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Govt. of [1885] Madras.

FINANCIAL.

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Reqr sent for 6-S-C 12/10

Issued

Recd. 28/9/85. Encl.

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

No. 2499 w/ 22d Oct/85

SEPTEMBER.

Vide Gazette Supplement 25-9-85

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.

With Order

Govt 669 & 727/9/85. 685 & 723/6/85. 804 & 723/9/84. 9936 17/11/85

No 2499 w/ 22d Oct/85

1 Encl to Supt. Reqrs for information

Govt Oct. 1. 1885

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23.10.85.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

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

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

(True Extract.)

W. WILSON,
for *Chief Secretary*.

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

RULES UNDER MADRAS LOCAL BOARDS ACT V OF 1884.

CHAPTER I.

PRELIMINARY.

Of grants.

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

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

Rates, &c., how collected.

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

Audit of expenditure.

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

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

CHAPTER II.

Budget Rules.

General budget.

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

Collector to prepare estimate of receipts.

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

Transfers to Taluk Boards.

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

Transfers to Panchayats.

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

Papers to be used.

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

Union estimate.

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

General taluk budget.

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

District Board budget and consolidated district budget.

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

Covering letter and map.

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

Revised estimate.

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

Revised estimate forms

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

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

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

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

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

GENERAL BUDGET STATEMENTS.

District and Taluk Budgets.

Receipts.

General rules.

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

Receipts.

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

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

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

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

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

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

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

Expenditure.

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

(1) The construction and repair of the principal lines of communication within the district.
(2) Contributions made under Grant I by the District Board.
(3) The District Engineering Establishment or such portion of it as the District Board may decide to retain under its own charge.
(4) Such proportion of the expenditure upon the hospital maintained at the district head-quarter station as the District Board may direct, subject to the sanction of Government.
(5) The establishment maintained for the general inspection and supervision of schools and the maintenance of Normal schools.
(6) Contributions to the Medical College and to the Sanitary Inspecting Agency, and contributions to other circles, contributions for lunatics.
(7) The following charges under Grant IV, viz., (*a*), (*b*), the whole ; (*c*), as far as the District Board and general district establishment is concerned ; (*d*), as far as such charges are incurred on account of the District Board ; (*e*) the whole, (*f*) the whole, (*g*) the whole.

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

19. All works provided for under *Grant I* will be enumerated in Statement III-A, if *New Works*, and in Statement III-B, if *Repairs*. Charges connected with tolls and ferries and store and tool sheds should be included in Communications; and avenues and works appertaining to markets, &c., should be shown under *Miscellaneous Public Improvements*. When it is proposed to entrust the execution of any work to the *Public Works Department*, the necessity for doing so should be explained in the covering letter and provision made in the budget at 25 per cent. on outlay for supervision and one per cent. for *tools and plant*, except where the Public Works Department undertakes to carry out the works without such payment. The charge for tools and plant to be used by the Local Fund Engineering Establishment should not exceed one per cent. of the outlay on works by that agency, except for special reasons, which should be explained. Details of expenditure.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(*a*) Training.
(*b*) Secondary—
  (i) Remuneration *fixed ;*
  (ii) Remuneration partly *fixed*, partly by *results*.
(*c*) Elementary—
  (i) Remuneration *fixed ;*
  (ii) Remuneration partly *fixed*, partly by *results*.

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

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

Charitable institutions.

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.

Sanitation.

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

Endowments.

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.

Union.

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.

Reserve and balance.

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.

Taluk budget form.

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.

District Consolidated Budget.

Parts of the budget to be sent to certain officers.

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.

Union Budget.

Items in 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.

The budget should show—

(1) Upon the receipt side—
- (*a*) Balance estimated to be carried forward.
- (*b*) Proceeds of the house-tax to be levied under section 57, clause ii, of the Act.
- (*c*) Proceeds of fees to be levied under section 57, clause iv, of the Act.
- (*d*) Contributions from the District or Taluk Boards under section 142 of the Act.

(2) On the expenditure side the amount to be spent on—
- (1) Sanitation.
- (2) Public Works.
- (3) Schools.

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

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

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

General Provision.

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.

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

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.

How charges are to be met.

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.

To prepare progress reports.

