STANDING ORDERS

OF THE

BOARD OF REVENUE.

ASSESSMENT AND DISPOSAL OF LANDS.

1. **Rates of assessment.**—The following are the general principles on which the lands of the country are assessed to the revenue:—(a.) The assessment is to be on the land, and is not to depend on the description of produce. (b.) The claims of certain classes, such as Brahmins, Mahajuns, Mahomedans, Paraeboodies and others, to reduced rates are not to be recognized in future arrangements. (c.) The classification of soils is to be as simple as possible, and is to be alike everywhere instead of each village having its own; the latter course causing the aggregate rates of a district to be very numerous, with a difference almost nominal between each. (d.) The assessment is to be fixed, so as not to exceed half the net produce of the land after deduction of expenses of cultivation, &c. (e.) No tax is to be imposed for a second crop on dry land. (f.) All extra petty cesses are to be cleared away, as far as is practicable, the demand of Government being limited to the fixed rent of the land, determined with reference to its capability. (g.) As a rule, all lands are to be classed under the two general heads of Wet and Dry.

2. Cases of relinquishment of lands from excessive assessment should be immediately brought to notice by Collectors, as well as any changes that may be deemed necessary with reference to the above general principles.

3. No alteration of the existing paimash or settlement rates can be made, with a view to the correction of any supposed inequality, unless the sanction of the Board has first been obtained. Th

restriction does not apply to the case of lands held on cowle, nor to other reductions of assessment sanctioned under special rules.

4. In making proposals for revision of the existing rates of assessment of any part of their districts, Collectors should be careful to give the loss of actual available assets as well as of future possible assets which their proposals may involve.

5. Collectors of districts in which settlement by the Settlement Department has been completed or is in progress will notify in their gazettes that the rates will be liable to revision after thirty years' duration. It is to be explained however to the ryots, that if the general rates of a district are altered, the demand will be regulated with reference to the intrinsic quality and position of the land as compared with other land of similar natural soil and situation, and not with reference to any improvement which may have been effected by the ryots at their own cost.

2nd September, 1824; 31st August, 1854; 3rd October, 1857; 18th September, 1858; 19th October, 1869, No. 7766.

2. Assessment of lands found in excess or deficient.—In assessing lands at Jammahbandy found on measurement to be in excess of the registered extent, the rule will be to assess all such land as is in excess of 10 per cent. beyond the registered extent of a field. Similarly in cases of deficiency remission will be granted only on such quantity as is beyond 10 per cent. under the registered extent.

2. It does not always follow that because a field does not measure its registered extent either an increase or remission of assessment should take place, as the tax was often originally fixed rather with reference to the produce than with reference to the extent of the land. Re-measurement, on behalf either of the Government or of the ryot, should be discouraged as much as possible, except in those districts which have been recently surveyed.

18th October, 1852, Note 3.

3. Amani assessment.—A money rent for land has been substituted for a division of the crop, wherever practicable. Where a division of the produce still takes place between the Government and cultivator of the soil, engagements to keep up cultivation are nevertheless not to be taken from the ryots. The share of the cultivator is to be made over to him as soon as possible after the crop is cut. Amani ryots are held liable for the actual amount of the Government share of the produce, and not for an estimated quantity.

G. O., 20th December, 1819, No. 670; 20th January, 1820.

4. Quit rent.—Lands in the provinces, other than village site, and occupied for building sites and other purposes, should ordinarily be assessed with quit rent. Whether they are held on Government grant or not, quit rent should be imposed.

2. Where the quit rent has been fixed, it should be demanded at the fixed rate. Where no rate has been fixed, the regular assessment of the land, or if unassessed, the rate levied from similar lands in the neighbourhood should be demanded from the occupants. In the case of rising towns, a special quit rent of 8 annas on one ground of 2,400 square feet, or 10 Rupees the acre, may be imposed on sites newly taken up. Tuticorin has a special rate of 1 Rupee the ground.

3. Where quit rent has been fixed at the old rates of one pagoda and one pagoda and half per cawney, it need be demanded at this rate for one cawney only of the holding, the remainder, whether under cultivation or not, being charged for at the regular survey rate. This rule is of course inapplicable to lands taken up under the freehold rules.

4. Arrears of quit rent not previously levied should not be demanded for more than five years.

5. Where land is really valuable, sale by auction under the freehold rules with an upset price of 25 years' quit rent will keep the price up. The Collector however is not bound to do this; the object being to give him the alternative of setting aside portions for the occupation of the poorer classes, who are able to pay a small annual quit rent but are unable to redeem it by a single payment down.

6. In Military Cantonments the quit rent of lands is to be levied and carried to account by the local Revenue Officer. The terms of all old grants are to be respected, quit rent being levied at the rates therein mentioned. For lands in excess of the extent mentioned in the grant, the occupants are to pay the regular survey rate, as also for lands held without grant. When this rate is in excess of the quit rent on similar lands held under grant, the survey rates can be reduced.

no tree-tax will be levied on trees growing on Inam lands, or in backyards.

4. When trees are situated on unirrigated land and water is taken for them from a Government source, the usual water-tax will be levied in addition to the dry assessment. When cocoanut or other trees are planted on irrigated land, a single crop or a double crop assessment will be levied with reference to the registry of the land as one or two crops. On new plantations of this description, however, even upon land registered as double crop, the single crop assessment only will be levied, unless water is taken from a Government source for a sufficient number of months in the year to have raised two rice crops.

5. In newly assigning on puttah unoccupied waste land, Collectors are authorized to require payment of the value of any scattered trees standing thereon by the applicant before putting him in possession. The value of the trees will be credited to Jungle Conservancy.

6. Applications may similarly be made for topes now in the hands of Government on the condition of paying the 'tarum' assessment of the land on which they stand. Where the heirs of the original planters of these topes are found, such persons will have the preference. In these cases, as in those mentioned in the last para. after the puttah is given for the land on which the tope stands, the puttahdar becomes absolute proprietor of the trees.

7. Collectors are authorized to grant tree puttahs or permanent tree-rent licenses for scattered trees standing in unoccupied waste land, the puttahdar to pay tree-tax at the revised rates, and to have the usufruct of the trees with the right of transfer or alienation, but to have no power to fell without permission. When an application or darkhast is made for waste land containing scattered trees which are held separately in this way, the holder of the trees is to be offered the first choice of taking the land at the tarum assessment. The tree-tax is here credited to Land Revenue Miscellaneous.

8. In alienating, as abovementioned, lands containing scattered trees or topes, Collectors should use considerable discretion. Where there are large groups of palmirahs or fruit trees or valuable timber

trees, whether growing spontaneously or artificially, it will generally be desirable to keep the ownership in the hands of Government.

9. Collectors may, in special cases, issue a land puttah saddled with a condition that the holder is to have as regards trees then standing on the land a right to the usufruct, that is to say to the leaves and loppings as well as to the fruit, without the right to fell.

10. Government topes for which offers are not made on the condition of paying the land assessment or which it is undesirable so to dispose of, can be put up to rent, or the ordinary tree-tax can be levied on the trees. In these cases the temporary holder will be entitled to the usufruct, but must not fell the trees without permission. The rent will be credited to Land Revenue Miscellaneous.

11. Where no persons are willing to rent topes, measures will be taken by the Government servants to gather and dispose of the produce. The value will be credited to Jungle Conservancy.

