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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Public works DEPARTMENT

G.O. No. / B.P. No.	3041 W	Press. / Mis.
Dated	17-11-1886	193 .

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1/3041

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

READ—the following paper:—

G.O., dated 4th November 1886, Mis. No. 1473 L.F., Financial.

Read—the following letter from W. P. AUSTIN, Esq., President, District Board, Trichinopoly, to the Chief Secretary to Government, dated Trichinopoly, 13th October 1886, No. 1431 :—

I have the honor to submit copies of the correspondence noted in the margin and to request that you will be good enough to obtain Government sanction to the enclosed revised estimate and plan if necessary. The original estimate was sanctioned in G.O., No. 1933 W., dated 20th August 1885. The comparative statement which accompanies this letter explains the cause of variation between the original and the revised estimates.

District Board's proceedings, No. 168, dated 8th June 1886, with President's endorsement, No. 755, dated 12th June 1886.
Superintending Engineer's reply, No. 135 T.C., dated 18th June 1886.
President's No. 870, dated 3rd July 1886.
Superintending Engineer's No. 192, dated 20th July 1886.
President's No. 975, dated 29th July 1886.
Superintending Engineer's No. 253 T.C., dated 24th August 1886.

No. 624, Financial.

Transferred to the Public Works Department for disposal.

(By Order.)

MADRAS,
19th October 1886.

(Signed) E. S. LAFFAN,
Under Secy. to Govt.

To the Public Works Department, with nine enclosures.

No. 3720 C., Public Works.

Retransmitted to the Financial Department with remark that under the 5th clause of rule 36 of the Local Funds rules, communicated with G.O., dated 26th June 1886, No. 721 L.F., the estimate does not appear to require the sanction of Government.

2. Attention is invited to the letter in the file from the Superintending Engineer, VI Circle, to the President, District Board, Trichinopoly, No. 253 T.C., dated 24th August 1886.

23rd October 1886.

(Signed) J. O. HASTED, Colonel, R.E.,
Secy. to Govt., P.W.D.

Order—dated 4th November 1886, Mis. No. 1473 L.F., Financial.

The rules sanctioned in G.O., No. 721 L.F., dated 26th June 1886, cannot come into force until three months after they have been published in the District Gazettes in the vernaculars—*vide* section 146 of the Act. Meanwhile the existing rules should be followed and the deviations in the accompanying estimate sanctioned in the Public Works Department as usual.

(True Extract.)

(Signed) W. S. MEYER,
Ag. Assistant Secretary.

ORDER—dated 17th November 1886, No. 3041 W., Public Works.

The revised estimate, amounting to Rs. 6,350, for rebuilding the Kodamurty bridge in the Trichinopoly district, is sanctioned in supersession of the estimate for the same amount sanctioned in G.O., No. 1933 W., dated 20th August 1885.

2. This sanction has been registered as Local, No. 32 W. of 1886-87.

(True Extract.)

Captain, R.E.,
Under Secy. to Govt., P.W.D.

To the Superintending Engineer, VI Circle.
" Examiner, Public Works Accounts.
" Financial (L.F.) Department, with twelve enclosures.

Exd. P. L. Pereira.
Spare Copies

9/3041

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated November, 17th.

Read. *Encl.*

G.O. 17th Nov. 1886. No. 3041 W.

NOVEMBER.

Kodamurty Bridge

Revised estimate of Rs. 6,350 for rebuilding the —, in the Trichinopoly district, sanctioned.

3041

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 1½ per cent. and not 1 per cent. The wording of the draft rule is correct—*vide* G.O., dated 10th October 1884, No. 2506 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.

4/3041

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.

6/3041

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.

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.

6/3041

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.

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.*

Public works.

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

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

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

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

Schools.

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

(*a*) Training.

(*b*) Secondary—
- (i) Remuneration *fixed*;
- (ii) Remuneration partly *fixed*, partly by *results*.

(*c*) Elementary—
- (i) Remuneration *fixed*;
- (ii) Remuneration partly *fixed*, partly by *results*.

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

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

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

Public and Charitable institutions.

Public and 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.

9/3041

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.

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

Normal schools.

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

Grants-in-aid.

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

Inspecting agency.

49. It is the duty of a Board to see that, either by its own agency or otherwise, proper provision is made for the supply of school-books, slates, &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.

School-books, &c.

50. Deputy Inspectors of Schools will correspond direct with the District Board and under the general control of the District Board with the Taluk Board or Union Panchayat upon the following subjects: salary bills, book accounts, contingent bills, applications for leave on behalf of school-masters, indents for postage labels, statements of certifying memoranda, monthly returns of schools, and similar subjects of a statistical character. In other cases, the communication between the Taluk and District Boards and the Deputy Inspectors should be through the Inspector of Schools. In cases of emergency, however, the Presidents of the Local Boards should not hesitate to correspond direct with the Deputy Inspectors of schools. Presidents should receive from the Inspector of the division copies of all inspection reports on schools maintained or aided by them.

Correspondence.

CHAPTER VII.

MEDICAL.

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

Control of Local Boards over dispensaries.

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

Dispensaries to be inspected.

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

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

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

Private practice how regulated.

53. When a medical subordinate is required for a new dispensary, the proposal for his employment should ordinarily be made by the President of the District Board concerned to the Surgeon-General with the Government of Madras. The President may consult with the

Application for services of Medical Subordinates how to be made.

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.

54. Medical officers in charge of civil dispensaries will keep a nominal register of in and out patients treated, showing the daily average attendance of the latter class, and will transmit to the Surgeon-General the usual monthly and annual returns, forwarding with the latter a special medical report which should reach the Surgeon-General's office not later than the 31st January in each year. Printed blank forms may be obtained from the Medical Storekeeper on indent.

Register to be kept.

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

Submission of annual report.

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

Private prescriptions may be prepared.

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

Inspection of dispensaries.

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

Preparation of indents.

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

Checking of medical indents by Surgeon-General.

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

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

Country medicines may be purchased.

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

Unservicable instruments to be returned.

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

Contribution for Lunatic Asylums.

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 school-masters, indents for postage labels, statements of certifying memoranda, monthly returns of schools, and similar subjects of a statistical character. In other cases, the communication between the Taluk and District Boards and the Deputy Inspectors should be through the Inspector of Schools. In cases of emergency, however, the Presidents of the Local Boards should not hesitate to correspond direct with the Deputy Inspectors of schools. Presidents should receive from the Inspector of the division copies of all inspection reports on schools maintained or aided by them.

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 sanction 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. Unserviceable 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 for wandering lunatics how to be met.

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.

Cost of Vaccine Establishment to be paid by District Boards.

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.

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.

Estimates for improvement of village sites.

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

Estimates for scavenging.

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

Arrangements at fairs and festivals.

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

Local subscriptions may be supplemented.

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

CHAPTER VIII.

Miscellaneous Public Institutions.

65. *Markets, &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 of 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.

11/3041

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.

Limit of cost of Engineering Establishment.

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

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.

Nomination of Medical and Educational subordinates.

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

Appointment of persons to offices under Local Boards.

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

Punishment of servants of Local Boards and appeal against it.

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

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

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

Pay bills how to be prepared.

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

Bills to be signed by President or Vice-President.

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

Leave and acting allowances.

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

Transfer of medical subordinates.

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

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

Payment of medical subordinates when on leave, &c.

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

Travelling allowances.

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

What Local Fund servants entitled to pension.

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

Servants in controlling offices.

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

Medical officers lent to Local Fund Boards.

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

Local Fund service not pensionary.

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

Pensionary contribution.

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

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

Government pensioners in Local Fund Service.

86. Mode of submitting pension applications—

Applications for pensions—Mode of submitting.

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

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

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

12/3091

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.

Postal charges.

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 :—

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

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

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

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

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

Stationery.

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.

14
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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.—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 ..												

15
3045

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.—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 ..												

15/3045

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—				

16/30A1

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

18/3045

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. 1884-85.	1885-86.	School-fees. 1884-85.	1885-86.	Contributions from other Local Boards, Municipalities and private individuals. 1884-85.	1885-86.	Miscellaneous. 1884-85.	1885-86.	Total. 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 Tâluk 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 ..																				

20/3091

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.							

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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.	

21/3041

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 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-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						

23/3044

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. Talukas.	Actuals, 1884-85. District.	Actuals, 1884-85. Total.	Estimate, 1885-86. Talukas.	Estimate, 1885-86. District.	Estimate, 1885-86. Total.	Actuals, 1885-86. Talukas.	Actuals, 1885-86. District.	Actuals, 1885-86. Total.	Increase over the estimate. Talukas.	Increase over the estimate. District.	Increase over the estimate. Total.	Decrease under the estimate. Talukas.	Decrease under the estimate. District.	Decrease under the estimate. Total.	Explanation of variations.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant I, Public Works—																
(a) New Works—																
(1) Communications																
(2) Civil buildings																
(3) Miscellaneous public improvements																
(b) Repairs—																
(1) Communications																
(2) Civil buildings																
(3) Miscellaneous public improvements																
(c) Establishment—																
(1) Public Works department supervision																
(2) Local Fund Engineering establishment ..																
(3) Tolls and ferries																
(d) Tools and plant																
(e) Contingencies																
(f) Contributions to—																
(1) Provincial Funds																
(2) Other District Boards																
(3) Municipalities																
(4) Private individuals																
(g) Miscellaneous																
Total, Grant I ..																
Grant II, Education—																
(a) Inspection																
(b) Normal schools—																
(1) Salaries of masters																
(2) Stipends of students																
(3) Clerks and servants																
(4) Miscellaneous																
(c) Secondary schools { Salary system																
(c) Secondary schools { Combined system																
(1) Salaries of masters { Fixed																
(1) Salaries of masters { School fees ..																
(1) Salaries of masters { Results Grants ..																
(2) Clerks and servants																
(3) Miscellaneous																
(d) Elementary schools { Salary system																
(d) Elementary schools { Combined system																
(1) Salaries of masters. { Fixed																
(1) Salaries of masters. { School fees																
(1) Salaries of masters. { 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) 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. Talukas.	Actuals, 1884-85. District.	Actuals, 1884-85. Total.	Estimate, 1885-86. Talukas.	Estimate, 1885-86. District.	Estimate, 1885-86. Total.	Actuals, 1885-86. Talukas.	Actuals, 1885-86. District.	Actuals, 1885-86. Total.	Increase over the estimate. Talukas.	Increase over the estimate. District.	Increase over the estimate. Total.	Decrease under the estimate. Talukas.	Decrease under the estimate. District.	Decrease under the estimate. Total.	Explanation of variations.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(b) Vaccination—																
(1) Fixed charges																
(2) Contingencies																
(c) Sanitation—																
(1) Improvement of water-supply																
(2) Improvement of village-site																
(3) Scavengering establishment																
(4) Arrangements at fairs and festivals																
(5) Other sanitary outlay																
(d) Markets																
(e) Choultries—																
(1) Establishment																
(2) Feeding travellers																
(3) Contingencies																
(f) Public bungalows																
(g) Contributions to—																
(1) Provincial services—																
(1) Medical college																
(2) Sanitary inspection																
(3) Medical reserve staff																
(4) Cutler's establishment																
(5) 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-A.—Statement of Receipts and Expenditure of the Union of in the (Local Fund Taluk or District) of for the Official Year 1885-86.

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 1886.					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 Houses-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.

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

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

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

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

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

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

25/1884

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

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

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

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

1106/85

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.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
1 Lease of tolls												
2 Fishery rent												
3 Ferry rent .. .. &c. &c.												
4 House tax .. .. *Endowment Fund.*												
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 .. .. }													
Total ..													
3. Elementary schools—													
Salary system													
Boys—													
X. Taluk													
Y. Taluk													
Girls—													
X. Taluk													
Y. Taluk													
Total ..													
Combined system													
Boys—													
X. Taluk													
Y. Taluk													
Total ..													
Girls—													
X. Taluk													
Y. Taluk													
Total ..													
Total, Elementary schools ..													
Grand Total of all Local Fund schools ..													

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

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

28/8/84

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

Name or class of schools.	Number of schools.	Number of pupils on the rolls.	Average attendance.	Number of pupils examined.	Number of pupils found qualified.	Amount of fees collected.			Amount of grant earned.			Amount disbursed. For current year.			Amount disbursed. For previous year.			Amount disbursed. Total.			Number of villages visited by inspecting schoolmasters for starting new schools.	Number of schools visited.	Number of visits paid.	Remarks.
1	2	3	4	5	6	7			8			9			10			11			12	13	14	15
						Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.				
1. Local Fund schools—																								
(a) Combined system schools ..																								
(b) Other schools																								
Total ..																								
2. Grant-in-Aid schools—																								
Salary grant																								
A																								
B																								
Total ..																								
Results grant																								
X. Taluk																								
Y. Taluk																								
Total ..																								
3. Unaided Indigenous schools—																								
X. Taluk																								
Y. Taluk																								
Total ..																								

52

XI.—Statement showing the Receipts and Charges, &c., of the Choultries and Bungalows in the (Local Fund Taluk or District) of for the Official Year 1885-86.

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

53

4003/39

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 mussulmans.	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 talaks.	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.
1	*Official.*				
2					
3					
4	*Non-official.*				
5					
6					
7					
8					

B. R. 1975 K dy 10 August 86

Communicated to the Officers of the Public Works Department for information and guidance with advertance to Chapter V of the Rules.

Issued

Read.

8. S. C.
J. W. 5691-86.
1 Sl cloth for D.W.S
8/8/86.
Encl.

/Sgd/ J. S. S.

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

B.R. 1995 K dy 10 & 26

JUNE.

To
The Supdg. Engrs
" Executive P.W. Acct.

Local Fund Rules.

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

Withdrawn

32
3041

5TH MARCH 1885, No. 230 I., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Irrigation.

READ—the following papers:—

From Lieutenant-Colonel H. R. MEAD, R.E., Superintending Engineer, VI Circle, to the Chief Engineer for Irrigation, dated Trichinopoly, 16th February 1885, No. 1774 T.J.

I have the honor to report the following regarding the late floods and damage occasioned by them in Trichinopoly and Negapatam divisions. I have already reported with regard to Tinnevelly, Madura and Tanjore divisions, the damage there has not been so much. Further fund for next year, 1885-86, will not be required for Tinnevelly except for Korampallem tank new work. For this Rs. 30,000 has been asked.

2. For Madura as the tank maintenance works will be in progress and but little going on on the other works, I consider the present allotment should suffice.

In Tanjore further funds will be required to make up the banks, &c., damaged. I request Rs. 3,000 under Maintenance and Repairs and Rs. 3,000 under Repair, River Embankments, may be granted in addition to the allotment given in the preliminary budget of 1885-86.

3. For Trichinopoly heavy extra grants are necessary. I enclose the Executive Engineer's report, No. 290, dated 22nd January (to be kindly returned). He estimates approximately the total cost of repairing the damage at Rs. 11,300. Of this a grant of Rs. 2,500 has been given in G.O., No. 72 I., dated 26th January 1885; an additional grant of Rs. 8,800 is requested. Of this sum, Rs. 6,800 will be required under Agricultural, River Embankment, Repairs, and Rs. 2,000 under Irrigation and Navigation works for which neither Capital nor Revenue Accounts are kept, Repairs.

4. In Negapatam division the damage has been very great. I enclose the Executive Engineer's report, No. 422, dated 8th February 1885 (to be kindly returned), in which he estimates it at not less than Rs. 52,000. Judging, however, from the last paragraph of his letter, I trust this amount may be reduced, but, I fear, not much, as a great deal has to be done to the banks near the coast, and for this the Executive Engineer has, I consider, not made sufficient allowance.

In G.O. No. 1163 I., of 20th December, and in G.O. No. 72 I., of 26th January 1885, Rs. 14,000 have been granted. This should suffice for this year, but I request that for 1885-86 a further grant of Rs. 36,000 may be given. This amount should be divided as follows:—

	Rs.
Maintenance and Repairs	8,000
River Embankments	28,000

Probably a modification of this arbitrary division may be required.

5. The following is the abstract of the total extra grants asked for for 1885-86:—

Productive Public Works.
Revenue Account.
Maintenance and Repairs.

	Rs.
Tanjore division	3,000
Negapatam division	8,000

Irrigation and Navigation works for which neither Capital nor Revenue Accounts are kept.
Repairs.

	Rs.
Trichinopoly division	2,050

Agricultural.
River Embankments.
Repairs.

Tanjore division	3,000
Negapatam do.	28,000
Trichinopoly do.	6,750

6. With regard to the repairs, &c., I propose to carry out from the grants asked for above, I have to report as follows :—

Negapatam division.—As remarked in my notes of inspection. It is, I consider, useless to attempt to raise the banks higher than they are at present, or even restore those of the Adappahar and other bank at the cotagums unless they are thrown back. I have informed the Collector of this, and he agrees with me ; and I hope, with his assistance in many cases, that the people will be willing to give up the land required free of charge.

7. This year, in December, although the water at the Cauvery dam was only 7·9 on the 19th owing to the land drainages, it rose at the Vennár head works at Nídámangalam to 10·8, or as high as before recorded (in 1880 it was 10·8, in 1882 9·5 feet). The reason of this was simply that the Vennár banks above the head works in Tanjore division being improved did not breach, as they generally do, and the result was, with the heavy local rain on the coast, the serious damage to the river banks, &c., lower down. This must and will always occur under the present arrangements. I trust, however, that as soon as the Cauvery and Vennár regulators at the Grand anicut are completed, by reducing the water in the Vennár river by means of the head-sluice now building and the closing of the present head, we shall be able to save much of the damage that at intervals must now occur.

Besides this, as you are aware, we are investigating the capacity of the rivers in Tiruturaipúndi and Mannárgudi taluks, and I trust that by enlarging the capacity of three or four of them we shall still further reduce the loss.

In the meantime all that can be done is to close the breaches that have occurred, maintain the banks at their present level, but at special places (masonry works and places where breaches would be disastrous) to raise the banks 2 feet above the last flood.

8. With regard to the breaches, &c., in Trichinopoly district, caused by the extraordinary flood in the Korayar and Ariyalur streams, I regret I can only propose the following :—

To leave the Pootur weir 1,700 feet in length as it is. It was lengthened in 1859 and cannot be further extended at a reasonable cost.

To close the breaches and raise the banks as before but to build up the protective wall where it is breached in two places east of the Pootur weir 2 feet below the rest of the wall in order that this place may breach when similar floods occur and so relieve the channel banks in other places. I do not consider it worthwhile to attempt to make this place on high level weir.

9. With regard to the Kodamurty bridge and Worriore bank, I propose the following :—

To make up the Worriore bank to 3 feet above the height of the last flood that was slightly higher than 1858.

For a distance of about 300 yards to level down the Cauvery south bank west of the Kodamurty bridge to the present road-level. This will prevent, as now happens, the water being backed up by the insufficiency of the water-way of the Kodamurty road bridge and thus secure the Worriore bank, and the Local Fund Board may be allowed to restore this bridge, both abutments of which are standing and in fair order at a reasonable cost.

Levelling down this bank will not affect the cultivation behind it in high Cauvery floods to any appreciable extent as the Cauvery water now does and must

33
3041

back up over this land through the opening of the Kodamurty bridge. With regard to the railway, they will of course protect themselves. I believe they are proposing to increase the waterway west of their Kodamurty bridge. Should they do so, the measures now proposed will not interfere with them ; should they not do so, it will not in any way alter their present circumstances.

ENCLOSURES.

From Lieutenant-Colonel A. T. FRASER, R.E., Executive Engineer, Trichinopoly Division, to the Superintending Engineer, VI Circle, dated Trichinopoly, 22nd January 1885, No. 290 S.E.

I have the honor, in further reference to your letter, No. 477 S.E., dated 24th ultimo, my letter No. 276 S.E., dated the 12th instant, mentioned having found (with surprise) that the drainage area of the Kodamurty bridges was so much as 512 square miles with a discharge of 825 M $\frac{3}{4}$ of 88,000 cubic feet a second (Molesworth page 194, 20th edition) which has no other outlet except breaches, to enclose a map showing after inquiry the tract affected by the inundation of the 18th December.

2. I was at the Lower anicut investigating the November flood results when the rainfall happened.

3. It now turns out that water poured into the Wyakondan channel from the south, none except through the sluice of the small irrigating channel from the flat Kulitalai land west of the Wyakondan head-sluice Passing the barrier there is in a low embankment just west of this sluice. Any damage was therefore caused by the discharge from the 512 square miles.