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.

Completion certificates.

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

CHAPTER VI.

EDUCATION.

Application of funds to 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.

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.

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

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.

Establishment of schools.

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.

Closing 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.

Transfer of schools to Taluk Boards.

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.

Government educational officers to be consulted.

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.

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.

Private practice how regulated.

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

Application for services of Medical Subordinates how to be made.

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

Register to be kept.

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

Date for submission of annual report.

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

Copy to be furnished to Local Board.

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

Private prescriptions may be prepared.

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

Local Board may require Zillah Surgeon to inspect dispensaries.

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

Preparation of indents.

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

Checking of medical indents by Surgeon-General.

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

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

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

Country medicines may be purchased.

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

Unserviceable instruments to be returned.

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

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

Local Board to contribute to Lunatic Asylums.

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

Charges for wandering lunatics how to be met.

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

Local Boards to pay for conveyance to asylums.

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

Cost of Vaccine Establishment to be paid by Local Boards.

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

What sanitary works to be undertaken.

Rule in preparing estimates for improvement of village sites.

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

Rule for preparation of estimates for scavenging.

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

Arrangements at fairs and festivals.

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

Local subscriptions may be supplemented.

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

CHAPTER VIII.

Miscellaneous Public Institutions.

Estimates to be prepared.

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.

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.

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.

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.

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.

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.

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 departmental or other examinations away from the District in which they may be serving, the District Board concerned shall pay the salary of the absentee and his *locum tenens*.

Travelling allowances.

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 exceed the sum to which under the Government Civil Pension and Leave Codes for the time being in force the servant would be entitled if the service had been service under Government.

Servants in controlling offices.

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

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.

Pensions how to be charged.

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

CHAPTER X.

Reports and Accounts.

Union annual report when due.

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

Taluk report.

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

District report.

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

May be prepared by a Committee.

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

Report to be published.

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

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

Receipts and expenditure.

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

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

Roads.

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

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

Postal charges.

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

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

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

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

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

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

Stationery.

APPENDIX I.

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

A.—*Revenue and Receipts.*

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

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

A.—*Revenue and Receipts.*

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

Demand, Collection and Balance of Land-cess.

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

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

B.—*Expenditure.*

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

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

B.—*Expenditure*—continued.

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

B.—*Expenditure.*

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

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

B.—*Expenditure*—continued.

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

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

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

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

A.—*New Works.*

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

B.—*Repairs.*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(To be appended to the revised estimate.)

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

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

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

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

(To accompany the budget for 1885-86).

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

APPENDIX II.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.	In the year under report.		
						By Public Works department.	By Local Fund Engineering department.	By other agency.

Taluks.	Expenditure.			Remarks on the progress made during the year.
	Total.			

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

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

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

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

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

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

Designation of endowments.	Receipts.									Expenditure.									Balance.	Remarks.
	Balance.	Government contributions	Other contributions.	Interest.	Rents and produce of land and market fees.	Miscellaneous.	Contribution from General Local revenues.		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 Taluk of or District for 1884-85.

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

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

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

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

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

Details of arrears (column 9).

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

XA.—Statement showing the Educational Operations in the District for 1884-85.

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

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

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

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

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

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

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

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

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

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

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

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

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

APPENDIX III.

Statement of Proposition for Revision of Establishment.

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

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.

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.
„ Director of Public Instruction.
„ Surgeon-General with the Government of Madras.
„ Sanitary Commissioner for Madras.

RULES UNDER MADRAS LOCAL BOARDS ACT V OF 1884.

CHAPTER I.

PRELIMINARY.

Of grants.

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

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

Rates, &c., how collected.

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

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.

Audit of expenditure.

CHAPTER II.

Budget Rules.

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.

General budget.

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.

Collector to prepare estimate of receipts.

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 Taluk Boards.

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.

Transfers to Panchayats.

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.

Papers to be used.

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.

Union estimate.

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.

General taluk 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.

District Board budget and consolidated district budget.

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,

Covering letter and map.

travellers' bungalows, &c., completed, in progress, or proposed for execution, as well as the position of the toll-gates and the ferry landing places.

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.

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.

Revised estimate forms.

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.

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.

General rules.

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*

Receipts.