12. There are instances under existing arrangements where one ryot holds a puttah for the land, and another holds a puttah for trees growing upon it. In these cases when the holder of the trees does not consent to pay the tree-tax to the land puttahdar it will be collected from the former by the Government officers and the amount will be deducted from the sum due by the land puttahdar. Collectors are, however, to endeavour to bring this inconvenient system of double puttahs to an end, and are to give only receipts and not puttahs to the tree-holders whenever practicable.

13. Ryots are allowed the same privilege as heretofore of cutting fuel within their village limits. They may also cut small sized wood for domestic purposes, under the regulations laid down in connection with the Jungle Conservancy.

14. Persons wishing to plant new public or private topes, including plantations for firewood, may apply for land under the special rules elsewhere given.

15. Palmirah and date trees growing on Government waste land will be under the charge of the Collector, and will not be made over to the Forest Department. Waste land on which palmirah and date trees grow in considerable numbers will, as a rule, be reserved for Abkarry or other Government purposes. When any of

these trees are given or sold to the ryots for domestic purposes, the Collector is to provide that others are sown or planted in their place.

16. In the event of the assessment due on land not being paid, the land will be liable to be sold for the arrear along with the topes and trees on it. No separate sale of trees will be permitted. This rule will be modified only in the exceptional cases of there being a separate puttah for the trees.

Enclosure 2 in Board's Proceedings of 8th March, 1855, No. 599; Proceedings of 6th May, 1858, No. 1,617 and E.M.C., 7th October, 1858, No. 1,851; 28th April, 1859; 22nd December, 1864; 2nd August, 1869; G.O., dated 5th June, 1871, No. 992, 8th August, 1871, No. 3,338; G. O., 19th April, 1872, No. 684, Revenue; Proceedings, 24th April, 1872, No. 661; G. O., 6th December, 1872, No. 1,648, Revenue; G. O., 14th May, 1873, No. 477, Revenue; G. O., 4th December, 1875, No. 1,748, Revenue; G. O., 23rd June, 1876, No. 844, Revenue; 25th March, 1880, No. 420.

7. Tree planting for public and private purposes.—Persons desirous of planting topes for public utility and convenience, should first communicate with the divisional officer and obtain his sanction. If they neglect to do so, the plantations will be liable to be taxed at the rate chargeable for private topes. A register will be kept of such applications. Persons who, after sanction has been previously obtained, plant topes, either of fruit or timber trees, or other trees affording shade, in situations approved by the Collector, on the road-side, near a Choultry, or near any place of public resort, for general accommodation and convenience, or other beneficial purpose, will be allowed to cultivate the ground rent free until the tope reaches maturity, as a compensation for the trouble and expense incurred in forming the plantation. When the trees, if fruit trees, have become productive, the tope will be entered in the accounts as a public tope free of all tax, and the produce will be left to the planter, to be appropriated for the support of the choultry, repair of the road, or other public purpose contemplated. Land granted for the purpose just mentioned will, as a rule, be waste land, but under special circumstances cultivated land may be granted.

2. The produce of trees or avenues planted by the roadside, in such a manner as the district authorities may approve, can be enjoyed free of tax by the individuals or village communities who have planted them.

3. Persons wishing to plant topes for their private benefit, including plantations for firewood, will be allowed land for that purpose, and it will be exempt from assessment for 20 years, whether cultivated or not. After the lapse of that period, the full tax of the land will be charged unless an exceptional rate is adopted in consideration of the sterility of the soil. As a rule the land granted on these terms must have been waste for ten years. If the tope be planted in in Sheycal land, or land usually under cultivation, the land so appropriated will, as a general rule, be assessed with full tax from the time the trees are planted, whether it be cultivated or not. If there are special reasons for greater indulgence, the Collector is at liberty to represent them to the Board.

4. When tax-free tope lands under these rules are cultivated with wet crops by means of Government water, a water-rate will be charged.

5. The produce of single trees to be hereafter planted in cultivable land, will be enjoyed free of tax by the person by whom the land is cultivated; such trees will be taxed however when the land is out of occupation.

6. Persons who, after obtaining land under the above rules, fail to fulfil the terms of their engagement, will forfeit their cowle. They should be required to give security for the payment of the full assessment of the land previously cultivated whenever they may fail to preserve the topes.

7. Grantees of land under these rules, are required under pain of resumption as described above, to plant out one-fifth at least of the whole extent in each year subsequent to the grant, so that the whole may be planted within the fifth year. The system of planting adopted, the number of trees to the acre, and their position in relation to each other, must be such as will satisfy the Collector that the land has been obtained *bona fide*, and is being used for the purpose of plantation and not cultivation.

8. The Board are authorized to make any modification of these rules which may seem requisite for adapting them to Malabar and Canara, or other districts having peculiar features.

6th April, 1848; 23rd October, 1848; 15th October, 1849; E.M.C., 29th April, 1851, R. D., No. 408; 28th September, 1854; 11th January, 1865; 7th September,

1869, No. 2,525, R. D.; 2nd October, 1869; G. O., 18th January, 1881, No. 148; 29th March, 1881, No. 511.

8. Private wells.—If cases should arise, when it is manifest that a well, dug at a ryot's expense, has drawn away water from a previously existing Government work, such well land will not be wholly exempted from assessment, but a fair and equitable extra cess water-rate will be imposed.

2. When wells are about to be sunk, notice need not be given to the Collector; it will suffice if the Curnam enters the item in his accounts, and submits annually a correct return of these works to the Collector's Office for registry there.

3. Wells in unirrigated land will not be exempt from extra assessment, if within ten yards of a tank bund, or of the embankment of a river or channel. The sinking of wells within such limits will not hereafter be permitted, either in dry or wet land.

4. In the case of rivers or jungle streams in remote localities, it will be discretional with the Collector to dispense with the foregoing rule, where no public or private interest seems to be effected.

5. In cases where the preservation of public or private rights may require it, the Collector is vested with authority to enforce the rule given in paragraph 3 by the levy of double or treble teerwajasty, or absolutely to prohibit the digging or using of a well in breach of the rule.

6. Mechanical contrivances, such as pakottas, &c., may, with the Collector's permission, be erected on the banks or bunds of irrigation works, so long as the stability of the works is not endangered and no private interests are injured; the charge for irrigation so obtained being three-fourths of the water-rate or usual teerwajasti of the district for the quality of land concerned.

7. These rules apply to wells of all descriptions without reference to their cost, capacity, or mode of construction.

8. The ryots should receive the most distinct assurance, that the tax on lands cultivated by means of wells henceforth to be constructed by them at their own cost, will never be enhanced, unless on a general revision of the district rates; and that in such revision any modification in the assessment of lands so improved will be irrespective of the increased value conferred upon them by their holders.

25th November, 1852; 10th July, 1854; 21st May, 1855; G.O., dated 9th January, 1866, No. 62; 6th April, 1866.

9. Private construction of tanks.—A ryot wishing to construct a tank, with the benefit of the rules must, in the first instance, apply to the Collector of the district for permission to do so.

2. On the Collector's receiving such an application, he will immediately direct the Tahsildar of the taluk or other competent officer to inspect the locality and ascertain by careful enquiry whether the proposed tank will cut off the supply of any other public or private tank, or interfere with the cultivation, drainage or irrigation of any lands in its vicinity, so as to give just cause for complaint.

3. If this enquiry shows that no injury will be caused to existing interests, the Collector will grant permission to the applicant to proceed with the work.

4. In remote and thinly-peopled tracts ryots may sometimes be led to commence the construction of a tank without the previous permission of the Collector. In such cases it is to be clearly understood that the work will be liable to be stopped on complaints being made against it, or on its being found to interfere with the rights of Government; though in the absence of any such objections the want of previous sanction will not deprive the person who makes the tank of the benefit of his improvement under the rules.

