GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

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

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

From the Public Works Department,	dated	29th Sept.	1885,	No.	669-E.
„ the President, District Board, Ganjam	„	24th Oct.	„	„	1484.
„ Arumugum Pillai and Vedanayagam Pillai of Erode	„	31st „	„	„	——
„ the President, District Board, Cuddapah	„	2nd Nov.	„	„	67.
„ V. Venkatachalam Pantulu of Masulipatam	„	20th „	„	„	——
„ the Surgeon-General with Government	„	4th Dec.	„	„	379.
„ the President, District Board, Nellore	„	10th „	„	„	1429.
„ „ „ South Canara	„	11th „	„	„	1382.
„ Certain inhabitants of Cuddapah	„	14th „	„	„	——
„ the President, District Board, Bellary	„	26th Jan.	1886	„	994.
„ „ „ Tanjore	„	22nd Feb.	„	„	23
„ the Accountant-General	„	7th April	„	„	L.F.D.-6.

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

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

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

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

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

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

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

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

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

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

Rule 36.—The Government see no need to alter the limits of time fixed in this rule, as suggested by the President of the Ganjam District Board. The President of the Nellore District Board suggests that there is some mistake in clause (7) of this rule, as taluk boards have no power to sanction estimates. He has apparently overlooked clause (2) of the rule, under which taluk boards are competent to sanction estimates for new works amounting to Rs. 2,000 or less and for repairs not exceeding Rs. 10,000. The Government see no reason to curtail these powers, as proposed by the President of the South Canara District Board.

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

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

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

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

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

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

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

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

Exd. T. O'Connor.

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.

Budgets.

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

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.

Paper 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 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.

Taluk budget.

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

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

Covering letter and map.

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

Revised estimate.

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.

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* 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.

Receipts.

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

Contributions made by one District or Taluk Board to another, or to or by Municipalities on account of charitable or other institutions or for other purposes, must be paid to the Board or Council which has charge of the institution concerned or by which the proposed expenditure is to be incurred. Contributions of a general nature must be paid to or by the District Board. The contribution will be settled by mutual agreement between the respective Boards and Municipalities and submitted for the sanction of Government.

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

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

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

Expenditure.

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

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

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

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

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

(6) All charges connected with vaccination.

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

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

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

Charges from District and Taluk Funds.

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

Details of expenditure.

19. All works provided for under *Grant I* will be enumerated in Statement III-A, if *New Works*, and in Statement III-B, if *Repairs*. Charges connected with tolls and ferries and store and tool sheds should be included in 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.

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.

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

A contribution of a $\frac{1}{2}$ per cent. on the year's 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 and of village sites and the construction of latrines, cinerators, &c., costing more than Rs. 300 should be included in the provision for *Miscellaneous Public Improvements* under Grant I, and those costing less, in *Sanitation* under Grant III.

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

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

Public works.

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

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

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

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

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

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

Schools.

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

(*a*) Training.

(*b*) Secondary—

(i) Remuneration *fixed*;

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

(*c*) Elementary—

(i) Remuneration *fixed*;

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

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

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

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

Unions.

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

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

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.

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

Parts of the budget to be sent to certain officers.

Union Budget.

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

Items in union budget.

The budget should show—

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

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

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

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

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

General Provision.

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

Incomplete works.

proceeded with up to a limit of one-fifth of the estimated reserve for the year then current as if sanctioned. A list of such works should be submitted to Government early in the year by the President of the District Board, with an indication as to the source from which funds are to be provided to meet the necessary expenditure.

CHAPTER IV.

Allotments and Transfers.

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

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 or allotted exceeds Rs. 1,000.

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

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

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

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

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

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

CHAPTER V.

Public Works.

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 and an allotment made by the proper authority, and the amount of the allotment granted must in no case be exceeded without proper sanction. Unavoidable expense in investigating any project and in preparing survey plans and estimates may be incurred when the project has been sanctioned. No repair work must be commenced until the necessary funds have been allotted by a competent authority.

Commencement of works.