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

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

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

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

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

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

Expenditure.

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

(1) The construction and repair of the principal lines of communication within the district.
(2) Contributions made under Grant I by the District Board.
(3) The District Engineering Establishment or such portion of it as the District Board may decide to retain under its own charge.
(4) Such proportion of the expenditure upon the hospital maintained at the district head-quarter station as the District Board may direct, subject to the sanction of Government.
(5) The establishment maintained for the general inspection and supervision of schools and the maintenance of Normal schools.
(6) Contributions to the Medical College and to the Sanitary Inspecting Agency, and contributions to other circles, contributions for lunatics.
(7) The following charges under Grant IV, viz., (*a*), (*b*), the whole; (*c*), as far as the District Board and general district establishment is concerned; (*d*), as far as such charges are incurred on account of the District Board; (*e*) the whole, (*f*) the whole, (*g*) the whole.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(*a*) Training.
(*b*) Secondary—
  (i) Remuneration *fixed;*
  (ii) Remuneration partly *fixed*, partly by *results.*
(*c*) Elementary—
  (i) Remuneration *fixed;*
  (ii) Remuneration partly *fixed*, partly by *results.*

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

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

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

Charitable institutions.

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

Sanitation.

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

Endowments.

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

Union.

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

Reserve and balance.

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

Taluk budget form.

District Consolidated Budget.

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

Parts of the budget to be sent to certain officers.

Union Budget.

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

Items in union budget.

The budget should show—

(1) Upon the receipt side—
- (*a*) Balance estimated to be carried forward.
- (*b*) Proceeds of the house-tax to be levied under section 57, clause ii, of the Act.
- (*c*) Proceeds of fees to be levied under section 57, clause iv, of the Act.
- (*d*) Contributions from the District or Taluk Boards under section 142 of the Act.

(2) On the expenditure side the amount to be spent on—
- (1) Sanitation.
- (2) Public Works.
- (3) Schools.

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

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

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

General Provision.

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

General provision.

Supplemental Budgets.

32. If the outlay proposed in the original budget estimate of any Local Board or Panchayat is afterwards found to be likely to leave a large surplus unemployed, supplemental proposals for the allotment of the surplus, accompanied by explanation as to the way in which it has accrued, will be submitted for sanction in the same manner and with the same procedure as in the case of the original budget estimates. Every effort should, however, be made so to draw up the original budgets as to avoid the necessity for the preparation of supplemental budgets.

Supplemental budgets.

CHAPTER III.

Incomplete Works.

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

Incomplete works.

CHAPTER IV.

Allotments and Transfers.

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

Power to sanction transfers and allotments.

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

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

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

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

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

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

CHAPTER V.

PUBLIC WORKS.

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

Selection of Public Works.

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

Sanction of estimates.

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

District Board may sanction certain works.

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

Estimate sanctioned by Taluk Board.

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

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

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

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

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

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

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

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

The total for estimates must always be in round numbers.

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

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

DUTIES OF D.P.W. OFFICERS.

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

How charges are to be met.

Range officers will include Local Fund works in their monthly progress reports, and the Superintending Engineer will have the same duties and responsibilities with regard to them as he has with regard to Imperial and Provincial works. Executive Engineers will send, in covers superscribed "Progress Report," an extract from their general progress report, containing all that relates to Local Fund works, to the office of the President not later than the 10th of each month.

To prepare progress reports.

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

Completion certificates.

CHAPTER VI.

EDUCATION.

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

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

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

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

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

Establishment of schools.

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

Closing of schools.

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

Transfer of schools to Taluk Boards.

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

Government educational officers to be consulted.

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

Levy of fees.

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

Control of schools.

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

Normal schools.

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

Grants-in-aid.

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

Inspecting agency.

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

School-books, &c.

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

Correspondence.

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

CHAPTER VII.

Medical.

Control of Local Boards over dispensaries.

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

Dispensaries to be inspected.

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

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

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

Private practice how regulated.

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

Application for services of Medical Subordinates how to be made.

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

Register to be kept.

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

Date for submission of annual report.

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

Copy to be furnished to Local Board.

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

Private prescriptions may be prepared.

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

Local Board may require Zillah Surgeon to inspect dispensaries.