5. A ryot who constructs a tank is to pay the assessment of so much of the land covered by its water-spread, as has been cultivated within the previous ten years. Should any of the lands so submerged belong to other persons, the constructor of the tank must first obtain their consent, by agreeing to give land in exchange or by other measures.

6. All private tanks must, after completion, be inspected by an officer of the Public Works Department; and if such officer, after inspection, shall declare that any tank requires to be strengthened in its bund, or to have a new or larger Calingulah, or otherwise to be made more secure, the improvements so pronounced necessary for its safety must be executed by its owner or owners. For this

purpose a suitable time is to be allowed by the Collector. If the tank is not put in a safe state within that period, the exemption of the land under it from water-rate will be withdrawn; if necessary also, the tank will be repaired by Government and taken under their control.

7. Previous inspection of the site of a proposed tank by an officer of the Public Works Department will not be necessary unless the Collector sees cause to ask for his professional opinion.

8. In cases where a new work is undertaken by private individuals in the immediate neighbourhood of an existing work of irrigation under charge of the Public Works Department, it is advisable that the Revenue Officer under whose approval the new undertaking is contemplated should ascertain from the Public Works Department whether prejudice is likely to be occasioned to existing interests.

10. Private repair of tanks.—Tanks which have been in a ruined condition for upwards of five years, and which the Public Works Department do not propose to put in repair, may be repaired by private individuals at their own cost, on condition of paying for the land in the ayacut the special rate of assessment which has been determined by the Board for each district; or they may take them on the cowle principle, the terms of cowle being determined by reference to the Board.

2. In the case of rain-fed tanks, that is to say, those which depend on an intermittent supply resulting really from surface drainage more or less widely extended, and only existing for an interval after rain, the Collector may himself grant permission for repair, merely referring to the Public Works Department to know that the tank is rain-fed, and keeping a record of the case in his office in the prescribed form.

3. In other cases the Public Works Department must be first consulted as to whether the proposed work is likely to interfere with Government or private rights, and the Board's sanction must be obtained after submitting a report in the prescribed form giving the following information:—(1.) Tank when constructed and how supplied. (2.) How long out of repair. (3.) Estimated cost of original construction (approximate.) (4.) Amount expended in repairs by

Government during previous ten years, and at any earlier period so far as known. (5.) Extent of ayacut when in repair. (6.) Extent of average actual cultivation when in repair. (7.) Whether the tank is likely to be hereafter required by Government as affecting any general scheme of irrigation or improvement. (8.) What interest likely to be affected by its repair. (9.) Whether the application for its surrender to private enterprise for repair has been assented to by all the parties likely to be interested in the matter. (10.) District Engineer's opinion on the case. (11.) Collector's opinion.

4. The Collector must in all cases exercise his discretion in giving up ruined tanks to private persons for repair, and he is not bound to comply with applications as a matter of course. It by no means follows that because the repair of the tank is likely at some future time to be profitable to Government, that on those grounds alone the application is to be rejected, but as a rule no application should be admitted when one-fourth of the irrigable area of the tank is still under wet cultivation.

5. The ruined tanks here referred to are tanks which have been in a ruined state for five years; when the cultivation under a tank bears the proportion of twenty-five per cent. to the irrigable area, the work should not be considered ruined, the term irrigable area being taken in this case to mean the extent actually irrigable under ordinary circumstances, and not the nominal ayacut. No tank should be relinquished without the special sanction of Government, when it is evident that the revenue will permanently suffer by the relinquishment.

6. When tanks are made over under the rules the fixed rate of assessment must be paid for all cultivation under the tank, whether wet or dry.

7. Owners must be made to understand that they will be required to pay the special rate of assessment on all lands within the area irrigable by the tank when properly restored, whether cultivated or not, and even if previously charged with a lower rate of assessment; and that if it becomes necessary to sell any of such lands for arrears of revenue, the right to the use of a corresponding quantity of water from the tank will go with them to the purchaser. The payment of assessment will commence from a date to be fixed by the

Collector in each case at his discretion, so as to allow a sufficient period for putting the tank in order.

8. Whether all the ryots unite to repair the tank or leave the work to one or more of their number, or even to a stranger, is a matter of no consequence to Government, provided that all have the option of joining in the work, and that all agree to pay and do pay the stipulated rate of assessment to Government. The ryots must be left to arrange all other conditions by mutual agreement.

20th July, 1854; 14th September, 1854; 30th April, 1855; 3rd June, 1858; 12th January, 1863; 20th March, 1863; 25th August, 1863; G.O., 13th June, 1864, No. 1,036; 9th July, 1866; Government Orders, dated 28th May, 1869, No. 1,507, and 19th August, 1862, No. 2,371, Revenue; 20th September, 1860.

11. Lands irrigated by jungle streams or natural pools.—The Government revenue from land consisting properly in payment for the use of land and payment for water supplied by Government, no extra demand under the denomination of "Teerwa jasty," "Fasul jasty," or any such term, will be made in excess of the regular assessment on the land, on account of advantages derived from irrigation supplied by natural pools or jungle streams, in the improvement of which the Government have had no concern and incurred no expense. Always provided that the use of such water shall not interfere with the supply to any Government work, and that the right of Government to execute at any future time any works whatever for the improvement of such sources of supply, and the extension of their benefits, shall remain unaffected by such intermediate usufructuary enjoyment. Provided also, that before any private individual shall proceed to construct any new works of a permanent character for utilising the water of jungle streams or natural pools, such as an anicut or new spring channel in the bed of a stream, he shall fully conform to the rules hereafter following.

2. A ryot wishing to construct any such new permanent work as those above mentioned must in the first instance apply to the Collector for permission, stating distinctly the nature and dimensions of the proposed work and the precise locality selected for it.

3. On receipt of such application the Collector will immediately direct the Tahsildar of the taluk or other competent officer to inspect the locality, and ascertain by careful enquiry whether the proposed work will cut off or sensibly diminish the supply of any other public or private irrigation work, or interfere with the cultivation, irrigation or drainage of any lands in its vicinity, so as to give a just cause for complaint.

4. If this enquiry shows that no injury will be caused to existing interests, the Collector will grant permission to the applicant to proceed with the work, subject to the approval of its plan by the Public Works Department, whether before, during or after its execution, according to circumstances.

5. Should the officer of the Public Works Department be of opinion that, for the security of others, the work needs to be strengthened or in any way altered or extended, as for instance by the execution of additional facilities for drainage or extra sluices, the work so pronounced necessary must be executed by the owner within a suitable time to be fixed by the Collector, under the penalty for neglect of exemption from additional assessment being withdrawn and the whole work being taken under the control of Government without compensation.

6. Should the lands of other ryots be in any way affected by the proposed work, the projector must, in the first instance, produce their written consent to it before it will be allowed to proceed, and no claim to recover payment from them for benefit derived from the work will be entertained without the production of their written agreement for the execution of the work and for the payment claimed.

7. These rules apply to jungle streams only, and not to rivers. Applications to construct irrigation works in connection with rivers will be dealt with specially by the Board on report from Collectors.