4. There were two breaches in the Wyakondan left bank near Pulivelam, one 60 feet and the other 185 feet long, the weir in the same miles distance being uninjured, and it is most likely that these were caused more by scour than overflow.

5. The Korayar stream also came down. and in the same way two breaches, one of 240 feet and the other of 300 feet, were formed at Alitorai and the surplus Kodamurty weir, respectively.

6. The weir is 1.700 feet long, and the high water mark observed is 4½ feet above the crest, corresponding to a discharge from a drainage area of 250 square miles.

Discharge about 64,900 cubic feet per 1 inch.

7. Loose stone packing in front of the weir has been to some extent displaced, and two gaps, one 130 feet long and one 110 feet, caused in a thin protecting wall, outside the influence, however, of the ordinary Wyakondan current.

8. The drainage, it will be observed from the map, from all these various directions converged upon the railway bridge over the Kodamurty of two spans of 15 feet and seven of 30 feet with a head-way under the rails of 22 feet, there being 7 to 8 feet of water in the Cauvery at the time.

9. The calculation for a tank weir would show that 88,000 cubic feet a second would require 22 feet over a weir; so there is not much, if any, margin in this bridge, which the mode in which breaches occurred proves.

10. The road bridge * below, through which the water must again go has been known to have stood more by cohesion of the mortar than its waterway, but this has to be left out of account as though two of its arches went it was the railway embankment above that breached.

* 6 of 29 = 174

11. The water thus headed back behind the railway accumulated and, it appears, overspread at one instant the area, 18 square miles, colored blue in the map.

12. The water escaped by breaches at two points, one on the railway not far from the bridge where the rails level may be taken at 230 above datum, and the other on the embanked Urayur road which flanks the existing altered course of the Kodamurty, and was 228$\frac{9}{10}$ at the place. The railway breach had an irregular section of 600 feet by about 4 to 5 feet, and that on the road was 570 feet long, and 8 to 10 feet deep.

13. While I infer the water on the railway breach burst through the road bridge, the flood from the Urayur road breach and some water which turned the corner at a wall (built after 1858, the top of which is 227$\frac{1}{2}$ with water rising $\frac{3}{4}$ feet above it at the time) simultaneously collected in the very low ground betwixt the fort station and the recently elevated road embankment along the Karúr road to keep out Cauvery floods, the general level of which is 226$\frac{7}{8}$.

14. The rail level at the fort station is 225½, and the station was inundated.

15. A small breach was formed in this road embankment (since filled up by the municipality). Water ran through the village at Chintamony, where the level is 224½, out into the

Irrigation and Navigation works for which neither Capital nor Revenue Accounts are kept.

Repairs.

	Rs.
Trichinopoly division	2,050

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15. A small breach was formed in this road embankment (since filled up by the municipality). Water ran through the village at Chintamony, where the level is 224½, out into the

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Statement showing the probable cost of repairing the breaches caused by late floods, &c.—*cont.*

Name of rivers.	No. of breaches.	Amount.	Remarks.
Manndrgudi sub-division, North Section.		Rs.	
Korayar	12	2,235	
Pamanyar	4	100	
Vennár	7	1,451	
Reganatha Cauvery	3	50	
Pandanyar	6	825	
Vellyar	2	120	
Chittár	...	300	
Kadugurutyar	...	500	
Agamalanar	8	569	
Coolyar	4	100	
Total ...	...	6,250	
Tiruturaipúndi sub-division, North Section.			
Vellyar	10	864	
Seeravuttanar	11	746	
Harichandranadi	5 and several small breaches.	3,162	
Pullavanar	8	945	
Paloovanar	11	646	
Nullar	8 and several small ones.	* 2,765	* Of this Rs. 2,500 is for repairing the damaged portion of left bank in Vadoogoor limits.
Kattar	2	70	
Sholavathiar	2	90	
Chucklian voikal	4 miles of bank washed away.	† 800	† For repairing the damaged portion of the banks on account of Harichandranadi breaches.
Chandranadi	Numerous breaches and bank washings.	1,000	
Total ...	...	11,088	
Tiruturaipúndi sub-division, Southern Section.			
Adappar	11	800	
Korayar	11	1,155	
Puthupandiar	33	1,000	
Keelathanghyar	25	600	
Palanpandiar	19	1,000	
Marakakaryar	44	2,600	
Mullyar	6	120	
Saloovanar	130	2,505	
Ponnoccondanar	51	710	
Meenachy voikal	9	140	
Koolyar	2	360	
Total ...	...	10,930	
Abstract.			
Head-quarter sub-division ...	...	5,367	
Manndrgudi do.	...	24,663	
Tiruturaipúndi do.	...	22,018	
Grand Total ...	...	* 52,050	
† Under River Embankment ...	...	29,322	
Under Maintenance and Repairs	...	22,728	
Total ...	...	52,050	

No. 44 I.

Note by the Chief Engineer for Irrigation.

Submitted for the information of Government.

2. The provision of funds for the repair of flood damages next year will be dealt with as soon as possible. It will be necessary, in order to prevent loss of revenue, to grant additional allotments for repairs to most of the southern districts, and the demands from all these districts must be considered. It is hardly possible that the budget grants will suffice, and therefore an application, for an increased allotment, to the Government of India will probably be necessary. Meanwhile the Superintending Engineer must push on the repairs with the funds at his disposal.

3. The remarks in the latter part of paragraph 7 of the Superintending Engineer's letter are concurred with.

4. The undersigned has lately had an opportunity of seeing the damage done by the extraordinary flood in the Korayar and Ariyalur streams in the neighbourhood of Trichinopoly, and has discussed the proposals made by the Superintending Engineer with him on the spot. Generally, these proposals are agreed to. The Pootur weir should be substantially repaired as soon as possible, and the breached wall east of the weir may be left low in two places as suggested, so that it may readily breach should another such extraordinary flood occur; but the limits of these breaches should be defined by roughstone wings which will protect the portions of the bank it is desirable to retain.

5. The Worriore bank must be made absolutely safe, which it should be if raised, as suggested, to 3 feet above the height of the last flood; the damage done in the town was caused by this bank giving way.

6. The restoration of the Kodamurty bridge is a matter for the consideration of the Local Fund Board. The land lying above the railway is liable to be flooded by Cauvery water passing under this and the railway bridge just above it, and therefore there seems to be no objection to the proposal made by the Superintending Engineer to lower a portion of the road west of the bridge; but this should not be done until the arrangements to be carried out by the Railway Company have been ascertained, and both the Railway Company and the President, Local Fund Board, should be consulted on the subject. If, as it is understood is proposed, the Railway Company make a supplemental opening in the embankment for the flood water of the Kodamurty, (the lowering of our embankment should be opposite to this opening) the arrangements when finally settled, should be reported.

GRAND ANICUT, (Signed) J. O. HASTED, Colonel, R.E.,
27th February 1885. Chief Engineer for Irrigation.

To the Joint Secretary to Government,
Public Works Department, Irrigation Branch.

ORDER—dated 5th March 1885, No. 230 I., Public Works.

The Government will await proposals by the Chief Engineer for Irrigation regarding provision of funds to meet the cost of repairing flood damages in next official year.

2. The proposals of the Superintending Engineer in paragraphs 8 and 9 are approved subject to the modification suggested by the Chief Engineer for Irrigation.

(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Joint Secy. to Govt., P.W.D.,
Irrigation Branch.

To the Superintending Engineer, VI Circle, with plan.
" Chief Engineer for Irrigation.
" Examiner, Public Works Accounts.
" Revenue Department.
" Financial "
" Consulting Engineer for Railways.

Exd. E. Fernandez.
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Cauvery, and by a breach in the raised river embankment 400 feet long closely adjoining, also into the Cauvery. There were two small breaches of 92 feet and 38 feet, respectively, on the road and river embankment near Sirkarpaliem.

16. The approximate positions of the breaches referred to in this letter are marked on the map.

17. The cost of filling these breaches will be, for those of the emergent and non-emergent classes, as follows, much as already given in my Nos. 257 and 261 S.E., dated 22nd and 25th ultimo :—

Emergent.			Non-emergent.	
NO.		RS.		RS.
1 } 2 }	Breaches	720	2 in the wall of the weir	1,800
			Minor breaches in the Wyakondan ...	250
3 } 4 }	Do.	2,135	Kulitalai katwary	1,000
			Cross bank	100
5	Do.	1,100		
6	Do.	2,000		
7 } 8 }	Do.	290		
9	Do.	100		
Elamanur katwary		800		
		7,145		3,150

18. I can better describe the newly admitted principles upon which questions of drainage like these have to be decided by an extract I have, a day or two ago, taken from an American periodical, than in my own words :—

"Professor T. E. Nipher finds from data taken lasting over a period of 47 years the duration of maximum rains is inversely proportional to the violence, or that the product of violence into duration is constant. This constant is the amount of water which may fall in a continuous rain and is about 5 inches. A rain of 5 inches per hour may last for one hour. A rain of 4 inches per hour may last an hour and-a-quarter. A rain of 2½ inches per hour may last two hours and several such rainfalls were observed. A rain of 1 inch per hour may last five hours. Each of these cases would be a 5-inches rain. A rain of 6 inches in an hour occurred. This would increase the value of the constant from five to six. The importance of this law, Science points out, is very great in engineering, where the capacity of sewers, culverts, and bridges must be such as to carry the water. A more general investigation which Professor Nipher is making will determine the relation between the violence, duration and frequency of all rains. This work when completed will enable an engineer to construct the waterways of bridges of such a capacity that they will probably stand a definite number of years before they are washed away. This number of years will be so determined that the interest on the invested capital during the probable life of the bridge will equal the possible damage when the destructive flood comes which the engineer determines shall destroy his work. The running expense of maintaining the bridge is then the least possible."

19. It is my opinion, if it can be afforded, that a permanent outlet in proportion to the drainage area should be given for the 512 square miles for the Kodamurty into the Cauvery. This is always the course taken when every other river is bridged.

20. Assuming that the water backs up to almost the extent in the map, or to the height of the old Urayur road embankment, 228 $\frac{5}{12}$, from any cause, and not any more, this road will have to be raised at least 3 feet higher, which would make the town safe, provided always the outlet for the Kodamurty was adequate by the common calculation.

21. I do not see my way while writing, though I have considered the subject, to proposing any plan by which such a large and certain volume of water as the difference between the present discharging power of the Kodamurty bridge at a safe level, 4½ feet below the rails and 88,000 cubic feet a second, could be let into the town by a breach, and then to run past it a breach for example at the tarn of the road from the Kodamurty into Urayur, or any other part of that road embankment with any degree of safety to property.

22. A section of the Urayur road has been taken on which a revised estimate for raising it can be based on a new flood line as may be decided.

From C. H. WILKS, Esq., Executive Engineer, Negapatam Division, to the Superintending Engineer, VI Circle, dated Negapatam, 8th February 1885, No. 422.

I have the honor to forward an abstract statement showing the probable cost of repairing damages done to river banks in this division by the floods of November and December 1884. This does not include the breach in the Vennár of September last above Korayár head.

2. The detailed estimates are in course of preparation ; some have been already sanctioned, and others will follow immediately.

3. The principal breaches were in the Harichandranadi and the Kórayár, which you have already inspected. Those in Pamanyar will be reported on specially in a few days, as I am about to start for a tour in that direction.

4. The front half of the right wing of the Tappadanavely dam near Mutupet has fallen in and the revetments have suffered. I shall inspect and report on this work.

5. The cost of repairing the damage done to Yerayangudy dam cannot be yet ascertained till water has been baled out thoroughly.

6. I know of no other large work which has suffered, but several old sluices have been more or less damaged and will have to be rebuilt in part if not altogether.

7. The amount spent already on the emergent work, *i.e.*, closing breaches is—

		RS.
River Embankment	11,263	
Maintenance and Repairs	2,290	
		13,553
I propose to spend before April—		
River Embankment	3,000	
Maintenance and Repairs	2,500	
		5,500
	(Say)	19,000

8. In the northern part of the division little work will be done till March as the rice harvest is now commencing, but in Tirutturaipúndi it is thought that work can be carried out more easily as so much land is rendered waste, and the applications from mirasidars for carrying out the repairs themselves have been very frequent.

9. The same remark applies to the south of Mannárgudi.

10. For next year we shall require the balance Rs. 33,000, as far as can be judged from the approximate estimates in the statement.

11. It is, however, possible that some of the work need not be done to the extent now estimated for and the detailed estimates may prove to be less in amount. It is also thought that the rates entered by the subordinates in the above are higher than necessary, especially on the Pamanyar.

STATEMENT showing the probable cost of repairing the breaches caused by late floods of November and December 1884.

Name of rivers.	No. of breaches.	Amount.	Remarks.
		RS.	
Head-quarter sub-division.			
Vettár	23	735	
Devanuddy	1	60	
Odemboghyanr	3	280	
Kodamurtyar	3	750	
Kadunyar	11	1,665	
Therkodiar	2	25	
Koothirysavaganar	1	100	
Mangalamulagianar	Breached and eroded in 12 places.	150	
	2	75	
Pandanyar	14	1,527	
Yediar			
Total ...	...	5,367	
Mannárgudi sub-division, Southern Section.			
Korayar	80	7,150	Estimates for these two have just been received. They will be sent up for sanction after checking some of the important breaches.
Pamanyar	70	10,300	
Thirumanyar	19	965	
Total ...	...	18,415	

Statement showing the probable cost of repairing the breaches caused by late floods, &c.—*cont.*

Name of rivers.	No. of breaches.	Amount.	Remarks.
Manárgudi sub-division, North Section.		Rs.	
Korayar	12	2,235	
Pamanyar	4	100	
Vennár	7	1,451	
Reganatha Cauvery	3	50	
Pandanyar	6	825	
Vellyar	2	120	
Chittár	...	300	
Kadugurutyar	...	500	
Agamalanar	8	569	
Coolyar	4	100	
Total ...	...	6,250	
Tiruturaipúndi sub-division, North Section.			
Vellyar	10	864	
Seeravuttanar	11	746	
Harichandranadi	5 and several small breaches.	3,162	
Pullavanar	8	945	
Paloovanar	11	646	
Nullar	8 and several small ones.	* 2,765	* Of this Rs. 2,500 is for repairing the damaged portion of left bank in Vadoogoor limits.
Kattar	2	70	
Sholavathiar	2	90	
Chucklian voikal	4 miles of bank washed away.	† 800	† For repairing the damaged portion of the banks on account of Harichandranadi breaches.
Chandranadi	Numerous breaches and bank washings.	1,000	
Total ...	...	11,088	
Tiruturaipúndi sub-division, Southern Section.			
Adappar	11	800	
Korayar	11	1,155	
Puthupandiar	33	1,000	
Keelathanghyar	25	600	
Palanpandiar	10	1,000	
Marakakaryar	44	2,600	
Mullyar	6	120	
Saloovanar	139	2,505	
Ponnocoondanar	51	710	
Meenachy voikal	9	140	
Koolyar	2	300	
Total ...	...	10,930	
Abstract.			
Head-quarter sub-division ...	...	5,367	
Mannárgudi do.	...	24,665	
Tiruturaipúndi do.	...	22,018	
Grand Total ...	...	‡ 52,050	
‡ Under River Embankment ...	...	29,322	
Under Maintenance and Repairs	...	22,728	
Total ...	...	52,050	

No. 44 I.

Note by the Chief Engineer for Irrigation.

Submitted for the information of Government.

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27th February 1885. Chief Engineer for Irrigation.

To the Joint Secretary to Government,
Public Works Department, Irrigation Branch.

ORDER—dated 5th March 1885, No. 230 I., Public Works.

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Joint Secy. to Govt., P.W.D.,
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To the Superintending Engineer, VI Circle, with plan.
" Chief Engineer for Irrigation.
" Examiner, Public Works Accounts.
" Revenue Department.
" Financial "
" Consulting Engineer for Railways.

Exd. E. Fernandez.
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IRRIGATION.

Govt. of 1885 Madras.

PUBLIC WORKS.

Dated March, 5th.

Read. *Encl.*

G.O., 5th March 1885, No. 230 I.

MARCH.

Flood Damages in the Tanjore and Trichinopoly Districts

Orders on letter from the Superintending Engineer, submitted by the Chief Engineer for Irrigation, reporting on the —.

35/3041

PUBLIC WORKS SECRETARIAT LIBRARY No. 2820.

MADRAS ACT No. V OF 1884.

PASSED BY THE GOVERNOR OF FORT ST. GEORGE IN COUNCIL.

[*Received the assent of the Governor on the 29th April and of the Governor-General on the 2nd July* 1884.]

THE MADRAS LOCAL BOARDS ACT, 1884.

CONTENTS.

PREAMBLE.

CHAPTER I.

PRELIMINARY.

SECTIONS.

1. Short title.
2. (1) Local extent.
   (2) Commencement of Act.
3. Interpretation clause.
   (i) "District."
   (ii) "Taluk."
   (iii) "Union."
   (iv) "Major and Minor" Unions.
   (v) "Local Board."
   (vi) "Panchayat."
   (vii) "Local Fund."
   (viii) "Salaried office."
   (ix) "Street."
   (x) "Public street."
   (xi) "Landholder."

[PRICE, 9 ANNAS.]

SECTIONS.
(xi) "Landholder."
(xii) "Tenant."
(xiii) "House."
(xiv) "Parent."
(xv) "Guardian."
(xvi) "Unprotected child."
(xvii) "Vaccinator."
(1) "Public vaccinator."
(2) "Private vaccinator."
(xviii) "Inoculation."
(xix) "Official year."
(xx) "Section."
(xxi) "Schedule."
(xxii) "Person."
(xxiii) "Number."
4. (i) Consequences of Act coming into force.
5. Establishment of Taluk Board.
6. (1) Unions.
7. Reference in prior Acts, &c.

CHAPTER II.

LOCAL BOARDS AND THEIR CONSTITUTION.

1. *District Boards.*

8. Establishment of a District Board.
9. (1) The Collector of the district to be *ex-officio* President.
(2) Governor in Council may authorize the members to elect President, and may withdraw such authority.
10. Revenue Officers in charge of divisions to be *ex-officio* members.
11. Appointment of other members.
12. Proportion of officials and non-officials.
13. Proportion to be elected.

2. *Taluk Boards.*

14. Establishment of Taluk Boards.
15. (1) The Revenue Officer in charge of the division of the district to be *ex-officio* President;
(2) but the Governor in Council may authorize the election of President, and may withdraw such authority.
16. Appointment of members.
17. Proportion of officials and non-officials.
18. Proportion to be elected.

3. *General Sections in regard to the constitution of District and Taluk Boards.*

19. The Governor in Council shall declare the number of members, &c.
20. Appointment of Vice-President by Governor in Council. Election of Vice-President.

21. (1) Consequence

SECTIONS.
21. (1) Consequence of election of President,
(2) and of Vice-President.
22. (1) Term of office.
(2) President or Vice-President vacates office on ceasing to be member of Board, &c.
(3) Outgoing member eligible for re-appointment.
23. (1) Resignation of office.
(2) Government servant who is member.
24. (1) Removal of Local Board members.
(2) Re-election.
25. (1) Filling of casual vacancies.
(2) Vacancy in the office of President.
26. Members to receive no remuneration.
27. Incorporation of Local Boards.

4. *Mode of transacting Business.*

28. Local Board to keep an office.
29. President or Vice-President to call a meeting on requisition.
30. Who to preside at meetings.
31. (1) Quorum.
(2) Decision by majority. Casting vote.
(3) Modification or cancellation of resolutions.
32. (1) Minutes of Proceedings.
(2) Copies of Minutes to be sent to Divisional Officer for publication.
33. (1) Executive power vested in the President.
(2) Exception.
(3) Delegation of powers to Vice-President.
34. Rules as to conduct of business.
35. (1) Execution of resolutions if President is negligent.
(2) Report to Local Board and Government.
36. (1) Control of Collector over Local Boards.
37. (1) Power of Government and Collector to suspend action under this Act.
(2) Submission of order to Government.
38. (1) Extraordinary powers of Collector in case of emergency.
(2) Recovery of expenses.
(3) Submission of report to Government.
39. Powers of Divisional Officer.
40. (1) Powers of Governor in Council in cases of default of Local Board.
(2) Appointment of some person to perform duty.
(3) Recovery of expense.