36. *District Boards.*—Estimates for new works to be carried out by any Local Board, amounting to Rs. 5,000 or less, may be sanctioned by the District Board, provided that all estimates of over Rs. 2,500 and up to Rs. 5,000 relating to buildings, drainage, and masonry works, and generally to all works of a special or unusual character, are first approved of by the Superintending Engineer of the Public Works Department. All estimates for the repair of works not provided for by maintenance grants may be sanctioned by the District Board, provided that, in the case of those exceeding Rs. 10,000, such sanction shall be notified to the Government immediately and no action shall be taken until after the lapse of fifteen days after such notification, unless an intimation of the approval of Government shall have been previously received. If the sanction is disapproved of by Government, the proposed work must be abandoned. Estimates for repairs for which maintenance grants are provided need not be submitted to Government.

Estimates sanctioned by District Boards.

Estimates for new works to be carried out by any Taluk Board or Panchayat, amounting to Rs. 2,000 or less, may be sanctioned by the Taluk Board. All estimates not exceeding Rs. 10,000 for the repair of works not provided for by maintenance grants may be sanctioned by the Taluk Board provided that, in the case of those exceeding Rs. 2,000, such sanction shall be immediately communicated to the District Board and no action shall be taken until the lapse of seven days, unless an intimation of the approval of the District Board shall have been previously received. If the sanction is disapproved of by the District Board, the proposed work must be abandoned. Estimates for repairs for which maintenance grants are provided need not be submitted to the District Board.

Estimates sanctioned by Taluk Boards.

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

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

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

Any change of plan or project, excepting only such deviations on points of detail as would be sanctioned on a "deviation statement" in the Public Works Department, must receive the same sanction as the original plan or project. It rests with those carrying out a work to obtain such sanction as may be needed.

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

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

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

The totals for estimates must always be in round numbers.

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

Duties of D.P.W. Officers.

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

How charges are to be met.

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

Progress reports.

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

Completion certificates.

CHAPTER VI.

Education.

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

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

Application of funds to education.

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

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

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

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

Establishment of schools.

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

Closing and transfer of schools.

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

Transfer of schools to Taluk Boards and Panchayats.

43. All applications for sanction for the establishment of new schools other than elementary schools or for any educational outlay in addition to that sanctioned in the budgets for the year should be submitted to Government through the Director of Public Instruction. Care should be taken that no proposal is submitted to the Director until the local educational officers have had an opportunity of expressing an opinion thereon.

Government educational officers to be consulted.

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

Levy of fees.

45. Boards must, as far as practicable, employ specially qualified teachers in their schools and generally administer them according to the principles of management adopted for State schools. When

Control of schools.

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. 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. 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 Medical and Sanitary Officers during their respective periodical official tours. A copy of the inspection report will be furnished by the inspecting officer to the President of the Local Board concerned. Members of Local Boards should frequently visit and inspect these institutions.

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

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

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

Submission of annual report.

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

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.

Inspection of dispensaries.

57. District Medical and Sanitary Officers may be required by Local Boards to inspect the outlying dispensaries as frequently as their other duties permit. While so employed, they will receive the usual travelling allowance.

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

Checking of medical indents by Surgeon-General.

59. Indents should be prepared in duplicate duly receipted and sent by the Local Boards through Government to the Surgeon-General, who will, after check and approval, forward them to the Medical Storekeeper for compliance. The Medical Storekeeper will after compliance transmit the indents to the Examiner of Medical Accounts. After audit and valuation the priced indents will be forwarded by the Examiner to the Surgeon-General, who will issue the necessary instructions for the recovery of the value from the Boards concerned. In case the Surgeon-General does not approve of any portion of the indents submitted to him by any Local Board, he will pass so much of the indent as he thinks fit and communicate his objections to the rest of the indent to the President of the Local Board concerned, in order that the same may be laid before the Local Board for such action as they may think necessary.

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.

Contribution for Lunatic Asylums.

60. *Lunatics.*—District Boards will contribute towards the upkeep of the existing Lunatic Asylums by supporting such pauper patients as may have a *settlement* in the district outside Municipal limits.

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

District Boards to pay for conveyance of lunatics.

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

Charges for wandering lunatics how to be met.

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

Cost of Vaccine Establishment to be paid by District Boards.

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

What sanitary works to be undertaken.

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

Estimates for improvement of village sites.

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

Estimates for scavenging.

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

Arrangements at fairs and festivals.

64. When subscriptions are raised for local improvements, a grant 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. Such clerks and accountants as are necessary for the control of Local Fund expenditure will, with the sanction of Government, be entertained in the offices of the Government, the Accountant-General, and Collectors of districts.