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

Preparation of indents.

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

Checking of medical indents by Surgeon-General.

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

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

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

Country medicines may be purchased.

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

Unserviceable instruments to be returned.

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

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

Local Board to contribute to Lunatic Asylums.

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

Charges for wandering lunatics how to be met.

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

Local Boards to pay for conveyance to asylums.

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

Cost of Vaccine Establishment to be paid by Local Boards.

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

What sanitary works to be undertaken.

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

Rule in preparing estimates for improvement of village sites.

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

Rule for preparation of estimates for scavenging.

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

Arrangements at fairs and festivals.

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

Local subscriptions may be supplemented.

CHAPTER VIII.

Miscellaneous Public Institutions.

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

Estimates to be prepared.

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

CHAPTER IX.

Establishment.

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

Establishment in Presidency offices.

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

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

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

Sanctioning power of establishment.

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

Tabular statements to accompany applications for establishments.

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

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

70. It is the duty of the President in the nomination of educational officers and medical subordinates to consult the Inspector of Schools for the division and the Surgeon-General with the Government of Madras, respectively.

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

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

Pay bills how to be prepared.

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

Bills to be signed by President or Vice-President.

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

Leave and acting allowances.

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

Transfer of Medical subordinates.

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

Payment of Medical subordinates when on leave.

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

Travelling allowances.

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

What Local Fund servants entitled to pension.

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

Medical officers lent to Local Fund Boards.

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

Local Fund service not pensionary.

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

Servants in controlling offices.

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

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.

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

Government pensioners in Local Fund Service.

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.

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

Pensions how to be charged.

CHAPTER X.

Reports and Accounts.

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

Union annual report when due.

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

Taluk report.

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

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

May be prepared by a Committee.

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

Report to be published.

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

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

Receipts and expenditure.

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

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

Roads.

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

Tolls.

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

Land-cess.

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

Schools.

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

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

Dispensaries and sanitation.

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

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

Accounts.

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

Payments.

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

Form No. I.

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

Form No. II.

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

Endowment Fund.

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

Vouchers.

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

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

Check of accounts.

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

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

Union funds.

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

Cash-book to be kept.

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

Payments by orders of Chairman.

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

Progress report.

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

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

CHAPTER XI.

Miscellaneous.

Members to be supplied with Gazette.

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

Travelling allowance.

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

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

Committees.

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

Channel of correspondence.

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

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

Postal charges.

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

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

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

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

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

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

Stationery.

APPENDIX I.

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

A.—*Revenue and Receipts.*

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

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

A.—*Revenue and Receipts.*

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

Demand, Collection and Balance of Land-cess.

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

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

B.—*Expenditure.*

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

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

B.—*Expenditure*—continued.

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

B.—*Expenditure.*

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

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

B.—*Expenditure*—continued.

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

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

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

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

A.—*New Works.*

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

B.—*Repairs.*

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

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

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

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

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

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

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

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

Institutions.	Fixed charges.																				Contingent charges.											
	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.													
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	Remarks.
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
(a) Hospitals and dispensaries.																																							
Total ..																																							
(b) Itinerating medical establishment ..																																							
Total ..																																							
(c) Choultries..																																							
Total ..																																							
(d) Public bungalows ..																																							
Total ..																																							
(e) Markets ..																																							
Total ..																																							
(f) Other institutions ..																																							
Total ..																																							
Grand Total ..																																							

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

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

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

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

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

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

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

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

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

(To be appended to the revised estimate.)

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

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

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

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

(To accompany the budget for 1885-86.)

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

APPENDIX II.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Taluks.	Number of miles of road in charge at the commencement of the year.			Number of miles of new road constructed during the year.			Number of miles of road repaired during the year.			Cost of new roads constructed during the year.			Cost of repairs.			Average cost of maintaining each mile of road repaired.			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.	Village.	Taluk.	District.	Village.	Taluk.	District.	Village.	Taluk.	District.	Village.	Taluk.	District.	Total.	Union.	Taluk.	District.				
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	26	27	28	29	30	31	32	33	34	35	36

Taluks.	Number of miles of road in progress and surveyed			Expenditure on roads surveyed and in progress.			Remarks.
	Village.	Taluk.	District.	Village.	Taluk.	District.	
	20	21	22	23	24	25	

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

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

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

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

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

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

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

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

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

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

Details of arrears (column 9).