5. *Servants of District and Taluk Boards.*

41. The Local Board to fix the number and salaries of their servants.
42. (1) Government servants employed by Local Board.
(2) Contribution towards pay of such servants.
(3) Dismissal of such servants.
(4) Withdrawal of such servants.

43. Local

SECTIONS.
43. Local Boards' servants are public servants.
44. The President to appoint servants.
45. The President to fine, suspend or dismiss servants.
46. (1) Rules as to securities, pensions, &c.
47. Officers already employed by Government for similar purposes to be continued in office.

6. *Property of District and Taluk Boards.*

48. (1) Power to vest property in Local Board,
(2) and to withdraw it.
49. Public streets, &c., vested in the District Board.
50. (1) Sewers, drains, &c., vested in the Local Board.
(2) Rubbish, &c., to belong to Local Board.
51. (1) Saving of Revenue Board's powers in regard to charitable endowments.
(2) Power to transfer them to Local Board.
52. (1) Transfer of immoveable property by District Board to Taluk Board.
(2) Such property to vest in the Taluk Board.
53. Local Board may take over and repair certain roads or streets.

7. *District and Taluk Funds.*

54. (1) What shall constitute the District Fund.
(2) District Fund where to be lodged and how to be drawn against.
55. Transfer of funds from District to Taluk Board.
56. (1) Taluk Fund.
(2) Taluk Fund where to be lodged and how to be drawn against.

CHAPTER III.

TAXES, TOLLS, AND FEES.

57. (i) Taxes and tolls.
58. District Board may, with the approval of the Governor in Council, determine to levy taxes.
59. Governor in Council may direct the levy of taxes, unless the District Board show cause to the contrary, and may cancel or modify such direction.
60. District Board to issue notification intimating that tax, &c., will be levied. Tax, &c., to be levied until cancellation of notification. Rates and tolls under Act IV of 1871.
61. Levy of fees.
62. (1) Notification thereof.
63. Exemption from tax, &c.

1. *Tax on the Annual Rent Value of Land.*

64. Annual rent value of lands how to be fixed.
(i) Lands held under ryotwary settlement.
(ii) Inam lands.
(iii) Lands held on any other tenure.
(iv) When revenue or rent is paid in kind. Proviso as to existing valuations.

37/3041

SECTIONS.
65. Holders of land on other than ryotwary tenure to furnish lists of their lands to Collector.
66. Collector to assess tax according to list.
67. Penalty for failing to furnish such lists.
68. If list be not furnished, Collector may fix the annual rent value.
69. Power of Collector to summon parties, &c.
70. Collector to amend list if dissatisfied with it.
71. (1) Appeal to Board of Revenue.
72. Tax to be entered in puttahs of ryotwary lands.
73. Payment of local tax by landholder. Proviso as to liability of tenants.
74. Powers of landholders.
75. Remission of one-half of the local tax in case of lands held on other than ryotwary tenure. Proviso.
76. Arrears of tax how to be recovered.

2. *Tax on Houses.*

77. (1) Tax on houses.
(2) Kurnam of each village to furnish list of houses and their owners.
(3) Kurnam entitled to remuneration.
78. (1) Tax to be entered on such lists.
(2) Exceptions.
(3) Inspection of tax-books.
79. (1) Completion of tax-book to be notified.
(2) Amendment of tax-book.
80. (1) Remission of tax on account of vacant houses.
(2) Proviso as to notice of vacancy.
81. (1) Notice of demand for house-tax.
(2) Distress.
82. Inventory. Sale.
83. Tax paid by occupier of house to be deducted from rent thereof.
84. (1) Tax-books, &c., need not be prepared annually.
85. (1) Appeals.
86. Exemption on the ground of poverty.

3. *Tolls on Vehicles and Animals passing along Roads in the District.*

87. (1) Levy of tolls.
(2) Composition for tolls and issue of licenses.
(3) Exemptions.
88. Place at which tolls leviable to be notified.
89. (1) Toll-gates to be erected. Bye-laws.
(2) Table of tolls to be put up.
90. (1) One payment to clear gate for one day. Proviso.
(2) Receipts.
(3) In case of non-payment of tolls, vehicles, &c., may be seized,
(4) and sent for sale.
(5) Notice of sale. Proviso.
(6) Sale.

SECTIONS.
91. Police to assist toll-collectors.
92. Penalty for evading tolls.

4. *Fees.*

93. (1) To whom payable.
(2) How recoverable in default.
94. Conditions of distraint and sale.
(i) Exceptions.
(ii) Limit.
(iii) Perishable property.
(iv) Surplus sale-proceeds.

CHAPTER IV.

DUTIES, RESPONSIBILITIES AND MUTUAL RELATIONS OF LOCAL BOARDS.

95. Matters to be provided for by Local Boards.
96. Responsibility of Local Boards.
97. Institutions and works not provided for by this Act.

1. *Projections and Obstructions.*

98. (1) Obstructions and encroachments,
(2) may be removed.

2. *Private and Public Wells.*

99. Closing and cleansing of wells, &c.
100. (1) Powers in cases of default.
(2) Recovery of expenses.

3. *Unwholesome Buildings and Lands.*

101. Cleansing and draining of buildings.

4. *Vaccination.*

102. Provision for vaccination.
103. Licensed vaccinator.
104. No fee to be charged for vaccination by any public vaccinator or for certificates.
105. (1) Certificate of vaccination.
(2) Certificate when child is insusceptible of vaccination.

Compulsory Vaccination.

106. (1) Governor in Council may declare vaccination compulsory.
(2) District Board to proclaim that vaccination is compulsory.
107. Unprotected child to be vaccinated.
108. (1) Vaccinator to deliver certificate of postponement.
(2) Procedure when child is unfit for vaccination. Renewal of postponement certificate.

109. Vaccinator

38/3041

SECTIONS.
109. Vaccinator to vaccinate child.
110. (1) Inspection after vaccination.
(2) Procedure when vaccination is successful.
(3) Procedure when vaccination is unsuccessful.
(4) Certificate of insusceptibility.
111. Private vaccinator.
112. (1) Notice to parent or guardian of unprotected child.
(2) If notice is disobeyed Magistrate to direct obedience.
(3) Person disobeying order liable to penalty.
113. Provision as to person who does not appear in public.
114. Penalty for signing a certificate by unlicensed vaccinator.
115. Penalty for signing a false certificate.
116. Prohibition of inoculation.

5. *Private Latrines.*

117. (1) Private scavengering.
(2) Recovery of fees.
118. Contribution to other local authorities.

CHAPTER V.

UNIONS AND PANCHAYATS, THEIR CONSTITUTION, POWERS, AND DUTIES.

119. Establishment in each Union of a Panchayat consisting of not less than five Panchayatdars.
120. (1) Village headman to be *ex-officio* member.
(2) Decision as to who is village headman.
121. (i) Appointment of other Panchayatdars.
122. The Governor in Council may declare the maximum number of Panchayatdars, and how many are to be elected.
123. The Governor in Council may appoint a Chairman, or may authorise his appointment by election, and may withdraw such authority.
124. (1) Term of office.
125. Resignation of Panchayatdars.
126. (1) Removal of Panchayatdars.
(2) Re-appointment.
127. Filling of casual vacancies.
128. (1) Panchayat to be under the control of Taluk Board.
(2) Taluk Board to sue and be sued.

Mode of transacting Business.

129. Panchayat office and meetings.
130. (1) Who to preside at meetings.
(2) Majority to decide questions and casting vote.
(3) Quorum.

131. (1) Minutes

SECTIONS.
131. (1) Minutes how to be preserved.
(2) Copies to be sent to the President of Taluk Board.
132. Chairman to carry out resolutions.
133. (1) Other Karnams to do certain duties on the requisition of the Chairman.
(2) Penalty for neglect or disobedience of such requisition.

Appointments, &c., of Servants.

134. (1) Servants and salaries.
(2) Chairman to appoint servants.
(3) Chairman may fine, suspend, &c.
(4) Appeals.
135. (1) Revision of proceedings by Taluk Board.
136. (1) Inspectors, &c.
(2) Powers of Inspectors.
137. (1) Emergent cases.
138. (1) Cases of default.

Property under the control of the Panchayat.

139. Streets, &c., under control of Panchayat.

Funds at the disposal of the Panchayat.

140. (1) Funds at the disposal of the Union.
(2) How lodged and dealt with.

Duties and Responsibilities of Panchayat.

141. Matters to be provided for by Panchayat.
142. Institutions and works not provided for in preceding section.
143. Powers of Chairman.

CHAPTER VI.

MISCELLANEOUS.

144. Power of Governor in Council to frame forms and make rules.
145. Rules to be published.
146. Not to come into force for 3 months from publication.
147. Rules to have force of law. Existing rules saved.
148. (1) Collector to submit annual estimate of receipts and charges.
149. Taxes collected payable to District Board.
150. (1) Estimate of annual expenditure.
(2) Governor in Council to pass orders on estimate.
151. (1) Submission of annual reports.
152. (1) Government officers to inspect books, &c.
(2) Appointment of persons to superintend operations of Local Boards.
153. Acquisition of land.
154. Arrears of taxes under Act IV, 1871.
155. (1) Assessment,

89/3041

SECTIONS.
155. (1) Assessment, &c., not to be impeached if Act substantially complied with.
(3) Distress notices lawful for want of form. Special damage actionable.
156. No action to be brought against the Commissioners or their officers until after one month's notice of cause of action.
157. Liability of members for loss, waste or misapplication.
158. (1) Penalty on member or servant being interested in contracts made with Board.
159. Delegation of powers of Collector.
160. Delegation of powers of Governor in Council.
161. Publication of Notifications in the District Gazette.
162. Acts of Local Board, &c., not to be invalidated by informalities.
163. Service of notices.
164. Entry into Zenana.
165. (i) Illegal collection of taxes or tolls.
166. (1) Offender may be detained in custody, or compelled to give security, if fine, &c., be not forthwith paid.
(2) If no sufficient distress can be had, the offender may be imprisoned.
(3) Prosecutions under this Act.
167. District Board's powers in the absence of Taluk Board.

SCHEDULE A.

Tax on houses.

SCHEDULE B.

Maximum rates of tolls payable on carriages, carts and animals passing along roads within the district.

SCHEDULE C.

Notice of demand.

MADRAS ACT No. V OF 1884.

The Madras Local Boards Act.

WHEREAS it is expedient to make better provision for the organization of Local Boards in the Presidency of Fort St. George; for the construction, repair, and maintenance of roads and communications in local areas therein, not included within the limits of any Municipality; for the diffusion of education in such local areas; and for other objects of public utility calculated to promote the health, comfort and convenience of the inhabitants of such local areas; It is hereby enacted as follows:—

Preamble.

CHAPTER I.

PRELIMINARY.

Short title.

1. This Act may be called "The Madras Local Boards Act, 1884."

Local extent.

2. (1) It extends to the territories, for the time being administered by the Governor in Council of Fort St. George, situated beyond the limits of the City of Madras, as defined under the City of Madras Municipal Act, 1878, or other law in force for the time being, and not included in any Municipality, as defined under the Madras District Municipalities Act, 1884, or other law in force for the time being, or in any Scheduled District, as defined under the Scheduled Districts Act, 1874, or other law in force for the time being.

Commencement of Act.

(2) It shall come into force in any district on such date as the Governor in Council may by notification direct.

Interpretation clause.

3. In this Act, unless there is something repugnant in the subject or context—

"District."

(i) "District" means any local area, which, for the purposes of the collection of land revenue, shall have been placed, for the time being, under the charge of a Collector of a District.

"Taluk."

(ii) "Taluk" means any part of a district which may be declared to be a Taluk in the manner hereinafter provided.

"Union."

(iii) "Union" means any village or villages which may be declared to be an Union in the manner hereinafter provided.

"Major and Minor" Unions.

(iv) "Unions" shall be of two classes, viz., Major Unions and Minor Unions. Unless the Governor in Council otherwise directs, every Union, the population of which exceeds 5,000 persons, shall be a Major Union, and every other Union shall be a Minor Union.

"Local Board."

(v) "Local Board" means and includes any District Board or Taluk Board constituted under this Act.

(vi) "Panchayat"

40/3041

"Panchayat."

(vi) "Panchayat" means the body of persons constituted for an Union under this Act.

"Local Fund."

(vii) "Local Fund" means and includes a District Fund and a Taluk Fund.

"Salaried office."

(viii) "Salaried office" does not include the office of a Village Headman, Karnam, or other Village Officer mentioned in the Madras Village Cess Act IV of 1864.

"Street."

(ix) "Street" means any road, street, square, court, alley, or passage, whether a thoroughfare or not, over which the public have a right of way, together with the land (not being private property), whether covered or not by any pavement, verandah, or other erection, which lies between the roadway and the main wall of any house adjacent thereto, and also the roadway over any public bridge or causeway.

"Public street."

(x) "Public street" means any street which now is a public street or may hereafter be declared to be a public street in the manner hereinafter provided.

"Landholder."

(xi) "Landholder" includes all persons holding under a Sanad-i-Milkiat-Istimrar, all other Zemindars, Poligars, Shrotriemdars, Jaghirdars, and Inamdars, and all persons farming the Land Revenue under Government; all holders of land in Malabar under whatever tenure; and all holders of land under Ryotwar Settlement, or in any way subject to the payment of Land Revenue direct to Government, and all registered holders of land in proprietary right.

"Tenant."

(xii) "Tenant" includes all persons who occupy land under a landholder, whether personally or by an agent, and whether they pay rent to such landholder or otherwise.

"House."

(xiii) "House" includes any shop or warehouse.

"Parent."

(xiv) "Parent" means the father of a legitimate child and the mother of an illegitimate child.

"Guardian."

(xv) "Guardian" means any person to whom the care, nurture or custody of any child falls by law, or by natural right or recognised usage, or who has accepted or assumed the care, nurture or custody of any child, or to whom the care or custody of any child has been entrusted by any lawful authority.

"Unprotected child."

(xvi) "Unprotected child" means a child who has not been protected from small-pox by having had that disease either naturally or by inoculation or by having been successfully vaccimted, and who has not been certified in the manner hereinafter provided to be insusceptible of vaccination.

"Vaccinator."

(xvii) "Vaccinator" means a public or private vaccinator.

"Public vaccinator."

(1) "Public Vaccinator" means any vaccinator employed by any Local Board.

"Private vaccinator."

(2) "Private Vaccinator" means any person licensed by the Governor in Council to perform the operation of vaccination.

"Inoculation."

(xviii) "Inoculation" means any operation performed with the object of producing the disease of small-pox by means of variolous matter.

(xix) "Official

(xix) "Official year" means the year beginning on the first day of April or such other date as may, by notification hereafter, be fixed by the Governor in Council. "Official year."

(xx) "Section" means a section of this Act. "Section."

(xxi) "Schedule" means a schedule to this Act. The schedules shall be read as part of this Act. "Schedule."

(xxii) "Person" includes any company or association or body of individuals, whether incorporated or not. "Person."

(xxiii) Words in the singular shall include the plural and *vice versâ*. "Number."

4. On this Act coming into force, as provided in Section 2, in any district, the following consequences shall ensue:—

Consequences of Act coming into force.

(i) The Madras Local Funds Act, 1871, shall cease to apply to such district;

(ii) the Local Fund Circle or Circles and the Local Fund Board or Boards established under the said Act in such district shall cease to exist, provided that the members of the Local Fund Board or Boards of the Circle or Circles in such district, appointed under the said Act and holding office at the time this Act comes into force, shall be deemed to have been appointed members of the District Board under this Act, but shall go out of office on the expiry of the term for which they shall have been originally appointed;

(iii) all property vested in the said Local Fund Board or Boards shall vest in the District Board for the purposes of this Act, subject to all rights (if any) existing over, and all debts, liabilities and obligations (if any) affecting, such property;

(iv) every contract entered into by the said Local Fund Board or Boards may be enforced by and against the District Board in like manner as it might have been enforced by and against the Local Fund Board or Boards if this Act had not been passed;

(v) The District Board shall be substituted for the said Local Fund Board or Boards in all suits or other proceedings pending by or against the said Local Fund Board or Boards at the time this Act comes into force.

5. The Governor in Council may, by notification from time to time, declare any part of a District to be a Taluk for the purposes of this Act; and the provisions of this Act regarding Taluk Boards shall come into force in any Taluk on such date as may be specified in the said notification. Provided that the Governor in Council may in like manner at any time modify or cancel such declaration, dissolve any Taluk Board and pass such orders as to the disposal of the property theretofore vested in such Board as he may deem fit.

Establishment of Taluk Board.

Abolition of Taluk Board.

6. (1) The Governor in Council may, by notification from time to time, declare any village or group of villages to be an Union for the purposes of this Act, and may at any time in like manner modify or cancel such declaration; and dissolve the Panchayat of the Union concerned.

Unions.

(2) The

(2) The provisions of this Act regarding Panchayats shall come into force in any Union on such date as may be specified in the notification declaring it to be an Union.

7. Where, in any Act, Regulation, or Notification passed or issued prior to the day on which this Act comes into force, reference is made to the Madras Local Funds Act, 1871, such reference shall, so far as may be practicable, be read as applying to this Act or the corresponding part thereof.

Reference in prior Acts, &c.

CHAPTER II.

Local Boards and their Constitution.

1. *District Boards.*

8. There shall be constituted for each district a District Board, having authority over such district, and consisting of a President, and of not less than twenty-four persons, who shall be called the members of the District Board.

Establishment of a District Board.

9. (1) The Collector of the District shall *ex-officio* be President of the District Board.

The Collector of the District to be *ex-officio* President.

(2) But it shall be competent to the Governor in Council by notification, from time to time, to authorize the members of any District Board to appoint their President by election from among their own number, subject to the approval of the Governor in Council and in accordance with such rules and conditions as may from time to time be prescribed by him; provided that the Governor in Council may, at any time by notification, withdraw such authority.

Governor in Council may authorize the members to elect President,

and may withdraw such authority.

10. Every Revenue Officer in charge of a division of the district shall *ex-officio* be a member of the District Board.

Revenue Officers in charge of Divisions to be *ex-officio* members.

11. The other members of the District Board may be—

Appointment of other members.

(*a*) either wholly appointed by the Governor in Council, or

(*b*) partly so appointed and partly appointed by election by the members of the Taluk Boards in the district from among their own number, or in any part of the district over which there is no Taluk Board having authority, by the Panchayats, and by the tax-payers and inhabitants of such part of the District, subject to such rules and conditions as may from time to time be prescribed by the Governor in Council.

12. Any person holding a salaried office under Government in the district may be appointed to be a member of the District Board, provided that the number of such persons appointed by the Governor in Council to be members of any District Board together with the *ex-officio* members shall not exceed one-fourth of the whole number of members of such Board.

Proportion of officials and non-officials.

13. In any district where the members of the District Board are partly appointed by election, the number of persons so appointed shall, unless the Governor in Council otherwise directs, be three-fourths of the whole number of the members of such District Board.

Proportion to be elected.

2. *Taluk Boards.*

Establishment of Taluk Boards.

14. There shall be constituted for each taluk a Taluk Board, having authority over such taluk and consisting of a President and of not less than twelve persons, who shall be called the members of the Taluk Board.

The Revenue Officer in charge of the Division of the District to be ex-officio President;

15. (1) The Revenue Officer in charge of the Division of the District, wherein any taluk is situated, shall *ex-officio* be President of the Taluk Board of such taluk.

but the Governor in Council may authorize the election of President,

(2) But it shall be competent to the Governor in Council, by notification from time to time, to authorize the members of any Taluk Board to appoint their President by election from among their own number, subject to the approval of the Governor in Council and in accordance with such rules and conditions as may from time to time be prescribed by him.

and may withdraw such authority.

Provided that the Governor in Council may, at any time by notification, withdraw such authority.

Appointment of members.

16. The members of the Taluk Board may be—

(*a*) either wholly appointed by the Governor in Council, or

(*b*) partly so appointed and partly appointed by election by the members of the Panchayats in the taluk from among their own number or by the tax-payers and inhabitants of the taluk,

subject to such rules and conditions as may from time to time be prescribed by the Governor in Council.

17. Any person holding a salaried office under Government in the taluk may be appointed to be a member of the Taluk Board provided that the number of such

Proportion of officials and non-officials.

persons appointed by the Governor in Council to be members of any Taluk Board shall not exceed one-third of the whole number of members of such Board.

18. In any taluk where the members of the Taluk Board are partly appointed by

Proportion to be elected.

election, the number of persons so appointed shall, unless the Governor in Council otherwise directs, be two-thirds of the whole number of the members of such Taluk Board.