Controlling establishments.

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

Establishments in Presidency offices.

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

Tabular statements to accompany applications for establishments.

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

Limit of cost of Engineering Establishment.

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

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.

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

Appointment of persons to offices under Local Boards.

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

Punishment of servants of Local Boards and appeal against it.

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

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

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

Pay bills how to be prepared.

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

Bills to be signed by President or Vice-President.

76. 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.

77. The power of transferring medical subordinates from one hospital to another within any district rests with the President of the District Board, who should in all cases keep the Surgeon-General informed of his action.

Transfer of medical subordinates.

78. When a medical subordinate in Local Fund employ is granted leave or is deputed by the Surgeon-General to attend any departmental or other examinations away from the district in which he may be serving, the District Board concerned shall, unless otherwise ordered by Government, pay the salary of the absentee and also that of his *locum tenens* in cases where the latter does not belong to the reserve medical staff.

Payment of medical subordinates when on leave, &c.

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

Travelling allowances.

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

What Local Fund servants entitled to pension.

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

Servants in controlling offices.

82. The rule in clause (*b*) of section 11, Civil Pension Code, by which the service of Medical Officers of Government lent to charitable dispensaries or hospitals in British India counts as if it were Government service, applies to service in all dispensaries or hospitals maintained by Local Funds.

Medical officers lent to Local Fund Boards.

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

Local Fund service not pensionary.

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

Pensionary contribution.

In like manner all servants of Local Boards entertained prior to 20th May 1881 and entitled to claim pension must, upon transfer to foreign service, make to Local Boards the usual contribution towards leave and pension charges. The rules of Chapter III of the Civil Pension Code are applicable to all such servants transferred to foreign service.

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

Government pensioners in Local Fund Service.

Applications for pensions—Mode of submitting.

86. Mode of submitting pension applications—

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

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

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

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

Pensions how to be charged.

CHAPTER X.

Reports and Accounts.

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

Union report.

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

Taluk report.

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

District report.

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

May be prepared by a Committee.

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

Report to be published.

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

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

Receipts and expenditure.

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

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

Roads.

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

Tolls and Ferries.

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

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

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

Schools.

99. *Statement IX.*—In this statement all schools maintained from Local Funds should be entered, and the information should be made as complete as possible. For grant-in-aid and other schools *Statement X* is prescribed. The progress of education during the year, the working of the different classes of schools, and the results obtained, as compared with the previous year, should be noticed in the report.

Public and charitable institutions, vaccination and sanitation.

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

Accounts.

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

Payments.

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

Form No. I.

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

Form No. II.

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

Endowment Fund.

105. It will be observed that the Minor Funds 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.

106. To enable the Local Board to satisfy itself as to the nature of the expenditure shown in Account No. I and the correctness of the accounts as a whole, a list of payments in form No. I-A* will be prepared by the Treasury Officer monthly and forwarded with the account to the President of the District Board for transmission to the Board concerned. With the aid of this list it

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

will be competent to the Local Board to check any charge in their account, as no bill can be paid in the Treasury without the authority of the President of the Board concerned.

Check of accounts.

107. The account, when received from the Treasury Officer through the President of the District Board, will be checked in the Taluk Board's office with reference to list of payments above prescribed.

Record of vouchers.

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

Union funds.

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

Cash-book to be kept.

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

Payments by orders of Chairman.

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

Progress report.

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

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

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

CHAPTER XI.

Miscellaneous.

Members to be supplied with District Gazette.

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

Travelling allowance.

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

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

Committees.

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

Channel of correspondence.

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

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

Postal charges.

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

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

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

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

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

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

Stationery.

APPENDIX I.

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

A.—*Revenue and Receipts.*

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

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

A.—*Revenue and Receipts.*

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

Demand, Collection and Balance of Land-cess.

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

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

B.—*Expenditure.*

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

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

B.—*Expenditure*—continued.