G. O., 12th September, 1850, No. 1,256; 20th September, 1859; 7th October, 1861.

12. Lands taken for public purposes.—In cases of taking up lands for public purposes, Collectors can use their discretion as to applying Act X of 1870 or not. Acquisition under the Act gives Government an indefeasible title; but cases may frequently occur where there is no danger as to title, and where economy of purchase and speediness of acquisition render private negotiation more desirable. If a proprietor will not give his consent in writing, the Act must always be applied. In all cases of purchase of land by or for Government by private negotiation, the title to such land should be

scrutinized and approved by the Government Solicitor before the purchase is completed.

2. Whatever be the department requiring the land, the inspection of the land with a view to application to Government for sanction of purchase must be performed by the Revenue authorities. The Collector will, when necessity arises or when called upon, either personally or by means of one of his subordinates inspect the locality; in the case of a department other than the Revenue Department, an officer of that department should accompany the Revenue officers. When the Act is applied certain preliminary procedure is necessary; see Section 4. On inspection, the particular land required is to be staked out. The Collector will then cause a statement of the position, area, &c., of the land to be prepared in the prescribed form, and will forward it under his signature to the department concerned, with a view to the sanction of Government being obtained for further proceedings. The entries in the statement will, so far as necessary, be based on the information obtainable from the village authorities, who will be held responsible for its correctness. When part only of a registered Revenue field is required, it will be so shown in the statement.

3. In forming an estimate of the value of the land for the purposes of the form, the Collector should be guided by the following considerations. When there is a difficulty in estimating the market value of the land in question, the market-value of similar lands in the neighbourhood should be substituted. Where this is not ascertainable, the market-value can be calculated at 10 times the assessment if the land is ryotwari, at 20 times the assessment, if it is rentfree Inam, and at 10 times the assessment, plus the difference between the assessment and the quit-rent, if it is Inam paying quit-rent.

4. Together with the statement above-mentioned must be forwarded a written statement of any objections made at the time by the owners or occupiers, endorsed with any remarks which the Collector may have to offer.

5. On receiving the requisite sanction for further proceedings, the Collector will take steps for obtaining possession of the land and making it over to the officer requiring it. If the Act is applied the Collector must observe the procedure laid down in Section 6 and following Sections. If when the land comes to be acquired the original estimate proves to be much under the mark, Collectors will do well to re-open the matter.

6. If the land be Zemindary or Inam, the actual payment of compensation will preferably take the form of a reduction in the peishcush or quit-rent payable by the owner on other lands in his possession, or of an assignment of fresh lands in lieu of those taken up. In these cases Collectors will before payment submit an application to the Board, who will sanction the grant of fresh lands or the reduction of quit-rent, or peishcush. In cases of compensation by money payment no application need be made to the Board.

7. In the matter of claims to deductions from peishcush, it will be possible generally to make a rough estimate in each case with reference to the extent of waste land available, the number of ryots, the facilities for the transport of produce and other considerations, of the number of years within which the waste lands taken up are likely to come under the plough; and wherever this can be done, the deduction to be allowed in the peishcush can be calculated according to the rates given in the Appendix. If, however, it is not possible to estimate the number of years with any degree of accuracy, the compensation may be fixed at half the assessment, the assessment of the lands, if they are not already assessed, being determined with reference to the income derived by the Zemindars from lands of similar quality. The same remarks will be applicable to lands taken up in Inam villages. It should be remembered that what is said here applies only to the settlement of compensation due to Zemindars and Inamdars in consequence of the loss of Melvaram, that is to say, the Government share of the income from the lands assigned to them; if they have any proprietary right besides, compensation for it should be calculated separately with reference to the selling price of the land in the same manner as if the right vested in other private individuals.

8. In cases of money payment the price will be paid in the presence of the Collector or Revenue officer in charge of the Division. Such officers can, if they think fit, specially authorize the Tahsildar to pay the price, but care must be taken in that case that the Tahsildar pays the amount in person. When the Tahsildar is absent from his head-quarters, the payment may be made by the Taluk Serishtadar

in person. In these cases notice will be sent to the party to whom compensation is due as soon as the amount payable is sanctioned, informing him that he must apply for the sum in question, and that if it is not applied for within six months from the date of notice the money will lapse to Government. The notice must be served on the person himself, or be affixed to the outer wall of his usual residence and published in three successive issues of the District Gazette. If the person does not appear within the time fixed to receive payment, the Collector will remove his name from the list of persons to whom compensation is due. If he appears within three months from the date of the removal of his name from the list, and if he then explains the delay to the satisfaction of the Collector, the latter may order payment. If he appears with a satisfactory explanation, but subsequent to the three months above-mentioned, the case can be reported to the Board for orders. In all cases a receipt attested by two independent witnesses must be obtained. Persons may receive payments through vakeels duly authorized.

9. In the event of any dispute arising in connection with the acquisition of land for public purposes which subordinate officers are unable to adjust, the Collector or Divisional officer should proceed to the spot and conduct matters in person.

10. Revenue Officers will distinctly understand that land is under no circumstances to be taken up for public purposes without the consent of the owner and payment of compensation, and that possession is not to be taken before actual payment of compensation, save in very exceptional cases, where such action is unavoidable in order to protect life or property. The tendency to plead "urgency" when such arises from want of sufficient forethought on the part of the officers concerned must be carefully checked. The fact that the person taking up the land is an officer of Government acting on behalf of Government may often induce a ready surrender; but this is the greater reason why measures should be taken for the protection of the ryot. Attention is drawn to the instructions contained in the subjoined Order of Government on this point:—

"Extract from Minutes of Consultation, 13th July 1855, Revenue Department, No. 847.

Paragraph 1.—In connection with the subject, it seems proper here to advert to a class of cases which are understood to have occurred

in the Northern Circars in the course of the improvements in the delta of the Godavari and the Kistna. The Government have reason to believe that, in some instances, channels have been taken through Zemindari lands without the permission of the owner, and without any compensation. This course is wholly and strongly disapproved by the Government. Act XX of 1852* gives full powers to the Government to take land required for any public purpose, with due care that the value of it shall be paid to the owner; and the course prescribed by that Act should invariably be followed hereafter. The Government resolve to send copy of this paragraph through the proper channels to the local authorities of both the Revenue and the Engineering Departments, with the strict injunction that henceforward they shall neither take, nor permit to be taken, any land, being private property, for any public purpose, except either by the free consent of the owner given in writing or under the provisions of the Act above cited, a copy of which shall also be furnished to District Engineers. In every case of a road, canal, and other work requiring land, the report of the Engineer shall state what part of the land so required is Zemindari or Inam land, or otherwise private property having a saleable value, and the course directed by Sections 1 to 3 of the Act shall then be taken for obtaining possession of the land; and, if necessary, the steps prescribed in the succeeding sections for determining the amount of compensation, and the parties entitled to receive it, shall be taken without delay. The probable amount of the compensation shall be included by the Engineer in his estimate for the work."

The amount of compensation entered in the estimate should be invariably that settled by the Collector. In cases, however, when land is required for temporary occupation, there is no objection to the Public Works Department entering into direct negotiation with the ryots; but the Revenue authorities should always be referred to in cases of dispute.