3. *General Sections in regard to the constitution of District and Taluk Boards.*

The Governor in Council shall declare the number of members, &c.

19. Upon this Act coming into force in any district or taluk the Governor in Council shall, by notification, declare—

(i) what shall be the maximum number of persons to be appointed, for the time being, members of any District or Taluk Board,

(ii) what shall be the number or proportion, if any, of such members to be appointed by election.

Provided that the Governor in Council may, by Notification from time to time, cancel or modify such declaration.

Appointment of Vice-President by Governor in Council.

Election of Vice-President.

20. The Governor in Council may appoint one of the members of each Local Board to be the Vice-President of such Board, or he may, by notification from time to time, authorize the members of any Local Board to appoint their Vice-President by election from among their own number, subject to the approval of the Governor in

in Council and in accordance with such rules and conditions as may from time to time be prescribed by him.

Provided that the Governor in Council may, by notification at any time, withdraw such authority.

Consequence of election of President

21. (1) In any Local Board where there is a President duly appointed by election, the Collector of the District or the Revenue Officer in charge of the Division of the District, as the case may be, wherein such Local Board is situated, shall at once vacate the office of President.

and of Vice-President

(2) In any Local Board where there is a Vice-President, duly appointed by election, the Vice-President holding office at the time of such appointment shall at once vacate the office of Vice-President.

Term of office.

22. (1) Any person appointed to be a member of a Local Board shall hold office for three years, and shall then cease to be a member of such Board.

Provided that any member of a Taluk Board or of a Panchayat appointed to be a member of a District Board or of a Taluk Board shall vacate his office of member of such District Board or Taluk Board on his ceasing to be a member of the Taluk Board or Panchayat.

President or Vice-President vacates office on ceasing to be member of Board, &c.

(2) Any member appointed to be President or Vice-President of a Local Board shall be deemed to have vacated his office on his ceasing to be a member of such Board or on the withdrawal of the authority under which such President or Vice-President shall have been appointed.

Outgoing member eligible for re-appointment.

(3) But any outgoing President, Vice-President, or member of any Local Board, shall, if otherwise qualified, be eligible for re-appointment.

Resignation of office.

23. (1) Any person appointed to be President, Vice-President, or a member of a Local Board, may tender his resignation to the Governor in Council, and on the acceptance of such resignation, such person shall be deemed to have vacated his office.

Government servant who is member.

(2) Any person holding a salaried office under Government, who is a member of a Local Board, shall, on being transferred from the local area over which such Board has authority, be deemed to have vacated his office of member of such Local Board.

Removal of Members of Local Board.

24. (1) The Governor in Council may at any time remove any President, Vice-President or Member of a Local Board—

(i) if he refuses to act or becomes incapable of acting or is declared insolvent, or is convicted of any such offence, or subjected by a criminal court to any such order, as implies, in the opinion of the Governor in Council, a defect of character, which unfits him to be President, Vice-President or Member of a Local Board;

(ii) if he, without excuse sufficient, in the opinion of the Governor in Council, neglects for more than 3 consecutive months to be present at the meetings of the Local Board;

(iii) if his continuance in office is, in the opinion of the Governor in Council, dangerous to the public peace or order.

(2) The

(2) The Governor in Council may prescribe a period during which any person so removed shall not be eligible for reappointment or re-election.

Re-election.

25. (1) When the office of President, Vice-President, or member of any Local Board becomes vacant, a new President, Vice-President, or member shall, unless the Governor in Council otherwise directs, be appointed in the same manner as his predecessor was appointed.

Filling of casual vacancies.

(2) In any Local Board where the office of President becomes vacant the Collector of the District in the case of a District Board, and in the case of a Taluk Board the Revenue Officer in charge of the Division of the District, wherein the office of such Board is situated, shall assume the style and functions of the office of President.

Vacancy in the office of President.

26. No President, Vice-President, Chairman, member of any Local Board, or of a Panchayat shall receive any salary, or other remuneration from the funds at the disposal of or under the control of such Board unless the payment of such salary or other remuneration shall have been determined upon by such Board or Panchayat with the approval of the Governor in Council.

Members to receive no remuneration.

27. Every Local Board shall be a body corporate by the name of the Local Board of the local area for which it shall have been established and, over which it has authority, shall have perpetual succession and a common seal, with power to acquire and hold, property, both moveable and immoveable, and, subject to such rules as may from time to time be prescribed by the Governor in Council, to transfer any property held by it, and to contract and to do all other things necessary for the purposes of its constitution, and may sue and be sued in its corporate name.

Incorporation of Local Boards.

4. Mode of transacting Business.

28. Every Local Board shall provide an office, and shall meet for the transaction of business upon such days and at such times as they may arrange, and also at other times as often as a meeting shall be called by the President or, in his absence, by the Vice-President.

Local Board to keep an office.

Provided that every Taluk Board shall meet at least once in every month.

29. The President or, in his absence, the Vice-President shall, at any time, on the requisition in writing of not less than one-third of the members of any Local Board, call a meeting of such Board, provided that no such meeting shall be held unless a notice of the meeting specifying the time and place at which and the purpose for which it is to be held has at least six days previous to the day of such meeting been addressed and sent by the President or Vice-President to each of the members.

President or Vice-President to call a meeting on requisition.

30. At every meeting of a Local Board the President or, in his absence, the Vice-President shall preside. In the absence from any meeting of the President and Vice-President, the members of the Local Board present at the meeting shall choose some one of their number to preside thereat.

Who to preside at meetings.

31. (1) No

43/3041

Quorum.

31. (1) No business shall be transacted at a meeting unless at least one-fourth of the whole number of members be present.

Decision by majority.

Casting vote.

(2) All questions which may come before a Local Board at any meeting shall be decided by a majority; and in every case of equality of votes, the President or the presiding member shall have a second or casting vote.

Modification or cancellation of resolutions.

(3) No resolution of any Local Board shall be modified or cancelled within three months by such Board, except at a meeting specially convened in that behalf and by a resolution of such Local Board supported by not less than one-half of the whole number of the members of such Board.

Minutes of Proceedings.

32. (1) Minutes of the resolutions of the Local Board passed at each meeting shall be drawn up and entered in a book to be kept for that purpose, and shall be signed by the President or the member who presided at such meeting, and shall, at all reasonable times and without charge, be open at the office of the Local Board to the inspection of any person who pays a tax under this Act in respect of any property situated within the local area of such Board.

Copies of Minutes to be sent to Divisional Officer for publication.

(2) A copy of the minutes of the resolutions of each meeting shall, within three days from the date thereof, be transmitted to the Collector of the District in the case of a District Board, and, in the case of a Taluk Board, to the Revenue Officer in charge of the Division of the District, wherein the office of such Taluk Board is situated, for publication in the District Gazette in English and a Vernacular language of the district at the cost of such Local Board.

Executive power vested in the President.

33. (1) The resolutions of the Local Board shall be carried into effect by the President, in whom the entire executive power of the Board shall be vested, and who shall be directly responsible for the due fulfilment of the purposes of this Act.

Exception.

(2) It shall not be lawful for the President to exercise any power which by this Act it is expressly declared shall be exercised by the Local Board at a meeting.

Delegation of powers to Vice-President.

(3) Any President may, on his own responsibility, from time to time, authorize the Vice-President, by an order in writing, to exercise any of the powers conferred on such President by this Act, and may at any time in like manner modify or cancel such authority.

Rules as to conduct of business.

34. Every Local Board at a meeting may, from time to time, make rules consistent with this Act, and with any rules framed by the Governor in Council, in regard to the following matters:—

(i) the time and place of their meetings;
(ii) the manner in which notice thereof shall be given;
(iii) the conduct of proceedings at meetings;
(iv) the division of duties among the members of the Board;
(v) the appointment and procedure of Committees consisting wholly of a certain number of members of the Board, or partly of such members and partly of other inhabitants of the local area for the superintendence and management of educational institutions, hospitals, dispensaries, choultries or other institutions maintained by the Board;

(vi) the persons by whom receipts may be granted for money paid to the Board; and

(vii) all other similar matters.

Execution of resolutions if President is negligent.

35. (1) If at any time it appears to the Collector of the District that the President of a Local Board has made default in carrying out any resolution of such Local Board, the Collector may by notice in writing require such President to carry out such resolution within a reasonable time to be specified in such notice and if such President omits to comply with such notice the Collector may assume the execution of such resolution and pass all necessary orders accordingly.

Report to Local Board and Government.

(2) Any Collector taking action under this section shall in a memorandum record his reasons for such action, and shall forthwith forward such memorandum to the Local Board for information, and shall also forthwith forward a copy thereof to the Governor in Council, who may pass such orders thereon as he may deem fit.

Control of Collector over Local Boards.

36. (1) When the Collector of the District is not the President of a Local Board, he may—

(*a*) enter on and inspect, or cause to be entered on and inspected, any immoveable property or any work in progress under the control of such Board;

(*b*) call for and inspect any document in the possession or under the control of such Board;

(*c*) require such Board to furnish such statements, accounts, reports, and copies of documents relating to their proceedings or duties as he may think fit; and

(*d*) record in writing, for the consideration of such Board, any observations he may think proper in regard to their proceedings or duties.

(2) The Governor in Council may, by notification from time to time, authorize any public officer to exercise any of the powers of a Collector under this section, and may, at any time in like manner, modify or withdraw such authority.

Power of Government and Collector to suspend action under this Act.

37. (1) The Governor in Council or the Collector of the District may, by order in writing, suspend the execution of any resolution or order of a Local Board, or cancel such resolution or order, and may prohibit the doing of any act which is about to be done, or is being done, in pursuance of, or under colour of, this Act, if, in his opinion, such resolution, order or act is in excess of the powers conferred by law, or the execution of such resolution or order, or the doing of such act is likely to cause obstruction, injury or annoyance to any persons lawfully employed or danger to human life, health or safety, or is likely to lead to a riot or an affray.

Submission of order to Government.

(2) When the Collector makes any order under this section, he shall forthwith forward a copy thereof, with a statement of his reasons for making it, to the Local Board concerned and to the Governor in Council.

(3) The Governor in Council may rescind the order, or direct that it continue in force with or without modification, permanently or for such period, as he thinks fit.

Extraordinary powers of Collector in case of emergency.

38. (1) In cases of emergency the Collector of the District may provide for the execution of any work, or the doing of any act, which a Local Board is empowered to execute or do, and the immediate execution or doing of which is, in his opinion, necessary for the service or

44/3041

or safety of the public, and may direct that the expense of executing the work or doing the act shall be paid by the Local Board.

Recovery of expenses.

(2) If the expense is not so paid, such Collector may make an order directing the person having the custody of the Local Fund to pay the same in priority to any or all other charges against such fund. Such person shall, so far as the funds to the credit of the Local Board admit, be bound to comply with such order.

Submission of report to Government.

(3) Such Collector shall forthwith report to the Governor in Council every case in which he uses the powers conferred upon him by this section.

Powers of Divisional Officer.

39. When the Revenue Officer in charge of the Division of the District, in which there is a Taluk Board, is not the President of such Board, he may, subject to the control of the Collector of the District, exercise in respect of such Board any of the powers conferred on the Collector of the District by Sections 35 to 38; and shall furnish the report prescribed in Sections 35, 37, and 38 to the Governor in Council through the Collector of the District.

Powers of Governor in Council in cases of default of Local Board.

40. (1) If at any time it appears to the Governor in Council that any Local Board has made default in performing any duty imposed on it by or under this or any other Act, the Governor in Council may, by order in writing, fix a period for the performance of such duty.

Appointment of some person to perform duty.

(2) If such duty is not performed within the period so fixed, the Governor in Council may appoint some person to perform it, and may direct that the expense of performing it shall be paid within such time as he may fix to such person by the Local Board.

Recovery of expense.

(3) If the expense is not so paid, the Collector of the District, with the previous sanction of the Governor in Council, may make an order directing the person in having the custody of the Local Fund to pay the same, in priority to any or all other charges against such fund. Such person shall, so far as the funds to the credit of the Local Board admit, be bound to comply with such order.

5. *Servants of District and Taluk Boards.*

The Local Board to fix the number and salaries of their servants.

41. Every Local Board shall at their first Meeting, and may from time to time thereafter at a Meeting, fix the number and salaries of all such permanent servants as they may think necessary and proper to assist in carrying out the purposes of this Act, and shall submit a statement of their proposals for the sanction of the Governor in Council in such form as he may, from time to time, prescribe, and the Governor in Council shall pass such orders thereon as he may deem fit; provided that such servants holding office under the Madras Local Funds Act, 1871, at the time this Act comes into force shall be deemed to have been appointed under this Act.

Government servants employed by Local Board.

42. (1) The Governor in Council may, on the application of any Local Board, place at their disposal the services of any Government servant to be employed for the purposes of this Act. The Local Board shall pay to any Government servant so employed the salary he may be entitled to receive under the rules of the branch of the Government service to which he belongs, and shall also pay to the Governor in Council such contribution towards

towards the pension of such servant as may be payable under the rules in that behalf in force for the time being.

(2) If such servant, while employed under the Local Board, or if any other servant of the Local Board does any work for Government, the Governor in Council shall contribute to the Local Board so much of the salary of such servant as the Governor in Council may consider to be an equivalent for such work.

Contribution towards pay of such servants.

(3) No Government servant employed by the Local Board shall be dismissed or removed from such employment without the consent of the Governor in Council or until three months' notice in writing to that effect shall have been given to the Governor in Council.

Dismissal of such servants.

(4) No Government servant employed under the Local Board shall, except in cases of emergency, be withdrawn from the service of the Local Board, without their consent, unless and until the Governor in Council shall have given three months' notice in writing to that effect to the Local Board.

Withdrawal of such servants.

43. Every member or servant of a Local Board, or of a Panchayat, every contractor or agent, to whom the collection of any tax, toll, fee, or other sum, due to a Local Board or Panchayat, is entrusted, and every person engaged in the collection of such tax, toll, fee or sum, shall be deemed to be a public servant within the meaning of the Indian Penal Code.

Local Boards' servants are public servants.

44. The President of each Local Board shall, subject to such rules as the Governor in Council may from time to time prescribe, appoint such permanent servants as shall have been provided for under Section 41, and may also appoint such temporary servants as may be required for the purposes of this Act in cases of emergency, and shall pay such permanent and temporary servants from the Local Fund the salaries that may be fixed for them in the manner aforesaid or as the emergency may require.

The President to appoint servants.

45. The President may, subject to the provision in Section 42, Sub-section (3), and to such control as the Governor in Council may from time to time prescribe, fine, suspend or dismiss any of such servants and appoint others in their stead.

The President to fine, suspend or dismiss servants.

46. (1) The District Board at a Meeting may, from time to time, make rules consistent with this Act and with any rules framed by the Governor in Council as to the following matters in respect of the servants of all Local Boards in the District:—

Rules as to securities, pensions, &c.

(i) the servants who shall furnish security for the due performance of their duties;
(ii) the amount of such security;
(iii) the grant of leave to servants and the allowances to be paid to persons acting for such servants;
(iv) the period of service of all servants;
(v) the conditions under which such servants, or any of them, shall, on retirement, receive pensions, gratuities or compassionate allowances;
(vi) the amount of such pensions, gratuities or compassionate allowances (if any);
(vii) the establishment of a Pension or Provident Fund by such servants; and
(viii) the

45/3041

(viii) the rates at which and the conditions under which contributions shall be paid from the Local Fund towards such Pension or Provident Fund, and the Local Board or Boards by whom they are to be so paid.

(2) Such rules shall be binding on all the Local Boards in the District.

47. All persons in the employ of Government, who, at the time this Act comes into force in any District, shall be performing any executive or ministerial duties in carrying out the purposes specified in this Act, shall continue to discharge such duties under the orders of the Governor in Council, unless and until the Governor in Council shall otherwise direct.

Officers already employed by Government for similar purposes to be continued in office.

6. *Property of District and Taluk Boards.*

48. (1) The Governor in Council may, from time to time by notification, direct that any property, moveable or immoveable, which is vested in Her Majesty and is situate in the territories administered by the Governor in Council, shall vest in any Local Board; and thereupon such property shall vest in such Board for the purposes of this Act, subject to all rights (if any) existing over, and all debts, liabilities and obligations (if any) affecting, such property.

Power to vest property in Local Board,

(2) The Governor in Council may, at any time, by notification, withdraw from any Local Board any property theretofore vested in such Board, and pass such orders as to the management or disposal of such property as he may deem fit.

and to withdraw it.

49. All public roads or streets in any district existing at the time this Act comes into force, or which shall afterwards be made, and the pavements, stones, and other materials thereof, and also all erections, materials, implements, and other things provided for such roads or streets, shall vest in the District Board. Provided that the Governor in Council may, from time to time, by notification, exclude any road or street from the operation of this Act, and cancel such notification wholly or in part.

Public streets, &c., vested in the District Board.

50. (1) All sewers, drains, drainage works, tunnels, and culverts in, alongside or under the streets, in any District, whether made at the cost of the District Board or otherwise, and all works, materials, and things appertaining thereto, shall vest in, and belong to, the District Board.

Sewers, drains, &c., vested in the Local Board.

(2) All rubbish, sewage, filth, and other matters collected under this Act shall vest in, and belong to, the District Board.

Rubbish, &c., to belong to Local Board.

(3) But it shall be competent to the Governor in Council to exclude from time to time by notification any sewer, drain, drainage work, tunnel and culvert from the operation of this Act, and to cancel such notification wholly or in part.

51. (1) Nothing in this Act contained shall be deemed to affect the duties and powers vested in the Board of Revenue in respect of charitable endowments by Regulation VII of 1817.

Saving of Revenue Board's powers in regard to charitable endowments.

(2) But it shall be competent to the Board of Revenue, with the written consent of the Governor in Council and of the Local Board, within whose jurisdiction such endowment is situated, to make over to such Local Board the management and superintendence of any such endowment; and thereupon all powers and duties which attach to the Board of

Power to transfer them to Local Board.

Revenue in respect thereof shall attach to such Local Board as if such Board had been specifically named in the said Regulation.

Transfer of immoveable property by District Board to Taluk Board.

52. (1) The District Board may, with the approval of the Governor in Council, or shall upon his direction from time to time, by notification declare that any immoveable property vested in such District Board shall vest in the Taluk Board of the Taluk wherein such property is situated.

Such property to vest in the Taluk Board.

(2) Such property shall, from the date specified in the said notification, vest in such Taluk Board, and thereupon all powers and duties which attach to the District Board in respect of such property shall attach to such Taluk Board.

Local Board may take over and repair certain roads or streets.

53. Any Local Board may agree with the person or persons, in whom the property, in any road or street in their local area is vested, to take over the property therein, and, after such agreement, may declare, by notice in writing put up in any part of such road or street, that the same has become a public road or street. Thereupon such road or street shall vest in such Local Board.

7. *District and Taluk Funds.*

What shall constitute the District Fund.

54. (1) In each District there shall be constituted a fund, which shall be called the District Fund, and there shall be placed to the credit thereof, unless otherwise appropriated under this Act:—

(i) all unexpended balances of funds raised under the Madras Local Funds Act, 1871;

(ii) the proceeds of the taxes, tolls, and fees hereinafter authorized, to be levied by the District Board;

(iii) the sale proceeds of all property vested in the District Board which may be sold under their orders;

(iv) all fines and penalties levied under the provisions of this Act;

(v) all contributions received from other Local Boards or Municipal Councils; and

(vi) all other sums of money which may be received by the District Board in trust for the purposes of this Act.

District Fund where to be lodged and how to be drawn against.

(2) The District Fund shall be lodged in such Bank or Government Treasury as the President, under the orders of the Governor in Council, may direct. All expenses incurred by the District Board shall be paid out of such funds; and all orders or cheques upon the said fund shall be signed by the President, or, in his absence, by any person authorized by him in that behalf, and the Treasury or Bank in which such fund is lodged shall, so far as the funds to the credit of the District Board admit, pay all such orders and cheques which are so signed.

Transfer of funds from District to Taluk Board.

55. The District Board shall, at such times as the Governor in Council may, from time to time, prescribe in that behalf, transfer to each Taluk Board within the District a sum not being less than one-half of the proceeds of the taxes levied by the District Board in such taluk and may, from time to time, with the approval of the Governor in Council, or shall upon his direction, transfer to such Taluk Board any other sums forming part of the District Fund.