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

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

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

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

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

X.—Statement showing the Educational Operations in the District for 1884-85.

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

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

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

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

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

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

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

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

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

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

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

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

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

APPENDIX III.

STATEMENT of Proposition for Revision of Establishment.

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

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.

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.)

A. Fraser Lieut-Col: R.E.
Offg under Secretary to Govt P.W.D.
for *Chief Secretary*.

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

RULES UNDER MADRAS LOCAL BOARDS ACT V OF 1884.

CHAPTER I.

PRELIMINARY.

Of grants.

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

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

Rates, &c., how collected.

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

Audit of expenditure.

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

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

CHAPTER II.

Budget Rules.

General budget.

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

Collector to prepare estimate of receipts.

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

Transfers to Taluk Boards.

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

Transfers to Panchayats.

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

Papers to be used.

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

Union estimate.

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

General taluk budget.

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

District Board budget and consolidated district budget.

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

Covering letter and map.

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

Revised estimate.

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

Revised estimate forms

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

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

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

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

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

GENERAL BUDGET STATEMENTS.

District and Taluk Budgets.

Receipts.

General rules.

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

Receipts.

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

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

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

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

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

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

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

Expenditure.

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

(1) The construction and repair of the principal lines of communication within the district.
(2) Contributions made under Grant I by the District Board.
(3) The District Engineering Establishment or such portion of it as the District Board may decide to retain under its own charge.
(4) Such proportion of the expenditure upon the hospital maintained at the district head-quarter station as the District Board may direct, subject to the sanction of Government.
(5) The establishment maintained for the general inspection and supervision of schools and the maintenance of Normal schools.
(6) Contributions to the Medical College and to the Sanitary Inspecting Agency, and contributions to other circles, contributions for lunatics.
(7) The following charges under Grant IV, viz., (*a*), (*b*), the whole; (*c*), as far as the District Board and general district establishment is concerned; (*d*), as far as such charges are incurred on account of the District Board; (*e*) the whole, (*f*) the whole, (*g*) the whole.

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

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

The details of the provision for *Educational Inspection* should be given in the covering letter; and under Grant-in-Aid Schools, only such as are aided from Local Funds should be shown. Local Fund schools receiving grants from Provincia and Municipal Funds should not appear under this head.

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

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

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

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

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

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

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

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

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

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

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

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

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

(*a*) Training.
(*b*) Secondary—
  (i) Remuneration *fixed*;
  (ii) Remuneration partly *fixed*, partly by *results*.
(*c*) Elementary—
  (i) Remuneration *fixed*;
  (ii) Remuneration partly *fixed*, partly by *results*.

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

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

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

Charitable institutions.

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

Sanitation.

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

Endowments.

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

Union.

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

Reserve and balance.

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

Taluk budget form.

District Consolidated Budget.

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

Parts of the budget to be sent to certain officers.

Union Budget.

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

Items in union budget.

The budget should show—

(1) Upon the receipt side—

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

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

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

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

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

(1) Sanitation.

(2) Public Works.

(3) Schools.

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

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

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

General Provision.

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

General provision.

Supplemental Budgets.

32. If the outlay proposed in the original budget estimate of any Local Board or Panchayat is afterwards found to be likely to leave a large surplus unemployed, supplemental proposals for the allotment of the surplus, accompanied by explanation as to the way in which it has accrued, will be submitted for sanction in the same manner and with the same procedure as in the case of the original budget estimates. Every effort should, however, be made so to draw up the original budgets as to avoid the necessity for the preparation of supplemental budgets.

Supplemental budgets.

CHAPTER III.

Incomplete Works.

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

Incomplete works.

CHAPTER IV.

Allotments and Transfers.

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

Power to sanction transfers and allotments.

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

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

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

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

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

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

CHAPTER V.

PUBLIC WORKS.

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

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.

How charges are to be met.

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.

To prepare progress reports.

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.

Completion certificates.

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

CHAPTER VI.

EDUCATION.

Application of funds to 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.

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.

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

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.

Establishment of schools.

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.