11. Whenever land is required for an extensive public work, the estimate for the work should provide, not only for the value of the land, but also for the cost of a special officer to settle the compensation. The additional charge involved will, to a great extent, be repaid by a reduced payment on account of the value of the land and saving

* Now Act X of 1870.

the completion of those particular works. Thus generally, the circumstances of the tenure of land at the end of the road furthest from the Railway will decide the class into which the road itself shall be placed. It is proper to bear in mind, in fixing the rent, that this land will in part deteriorate by the use to which it is put, and in part will not so deteriorate. In all cases, however, it will be most convenient to deal with the land in the first instance in the same manner. It will be taken possession of by Government, and handed over to the Railway Company for occupation at a fair rental as below. When the necessity for occupation ceases, the land will be given up again to Government by the Railway Company, the proper time for this being determined, as under Class B, by the Railway Officers and Consulting Engineer. Such land will be disposed of by the Revenue authorities as mentioned in the last paragraph. The annual rent on lands in this class occupied by a Guarantee Railway Company, will be fixed at 5 per cent. on the outlay incurred by Government in taking up the land, plus any revenue or rent previously payable to Government in respect of the said land. In the case of land already belonging to Government, and so occupied, the rent will be fixed at 5 per cent. on the value of the land, as estimated by the Collector. When land presented in free-gift by a private individual for the purposes of a Railway is made over to a Guaranteed Railway Company in this class, no rent will be charged by Government beyond the jumma or revenue previously paid to Government for the land.

6. Class D will contain that land, which, being required in consequence of the works of a Railway, still does not come directly into the occupation of the Railway Company; it will be provided free of charge. It will be exclusively land for roads; either new roads leading to Railway stations, or to permanent storeyards or workshops detached from the main works, or diversions or changes of old roads made necessary by Railway works.

7. Inconvenience is likely to arise if Railway Companies are permitted to hold land on their own account, or otherwise than as above explained. By causing them to rent from the Government all land to which they are not entitled free, in the manner above explained, simplicity in the tenure of the property will be secured, which will be a matter of importance at a future time when the

Railway may be transferred to Government. The determination of the value to be paid by the Government for any land not included in Class A which might be held by a Railway Company, would certainly be, in such an event, a great embarrassment.

8. Houses, trees, tanks, or other property, or land which is not provided free of charge, and for which special payment or compensation is necessary, will be paid for, at once, by the Railway Company. In the case of land provided free of charge, the materials, &c., derived from the "clearance" of the surface, which then will be at the expense of Government, will be disposed of by the Revenue officers to the best advantage.

9. All land required for a line of Railway will be applied for in continuous portions: the plans will be drawn to a scale of 150 feet to the inch, and the measurements and areas will be recorded in accordance with the fiscal divisions of village estates or mouzahs, pergunnahs, and zillahs, in a schedule, in the prescribed form, showing in detail the several classes to which the land belongs.

10. The several classes of land will be coloured pink, yellow, purple, and green respectively in the plans, and the exact purpose to which each parcel of land is to be devoted will be noticed in the schedule.

11. Detached portions of land should be referred to some fixed point on one of the main sheets, with such distances and compass or other bearings, as will enable the land to be identified at once. A corresponding entry should also be made on the main sheet to draw attention to the detached portion.

12. The general correctness of the plans and schedules of the Railway Engineers being attested by the Consulting Engineers to Government, the applications will be forwarded to and dealt with as may be necessary by the Revenue authorities under the orders of the local Government. The Revenue Officers are to be held strictly responsible for the regular adjustment by Railway Companies of all charges on account of land, to be determined in the manner above explained.

13. A complete set of land plans should be recorded in the Chief Engineer's Office of each Railway, and a copy forwarded to the

Consulting Engineer to Government, by whom a duplicate will be given to the Revenue Board, which in turn will supply Collectors of districts with transcripts of parts included in their respective zillahs. When it may be found expedient, in order to expedite the making over of the land, to employ a special Land Commissioner for this duty, the Railway Engineers should supply an additional copy of the land plan for the use of the Land Commissioner.

14. The Consulting Engineer to Government and the local Revenue authorities will, respectively, be held responsible for the punctual fulfilment of the foregoing orders in their several departments, and for the careful record of plans in their respective offices.

15. All contemplated changes in the land in possession of a Railway Company should be promptly reported by the Railway Agent to the Consulting Engineer to Government, who will notify the same to the local Government. It will be for the latter to see that the necessary steps are taken by the Revenue authorities for entering such changes in their records, and for carrying out all further proceedings that are requisite on such an occurrence.

16. It will be necessary for the local Governments to see that a correct register and record of title of all Railway lands is maintained; for the whole of such lands will one day revert to the Crown. Under recent orders from Government this record is now maintained by the Consulting Engineer in communication with Collectors. Government will also have to see that all rents or payments clearances, &c., chargeable in behalf of Government against the Railway Company, are duly realized.

17. It is essentail that there should be for each Railway a set of plans, in a regular sequence, to show all the land, and that the plans of each Railway Company's estate, after they have once been prepared, should constantly be corrected and always be maintained complete.

18. Collectors should carefully attend to the above instructions and on receipt of the attested tracting and schedule referred to in para. 12 will proceed to adjudge the compensation. A carefully prepared Register for each class of land must be opened and be regularly kept up to date in the prescribed form, and monthly statements in the same form of each description of land taken up, showing the compensation to be paid, must be submitted through the Consulting Engineers for the sanction of Government. An abstract of these Registers must also be kept in the Collectors' Offices.

19. Under the Orders of the Supreme Government, the expenditure or compensation for lands taken up for Railways must be made on Bills pre-audited by the Controller of Public Works Accounts: while the Consulting Engineer is the controlling authority in matters affecting such expenditure. The Local Government have accordingly made the following directions for checking expenditure of this nature:—(1). Monthly Registers, in the prescribed form, showing the lands which it may be proposed to make over to the Company and the amount of compensation payable in consequence, are to be prepared by the Collector and submitted to the Consulting Engineer, accompanied by a Bill in the prescribed form for the expenditure exhibited in the Registers. (2). These Registers and Bills are to be forwarded by the Consulting Engineer for the sanction of Government with as little delay as possible. (3). The Bills when sanctioned and returned to the Consulting Engineer will be transmitted by him to the Controller, who will despatch them direct to the Collector, with a view to the transfer of the land being effected and the compensation adjusted. (4). In cases of emergency, land may be made over to the Company in anticipation of sanction; but the circumstances should be immediately reported to Government through the Consulting Engineer.

20. In cases where proposals for the grant of fresh land or reduction of peishcush or quit-rent are made copies of compensation statements should be forwarded by Collectors to the Board. In the annual statement forwarded with reference to Board's Proceedings, dated 3rd March 1864, No. 1,343, lands taken up for Railway purposes should be included.

21. Railway Companies are permitted to take sand for ballast from the beds of rivers on the understanding that care shall be taken that no injury be done thereby to the water-course bridges or sluices or the banks of the rivers. When large quantities are taken, the Department Public Works must be referred to in the first instance. In Zemindary Estates the permission of the Zemindar must be obtained.

Secretary of State's letter No. [illegible] 20th November, 1858; 27th July, 1859; 19th December, 1859; 9th May, 1860; [illegible]; 1861; G. O., 11th May, 1865; No. 1[illegible]; 18th August 1865; [illegible] January, [illegible]; 1865; 21st April, 1865; 31st October, 1865; Circular from C. of I., D. P. W., [illegible]; 1865, No. 2, in G. O. 1865; February, 1868, No. 506, R. D.; 19th April, [illegible]; 1869, No. 2, in G. O. 1869; October, 1874, No. 2,998; 4th May, 1875; [illegible]; 1876, No. 550.

14. Lands near Railway Stations.—[illegible] inconvenience is entailed by lands in the vicinity of Railway [illegible] being given over to private individuals, Collectors should [illegible] dispose of any Government land for private occupation [illegible] within half a mile (880 yards) of the boundary of any Railway Station land [illegible] the sanction of the Board in each individual case, and they [illegible] give their Taluk subordinates to understand that they are [illegible] granting any such occupancy without special orders, [illegible] to be held personally responsible for any [illegible] by their act or neglect.