56. (1) In

Taluk Fund.

56. (1) In every taluk there shall be constituted a fund, which shall be called the Taluk Fund, and there shall be placed to the credit thereof, unless otherwise appropriated under this Act—

(i) the sums transferred to the Taluk Board of such Taluk under Section 55;

(ii) the sale proceeds of all property vested in such Taluk Board, which may be sold under their orders;

(iii) all contributions received from other Local Boards or Municipal Councils;

(iv) the proceeds of all fees hereinafter authorized to be levied by the Taluk Board; and

(v) all other sums of money which may be received by such Taluk Board, in trust for the purposes of this Act.

Taluk Fund where to be lodged and how to be drawn against.

(2) The Taluk Fund shall be lodged in such Bank or Government Treasury as the President, under the orders of the Governor in Council, may direct. All expenses incurred by any Taluk Board shall be paid out of such funds; and all orders or cheques upon the said fund shall be signed by the President, or, in his absence, by any person authorised by him in that behalf, and the Treasury or Bank in which such fund is lodged shall, so far as the funds to the credit of the Taluk Board admit, pay all such orders and cheques which are so signed.

CHAPTER III.

Taxes, Tolls, and Fees.

Taxes and Tolls.

57. The following are the Taxes, Tolls, and Fees, which may be levied under this Act:—

(i) A tax not exceeding two annas in the rupee on the annual rent value of all occupied lands, on whatever tenure held, in the Districts of Malabar, South Canara, and the Nilgiris, and not exceeding one anna in the rupee on the annual rent value of such land elsewhere.

(ii) A tax on houses situated within any union at rates not exceeding those laid down in Schedule A.

(iii) Tolls upon carriages, carts or animals passing along roads within the district, not exceeding the rates laid down in Schedule B. Provided that the net proceeds of the said tolls shall be applied to the purposes specified in Clause I, Section 95.

(iv) Fees for licenses granted for the temporary erection of pandals and other structures in streets and other public places in an union at a rate not exceeding three pies a day for every square yard or part thereof covered by such structures; and

(v) Fees for the temporary use of cartstands, and of markets, market-sites, village-sites, and other similar public places on the occasion of fairs and festivals at such rates as may be fixed by the Taluk Board.

District Board may, with the approval of the Governor in Council, determine to levy taxes.

58. The District Board at a meeting may, subject to the provisions contained in the last preceding section from time to time determine, with the approval of the Governor in Council, that any one or more of the said taxes and tolls shall be levied at rates not exceeding those specified in the last preceding section.

59. If

59. If at any time it seems advisable to the Governor in Council that the funds required for the purposes of this Act shall be raised in any district, taluk or union from all or any one or more of the taxes and tolls mentioned in Section 57, the Governor in Council may direct the District Board to levy such taxes or tolls at any rate or rates not exceeding those authorized by this Act as he may deem necessary, unless the District Board shall show cause to the contrary within three months after the receipt of the order containing such direction. If the District Board fail to show cause within the said time to the satisfaction of the Governor in Council, the taxes or tolls so directed to be levied shall be levied in such district, taluk or union as if the levy of the same had been determined by the District Board with the approval of the Governor in Council; provided that it shall be competent to the Governor in Council, from time to time, to modify or cancel such direction.

Governor in Council may direct the levy of taxes,

unless the District Board show cause to the contrary,

and may cancel or modify such direction.

60. When the District Board shall have determined, with the approval of the Governor in Council, to levy any tax or toll, such Board shall at once issue a notification and make proclamation by beat of drum in the villages in which the tax or toll is to be levied, specifying the rate at which such tax or toll is to be levied, and intimating that such tax or toll will be levied from a date to be specified in such notification and such tax or toll shall be levied in the manner hereinafter provided, until such time as the said notification shall be modified or cancelled. Provided that the rates and tolls levied under the Madras Local Funds Act, 1871, in any district, at the time that this Act comes into force, and the rates at which they are so levied, shall be deemed to be taxes and tolls and the rates thereof the levy of which has been determined and notified in the manner hereinbefore prescribed, and shall continue to be levied until the same are modified or cancelled in the manner aforesaid.

District Board to issue notification intimating that tax, &c., will be levied.

Tax, &c., to be levied until cancellation of notification.

Rates and Tolls under Act IV of 1871.

61. The Taluk Board at a meeting may, subject to the provisions contained in Section 57, from time to time determine to levy the fees specified in Clauses (iv) and (v) of that section, at such rates as they may deem fit.

Levy of Fees.

62. (1) When the Taluk Board shall have determined to levy any fees, they shall at once proclaim, by an order in writing and by beat of drum, in the villages in which such fees are to be levied that such fees will be levied from the date specified in such order and at the rate fixed therein, until such time as the said order shall be modified or cancelled.

Notification thereof.

(2) Such fees shall be levied in the manner hereinafter provided.

(3) Copies of such order shall also be exhibited at the office of the Taluk Board and at some conspicuous place or places in the villages in which such fees are to be levied.

63. The Governor in Council may, at any time, by Notification exempt either on the ground of poverty or for any other sufficient cause, any local area, person or class of persons from any one or more or all of the taxes or fees, leviable under this Act, and may in like manner modify or cancel such exemption.

Exemption from tax, &c.

1. *Tax*

47/3041

1. *Tax on the Annual Rent Value of Land.*

64. If the District Board notify under Section 60 that a tax on the annual rent value of land shall be levied, such annual rent value shall be calculated in the following manner:—

Annual rent value of lands how to be fixed.

(i) In the case of lands held direct from the Government under a Ryotwary Settlement, and also in the case of land situated in the District of Malabar on whatever tenure held, the assessment payable to Government for the land, together with any water-rate which may be payable for its irrigation, shall be taken to be the annual rent value of such lands.

Lands held under Ryotwary Settlement.

(ii) In the case of Inam lands; or lands held wholly or partially free from assessment, the full assessment which such lands would bear if they were not Inam, together with any water-rate which may be payable for their irrigation, shall be taken to be the annual rent value; and such full assessment and water-rate shall be determined by the Collector of the District under the general orders of the Board of Revenue.

Inam lands.

(iii) In the case of lands held on any other tenure, the annual rent payable to the landholder by his tenants shall be taken to be the annual rent value of the lands held by such tenants; and the rent ordinarily payable to the landholder for lands of similar quality leased out by him in the neighbourhood shall be taken to be the annual rent value of lands occupied by the owner himself, or by any person holding the same from him free of rent or at a favorable rent.

Lands held on any other tenure.

(iv) When revenue or rent is paid in kind, the annual rent value shall be calculated according to the rates of rent established or paid for neighbouring lands of a similar description and quality.

When revenue or rent is paid in kind.

Provided that all valuations and assessments made under the Madras Local Funds Act, 1871, and existing at the time this Act comes into force, shall be deemed to have been made under this Act.

Proviso as to existing valuations.

65. The Collector may require every holder of land within the district, not being an owner of land in the district of Malabar, or a holder of land under Ryotwary tenure, to furnish him with an accurate list of the lands held by him, whether occupied by tenants or by himself, specifying, in each case, the annual rent value of the lands so occupied.

Holders of land on other than Ryotwary tenure to furnish lists of their lands to Collector.

66. If the Collector is satisfied with the list furnished by a landholder in compliance with a requisition made under the last preceding section, he shall assess such landholder, according to such list, for the tax due in respect of lands held by him as aforesaid.

Collector to assess tax according to list.

67. If any landholder shall neglect to comply with a requisition made under Section 65, within six months after requisition made in the District Gazette or otherwise, such landholder shall be liable to a fine not exceeding rupees fifty for each day's delay, until the list be furnished, or until the annual rent value of such landholder's lands shall have been fixed by the Collector as provided in the next following section. The amount

Penalty for failing to furnish such lists.

of

of such fine shall be fixed by the Collector of the District and shall be recoverable as an arrear of tax.

68. If no such list be furnished by any landholder within one month from the expiration of the six months aforesaid, the Collector of the District shall himself fix the annual rent value of the lands held by such landholder as aforesaid.

If list be not furnished, Collector may fix the annual rent value.

69. The Collector of the District may take steps in the manner provided by Madras Act III of 1869 for ascertaining the correctness of any list furnished in compliance with a requisition made under Section 65, or where such lists shall not have been furnished, for fixing the annual rent value as provided in the last preceding section, anything in Regulation XXIX of 1802 to the contrary notwithstanding, and he may depute any of his officers to make such inquiries as may be necessary.

Power of Collector to summon parties, &c.

70. If, after due inquiry, the Collector is dissatisfied with any list furnished to him as aforesaid, he shall amend the same, and shall supply such landholder with a copy of such amended list, which shall be taken to contain the annual rent value of the lands held by him as aforesaid.

Collector to amend list if dissatisfied with it.

71. (1) An appeal shall lie to the Board of Revenue from the decision of the Collector under the last preceding section.

Appeal to Board of Revenue.

(2) Provided that such appeal be preferred within six months from the date of the Collector's decision.

(3) The order made on such appeal shall be final.

72. In the case of land held on Ryotwary tenure, the amount of the local tax shall be entered in the puttah of the landholder.

Tax to be entered in puttahs of Ryotwary lands.

73. Every landholder shall pay to the Collector, or other officer empowered by him to receive it, the local tax due in respect of lands held by him as aforesaid, on or before such dates and in such instalments as the Collector, under the general orders of the Board of Revenue, may by notification declare. Provided that, in the case of lands occupied by tenants, it shall be lawful for the landholder to collect and recover from his tenant one-half of the amount payable in respect of the land so occupied.

Payment of local tax by landholder.

Proviso as to liability of tenants.

74. Every landholder shall, in collecting or recovering the portion which may be due to him under the proviso to the last preceding section, be entitled to exercise the same powers as may, under any Act or Regulation which now is, or hereafter may be, in force, be exercised by any landholder in the collection and recovery of rent, and shall be liable to all the penalties prescribed therein for the abuse of such powers.

Powers of landholders.

75. Every landholder coming within the meaning of clause 3 of Section 64 shall be entitled to a remission of one-half of the tax payable by him on so much of the whole annual rent value of his land as is equal to the amount of the revenue payable by him to Government in respect of such land. Provided that the amount recoverable by such

Remission of one-half of the local tax in case of lands held on other than Ryotwary tenure.

48/3041

such landholder from his tenants under the proviso to Section 73 shall be calculated upon the whole amount which would have been payable to Government if no such remission had been allowed.

Proviso.

76. When any landholder shall, on the date fixed by the Collector under Section 73, have failed to pay, either in whole or in part, the tax due by him in respect of lands held by him as aforesaid, the said tax or such part of it as remains unpaid shall be recoverable in the same manner as if it were an arrear of revenue under Act II of 1864.

Arrears of tax how to be recovered.

2. *Tax on Houses.*

77. (1) If the District Board notify under Section 60 that a tax on houses shall be levied, such tax shall at the rate, and from the date, specified in such notification be levied on all houses situated within any union.

Tax on houses.

(2) The Kurnam of every village situated within the union shall, on the requisition of the Chairman of the Punchayet of such union, prepare and furnish to the Chairman lists of all houses within the village or villages of which he is Kurnam, and shall enter in the same the names of the owners or occupiers of such houses.

Kurnams of each village to furnish list of houses and their owners.

(3) Provided that the Kurnam shall be entitled, for the preparation of such lists, to receive such remuneration (if any) as the Punchayet at a meeting may fix subject to the approval of the Taluk Board having authority over such union.

Kurnam entitled to remuneration.

78. (1) The Chairman of the Punchayet shall on the receipt of the lists mentioned in the last preceding section cause tax-books to be prepared. Such tax-books shall show in distinct columns the name of the owner and occupier of each house, the class under which such house shall be taxed, the amount of the tax due and the date on which the tax is payable.

Tax to be entered on such lists.

(2) No house ordinarily used as a place of public worship or as a public choultry, or as a hospital or dispensary, and no house used exclusively for charitable purposes shall be liable to such tax.

Exceptions.

(3) Every person claiming to be the owner or occupier of any house taxable under this Act, or the agent of such person, shall be at liberty to inspect the tax-books at all reasonable hours and to make extracts therefrom without the payment of any fee.

Inspection of tax-books.

79. (1) As soon as the tax-books are prepared, the Chairman of the Punchayet shall give public notice thereof by beat of drum in the union and of the place or places where the books may be inspected.

Completion of tax-book to be notified.

(2) The Chairman of the Punchayet may, from time to time, add to or amend the tax-books, by inserting therein the name of any person liable to be taxed, or by inserting any property liable to the tax, or by altering the classification of such property; and, in the case of every such amendment, notice thereof shall be given to the person interested in such amendment.

Amendment of tax-book.

80. (1) When any house shall have been vacant for sixty or more consecutive days during any year, the Chairman shall remit so much not exceeding one-half of the amount of the tax for the year as is proportionate to the number of days the said house may have remained vacant.

Remission of tax on account of vacant houses.

(2) No

(2) No person shall be entitled to such remission unless the owner of the house or his agent shall, at or about the time that the house becomes vacant, have given notice of such vacancy to the Chairman, and the amount of tax to be remitted shall be calculated from the date of the delivery of such notice.

Proviso as to notice of vacancy.

81. (1) Where any house-tax shall remain unpaid ten days after the same is due, the Chairman of the Punchayet, or some person duly authorized in writing by him in that behalf, may serve upon the owner or occupier of the house, or upon both, a notice in writing in the form given in Schedule C, or to the like effect.

Notice of demand for house-tax.

(2) If such owner or occupier shall not, within 15 days from the service of such notice of demand, pay the sum due, or show cause why the same should not be paid, the Chairman or other person duly authorized in that behalf by him may levy such sum, with all costs, by distress and sale of all movable property found on the premises, or of all movable property of the owner, wherever the same may be found within the limits of the union.

Distress.

82. The Chairman of the Punchayet or other person duly authorized as aforesaid shall make an inventory of the property seized, and if the amount due is not paid within 15 days after seizure, the property may be sold.

Inventory. Sale.

83. Whenever any house-tax shall have been paid by the occupier, or recovered from him by seizure and sale of his property, it shall be lawful for him to deduct the amount so paid or recovered from the next and following payments of rent.

Tax paid by occupier of house to be deducted from rent thereof.

84. (1) The Chairman of the Punchayet shall not be bound to cause new lists or tax-books to be prepared every year, but may adopt those of the preceding year with such alterations and amendments as he may deem necessary.

Tax-books, &c., need not be prepared annually.

(2) Public notice of such alterations and amendments thereof shall be given in the manner provided in Section 79 and the other provisions of that section, and Section 78 shall be applicable to such books and to the taxes mentioned therein.

85. (1) In the case of any assessment made or tax demanded by the Chairman of the Punchayet an appeal from his decision shall lie to the Taluk Board who shall hear and dispose of the same as they deem fit at their next meeting.

Appeals.

(2) No such appeal shall be entertained—

i. unless it be made within 30 days after the tax complained of has been demanded, and

ii. unless the tax if any demanded by the Chairman of the Punchayet shall, except when the Taluk Board otherwise direct, have been paid or deposited at the Union office on or before the day on which the appeal is made.

(3) In the event of the amount of any tax being decreased or remitted by the Taluk Board the Chairman of the Punchayet shall grant a refund accordingly.

(4) The assessment or demand of any tax, when no appeal is preferred, and the adjudication of an appeal by the Taluk Board shall be final.

Exemption on the ground of poverty.

86. The Taluk Board having authority over the union in which any house is situated may exempt from payment of the tax, on the ground of poverty, the owner or occupier of such house.

5. *Tolls*

49
3041

3. *Tolls on Vehicles and Animals passing along Roads in the District.*

87. (1) If the District Board notify under Section 60 that tolls on carriages, carts, and animals passing along any road within the district, shall be levied at the rates specified in the notification, such tolls shall be levied as provided in Sections 88 to 92.

Levy of tolls.

(2) The District Board may compound with any person for a sum to be paid annually or half yearly in lieu of all such tolls either generally in respect of all roads in the district or specially in respect of any particular road and may issue licenses to any such person in respect of his carriages, carts, and animals; provided always that such composition shall include all the carriages, carts, and animals possessed by the person compounding.

Composition for tolls and issue of licenses.

(3) No tolls shall be paid for the passage of troops on their march, or of Military and Government stores and equipages, or of Military and Police officers on duty, or of any person or property in their custody, or for the passage of vehicles and animals licensed by the District Board while such licenses are in force.

Exemptions.

88. The District Board shall, with the approval of the Governor in Council, declare by notification from time to time, to be published in the *Fort St. George Gazette*, the places on any such road at which such tolls shall be collected, and may, from time to time, with the approval of the Governor in Council, in like manner cancel or modify such declaration.

Place at which tolls leviable to be notified.

89. (1) The District Board shall thereupon construct toll-bars, gates, and gate-keepers' stations at the places aforesaid, and may place the collection of such tolls under the management of such persons as may appear to them proper, or may lease out the same, and may frame bye-laws for the guidance of toll-collectors.

Toll-gates to be erected. Bye-laws.

(2) At every toll-bar gate or station, a table of the tolls authorized to be taken shall be put up legibly written or painted in English words and figures and in a vernacular language of the district, and when such table is not put up at any toll-bar, gate, or station, no tolls shall be leviable thereat during such time.

Table of tolls to be put up.

90. (1) No more than one payment of toll shall be demanded at any one toll-bar, gate or station in respect of any carriage, cart, or animal in any one period of twenty-four hours counted from sunrise to sunrise. Provided that when toll has been paid at any toll-bar, gate or station in respect of any carriage, cart, or animal not laden or ridden, the difference between such toll and the toll payable in respect of such carriage, cart, or animal laden or ridden, shall be payable if such carriage, cart, or animal, again passes through such toll-bar, gate or station, laden or ridden, within such period.

One payment to clear gate for one day.

Proviso.

(2) When payment of any toll is made, a receipt shall be granted by the person to whom the payment is made in such form as the District Board may, from time to time, prescribe.

Receipts.

(3) In case of non-payment of any such toll on demand, the person duly authorized to collect the same may seize any carriage, cart, or animal in respect of which it is chargeable, or any part of its burden, and detain the same in his custody.

In case of non-payment of tolls, vehicle, &c., may be seized.

(4) If any toll, together with the expenses occasioned by such seizure and detention, remains unpaid for twelve hours, the person duly authorized as aforesaid shall forthwith send the carriage, cart, or other property seized as aforesaid to the nearest public officer empowered to sell distrained property under Act VII of 1839.

and sent for sale.

(5) Such officer shall forthwith issue a notice stating that, after the expiration of two days, exclusive of Sunday, he will sell the property by auction at such place as may be stated in the notice; provided that if, at any time before the sale has actually begun, the person, whose property has been seized, shall tender to the said officer, the amount of the toll demanded, and of all the expenses occasioned by the non-payment thereof and by the seizure and detention of the property, the same shall forthwith be released.

Notice of sale.

Proviso.

(6) If after the expiration of the period specified in such notice the amount of such toll and of the said expenses remain unpaid, the said officer shall sell the property seized, and pay the sale-proceeds to the District Fund.

Sale.

91. In all cases of resistance to the lawful authority of the toll-collectors, appointed under this Act, all police officers shall assist the toll-collectors, when required, and, for that purpose, shall have the same power which they have in the exercise of their ordinary police duties.

Police to assist toll-collectors.

92. If any person shall, with any carriage, cart or animal, go off or pass from any road on which a toll-bar, gate or gate-keeper's station has been constructed under the provisions of Section 89 through or over any land adjoining thereto, such land not being owned or occupied by such person and not being a public road, with intent to evade the payment of any toll leviable under the provisions hereinbefore contained, such person shall be liable to a fine not exceeding Rs. 50 and shall also pay the amount of the toll and costs of prosecution.

Penalty for evading tolls.

4. Fees.

93. (1) If the Taluk Board proclaim in the manner provided by Section 62 that any fee shall be levied, such fee shall, at the rate mentioned in the proclamation, be paid on demand, by the person to whom licenses may have been granted under clause iv, Section 57, or by whom the cart-stands, markets, market-sites, village-sites, or other public places may have been used under clause v, Section 57, to the President of the Taluk Board, or to any person duly authorized in that behalf by such President.

To whom payable.

(2) If such fee is not so paid, the movable property of the person by whom it is payable, shall at once be seized and sold by the President of the Taluk Board or by any person duly authorized by him in that behalf.

How recoverable in default.