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

I.—Consolidated Budget Estimate of the District Board of &c.—*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) Medicines and Surgical instruments ..												
(6) Lunatics												
(2) Other District Boards												
(3) Municipalities												
(4) Private individuals												
(*h*) Miscellaneous—												
(1) Miscellaneous endowed institutions												
(2) Rewards for killing dogs												
(3) Miscellaneous												
Total, Grant III ..												
Grant IV, Miscellaneous—												
(*a*) Controlling establishments at the presidency ..												
(*b*) Establishment in the Collector's office												
(*c*) Local Board's office establishment												
(*d*) Contingencies—												
(1) Stationery												
(2) Postal charges												
(3) Printing charges												
(4) Travelling allowance to non-official members.												
(5) Travelling allowance to office establishment ..												
(6) Miscellaneous												
(*e*) Pensions												
(*f*) Refunds												
(*g*) Loans—												
(1) Principal												
(2) Interest												
(*h*) Miscellaneous												
Total, Grant IV ..												
Reserve ..												
Allotment to the Taluk Funds ..												
Grand Total, Expenditure ..												
Balance—												
Deduct—												
(1) Balance under House-tax, if any												
(2) Balance under Endowments, if any												
Net balance available for general purposes—												

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

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

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

A.—*New Works.*

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

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

B.—*Repairs.*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

VIII.—Union Budget Estimate of the Unions in the (Local Fund Taluk or District) of for the Official Year 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 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 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 for the Official Year 1884-85.

(To accompany the budget for 1885-86.)

Particulars.	Number.	Salary per mensem.	Monthly salary paid.	Authority for the scale of establishment entertained.
1	2	3	4	5
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 for the Official Year 1885-86.

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

I-A.—Consolidated Comparative Statement of Receipts of the District Board of for the Official Year 1885-86.

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

I-B.—Comparative Statement of Expenditure of the (District or Taluk) Board of for the Official Year 1885-86.

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

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

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

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

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

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

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

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

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

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

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

III.—Statement showing the Progress of New Works and Repairs in the (Local Fund Taluk or District) of for the Official Year 1885-86.

Taluk.	Number of item in the budget.	Description of work.	Amount of estimate.	Date and number of sanction.	Total amount sanctioned in the year.	Expenditure.					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-A.—Statement showing the Mileage and Cost of Roads constructed and repaired out of Local Funds in the (Local Fund Taluk or District) of during the Official Year 1885-86.

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

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

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

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

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

Names of tolls and ferries.	Date and number of sanction.	Rate of tolls (maximum, half the maximum, &c.)	Under amani or leased.	Receipts.			Expenditure.										Remarks.
							On works.			Establishment.			Contingencies.			Total.		
				Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Tolls under the management of the Local Board—																			
A. Toll-gate—																			
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 Endowments in the (Local Fund Taluk or District) of for the Official Year 1885-86.

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

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

Taluks.	Rate of land-cess.	Current demand of 1883-84 as given in the report for that year.	Actual demand of 1883-84, ascertained after 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 (Local Fund Taluk or District) of for the Official Year 1885-86.

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

Details of arrears (column 9).

	Items.	1881-82.			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 (Local Fund Taluk or District) of for the Official Year 1885-86.

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

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

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

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X.—Statement showing the Educational Operations in the (Local Fund Taluk or District) of for the Official Year 1885-86.

Name or class of schools.	Number of schools.	Number of pupils on the rolls.	Average attendance.	Number of pupils examined.	Number of pupils found qualified.	Amount of fees collected.			Amount of grant earned.			Amount disbursed.									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	15
						RS.	A.	P.	RS.	A.	P.	RS.		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 (Local Fund Taluk or District) of for the Official Year 1885-86.

No.	Name.	Number of travellers halted.	Class of bungalow and rate of fees collected.	Receipts.			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 (Local Fund Taluk or District) of for the Official Year 1885-86.

Name of dispensary.	Class.	Whether held in Local Fund or rented building.	The number of in-patients for whom there is accommodation in the building.	Number of patients treated.			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 (Local Fund Taluk or District) of for the Official Year 1885-86.

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 (Local Fund Taluk or District) of for the Official Year 1885-86.

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

XV.—List of Buildings and other Properties belonging to, or under the control of, (the Taluk Board or District Board) of for the Official Year 1885-86.

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

XVI.—Nominal List of Members of the (Taluk Board or District Board) of for the Official Year 1885-86.

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

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.		

1995 Ir dy/10 August 1886

Communicated to officers of the P. W. Deptt for information and guidance, with adverting to chapter V of the Rules

J S S

Govt. of {1886} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

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

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JUNE.

Supg Engrs
Ex. S. a

Local Fund Rules.

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