21st November 1861, No. 2,902.

15. Village Office lands exchanged.—When land [illegible] emolument of a village officer are required for a public [illegible] owing to this having become uncultivable from causes beyond the control of the holder, the Collector should make application in the prescribed form for permission to grant other lands in lieu of them. The periods at which these applications should be forwarded will be left to the discretion of Collectors. Several cases [illegible] in one form. It is not absolutely necessary [illegible] exact agreement in the extent of the Inams proposed to be [illegible] in lieu of those given up, if the value is the same, though if the extents can correspond it will be better. It should be borne in mi that Service Inams, to be entitled to exchange, must have become uncultivable, and that from causes beyond the control of the holders. It is not sufficient that they are of inferior quality, or that the holders would desire better lands in preference.

10th February, 1871.

16. Conditions regarding quarrying and excavating.—In order to prevent culturable land being improperly treated and rendered unfit for cultivation by excavation for gravel or for other purposes the following rules are issued. They are not applicable to

Zemindary lands or to the district of Malabar. In Malabar all the land is strictly private property, and Government could hardly with justice interfere; nor does its interference appear necessary, as the hills furnish an ample supply of gravel, and the interests of the land-owners will lead to the excavations being made in such a manner as to fit the ground for cultivation:—(1). Remission will not be allowed when a ryot renders a part of his land unfit for cultivation, nor will he be allowed to resign such part of his holding and retain the rest. (2). Grants of unoccupied land for the purpose of cultivation will be annulled and the land taken away, if the grantee violates the condition of the grant by excavating the land. (3). Persons wishing to excavate gravel must apply to the Collector, specifying the pieces of ground and the terms which they are willing to offer. No excavation can be made without the Collector's permission. (4). The last rule applies also to the utilization of earth suitable for the manufacture of bangles.

2. The rules given above, should be strictly applied to brick-fields, quarries, &c., for, though the Board do not at present desire to derive revenue from such sources as a general rule, they consider that the rights of Government should be carefully guarded, and that in certain exceptional cases, as for instance, where the brick-fields, or quarries, or gravel pits are in the vicinity of a large town, a charge may fairly be made. When a Collector considers a case to come under this exception, he should report to the Board for orders.

3. The quarrying of ordinary building stone from Government lands without the written permission of the Collector is prohibited. In licenses granted for the above purpose, the right of Government to levy seigniorage after one month's notice must be distinctly reserved and acknowledged. The Collector will be at liberty to propose to the Government, through the Board of Revenue, the levy of a royalty in any case of real importance. Rights of taking stone for their own private use hitherto exercised by villagers should be continued to them without restriction in unobjectionable localities.

4. In estates which have been permanently settled, it has been held that the Government is barred from demanding any additional revenue on account of coal, and the Government of India expressed an opinion that the local Governments should refrain from enforcing

their demand for revenue on account of the produce of coal mines even in other estates.

23rd December, 1859; G. O., 6th December, 1860, No. 2,320; 12th December, 1860; 5th June, 1867; 19th October, 1867; G. O., dated 14th July, 1873, No. 727; 13th August, 1873; G. O., 17th October, 1873, No. 1,125; 10th December, 1873.

17. **Encroachments.**—It is the duty of Revenue Officers to preserve against private encroachment not only Government lands but also land now available to the public, as for instance roads, streets, squares, and open spaces in and near towns and villages. The disposition to make encroachments of this nature is very common and generally there is no one to resist them except the Collector and his subordinates.

2. Revenue officers should be particularly careful to repress encroachment on lands set apart in villages for the common use of villagers, as for instance, for such purposes as burial grounds, markets, places, topes, &c. Unless such sites are unreasonably large, no diminution of them should be permitted, as the petty amount of revenue realized by issuing puttah for any portion of such land to private individuals cannot compensate for the discontent engendered by the curtailment of privileges enjoyed by the village community for years.

3. In the case of encroachment on roads, Revenue officers may receive much assistance by consulting the Public Works Department.

4. In cases of unauthorized cultivation of assessed lands, enquiry should be made at the time of jummabundy, and each case treated as a case under the darkhast rules. If there are no other darkhastdars, or the measure is otherwise unobjectionable, a puttah can be granted to the person who has cultivated, and the cultivation can be taken out of the Sivayi Jamma account. Right of way when indispensably necessary to allow of access to culturable waste for the extension of cultivation shall be a condition precedent to recognition of new unauthorized occupation.

5. In cases of unauthorized cultivation of poramboke or unassessed lands, Collectors and Divisional Officers have discretionary power to give out the land on puttah and transfer the land to the head of 'ayan' or assessed land. The assessment to be then charged will ordinarily be the assessment on similar land in the neighbourhood, but officers have a discretion in the matter.

6. When cases of unauthorized cultivation occur as in the last paragraph, and it is not considered desirable to permit it, Collectors and divisional officers have power to impose prohibitory assessment without limit.

7. The power of imposing prohibitory assessment is withdrawn in the case of assessed lands.

11th July, 1859; 6th February, 1869; 29th September, 1869; 18th January, 1873; 15th June, 1874; 16th September, 1874; 6th April, 1875; *G. O.*, 12*th January*, 1881, *No.* 105, *R. D.*; 19*th February*, 1881, No. 289.

18. **Second crop assessment.**—Single-crop wet lands assigned to Pagodas in lieu of tasdik allowances, if cultivated with a second crop, will be assessed with second-crop assessment.

14th December, 1874.

19. **Unirrigable wet land.**—Wet lands situated under tanks ruined for upwards of five years, which the Public Works Department do not propose to repair, and wet lands which are so situated as to be unirrigable from any source, should be made over for cultivation at the appropriate dry assessment; the right of Government being reserved in the former case to levy water tax in the event of their hereafter repairing the tanks, or to make over the tanks for repair to any private applicants.

4th September, 1868.

20. **Preparation of title-deeds.**—The instructions shewn in paragraphs 2—13 are issued for the guidance of Collectors in the preparation of title-deeds under the rules for the sale of waste land and for the redemption of the Land Revenue. The Collector should hold some person in his office responsible for the correct preparation of these documents.

2. Previously a deed being executed by any person the date ought to be filled in, it being immaterial whether all the parties concerned sign on the same day or on different days.

3. Both copies of the deed should bear the same date, and in all other respects also should be exact *fac-similes*, a plan being annexed to one part as well as to the other.

4. Whenever practicable the plan should be drawn on the deed itself, and in other cases the plans should be stitched to the deeds,

14. Documents of title executed by officers acting on behalf of Government must be actually signed. Signature by a signature-stamp is inadmissible.

15. The rule given in the last paragraph does not apply to ryotwary puttahs, which are mere notes of the amount of revenue payable on the lands held by the puttahdar and not titles.

25th June, 1803; 14th January, 1864; 17th December, 1864; G. O, 22nd November, 1866, No. 3,197; 4th April, 1867; G. O., dated 3rd May, 1867, No. 1,010; G. O., dated 28th May, 1867, No. 1,197; 19th June, 1867; 21st October, 1868; Circular Memorandum, 13th November, 1871, No. 1,525; G. O., 16th December, 1872, No. 1,684; 18th March, 1873; 5th May, 1875, No. 1,168; 17th June, 1875, No. 1656.

21. Registration of titles to estates by Collector.—Collectors need not report to the Board, when registering title of permanently settled estates if due means are provided for ensuring publicity to the transaction.