(3) In the case of any fees levied under clause iv of Section 57 in any Union, such fees shall be paid on demand to the Chairman of the Panchayat of such Union, who shall have and exercise all the powers conferred by this section on the President of the Taluk Board.

94. Whenever

94. Whenever under the provisions of Sections 81, 90 and 93 any property is distrained, seized or sold in consequence of the non-payment of any tax, toll or fee due, such distraint, seizure and sale shall be effected subject to the conditions, exceptions and exemptions hereinafter provided.

Conditions of distraint and sale.

Exceptions.

(i) The following property shall not be liable to distraint:—

(*a*) the necessary wearing apparel of the defaulter, his wife and children,

(*b*) the tools of artisans, and

(*c*) where the defaulter is an agriculturist, his implements of husbandry and such cattle as may, in the opinion of the President of the Taluk Board or the Chairman of the Panchayat under whose authority such seizure is made, be necessary to enable the defaulter to earn his livelihood.

Limit.

(ii) The distress shall not be excessive, that is to say, the property distrained shall be, as nearly as possible, proportionate to the amount due.

Perishable property.

(iii) When the property seized is subject to speedy and natural decay, and when the expense of keeping it in custody and the amount of the tax due will exceed its value, the person seizing the property shall at once, after seizure of such property, give notice to the person, in whose possession it was when seized, to the effect that it will be sold at once, and shall sell it accordingly, unless the amount due be forthwith paid.

Surplus sale-proceeds.

(iv) Any surplus that may remain after deducting the amount of the toll, tax or fee and of the said expenses including the expenses of the sale shall be returned, on demand, if made within six months, to the owner of the property, or if no demand be made within such period, shall be credited to the District Fund.

CHAPTER IV.

DUTIES, RESPONSIBILITIES AND MUTUAL RELATIONS OF LOCAL BOARDS.

95. Every Local Board shall, subject to such rules as may from time to time be prescribed by the Governor in Council, and so far as the funds at their disposal may admit, provide for the following matters within the areas under their authority:—

Matters to be provided for by Local Boards.

(i) The construction, repair and maintenance of streets, bridges and other means of communication.

(ii) The planting and preservation of trees on sides of roads and on other public places.

(iii) The construction and repair of hospitals, dispensaries, lunatic asylums, choultries, markets, drains, sewers, water-works, tanks and wells, the payment of all charges connected with the objects for which such buildings have been constructed, the training and employment of medical practitioners and vaccinators, the sanitation of towns and villages, the cleansing of the streets, tanks and wells, and other works of a similar nature.

(iv) The

(iv) The diffusion of education, and, with this view, the construction and repair of school-houses, the establishment and maintenance of schools, either wholly or by means of grants-in-aid, the inspection of schools and the training of teachers.

(v) The establishment and maintenance of relief works in time of famine or scarcity.

(vi) Other measures of local public utility calculated to promote the safety, health, comfort or convenience of the people.

(vii) The payment of salaries, leave allowances, pensions, gratuities and compassionate allowances to servants employed by the Local Board.

(viii) The payment of all expenses specially provided for by this Act, but not included under the preceding clauses of this section.

Responsibility of Local Boards.

96. Every Local Board shall, subject to such rules as may from time to time be prescribed by the Governor in Council, be responsible for the maintenance of any institution under their control or of any street, building, or other property vested in them.

Institutions and works not provided for by this Act.

97. The Governor in Council may at any time, with the consent of any Local Board, transfer to such Local Board the management of any institution or the execution of any work not provided for by this Act, and it shall thereupon be lawful for such Board to undertake the management of such institution or the execution of such work. Provided that in every such case the funds necessary for such management or execution shall be placed at the disposal of the Local Board by the Governor in Council.

1. *Projections and Obstructions.*

Obstructions and encroachments.

98. (1) No wall, fence, or other obstruction or encroachment shall be erected on any public street without the written permission of the President of the Taluk Board or of some person duly authorised by him in that behalf; nor shall any building be erected without such permission over any sewer or drain or any part of a sewer or drain, or upon any ground which has been covered, raised, or levelled wholly or in part by street sweepings or other rubbish.

(2) If any person erects such obstruction or building without such permission, or, where such permission shall have been granted, in a manner contrary to or inconsistent with the terms of such permission, the President of the Taluk Board, or other person duly authorised as aforesaid, may by notice in writing require the person who shall have erected the obstruction or building to remove the same within a time to be specified in such notice.

may be removed.

Provided that the President of the Taluk Board, or other person duly authorised by him in that behalf, may by a license allow any temporary erections in any street or road on occasions of festivals and ceremonies.

2. *Private and Public Wells.*

Closing and cleansing of wells, &c.

99. The President of the Taluk Board, or any person duly authorised by him in that behalf, may require the owner of, or the person having control over, any private stream, channel, tank, well, or other place, the water of which is used for drinking, to cleanse and maintain

maintain the same in good repair, or whenever the said water is proved to the satisfaction of the Taluk Board to be unfit for drinking, to desist from so using such water or permitting others so to use it, and if, after such notice, the water of such well, tank or reservoir, is used by any person for drinking, the President of the Taluk Board may require the owner or person having control thereof to close such well, tank or reservoir either temporarily or permanently, or to enclose or fence such well, tank or reservoir, in such manner as he may direct, so that the water thereof may not be used for drinking.

Powers in cases of default.

100. (1) If any person to whom a notice shall have been given under the provisions of this Act requiring him to execute any work omits to comply with such notice, the President of the Taluk Board, or any person authorised by him in that behalf, may cause such work to be executed.

Recovery of expenses.

(2) The expenses incurred in the execution of such work shall be paid by the person to whom the notice shall have been given, and shall be recoverable in the manner hereinbefore provided for the recovery of the arrears of the tax on houses.

Provided that in the case of private streams, channels, tanks, wells, or other places mentioned in Section 99, the water of which is used for drinking, by the public or any section of the public by right, the expenses incurred in the closing or the fencing of such well, tank or reservoir, shall be paid by the Taluk Board from the Taluk Fund.

3. *Unwholesome Buildings and Lands.*

Cleansing and draining of buildings.

101. (1) Whenever any building or land shall, in the opinion of Taluk Board, be in a state injurious to health or offensive to the neighbourhood, the President of the Taluk Board, or any person duly authorised by him in that behalf, may, by notice in writing, inform the owner or occupier of such building or land that, unless such owner or occupier cleanse or drain such building or land, the President of the Taluk Board, or any person authorised by him in that behalf, will cause the same to be cleansed or drained.

(2) If any person to whom a notice shall have been given under the provisions of clause 1 of this section omit within 30 days to cleanse or drain the land or building specified in such notice, the President of the Taluk Board, or any person authorised by him in that behalf, may cause such work to be executed.

(3) The expenses incurred in the execution of such work shall be paid by the Taluk Board from the Taluk Fund.

4. *Vaccination.*

Provision for vaccination.

102. Every District Board shall make provision for the gratuitous vaccination of all persons residing within the district,

(i) by employing an adequate staff of duly qualified vaccinators, and

(ii) by making suitable provision for, and defraying the charges of, maintaining a supply of vaccine lymph, and such public vaccinating stations as may be necessary.

Licensed vaccinator.

103. The Governor in Council may, by a written license, authorise any medical practitioner or other person to perform the operation of vaccination and may at any time suspend or cancel any such license.

104. No

59
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Inspection after vaccination.

110. (1) The parent or guardian of every child which has been vaccinated under the last preceding section shall, subject to the proviso contained in Section 107, on the date of inspection stated in the memorandum, take the child, or cause it to be taken, to such vaccinator for inspection, or shall procure its inspection by such vaccinator; and such vaccinator shall then append to the memorandum a certificate stating that the child has been inspected and the result of such inspection.

Procedure when vaccination is successful.

(2) When it is ascertained, at the time of inspection under this section, that the vaccination has been successful, a certificate shall be delivered by the vaccinator to the parent or guardian of such child to that effect; and such child shall thereafter be deemed to be protected.

Procedure when vaccination is unsuccessful.

(3) When it is ascertained that the vaccination has been unsuccessful, the parent or guardian shall, if the vaccinator so direct, cause the child to be forthwith again vaccinated, and shall subsequently cause it to be inspected in the manner provided in Sub-section (1) of this section.

Certificate of insusceptibility.

(4) If the vaccinator is of opinion that a child which has been three times unsuccessfully vaccinated is insusceptible of vaccination, he shall deliver to the parent or guardian of such child a certificate to that effect; and the parent or guardian shall thenceforth not be required to cause the child to be vaccinated.

Private vaccinator.

111. No private vaccinator shall be bound to vaccinate any child or make any inspection under Sections 107, 108, 109 and 110, but if such vaccinator perform the operation of vaccination or make any inspection under the aforesaid sections, such vaccinator shall grant the certificates mentioned in the said sections.

Notice to parent or guardian of unprotected child, &c.

112. (1) The President of the District Board, or some person or persons authorized by him in that behalf, shall ascertain whether all the children under the age of ten years within the district have been vaccinated or are unprotected; and if the President of the District Board or any person authorized by him has reason to believe that the parent or guardian of any unprotected child is bound by the provisions hereinbefore contained to procure the vaccination of such child or present it for inspection and has omitted so to do, he shall go to the house of such parent or guardian and there make enquiry, and shall, if the fact is proved to his satisfaction, forthwith deliver to such parent or guardian, or cause to be affixed to his house, a notice requiring that the child be vaccinated, or (as the case may be) that it be presented for inspection at a time and place to be specified in the notice.

If notice is disobeyed, Magistrate to direct obedience.

(2) If such notice is not complied with, the President of the District Board or such person shall send a report on the matter to the Magistrate, who shall summon the parent or guardian of the child and demand his explanation, and shall, if such explanation is not satisfactory, make an order in writing directing such parent or guardian to comply with the notice before a date specified in the order.

Person disobeying order liable to penalty.

(3) If on such date the order, passed as aforesaid, has not been obeyed, the Magistrate shall summon the parent or guardian before him, and shall, if no just cause or excuse is shown for such disobedience, sentence such parent or guardian to a fine not exceeding Rs. 50; and

and such parent or guardian shall be liable to a further fine not exceeding Rs. 10 for every day during which the order under this section may not be obeyed by him.

Provision as to person who does not appear in public.

113. Notwithstanding anything hereinbefore contained, if any unprotected child or the parent or guardian of such child is a female who, according to the customs of the country, does not appear in public, the President of the District Board, or any person authorized by him in that behalf, shall direct a vaccinator to visit the house of such parent or guardian and there to deal with the child in accordance with Sections 107, 108, 109 and 110.

Penalty for signing a certificate by unlicensed vaccinator.

114. Whoever, after the publication of the notification mentioned in Section 106 not being a vaccinator under this Act, wilfully signs or makes a certificate purporting to be a certificate granted under this Act, shall be liable to a fine not exceeding Rs. 500.

Penalty for signing a false certificate.

115. Whoever, being a vaccinator, wilfully signs, or makes, or procures the signing or making of a false certificate, or being bound to grant a certificate under this Act, refuses or neglects to grant the same, shall be liable to a fine not exceeding Rs. 100.

Prohibition of inoculation.

116. In every district in which this Act shall have come into force inoculation is prohibited.

Whoever contravenes the provisions of this section shall be liable to a fine not exceeding Rs. 50.

5. *Private Latrines.*

Private scavengering.

117. (1) The President of the Taluk Board, or any person authorized by him in that behalf, may contract with the owner or occupier of any building or land to supply him on payment with a scavenger for the removal of night-soil from the building or land belonging to, or occupied by, such owner or occupier, on such terms and subject to such conditions as such President, or person authorized by him as aforesaid, may think fit.

Recovery of fees.

(2) The amount due under such contract shall be payable on demand, and in default shall be recoverable in the manner provided for the recovery of fees under Section 93 (2).

Contribution to other local authorities.

118. If the expenditure incurred for any of the purposes described in Section 95 by any Local Board or by any Municipal Council constituted under the Madras District Municipalities Act, 1884, or other similar law for the time being in force, is calculated to benefit the inhabitants of any other local area, the Local Board of the latter local area may, with the sanction of the Governor in Council, contribute a reasonable sum towards such expenditure; or the Governor in Council may direct the said Local Board to show cause, within a month after the receipt of the order containing the direction, why such sum shall not be paid. If the Local Board fail to show such cause within the said period to the satisfaction of the Governor in Council, he may direct the said Local Board to pay such sum, and it shall be paid accordingly.

CHAPTER

23/3041

CHAPTER V.

Unions and Punchayats, their Constitution, Powers, and Duties.

Establishment in each Union of a Punchayat consisting of not less than five Punchayatdars.

119. There shall be established for each Union a Punchayat, having authority over that Union, and consisting of not less than five persons, who shall be called members of the Punchayat.

Village headman to be ex-officio member.

120. (1) The headman of each village comprised in the Union shall ex-officio be a member of the Punchayat.

Decision as to who is village headman.

(2) If any doubt shall arise as to who is the headman of a village, it shall be competent to the Revenue officer in charge of the division of the district wherein such village is situated to declare by an order in writing who is such headman for the purposes of this Act.

121. The other members of the Punchayat may be—

Appointment of other Punchayatdars.

(i) Either wholly appointed by the Governor in Council, or

(ii) Partly so appointed and partly appointed by election by the tax-payers and inhabitants of the Union or of a part thereof, subject to such rules and conditions as may, from time to time, be prescribed by the Governor in Council.

The Governor in Council to declare the maximum number of Punchayatdars, and how many are to be elected.

122. The Governor in Council shall, on the provisions of this Act regarding Punchayats coming into force in any Union, declare—

(i) What shall be the maximum number of members of the Punchayat for the time being to be appointed for such Union, and

(ii) The number of members of the Punchayat, if any, to be appointed by election in such Union or in a part thereof.

The Governor in Council may appoint a Chairman, or may authorise his appointment by election, and may withdraw such authority.

123. The Governor in Council may appoint one of the members of the Punchayat to be the Chairman of the Punchayat or may, by notification from time to time, authorise the members of the Punchayat to appoint their Chairman by election from among their own number, in accordance with such rules and conditions as may from time to time be prescribed by him, and may, at any time by notification, cancel such authority.

Term of office.

124. (1) Any person appointed to be a member of the Punchayat shall hold office for three years and shall then cease to be a member of such Punchayat, and any member of a Punchayat appointed to be Chairman shall be deemed to have vacated his office on his ceasing to be a member of such Punchayat or on the cancellation of the authority under which such Chairman shall have been appointed.

(2) Any outgoing member of a Punchayat shall, if otherwise qualified, be eligible for re-appointment.

Resignation of Punchayatdars.

125. Any person appointed to be Chairman or member of a Punchayat may tender his resignation to the Governor in Council, and, on such resignation being accepted, shall be deemed to have vacated his office.

126. (1) The

necessary for the information of the Punchayat, and shall submit a copy of such remarks for the consideration of the Taluk Board.

Emergent cases.

137. (1) In cases of emergency the Revenue officer in charge of the Division of the District wherein any Union is situated, or any person duly authorised in that behalf by the Governor in Council, may provide for the execution of any work or the doing of any act which the Punchayat is empowered to execute or to do, and the immediate execution or the doing of which is, in his opinion, necessary for the service or safety of the public, and may direct that the expense of executing or doing the act shall be paid by the Punchayat.

(2) If the expense be not so paid, the Revenue officer may make an order in writing directing the person having custody of the fund at the disposal of the Punchayat to pay the same in priority to any other charges against such fund. Such person shall, so far as the funds to the credit of the Punchayat admit, be bound to comply with such order.

(3) A report of any action taken under this section shall at once be forwarded by such Revenue officer or other person to the Taluk Board and to the Punchayat.

Cases of default.

138. (1) If at any time it appears to the President of the Taluk Board that a Punchayat has made default in performing any duty imposed on them by this Act, he may by an order in writing fix a period for the performance of such duty.

(2) If the duty is not performed within the period so fixed, such President may appoint some person to perform it and may direct that the expense of performing it shall be paid within such time as he may fix to such person by the Punchayat.

(3) If the expense be not so paid, the President of the Taluk Board may make an order in writing directing the person having custody of the fund at the disposal of the Punchayat to pay the same in priority to any other charges against such fund. Such person shall, so far as the funds to the credit of the Punchayat admit, be bound to comply with such order.

Property under the control of the Punchayat.

Streets, &c., under control of Punchayat.

139. To enable the Punchayat to carry out the purposes of this Act all public streets, drains, tanks, wells, and other public places in the Union, unless specially excepted by the District or Taluk Board, shall be under the control and direction of the Punchayat, and the Taluk Board may place under the control and direction of the Punchayat any other property or any institution which is under the control of such Taluk Board.

Funds at the disposal of the Punchayat.

Funds at the disposal of the Union.

140. (1) The proceeds of the house-tax and of the fees levied by the Chairman in any Union under Section 57, clauses (ii) and (iv), shall, subject to the control of the Taluk Board, be at the disposal of the Punchayat of such Union.

How lodged and dealt with.

(2) Such proceeds together with any other sums placed at the disposal of the Punchayat by the Taluk Board or otherwise received by the Punchayat shall be lodged in the nearest Government Treasury, or, with the approval of the Taluk Board, with some private Bank, or Banker; all orders for payments from such fund shall be signed by the Chairman, and when so signed shall be paid by such Treasury, Bank, or Banker.

Duties

55/3041

Duties and Responsibilities of Punchayat.

Matters to be provided for by Punchayat.

141. The Punchayat shall, in the Union under their authority, subject to such rules as may from time to time be prescribed by the Governor in Council, and so far as the funds at their disposal will permit, have the control and administration of, and provide for the following matters except such matters as the Taluk Board may from time to time think fit to retain or take under their direct control and administration :—

I. In all Unions—

(*a*) Cleansing the village streets, drains, tanks, wells, and other public places in the Union; and

(*b*) Generally doing such things as may be necessary for the preservation of public health.

II. In a Major Union—

(*a*) Making and repairing the village streets and drains in the Union;

(*b*) Constructing and repairing such tanks and wells and other works as will supply the inhabitants of the Union with a sufficient supply of water for domestic use.

Institutions and works not provided for in preceding section.

142. The Taluk Board may at any time, with the consent of any Punchayat, transfer to such Punchayat the management of any institution or the execution of any work not provided for in the preceding section, and it shall thereupon be lawful for such Punchayat to undertake the management of such institution or the execution of such work. Provided that in every such case the funds necessary for such management or execution shall be placed at the disposal of the Punchayat by the Taluk Board.

Powers of Chairman.

143. The Punchayat and their Chairman shall, subject to the control of the Taluk Board and of their President respectively have and exercise in the Union all the powers conferred on the Taluk Board and their President respectively by Sections 99 to 101 and 117. Provided that all contracts under Section 117 shall be made subject to the approval of the Punchayat.

CHAPTER VI.

MISCELLANEOUS.

Power of Governor in Council to frame forms and make rules.

144. The Governor in Council may, from time to time, frame forms for any proceeding for which he considers that a form should be provided, and make rules not inconsistent with this Act—

(i) as to the qualifications of electors and of candidates for appointment by election and as to the method and time of election of elective Presidents, Vice-Presidents, and Members of Local Boards;

(i-*a*) as to the qualifications of electors and of candidates for appointment as members of a Punchayat by election, and the method and time of appointment of members of a Punchayat by election in regard to the following matters :—

(*a*) the division of the Union or a part thereof into wards;

(*b*) the number of representatives proper for each ward;

(*c*) the

Removal of Punchayatdars.

126. (1) The Governor in Council may, at any time by notification, remove any Chairman or member of a Punchayat—

(i) If he refuses to act or becomes incapable of acting, or is declared an insolvent, or is convicted of any such offence, or subjected by a criminal court to any such order, as implies, in the opinion of the Governor in Council, a defect of character which unfits him to be a Chairman or member of a Punchayat.

(ii) If he, without excuse sufficient in the opinion of the Governor in Council, neglects for more than three consecutive months to be present at the meetings of the Punchayat.

(iii) If his continuance in office is, in the opinion of the Governor in Council, dangerous to the public peace or order.

Re-appointment.

(2) The Governor in Council may prescribe a period during which any person so removed shall not be eligible for re-appointment or re-election.

Filling of casual vacancies.

127. When the office of Chairman or member of Punchayat becomes vacant another person shall, unless the Governor in Council otherwise direct, be appointed to be Chairman or member of such Punchayat in the same manner in which his predecessor has been appointed.