Closing 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.

Transfer of schools to Taluk Boards.

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.

Government educational officers to be consulted.

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.

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.

Private practice how regulated.

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

Application for services of Medical Subordinates how to be made.

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

Register to be kept.

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

Date for submission of annual report.

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

Copy to be furnished to Local Board.

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

Private prescriptions may be prepared.

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

Local Board may require Zillah Surgeon to inspect dispensaries.

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

Preparation of indents.

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

Checking of medical indents by Surgeon-General.

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

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

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

Country medicines may be purchased.

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

Unserviceable instruments to be returned.

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

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

Local Board to contribute to Lunatic Asylums.

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

Charges for wandering lunatics how to be met.

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

Local Boards to pay for conveyance to asylums.

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

Cost of Vaccine Establishment to be paid by Local Boards.

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

What sanitary works to be undertaken.

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

Rule in preparing estimates for improvement of village sites.

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

Rule for preparation of estimates for scavenging.

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

Arrangements at fairs and festivals.

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

Local subscriptions may be supplemented.

CHAPTER VIII.

Miscellaneous Public Institutions.

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

Estimates to be prepared.

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

CHAPTER IX.

Establishment.

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

Establishment in Presidency offices.

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

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

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

Sanctioning power of establishment.

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

Tabular statements to accompany applications for establishments.

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

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

70. It is the duty of the President in the nomination of educational officers and medical subordinates to consult the Inspector of Schools for the division and the Surgeon-General with the Government of Madras, respectively.

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

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

Pay bills how to be prepared.

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

Bills to be signed by President or Vice-President.

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

Leave and acting allowances.

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

Transfer of Medical subordinates.

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

Payment of Medical subordinates when on leave.

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

Travelling allowances.

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

What Local Fund servants entitled to pension.

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

Medical officers lent to Local Fund Boards.

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

Local Fund service not pensionary.

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

Servants in controlling offices.

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

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.

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

Government pensioners in Local Fund Service.

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.

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

Pensions how to be charged.

CHAPTER X.

Reports and Accounts.

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

Union annual report when due.

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

Taluk report.

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

District report.

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

May be prepared by a Committee.

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

Report to be published.

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

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

Receipts and expenditure.

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

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

Roads.

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

Tolls.

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

Land-cess.

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

Schools.

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

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

Dispensaries and sanitation.

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

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

Accounts.

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

Payments.

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

Form No. I.

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

Form No. II.

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

Endowment Fund.

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

Vouchers.

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

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

Check of accounts.

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

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

Union funds.

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

Cash-book to be kept.

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

Payments by orders of Chairman.

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

Progress report.

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

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

CHAPTER XI.

Miscellaneous.

Members to be supplied with Gazette.

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

Travelling allowance.

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

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

Committees.

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

Channel of correspondence.

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

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

Postal charges.

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

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

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

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

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

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

Stationery.

APPENDIX I.

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

A.—*Revenue and Receipts.*

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

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

District for the

A.—*Revenue and Receipts.*

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

Demand, Collection and Balance of Land-cess.

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

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

District for the

B.—*Expenditure.*

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

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

B.—*Expenditure*—continued.

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

B.—*Expenditure.*

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

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

B.—*Expenditure*—continued.

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

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

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

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

A.—*New Works.*

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

B.—*Repairs.*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(To be appended to the revised estimate.)

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

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

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

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

(To accompany the budget for 1885-86).

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

APPENDIX II.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Taluks.	Number of miles of road in charge at the commencement of the year.			Number of miles of new road constructed during the year.			Cost of new roads constructed during the year.			Number of miles of road repaired during the year.			Cost of repairs.			Average cost of maintaining each mile of road repaired.			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.	Village.	Taluk.	District.	Village.	Taluk.	District.	Village.	Taluk.	District.	Village.	Taluk.	District.	Total.	Union.	Taluk.	District.				
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36

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

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

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

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

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

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

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

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

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

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

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

Details of arrears (column 9).

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

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

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

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

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

XI.—Statement showing the Educational Operations in the District for 1884-85.

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

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

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

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

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

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

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

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

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

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

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

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

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

APPENDIX III.

STATEMENT of Proposition for Revision of Establishment.

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