2. When a Collector is satisfied that the party claiming to be registered has purchased the right, title, and interest of the heretofore registered proprietor at a sale in execution of a decree, or has had the same transferred to him by sale or gift, he will register the transaction accordingly, notifying it in three successive issues of the District Gazette.

3. Similarly in cases of succession, the Collector should advertise in three successive Gazettes, that whereas A. B. the heretofore registered proprietor is lately deceased, and application for registry has been made by C. D. his son, or as the case may be—that such registry will be made on such a date, (being not less than three months from the appearance of the first advertisement) unless prohibited by the Civil Courts at the suit of some other claimant. If there is more than one applicant for registry before the Collector, he will issue the advertisement in favour of the party who has the best *prima facie* title, and when the estate has devolved *prima facie* upon a Minor, it should be understood by Collectors, that no compromise of his or her claims is rendered admissible by the consent of relatives.

4. The foregoing remarks apply solely to the case of entire estates. A portion of a Zemindary or Pollium cannot be registered by the Collector as a separate estate, until the public assessment has been

[illegible]

10. One witness will suffice, but his place of residence, and occupation, or other description must be stated.

11. Plans attached to title-deeds for lands, which [illegible] be submitted to the Board for the seal of Government [illegible] bly be dated. The date affixed to the plans should be that on which they are prepared.

12. The date [illegible] be that of their execution by the [illegible] should be registered by Collectors, on behalf of Government, immediately after they are received back with the Government Seal and before they are delivered to the purchaser, the cost of registration being borne by Government.

13. In issuing title-deeds the serial number for the deed should express the year of execution as for instance "No. 7 of 1866," beginning a new series with each year.

previously determined and fixed on the separated portion by the Collector, with the approval of the Board of Revenue. The Collector before submitting to the Board proposals for the apportionment of the Peishcush in such cases should intimate to the parties concerned how it is intended to divide it, and ask them to state whether they accept or object to the apportionment. In the latter case the objections brought forward should be stated to the Board in view to their being considered and decided before the Collector's proposals are approved.

5. Collectors should not register transfers of estates unless the contracting parties are present either in person, or by duly authorized vakeels, one for each party, and publicly attest the entry in the Registry Book with their signatures.

6. Collectors should observe that they are not bound to register a transfer made by a person who may not appear entitled to make it, and that on the other hand registry may be required by a competent Court.

6th January, 1825; Sudr Udalut to Government, 30th April, 1831; 23rd May, 1831; 11th October, 1832; G. O., 18th November, 1857, No. 2,712; 18th November 1871.

22. **Transfer of land.**—Though petty cases of transfers of land from one village to another in the same taluk may be disposed of by the Settlement Department and the Collector, the sanction of the Board should be obtained when extensive transfers are to be made. The sanction of Government is required in the case of transfers from one district to another.

2nd March, 1864.

23. **Jummabundy.**—As a rule the Jummabundy or annual settlement should be conducted at not less than two stations in each taluk. In reporting upon the settlement of their several districts, Collectors will state whether this rule has been complied with.

2. The settlement of each taluk must be made finally within the fasli year at latest, and the Taluk Demand Statement must be closed as soon as the settlement of each taluk is concluded, and must not be afterwards altered. The General Demand Statement for the whole district which is compiled from the Taluk Statements must be closed within the fasli.

3. If any remission is subsequently proved to be necessary on account of withered crops or other cause, the collection of the amount may be suspended, and the circumstance reported to the Board in the annual Settlement Report, with the Collector's recommendation that the relief be granted. Such remissions should be noticed as remissions found necessary after the settlement. When the necessary sanction is received, the amount should be written off the accounts together with the remissions of irrecoverable arrears of former faslis.

4. The accounts of the district for the fasli should on no account be permitted to remain unclosed until the succeeding year because final orders in individual cases of remission have not been passed.

5. The settlement of the taluks comprised in the sub-division, should be made by the Collector at least once in every five years, on which occasion the settlement of an equal number of taluks in the other part of the district may be entrusted to the Sub-Collector. The same rule is applicable in cases where it has been customary to continue the same taluks under the direct management of a Head Assistant or Deputy Collector.

22nd November, 1849; E. M. C., 19th July, 1851, R. D., No. 221; 3rd October, 1853; 12th June, 1854; 18th January, 1864; 3rd June, 1864, Misc.; 19th July, 1864, Misc.

24. **Remissions.**—Remission of the full assessment on irrigated land will be granted when the land is left waste, or when the crop is totally lost, owing either to deficiency or excess of water, provided that such excess or deficiency has not been occasioned by any act or neglect of the persons to whom the land belongs. Such remission will ordinarily be granted only when an entire revenue field is left waste, or when the crop on its entire area has totally failed and not for portions of fields. In districts which have been surveyed and settled, when several revenue fields have been clubbed together for purposes of survey the ryots can sub-divide to any extent they please, and such subnumbers will thenceforth be recognized as separate fields and remissions granted when they are left waste or the crop on them has withered.

2. In districts which have not been settled by the Settlement Department, partial remission of the assessment on irrigated land will be granted when partial loss of crops is occasioned either by excess or

deficiency of water, and such excess or deficiency has not been occasioned by any act or neglect of the persons to whom the land belongs. In granting this partial remission no attempt will be made to estimate individual losses. Excluding fields which have borne a fair crop, as also occupied and unoccupied waste land, the ayacut of each irrigation work under which crops have been lost will be considered by itself. The condition of a sufficient number of the fields which have suffered will be examined, and the demand in all the fields that have suffered will be reduced by the percentage thus calculated. There is no minimum limit as to the size of a tract in this case, and nothing to prevent Collectors from adjusting the proportion of remission to a single village or the area under a single tank, or a proportion only of the latter. If in one and the same village there should be two or three separate sources of irrigation, under each of which the crop has partially failed, but with a marked difference of degree in each case it will even be proper to give a separate percentage remission.

3. When under circumstances similar to those described in the last paragraph dry crops are cultivated on wet land which must otherwise have remained waste, only the highest dry rate of the village should be charged; this is applicable to all districts. In cases where the highest dry rate exceeds the assessment of the wet land thus cultivated with dry crops, the Collector may at his discretion temporarily affix the rate of the dry land adjoining or the rate charged on dry lands of similar quality. In districts newly settled, the dry rate corresponding to the particular "class" and "sort" with the land bears as wet, should invariably be affixed; the respective dry and wet grouping being of course maintained.

4. No remission of assessment on unirrigated land will be granted unless in very exceptional years or under very exceptional circumstances, and with the sanction of the Board which must be applied for before the end of January. This remission will ordinarily be granted without any inquiry into individual losses, as a percentage reduction on the demand of the tract of punjah which has suffered proportionate to the total loss in that tract. As in the case mentioned in paragraph 2 the loss taken in a few individual fields must be taken as specimens of the whole, and an average loss thus calculated. Remission of water-rate on dry lands will be allowed only when the crop is totally lost owing either to deficiency or excess of water, provided that such excess or deficiency has not been caused by any act or neglect of the persons to whom the land belongs.

5. In all cases where remission is granted, refunds of remitted amounts already paid may be made under the rules for refunds elsewhere given.

6. These rules are to be strictly enforced, and no remissions of assessment are to be granted except in accordance with them.

1st November, 1865; 6th July, 1866, No. 4,587; 17th December, 1872; 28th August, 1873; 12th April, 1877, No. 1,622; 25th *April*, 1879, *No.* 1,085; *G. O., 7th July* 1879, *No.* 1,427; *G. O., 4th May*, 1880, *No.* 513.