Punchayat to be under the control of Taluk Board.

128. (1) Every Punchayat shall, subject to the provisions of this Act, be the agent and under the control of the Taluk Board.

Taluk Board to sue and be sued.

(2) and the Taluk Board, and not the Punchayat, may sue and be sued in respect of any act or omission of the Punchayat, giving rise to a cause of action.

Mode of transacting Business.

Punchayat Office and Meetings.

129. The Punchayat shall provide an office, and shall meet for the transaction of business at least once a month.

Who to preside at Meetings.

130. (1) The Chairman shall preside at each meeting, and in his absence the members of the Punchayat shall elect one of their number present at the meeting, to preside thereat.

Majority to decide questions and casting vote.

(2) All questions coming before a meeting shall be decided by a majority, and in the case of equality of votes the Chairman or presiding member of Punchayat shall have a second or casting vote.

Quorum.

(3) No business shall be transacted at a meeting unless at least one-third of the Punchayatdars be present.

Minutes how to be preserved.

131. (1) Minutes of the resolutions passed at each meeting shall be recorded in a book kept for the purpose, and shall be signed by the Chairman or the member of the Punchayat who presided at the meeting, and shall be open to the inspection of the tax-payers and inhabitants of the Union.

Copies to be sent to President of Taluk Board.

(2) Copies of the resolutions of the Punchayat shall be prepared and sent by the Chairman within three days after the passing thereof to the President of the Taluk Board.

Chairman to carry out resolutions.

132. (1) The resolutions of the Punchayat shall be carried out by the Chairman in whom the entire executive power of the Punchayat shall be vested, and who shall be directly responsible for the due fulfilment of the purposes of this Act.

(2) Any

(2) Any Chairman, with the previous consent of the Punchayat, may, on his own responsibility from time to time, authorise any member of the Punchayat by an order in writing, to exercise any of the powers conferred on such Chairman by this Act, and may at any time in like manner cancel or modify such authority.

Other Karnams to do certain duties on the requisition of the Chairman.

133. (1) The Chairman may, with the approval of the Revenue Officer in charge of the Division of the District wherein the Union is situated, at any time, by an order in writing, require the Karnam of any village comprised in the Union to furnish within a reasonable time any statement, account or return in respect of such village required for the purposes of this Act.

Penalty for neglect or disobedience of such requisition.

(2) Every Karnam who, without reasonable excuse, omits to obey such order, shall, on conviction before a Magistrate, be liable to a fine not exceeding Rs. 20.

Appointments, &c., of Servants.

Servants and salaries.

134. (1) The Punchayat may at a meeting subject to the approval of the President of the Taluk Board, from time to time, fix the number and salaries of the servants necessary for carrying out the purposes of this Act.

Chairman to appoint servants.

(2) The Chairman shall from time to time appoint proper persons to be such servants and pay them such salaries from the funds at the disposal of the Punchayat; and he may also in cases of emergency employ temporary servants.

Chairman may fine, suspend, &c.

(3) The Chairman may from time to time suspend or dismiss any servant appointed by him, and appoint another person in his place.

Appeals.

(4) Any servant aggrieved by any order passed by the Chairman under this section may, within one month from the date of such order, appeal to the President of the Taluk Board, and the order passed thereon by such President shall be final.

Revision of proceedings by Taluk Board.

135. (1) If on complaint made or by other means the President of the Taluk Board has reason to consider that any Punchayat have passed any resolution, order or proceeding in excess of their authority, he may, by notice in writing, call upon the Punchayat to show cause to the satisfaction of the Taluk Board, within such time as shall be specified in the notice, why such resolution, order or proceeding shall not be set aside.

(2) If the Punchayat fail to show such cause, within the time specified, to the satisfaction of the Taluk Board, the Taluk Board may, by a resolution passed to that effect at a meeting and supported by not less than one-half of the members for the time being of such Board, set aside the resolution, order or proceeding of such Punchayat, and may pass such other orders as they may deem fit.

Inspectors, &c.

136. (1) The Taluk Board may, from time to time, employ such officers as may be required for the purpose of superintending and inspecting the working of Unions within the Taluk, or may authorise any officer of Government in that behalf.

Powers of Inspectors.

(2) Any officer so employed or authorised may at any time inspect any property, accounts, books and other documents under the control of the Punchayat, and may record such remarks as he may deem necessary

necessary for the information of the Punchayat, and shall submit a copy of such remarks for the consideration of the Taluk Board.

Emergent cases.

137. (1) In cases of emergency the Revenue officer in charge of the Division of the District wherein any Union is situated, or any person duly authorised in that behalf by the Governor in Council, may provide for the execution of any work or the doing of any act which the Punchayat is empowered to execute or to do, and the immediate execution or the doing of which is, in his opinion, necessary for the service or safety of the public, and may direct that the expense of executing or doing the act shall be paid by the Punchayat.

(2) If the expense be not so paid, the Revenue officer may make an order in writing directing the person having custody of the fund at the disposal of the Punchayat to pay the same in priority to any other charges against such fund. Such person shall, so far as the funds to the credit of the Punchayat admit, be bound to comply with such order.

(3) A report of any action taken under this section shall at once be forwarded by such Revenue officer or other person to the Taluk Board and to the Punchayat.

Cases of default.

138. (1) If at any time it appears to the President of the Taluk Board that a Punchayat has made default in performing any duty imposed on them by this Act, he may by an order in writing fix a period for the performance of such duty.

(2) If the duty is not performed within the period so fixed, such President may appoint some person to perform it and may direct that the expense of performing it shall be paid within such time as he may fix to such person by the Punchayat.

(3) If the expense be not so paid, the President of the Taluk Board may make an order in writing directing the person having custody of the fund at the disposal of the Punchayat to pay the same in priority to any other charges against such fund. Such person shall, so far as the funds to the credit of the Punchayat admit, be bound to comply with such order.

Property under the control of the Punchayat.

Streets, &c., under control of Punchayat.

139. To enable the Punchayat to carry out the purposes of this Act all public streets, drains, tanks, wells, and other public places in the Union, unless specially excepted by the District or Taluk Board, shall be under the control and direction of the Punchayat, and the Taluk Board may place under the control and direction of the Punchayat any other property or any institution which is under the control of such Taluk Board.

Funds at the disposal of the Punchayat.

Funds at the disposal of the Union.

140. (1) The proceeds of the house-tax and of the fees levied by the Chairman in any Union under Section 57, clauses (ii) and (iv), shall, subject to the control of the Taluk Board, be at the disposal of the Punchayat of such Union.

How lodged and dealt with.

(2) Such proceeds together with any other sums placed at the disposal of the Punchayat by the Taluk Board or otherwise received by the Punchayat shall be lodged in the nearest Government Treasury, or, with the approval of the Taluk Board, with some private Bank, or Banker; all orders for payments from such fund shall be signed by the Chairman, and when so signed shall be paid by such Treasury, Bank, or Banker.

Duties

Duties and Responsibilities of Punchayat.

Matters to be provided for by Punchayat.

141. The Punchayat shall, in the Union under their authority, subject to such rules as may from time to time be prescribed by the Governor in Council, and so far as the funds at their disposal will permit, have the control and administration of, and provide for the following matters except such matters as the Taluk Board may from time to time think fit to retain or take under their direct control and administration:—

I. In all Unions—

(*a*) Cleansing the village streets, drains, tanks, wells, and other public places in the Union; and

(*b*) Generally doing such things as may be necessary for the preservation of public health.

II. In a Major Union—

(*a*) Making and repairing the village streets and drains in the Union;

(*b*) Constructing and repairing such tanks and wells and other works as will supply the inhabitants of the Union with a sufficient supply of water for domestic use.

Institutions and works not provided for in preceding section.

142. The Taluk Board may at any time, with the consent of any Punchayat, transfer to such Punchayat the management of any institution or the execution of any work not provided for in the preceding section, and it shall thereupon be lawful for such Punchayat to undertake the management of such institution or the execution of such work. Provided that in every such case the funds necessary for such management or execution shall be placed at the disposal of the Punchayat by the Taluk Board.

Powers of Chairman.

143. The Punchayat and their Chairman shall, subject to the control of the Taluk Board and of their President respectively have and exercise in the Union all the powers conferred on the Taluk Board and their President respectively by Sections 99 to 101 and 117. Provided that all contracts under Section 117 shall be made subject to the approval of the Punchayat.

CHAPTER VI.

MISCELLANEOUS.

Power of Governor in Council to frame forms and make rules.

144. The Governor in Council may, from time to time, frame forms for any proceeding for which he considers that a form should be provided, and make rules not inconsistent with this Act—

(i) as to the qualifications of electors and of candidates for appointment by election and as to the method and time of election of elective Presidents, Vice-Presidents, and Members of Local Boards;

(i-*a*) as to the qualifications of electors and of candidates for appointment as members of a Punchayat by election, and the method and time of appointment of members of a Punchayat by election in regard to the following matters:—

(*a*) the division of the Union or a part thereof into wards;

(*b*) the number of representatives proper for each ward;

if any, as he shall think reasonable; and the expense incurred by reason of such appointment shall be defrayed in rateable proportions out of the Local Funds.

Acquisition of land.

153. Whenever any land is required for the purposes of this Act, the Governor in Council may, at the request of the Local Board, proceed to acquire it under the provisions of the Land Acquisition Act, 1870; and, on payment by such Board of the compensation to be awarded under that Act, the land shall vest in such Board.

Arrears of taxes under Act IV, 1871.

154. All arrears of rates or tolls, all rents and profits, and all moneys due under the Madras Local Funds Act, 1871, at the time this Act comes into force shall be recoverable as if they were due under this Act.

Assessment, &c., not to be impeached if Act substantially complied with.

155. (1) No assessment, charge, or demand of a tax or fee made under the authority of this Act shall be impeached or affected by reason of any mistake in the name, residence, place of business or occupation of any person liable to pay the tax or fee or in the description of any property or things liable to the tax or fee, or any mistake in the amount of any assessment, tax or fee, or by reason of any clerical error; provided that the directions of this Act shall have been in substance and effect complied with; and no proceedings under this Act shall for want of form be quashed or set aside in any Court of Justice.

(2) No action shall be maintained in any Court to recover money paid in respect of any tax, toll, or fee assessed or levied or any sum collected under this Act, or to recover money or damages by reason of any assessment made, tax, toll or fee levied, or any payment under this Act, provided that the provisions of this Act relating to the assessment and levy of taxes, tolls, and fees and to the collection of payments, shall have been in substance complied with.

Distress notices lawful for want of form.

(3) No distress or sale under this Act shall be deemed unlawful, nor shall any person making the same be deemed a trespasser on account of any error or defect or want of form in the notice of demand, warrant of distress, inventory or other proceeding relating thereto; nor shall such person be deemed a trespasser *ab initio* on account of any irregularity afterwards committed by him.

Special damage actionable.

Provided that every person aggrieved by such irregularity may recover satisfaction for any special damage sustained by him.

No action to be brought against the Commissioners or their officers, until after one month's notice of cause of action.

156. No action shall be brought against any Local Board, or any of their officers, or any person acting under their direction, for anything done or purporting to be done under this Act until the expiration of one month next after notice in writing shall have been delivered or left at the office of the Local Board, or at the place of abode of such person, explicitly stating the cause of action and the name and place of abode of the intended plaintiff; and, unless such notice be proved, the Court shall find for the defendant; and every such action shall be commenced within six months next after the accrual of the cause of action, and not afterwards: and, if any person to whom any such notice of action is given shall, before action brought, tender sufficient amends to the plaintiff, such plaintiff shall not recover more than the amount so tendered, and shall pay all costs incurred by the defendant after such tender.

157. Every

57/3041

Liability of members for loss, waste or misapplication.

157. Every member of a Local Board and every Punchayatdar shall be liable for the loss, waste or misapplication of any money or other property belonging to the Local Board or Punchayat, if such loss, waste or misapplication is a direct consequence of his neglect or misconduct; and a suit for compensation may be instituted against him in any Court of competent jurisdiction by the Local Board or by the Secretary of State for India in Council.

Penalty on member or servant being interested in contracts made with Board.

158. (1) If any member, or servant of a Local Board, or of a Punchayat, is, otherwise than with the permission in writing of the Collector of the District, directly or indirectly interested in any contract made with such Board, he shall be deemed to have committed an offence under Section 168 of the Indian Penal Code.

(2) No person shall by reason of being a shareholder in, or a member of, any incorporated or registered Company be held to be interested in any contract entered into between such Company and a Local Board.

Delegation of powers of Collector.

159. The Governor in Council may, by notification, from time to time, authorise any person to exercise any of the powers conferred on the Collector by this Act, and may at any time in like manner modify or cancel such authority.

Delegation of powers of Governor in Council.

160. The Governor in Council may, by notification, from time to time, authorise any person to exercise any of the powers vested in him by this Act save and except those mentioned in Chapter I of this Act, and may at any time in like manner modify or cancel such authority.

Publication of Notifications in the District Gazette.

161. Every Notification under this Act shall be published in the Official Gazette of the district to which such notification applies, both in English and in a Vernacular language of the district.

Provided that every notification issued by the Governor in Council shall be published in English in the *Fort St. George Gazette*.

Acts of Local Board, &c., not to be invalidated by informalities.

162. No act of a Local Board, or of any Committee, or of any Punchayat, or of any person acting as a President, Vice-President, Chairman or member shall be deemed to be invalid by reason only of some defect in the establishment of such Local Board, Committee, or Punchayat, or on the ground that any member of such Board, Committee or Punchayat was disqualified for such office, or by reason of such act having been done during the period of any vacancy in the office of President, Chairman, Vice-President, or member of such Board or Punchayat.

Service of notices.

163. (1) Every notice regarding any valuation, measurement, assessment, tax or any money due in respect of the same or under this Act shall, if practicable, be presented to, or served personally upon, the person to whom the same is addressed, or, if he cannot be found, may be left at his usual or last known place of abode or business with some adult member of his family, servant or agent, or may be sent by registered letter, or may be put upon some conspicuous part of his usual or last known place of abode or business, and shall thereby be deemed to have been duly presented or served.

(2) If

(2) If the place of abode or business of the owner of any building or land in respect of which a tax is assessed or due, or in respect of which any work has to be executed, is unknown, or if the owner of any building is not resident within the limits of the district, every such notice shall be deemed to be duly presented or served if delivered to any adult occupier or put upon some conspicuous part of the building or land in respect of which the tax is assessed or due, or in respect of which such work has to be executed.

(3) Every such notice sent to a person by registered post shall be addressed to his usual or last known place of abode or business, and when so sent shall, unless and until the contrary be proved, be held to have been duly served.

Entry into Zenana.

164. If any woman, who, according to the customs of the country, does not appear in public, is in the actual occupation of any building or part thereof into which any person, duly authorised in that behalf, has to enter for the purposes of this Act, such person shall inform such woman that she is at liberty to withdraw, and shall, after allowing reasonable time for such woman to withdraw, and giving her every reasonable facility to withdraw, enter such building or part thereof, using at the same time every precaution, consistent with these provisions, to prevent, when necessary, the clandestine removal of property.

Illegal collection of taxes or tolls.

165. Whoever—

(i) not being a person appointed or duly authorised to collect any tax, toll, fee or other sum payable under this Act shall levy or demand any such tax, toll, fee, or other sum, or

(ii) shall unlawfully demand or take any other or higher tax, toll, fee, or other sum than the lawful tax, toll, fee, or other sum, or

(iii) under colour of this Act, shall seize or sell any property knowing such seizure and sale to be unlawful, or

(iv) being entitled to recover from any person any portion of the tax paid by himself under this Act, shall demand or claim any higher portion than he is entitled to recover, or

(v) shall in any manner unlawfully extort money or any valuable thing from any person under colour of this Act,

shall be deemed to have committed the offence of cheating or extortion, as the case may be, within the meaning of the Indian Penal Code.

Offender may be detained in custody, or compelled to give security, if fine, &c., be not forthwith paid.

166. (1) Whenever any fine imposed under or by virtue of this Act shall not be forthwith paid, the Magistrate may order the offender to be apprehended and detained in safe custody until the return can be conveniently made to the warrant of distress, unless the offender shall give security to the satisfaction of the Magistrate for his appearance at such place and time as shall be appointed for the return of the warrant of distress.

If no sufficient distress can be had, the offender may be imprisoned.

(2) If, upon the return of such warrant, it shall appear that no sufficient distress can be had whereon to levy such fine, and the same shall not be forthwith paid, or in case it shall appear to the satisfaction of the Magistrate by the admission of the offender, or otherwise, that he has not sufficient property whereupon such fine or sum of money could be levied if a warrant of distress were issued, the Magistrate may, by warrant under his hand, commit

commit the offender to prison, there to be simply imprisoned, according to the discretion of the Magistrate, for any term not exceeding one calendar month when the amount of fine shall not exceed fifty rupees, and for any term not exceeding two calendar months when the amount shall not exceed one hundred rupees, and for any term not exceeding six calendar months in any other case; the commitment to be determinable in each of the cases aforesaid on payment of the amount.

Prosecutions under this Act.

(3) Every prosecution under this Act may be instituted before any Magistrate who has jurisdiction over the offender.

District Board's powers in the absence of Taluk Board.

167. Notwithstanding anything hereinbefore contained, the District Board of any district having authority over any part of such district where there is no Taluk Board and the President of such District Board shall have the rights and exercise the powers and perform the duties of a Taluk Board and of the President thereof respectively in such part of the district.

SCHEDULE A.—(SECTION 57.)

TAX ON HOUSES.		Per annum. RS.	A.	P.
On every house classed in the	1st Class	5	0	0
Do.	2nd do.	3	0	0
Do.	3rd do.	2	0	0
Do.	4th do.	1	0	0
Do.	5th do.	0	8	0
Do.	6th do.	0	4	0

SCHEDULE B.—(SECTION 57.)

MAXIMUM RATES OF TOLLS PAYABLE ON CARRIAGES, CARTS AND ANIMALS PASSING ALONG ROADS WITHIN THE DISTRICT.

	RS.	A.	P.
On every four-wheeled vehicle with springs	0	8	0
On every jatka, hackery or cart drawn by men, buffaloes, bullocks, horses, or asses, laden	0	4	0
On every jatka, hackery or cart drawn by men, buffaloes, bullocks, horses, or asses, not laden	0	2	0
On every other vehicles with springs and every palanquin	0	4	0
On every horse under thirteen hands, buffalo, bull, bullock, cow, or ass, laden or ridden	0	1	0
On every horse not under thirteen hands, laden or ridden	0	2	0
On every horse not laden or ridden	0	1	0
On every elephant	1	0	0
On every camel	0	4	0

EXPLANATION (1).—"*Laden.*" An animal is not said to be laden when it is merely accoutred for the purpose of being laden or ridden.

EXPLANATION (2).—"*Horse.*" The word horse in this schedule includes pony and mule.

SCHEDULE

MADRAS ACT No. V OF 1884.

SCHEDULE C.—(SECTION 81.)

NOTICE OF DEMAND.

TAKE notice that the Chairman of the Union Punchayat demands from you the sum of due from you to the Punchayat of for your house in for the year 18 , and that if the sum due is not paid into the office of at or if sufficient cause for the non-payment is not shown to him or to within seven days from the service of this notice, a Warrant of Distress will be issued for the recovery of the same with costs.

Date

(*Signature of the Assessor.*)

MADRAS: PRINTED BY E. HILL, AT THE GOVERNMENT PRESS, FORT ST. GEORGE.

Kodaimunaty Bund &
W
29
3041

The revised plan &
Estimate are not forwd
by the present S.E. II circle
or by his predecessor
Col Pennycuicke SE, but
the latter has approved
of the revision, as is
letter in which he states
that he concurs with
Col Mead SE circle
Gro 192 T.C. dt 20th July/86
from the SE II circle
to the President
District Board
Trichinopoly

The revised Est is for
the same amount
as the original Rs 6350/-

The plan & Est may
be sanctioned.

11.11.86

Sanction.

Lde
11/11/86.

SCHEDULE

NOTICE

TAKE notice that the Chairman of the
due from you to the Punchayat
for the year 18 , and that if the su
or if sufficient cause for the non-pay
seven days from the service of this notice, a
of the same with costs.

Date

MADRAS: PRINTED BY R. HILL, AT TH

No 514 Local Fund Engineers Office
60/80 Trichinopoly 17th June 1886.

From

The Local Fund Engineer
Trichinopoly.

