 P.W.~~

Such allotments should be credited to Taluk Funds and debited to the District Fund in the consolidated budget; but should be omitted in the total on both sides of the account.

Rule 14. The President of the District Board of South Canara asks whether it is to be inferred from ~~Clause (6) of~~ this rule that ~~no more~~ contributions are to be paid for the Cutlers' Establishment in the Medical Store Depot. This contribution has not been discontinued but it is included in

Rule 14. The Prest. of the Nellore D. B. suggests that the limit fixed in this rule for the cost of tools and plant should be 1½ per cent and not 1 per cent. The wording of the draft rule is correct, vide G.O. No. 10 dated 10th October 1884 No 2508. W. —

Rule 33. The Prest. of the Nellore D. B. suggests that the submission of a list of incomplete works to Govt is unnecessary as the allotments for such works have been sanctioned in the previous year and a further reference to Govt would cause needless delay. But as the allotments of the previous year lapse at the end of that year, fresh allotments become necessary and then it would be frequently beyond the power of the D. B. to make. Even if it were not so, it is right that Govt should be informed of the additional charges thus rendered necessary over and above those shown in the budget.

The amendment suggested by the Prest. of the Tanjore D. B. is also unnecessary as the limit of one-fifth fixed by the rule refers only to the extent to which expenditure may be incurred in anticipation of sanction.

Rule 34. The 2nd Prest. of the Nellore D. B. suggests the insertion of the words "which alone has on the allotment in the budget" after "control" in the first clause of this rule. The Govt think the word "additional" in the rule is quite sufficient to make its meaning clear, and the Govt see no necessity to limit the D. B.'s powers of transfer further than the rule does already, as also suggested by the President.

Rule 36. The Govt see no need to alter the limits of time fixed in this rule, as suggested by the Prest. of the Tanjore D. B.

in the cost of the establishments in other offices in the Presidency. (the last clause but one)

Rule 36. The President of the Nellore District Board suggests that there is some mistake in clause (6) of this rule, as Taluk Boards have no power to sanction estimates, ~~of any amount~~ exceeding Rs. 2,000 (five thousand rupees) ~~overlooked~~ but ~~mistaken~~ the rule, under which clause (2) Taluk Boards are competent to sanction estimates for new works amounting to Rs. 2,000 or less and for repairs not exceeding Rs. 10,000 - (The Govt see no reason to curtail these powers, as proposed by the Prest. of the S. Canara D. B.)

The President of the Ganjam District Board inquires whether he is right in supposing that the rules referred to in clause (10) of this rule are those of the Local Fund Public Works Code. His surmise is correct. (the Govt see no reason to curtail)

Rule 58. The President of the South Canara District Board suggests

suggests that local Boards should be allowed to obtain their supplies of medicines and surgical instruments in the open market whenever they can be procured at lower rates than those charged in the Medical Stores, and that this is especially the case with surgical instruments. Those kept in stock at the Stores being often obsolete and expensive. But this suggestion is opposed to the existing orders of the Government of India vide G.O. of 31st January 1882 No 190.

Rule 67 This rule which empowers local boards to sanction the creation of certain new appointments has been struck out as under Section 41 of the Act the sanction of Govt is required for the entertainment of all permanent Servants & the Govt cannot delegate this power to Local Boards.

Rule 74. The Pres. of the Nellore D. Bd. questions the meaning of imposing the Surgeon-Genl of transfers of Local Fund medical subordinates educated in the district medical school. The Govt think it desirable that the Surgeon-Genl should be informed of the persons in charge of the several institutions of the district.

Rule 79. The Govt see no reason to alter this rule as suggested by the Pres. of the Nellore D. Bd.

Rule 106 The President of the Cuddapah District Board requests further instructions with reference to this rule on the ground that at present no vouchers are recorded in the District Treasury. He is evidently mistaken as all vouchers have now to be sent to the Treasury & are in charge of the Dist. Audit clerk under the control of the Treasury Officer.

The letter of retirement is manifestly incorrect as all vouchers must under existing arrangements be sent periodically to the treasury, where they are retained by the district auditor under the control of the Treasury Officer. The acting President will report whether this is not the case in Cuddapah, and if not, why not.

Rule 110. The Pres. of the Nellore District Board is correct in his surmise that the progress reports referred to in this rule are to be prepared by the officials to whom the works are entrusted.

Rule 115. The Pres. of the Cannanore D. Bd. suggests the insertion of

the words "or in whole" after
"in part" in this rule. The
proposed amendment, however, is
adopted in view of the
terms of sec 34 (1) of the
Act.

17-6-86.

(H.E.) Other rules / Secy 0 of 18-9-85 & 07412 & Secy 0 of

17-6-86.

To all Residents of District Boards.

" Revenue Dept
" Public Works Dept
" Military Department
" Board of Revenue
" Accountant General
" Director of Public Instruction
" Surgeon General
" Secretary Commissioners

Dated 21-7-86

9-12 ✓
6-10-13 A.1
17-3-14

MADRAS RECORD OFFICE.
Government Records.

Local & Municipal Department.

G. O. (Printed).
Dated 26-8-1886.
No. 721 L

10-6-15 ✓
27-10-15 ✓
2-2-16 ✓
28-4-16 ✓
26-8-16 ✓
12-11-16 ✓
30-4-17 ✓
3-12-17 ✓
10-9-18 ✓
30-6-20 B.T. ✓
10-9-23 III ✓
6-9-27 III ✓
26-4-30 II ✓
10-1-35 B III ✓