To

The President
District Board
Trichinopoly.

Enclosure 4
1 Bridge plan
1 Estimate & Rep
1 Supt. Engr's report
1 Do letter No 1145 &c.
1/4

Sir

With reference to the report of the Superintending Engineer on the Estimate submitted by me for rebuilding the arches of the Kodamuruthy Bridge I quite concur with him on all the points, but in the matter of the necessity of rebuilding the third arch, I have the honor to report, that, the arch is in a dangerous State, not only has one ring of the arch tumbled down, but it is also cracked right through the crown. With regard to the item

of

61/3041

of Rs. 450 for Centring being too high, I request, that it may be allowed to remain, and after the construction of the Bridge should there be a Saving, it will be Surrendered.

I have the honor to be
Sir
Your most Obedient Servant

Ar K. Atkinson
Local Fund Engineer

L.F. No 1576

L. F. P. Works Department

From

The Local Fund Engineer

Trichinopoly.

To

The President

District Board Trichinopoly

Jan 3
D.W. 6624/15

No 630

No 54. Encd 4.

Dated 17th June 1885

Received 1885

Returns Plan and Estimate of Kodamurutty Bridge with explanation and Superintending Engineers report on the 3rd circle of the Bridge

Manager

Circuit Note for Consultant Papers

17/6/85

Proceedings of the District Board, Trichinopoly, at a meeting held on Wednesday, the 15th July 1885.

62
3741

Present:

Henry Sewell Esqr: ... President.

Official Members.

M.R.Ry. T. Pattabhiram Pillai Avl. ... Huzur Sheristadar.

" M. Ramaseshayyangar Avl. ... Dy Inspector of Schools South Range.

Non Official Members.

The Revd J. L. Wyatt.

M.R.Ry S. Nataraja Aiyar Avl. ... Mirasidar, Pachampettai.

" Srirangacharier alias Mathachari Avl.

" P. Ethirajulu Naydu Garoo.

Proceedings No. 227.

Read letter No. 145 S.C. dated 15th June 1885 from the Superintending Engineer, returning with remarks the estimate and

and plan for rebuilding the Kunda-
murutty Bridge.

The plan and Estimate will be returned to the Superintending Engineer with a request that it may be Sub-mitted to Government. As regards the third arch the Local Fund Engineer reports that it is cracked and it appears therefore to be necessary to rebuild it.

As regards allotment of funds, when the Accountant General's correct opening balance is known, if there is any surplus available a part can be allotted this year from Road Fund Balance and the remainder in the next year's Budget. If there is no surplus the whole allotment must be made in next year's Budget.

[Signed] Henry Sewell
President.

No. 838

Communicated to the Superintending Engineer with the Estimate plan &c as

as per accompanying list. He is requested to be good enough to submit the same to Government for sanction through proper channel.

Trichinopoly District Board Office
July 1885

63
3041

[Signature]
President.

Fd 448 Jc/85

RECEIVED
24 JUN 85
6TH CIRCUIT

Jun 2
6624/85.

No 146 T.C. 65
3041

Report by the Superintendi=
=ding Engineer on Estimate amount
of $6250 for rebuild=
of the Roda=
rebuilding
all floor=

originally
30 feet Span
the western
way. It
as built and
one of 6.
was known
a flood
the Bridge

stood for 26 years.

2. In December 1884.
there was another very high flood
the water rose nearly to the level
of the Roadway; there was little

or

64
3041

List of Enclosures to accom-
pany Supt Engrs No
146 T.C. of 15: June 185

Estimate complete ——— 1
Plan ——— 1
Local Board Engrs letter
No 54 of 17: June 185 ——— 1
Proceedings of the Dirs.
B of No 227 of 15: Jun 185
with Presidents indorse-
ment No 838 of 23d Jun ——— 1
4

Jd 448 JC/85

24 05 28
K.G. BARLE

Encls: 2+2=4
1 Estimate
1 Plan.
1 Local Jr.
Engrs letter
No 534 of 17/
June 185.
1 Local Jr.
Bdo Pro:
with Presidents
endt No 838
of 23/7/185.

No 146, T. 55
304

Report by the Superintending Engineer on Estimate amounting to Rupees 6,350 for rebuilding 1 pier and 3 arches of the Kodamarilly Bridge also rebuilding portions of the retaining wall flooring and revetments.

—

This Bridge originally Consisted of 5 arches of 30 feet Span. In the floods of 1858, the western arches were washed away. A new West abutment was built and the bridge made into one of 6 arches; the waterway was known to be not Sufficient for a flood Similiar to 1858; but the Bridge Stood for 26 years.

In December 1884, there was another very high flood the water rose nearly to the level of the Roadway; there was little

or no water in the Cauvery and the water rushed through the Bridge with a considerable head probably not less than 6 feet: the Bridge Stood this Strain for some hours but finally the East pier and retaining wall were undermined and the 2 Eastern arches were destroyed and a Small portion of the next arch.

3

There are 3 Courses that the Local Fund Board could adopt with regard to the reconstruction of this bridge - 1st - Building a new bridge with ample waterway - 2d Removing the Existing masonry arches and utilising 2 of the Existing piers (making good the flooring between them) and putting on them an iron plate girder bridge - 3d Restoring the bridge as it was before.

4.

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3041

In connection to these 3 Courses, it has to be remarked that with the Consent of the Revenue, Local Fund Board and Railway authorities, it has been decided to lower down a length of about 200 yards of the Cauvery bank west of this Bridge so that in the case of a flood Similar to 1858 or 1874 the Kodamurutty water will not be all forced through this bridge but will have another Escape.

1 Sc. G.O. No. 307 dt 5th March 1885.

5. The undersigned Considers that the 1st Course is not to be thought of, it is too Expensive and with the proposal Marked A & B in para 4. which is about to be Carried out, there is no necessity for it.

6. He Considers the 2d Course as the best, but has no objection to the 3d; it must — however

however be distinctly understood that the Bridge, as before, has not sufficient waterway and it is therefore liable to be again destroyed. As, however, the old bridge lasted for 26 years, there is no reason for the Bridge so restored not lasting for a similar period and, of course, the measures proposed and sanctioned with regard to the Causeway bank will greatly tend to relieve the Strain on the Bridge during Excessive floods and this should therefore give it chance of longer life

7. With regard to the Estimate, it may be divided into 4 parts

1st Restoring Bridge Rs 3530
2d Restoring retaining walls and flooring } R 1530
3d Restoring Revetment Rs 810
4 Regravelling Road etc Rs 480

6350

The last 3 items have to be done whatever Course the Local Fund Board adopt with regard to the Bridge, and the last hardly appertains to the Bridge restoration.

The 1st item the Superintending Engineer thinks may be considerably reduced: he sees no reason for removing and rebuilding the 3d arch and the thickness of the arches may be made on an average 1 7/8 ft in place of 2 1/4; this last is corrected in the Estimate. Rupees 450 for Centrings is very high and should be, if possible, reduced. It is thought best to leave the item of the 3d arch in the Estimate for the present if it is found unnecessary to rebuild the 3d arch a saving will be effected.

8. The rates appear fair.

fair and the Estimate is recommended for Sanction.

W M Rees L.H.Ol.R.E

Superintending Engineer
6th Circle

Supg Engr office 6th C.
Trichinopoly 15th June/85

Despd 27th July/85.

68/3041

No 2309 dy 5-3-85

Rec 6924

(7)

Know,

The Supt Engineer
Trichinopoly

To,

The Chief Engineer
P. W. D.

thro: the President,
L. F. B. Trichy

No 1146 T.C.

Dated 15th June 1885
Rec 28/7/85

Encl: 2 (Plans) + 2 = 11

Rs 6350

No 1933 w/a 20th August/85

Kodamurti Bridge

Report on the Estimate for rebuilding the —

B. 18-8-85 R. 20-8-85
Recd from M. 7-8 to Add 7-8-85
B. 11-8-85 [illegible]

T.

It is not clear that another course is not feasible - viz: building additional arches each side, outside the abutments. The lowering of the Canal bank, however, makes all the difference, & the project may be sanctd as it stands.

Draft Sanction → CE. 7.9.85

J - 8/14

J

B

Public Works Department, 1885-86.

Current No. 6924 (7)

Letter No. 1146 T.C.

Dated the 15th June/85

From the SE VI Circle

NOTE OF REMARKS.

1. The accompanying plan and estimate provide for rebuilding the Kodamurty bridge in the Trichinopoly district. The estimate amounts to Rs. 6,350.

2. It is stated in the report that the very high flood of December/84 washed away the two arches at the eastern end of the bridge which impinging the arch next them and destroying a pier and the retaining walls and flooring adjacent to it.

S.E.VI. writes - "Three are 3 courses that the Local Fund Board could adopt with regards to the reconstruction of this bridge

1st Building a new bridge with ample waterway

2nd Removing the Existing

B. 18-8-85 R. 20-8-85
12-8-85 } R. 17-8-85
B. 11-8-85

70
3041

"masonry arches and utilising 2 of the existing piers (making good the flooring between them) and putting on them an iron plate girder bridge —

3rd Restoring the bridge as it was before." —

other reasons apart, the adoption of the 1st course "is not to be thought of" on account of its prohibitive cost. Of the other two courses S.E.VI. prefers the 2nd " but has no objection to the 3rd " — but he adds - "it must however be distinctly understood that the Bridge as before, has not sufficient waterway and it is therefore liable to be again destroyed." With reference to insufficient waterway however it must be noted that the bridge is soon to receive an advantage it did not originally possess. — The bank of the tank very west of the bridge is to be lowered for a length of 200 yards "so that in the case of a flood similar to

1858 or 1884 the Kodamurutty water will not be all forced through this bridge but will have another escape" In fact the lowered bank is expected to act as a safety valve to the bridge in times of exceptional flood. — It may be learnt from this report that S.E.VI. does not fully approve the proposed course of restoration but he writes: — "the rates appear fair and the estimate is recommended for sanction."

3. The estimate is thus divided — Restoring the bridge - Rs 3,530; retaining walls and flooring - Rs. 1,530; stone revetments at ends of bridge - Rs. 810; and roadway - Rs. 480. —

S.E.VI. has reduced the thickness of arches to 3 bricks (2¼ ft.) at the haunches — the crown remaining 2 bricks (1½ ft.) thick. He also recommends that wedge key bricks be used for the arches.

4. The estimate but not the plan has been countersigned

by the President of the L.F. Board of the district. — Both plan and estimate have been countersigned by S.E. VI.

69
B041

6th August/85
B/H

PUBLIC WORKS DEPARTMENT.

No 1933 W

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 20th August

READ the following

From the Superintending Engineer VI circle - M. E. No: 1467 C. dy 15th June 1885

The estimate amounting to Rs. 6,350, for re-building the Kodamurty bridge in the Trichinopoly District, is sanctioned.

2. This sanction has been registered as Local No: 17 W of 1885-86, and classified as Communications, Original Works.

CU
12.9.85

13.8.85

To
The Supdtg. Engr. VI circle
" Financial Department with tenders.
To (The Chief Secretary for favor of counter-initials.)

21/8/85

11/8

Trichinopoly District Board's Office
13th October 1886

No. 1431

T.P.
3041

From

The President
District Board
Trichinopoly

To

The Chief Secretary
to Government
Madras

Sir

I have the honor to submit Copies of the correspondences noted in the margin and to request that you will be good enough to obtain Government sanction to the enclosed revised estimate and plan if necessary.

The

District Board's Proceedings
No. 185 dated 8th June 1886
with President's
endorsement No. 755
dated 12th June 1886
Superintending Engineer's
reply No. 135 T.C.
dated 18th June 1886
President's No. 870
dated 3rd July 1886
Superintending Engineer's
No. 192 dated 20th
July 1886.
President's No. 975
dated 29th July 1886
Superintending Engineer's
No. 253 T.C.
dated 24th August 1886

The original estimate was sanctioned in Government order No. 1933. W. dated 20th August 1885. The Comparative statement which accompanies this letter explains the cause of variation between the original and the revised estimates

I have the honor to be

Sir

your most obedient servant

W Lumsden

President

73/3041

Financial Department
CURRENT No. 19210

20 OCT 86
GOVT. OF MADRAS
PUBLIC WORKS DEPARTMENT

No 624

Transferred to the Public Works Department for disposal

(By order)

Under Secretary

Madras 20th Oct 1886

To

The Public Works Department with 9 enclosures.

6/11/1886

1886

Executive

From

The President
District Board
Trichinopoly

To

The Chief Secretary
to Government
Madras

Dated 13th
Recd 15th } October 1886

No: 1431
Enclosures 9

Submitting for Sanction the revised estimate for rebuilding the Kodamuruthy bridge.

Ent 20 Oct 86

(over)

Public Works Department.

Current No. 8645

Letter No. G.O. No 1473 Dated 7th Nov.

Dated the 2nd November 86

From the Asst Engr Trichy Div. Trichy Dist.

NOTE OF REMARKS.

The accompanying revised estimate and plan provide for rebuilding the Kodamuruthy bridge in the Trichinopoly district. The revised estimate amounts to Rs. 6,350 - which was the originally estimated cost of that work sanctioned in G.O. No. 1933 W. of the 20th August 85.

2. As is clearly enough shown in the documents now submitted this revision of the Kodamuruthy bridge estimate is due to certain alterations of the originally estimated quantities and descriptions of materials having, since the time of the original sanction, been rendered desirable, and in some instances even necessary by hardly unforeseen circumstances. These alterations must be regarded of comparatively minor importance as they leave the main lines of the original

design perfectly unaffected. —
By the revision the foundation
of the reconstructed piers 102 feet
deeper than originally intended,
10 feet, the two lowermost footings
6 feet deep, being of brick-in-mortar
in-mortar, the new flooring is of brick
-in-mortar laid on concrete instead
of rough stone as originally proposed
and an apron of rough stone not
provided at first is now added.

3. The comparative statement
shows that the total of the
column of 'excess', as may be
expected, just equals the
total of the column of 'saving'.
A great 'saving' has been effected
by the discovery that far more
of what is termed 'the cracked
third arch' is sound than
had been calculated on at
first.

4. The rates are fair. —
The revised plans and estimate
are countersigned by the L.F.B.
President, but not by S.E.VI. (Col.
Pennycuick) who, however, ap-
proves the revision.

B/H
10/11/86

Public Works Department.

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Memorandum

From the President District Board Trichinopoly No. 1431 of 13th October 1886
Endorsement by the Financial Department No. 624 of 19th October 1886

C. No. 819.3 — Submitting for sanction the revised estimate for rebuilding the Kodamuruthy bridge.

Retransmitted to the Financial Department with remark that under the fifth clause of Rule 36 of the Local Funds Rules communicated with G.O dated 26th June 1886, No. 721 L. F, the estimate does not appear to require the sanction of Govt.

2. Attention is invited to the letter in the file from the Supdg. Engr. VI Circle to the President District Board Trichinopoly No. 2532 C. dated 24th August 1886.

To
The Financial (L.F.) Dept.
with original papers returned.

22/10/86

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No. 1933 Maj 20-8-85
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- 1995 M - 10-8-86

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Financial Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

6/11/86

READ the following

Letter from the President District Board, Trichinopoly, dated 13th October 1886 No. 1431, submitting for sanction the revised estimate for rebuilding the Kodamuruttey bridge.

Memorandum from the Public Works Department dated 23rd October 1886 No. 3720 C recommitting revised estimate for rebuilding the Kodamuruttey bridge.

Order thereon dated 4th November 1886 No. 1473 Fin.

The rules sanctioned in G. O. No. 721 Fin. dated 26 June 1886 cannot come into force until two months after they have been published in the District Gazettes in the Vernaculars - Vide Section 146 of the Act - Meanwhile the existing rules should be followed and the deviations in the accompanying estimate sanctioned in the Public Works Department as usual.

(True Extract)

W. Shirreff
Ag Assistant Secretary

To
The Public Works

P.W.C. No. 8645

1933 W a/20.8.86

1995 W a/10.8.86

230 F d/5.3.85

3720 C a/23.10.86

No X of 1884

G 6.11.86

Sir 4

(+ 1 plan)

B & R
d 22 Nov

No. 3041 W. 77/3041 PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the Nov. 17. 1886

READ the following

From the President, District Board, Trichinopoly. No. 1431 a/13 October 1886

Endt. from the Financial Dept (LF) — " — No. 624 a/19 — do —

Memorandum to the Financial Dept LF. No. 3720 C a/23 October 86

Proceedings of Govt. Financial Dept LF. No. 1473 Ls. Misc a/4 Nov. 86

The revised estimate amounting to Rs 6350 for rebuilding the Kodamurthy bridge in the Trichinopoly District, is sanctioned in supersession of the estimate for the same amount sanctioned in G.O. No. 1933 W. dated 21 August 1885.

2 This sanction has been registered as Local No. 32 W of 1886-87.

3. The Supt. Engineer VI Circle
Examr of S.W. Accounts
Financial Dept LF. with 12 enclosures

Despd 29-11-86.

Jm 13/11/86

W 13/11

Cir

HCS

P.W.C. No. 8645

1933 W a/c 20.8.86
1995 W a/c 10.8.86
230 Jud/c 5.3.85
3720 C a/c 23.10.86
Act X of 1884

G 6.11.86

Ex: 4

(+1 plan)

No. 3911 W. PUBLIC WORKS DEPARTMENT.

3947

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the Nov. 17. 1886

READ the following

From the President, District Board, Trichinopoly. No 1431 a/13 October 1886
Endt. of the Financial Dept (LF) — " — No 624 a/19 — do —
Memorandum to the Financial Dept LF. No 3720C a/23 October 86
Proceedings of Govt. Financial Dept LF. No 1473 Ex. Misc a/1 Nov. 86

The revised estimate amounting to Rs 6350 for rebuilding the Kadamurty bridge in the Trichinopoly District, is sanctioned in supersession of the estimate for the same amount sanctioned in G.O. No 1933 W dated 21 August 1885.

2 This sanction has been registered as Local No. 32 W of 1886-87.

To The Supt. Engineer to Audit
Accountant
Financial Dept. LF. with 12 enclosures

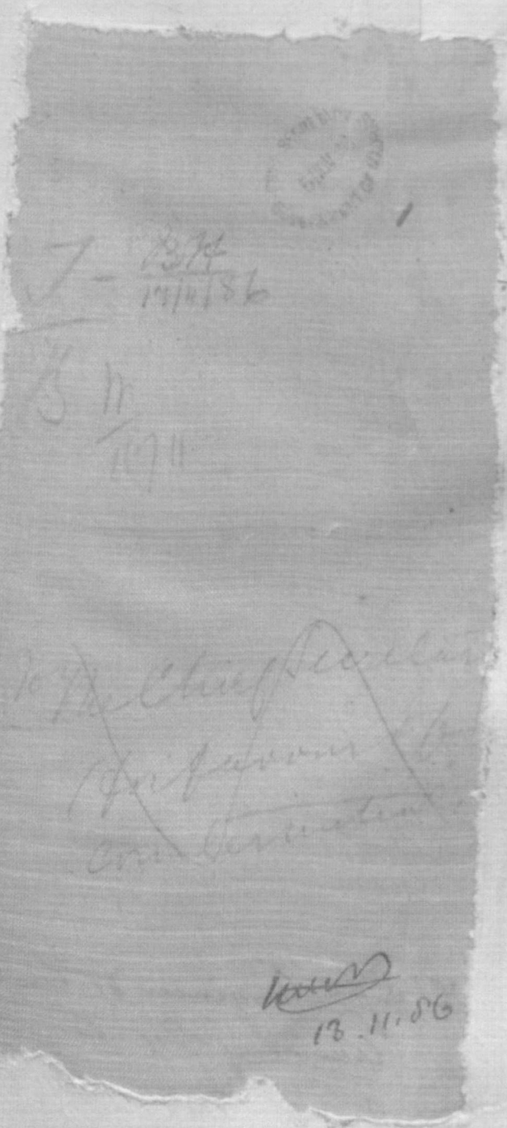
Des. W. 29-11-86.

Jm 13/11/86.

Cir

Wls

78/1941



8645

Govt. of Madras.

PUBLIC WORKS.

Dated 8/11/86

Read 15th

Rec'd Encl.

G.O., 17th mar 1886, No. 304/44

Kodaumaty bridge

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Revised Estimate of
Rs 6,350 for rebuilding
the ——— in the
Trichinopoly District.
Sanctioned.

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Pay Cr 15/1