25. Rights and obligations under a puttah.—The registered puttahdar of a ryotwary holding is, as regards the Government, the responsible proprietor of the ryotwary lands registered in his name in the Land Register of the district, until he relinquishes those lands by sale or other recognized mode of alienation, or until they pass from his possession by sale for arrears or in some other legal manner. Lands which a ryot has left waste will not on that account be struck out of his puttah.

2. A registered puttahdar can, as far as Government are concerned, alienate, sublet, mortgage, sell, give, bequeath, or otherwise dispose of the whole or any portion of his holding, provided always—(1). That unless and until such transfer or disposal is registered in the Land Register of the district, the registered puttahdar remains liable for the assessment and all other legal charges due on the land, just as if no such transfer or disposal had occurred. And (2). That when the transfer is registered the transferee takes the land subject to payment of any arrears of assessment or other legal charges due on it, and to the same obligations and conditions, special or general, as the transferrer held it on.

3. Mere prolonged absence or non-occupation does not invalidate the right of transfer just mentioned.

4. A registered puttahdar improving his holding by constructing a tank on it, digging a well, or erecting buildings on it is not chargeable with any additional assessment for such improvements; but he is not entitled to claim, as of right, any reduction of assessment on account of the space occupied by such improvements.

5. The registered puttahdar of a field or holding is bound to pay the fixed assessment on it whether cultivated, waste, or fallow, in the prescribed instalments subject only to the rules elsewhere laid down in the matter of remissions.

6. A puttah retains its validity until superseded by one of later date. It does not necessarily require renewal from year to year.

10th April, 1861.

26. **Transfers of puttahs.**—When persons desire to have a puttah transferred both or all the parties as the case may be should prefer a joint application to the Tahsildar of the taluk, or to the Deputy Tahsildar or Revenue Inspector in whose range the land is situated. The application must be made either in person, or by duly authorized agent for each party. For the purposes of the registered deed of transfer need not be executed or attested before the authorities. It is sufficient if the fact of agreement as to transfer is verbally admitted by the parties or vakeels when present. When the application is presented to a Revenue Inspector or Deputy Tahsildar direct, or when it has been referred to them by the Tahsildar for report, these officers are competent to hold the necessary inquiry as to the identity and consent of the parties, and if satisfied on these points they will endorse the application to the effect that the parties concerned have admitted the transaction before them, and send it to the Tahsildar for disposal. The Tahsildar may then act on the certificate as if the parties had consented to the transfer in his own presence.

2. Unless the application for transfer as mentioned in the last paragraph is disposed of at the annual settlement by the settlement officer, a notice of the intended transfer, must be published in the village concerned thirty days before any change is made in the village or taluk registers.

3. When a transfer is issued on a final decree of Court, the production of such a degree before the Tahsildar will render the attendance of parties, and the publication of notice in the village, unnecessary.

4. Until a new puttah has been issued, the original puttahdar retains all his rights over the land as far as the Government are concerned; a revenue officer for instance would not be justified in

acting on a relinquishment which the registered holder had prior to the actual issue of the new puttah expressed a wish to withdraw.

5. In the event of a mortgage, however acknowledged, the Collector should not, without the consent of the mortgagor, or a decree of Court, issue a puttah to the mortgagee.

6. It often happens that the puttahdar is absent, or has mortgaged his land, and the actual occupant and cultivator holds no puttah. In this case if a default arises and the puttahdar is not forthcoming, the land must be sold for arrears of revenue, and a new puttah must be given to the purchaser. The occupant cannot claim puttah of right.

7. On the death of a puttahdar the Village Curnum should at once report to the Tahsildar, and the Tahsildar to the Collector, stating who is the nearest heir. When there is no dispute, no enquiry need be made, but the puttah will be issued by the Collector at the next annual settelment to the nearest heir, and in his name. When there are more claimants than one, the Collector will at once make such inquiry as may be necessary to satisfy him who among the claimants has the best *prima facie* title to be viewed as the heir and representative of the deceased puttahdar, and will then give notice to all the parties that the puttah will be made out in his name, and the register altered to correspond, in six months, unless the Collector is restrained by the injunction of a competent Court within that period. A notice to the same effect will be published in the District Gazette.

8. The holders of enfranchised Inams assume the position of ordinary ryotwary proprietors of land, and transfers of Inams should be treated similarly to transfers of ryotwary holdings.

9. Much importance is attached to the registers being kept with care, as it is to the registered puttahdar that every Collector must look for the revenue due from the land.

28th April, 1836; 6th October, 1858; 16th April, 1861; 30th November, 1863; 13th July, 1864; 24th October, 1867; 29th April, 1870; 12th October, 1877.

26, 32— 1 1 Standing orders 26 and 32 will be construed as follows and modified accordingly :—

In Standing Order, No. 26, paragraphs 1 to 6, and in the whole of Standing Order, No. 32, the word Tahsildar shall be deemed to include the words "or Deputy Tahsildar within his own division."

Board's Proceedings, 2nd October 1883, No. 2942.

27. Joint-puttahs.—In the case of change of names in joint-puttahs on account of decease, the procedure will be the same as specified for cases of decease in single puttahs.

2. In the case of change of names in joint-puttahs at the request of a person desiring to transfer his interest in the joint holding the previous consent of the co-sharers is unnecessary. But a separate puttah defining the area transferred cannot be granted without the consent of all the joint puttahdars. The procedure is the same as for transfers of single puttahs.

3. The entries of names in a joint-puttah will of course be made without reference to the extent of land enjoyed by each.

4. Sub-receipt books should be given to all holders of land on joint-puttahs who want them. The entries in these sub-receipts will be transferred to the principal receipt-book when it is produced for the purpose before the village officers by the possessor. The sub-receipts will be in the same form as the receipt, but will not mention the extent of the land on account of which payment is made.

22nd June, 1872; 14th *October*, 1879, No. 2,928.

28. Issue of Puttahs.—As a rule, fresh puttahs need only be issued when desired by the ryots. When the holding of a ryot has undergone no change, it is obviously unnecessary to issue fresh puttah. Each ryot should have one original puttah containing a detailed list of the fields comprising his holding as it stood when the puttah was drawn out. The puttahs of future years should show only the changes which have taken place in his holding. In the event however of numerous changes taking place in the original puttah, it will be convenient to issue a fresh one.

15th March, 1832; 16th August, 1860.

29. Puttahs for land with trees.—Should cases arise where it is necessary to give out land on puttah but with a reservation that trees standing on the land are not to be felled, the condition should be inserted in the puttah itself. If given merely on ordinary puttah, the puttahdar will have claims to be regarded as absolute proprietor of the trees.

25th October, 1877, No. 4,842.

30. Sub-division of Survey fields.—The sub-division of survey fields is to be permitted without restriction, for purposes of transfer or darkhast; provided always that the persons concerned put up in such manner as may be required by the village authorities durable field-banks defining the limits of their respective holdings, in order to prevent future confusion and dispute, and to allow of the assessment being properly apportioned.

2. In districts that have been surveyed or settled a record of all measurements of sub-divisions of survey fields made subsequently by the Revenue Department must be prepared in duplicate, and one copy be filed in the Collector's Office, the other being furnished to the Curnam. A separate register for each taluk should be kept in the Collector's Office, in which all sub-divisions, as submitted for confirmation, should be recorded, and at the same time the measurement sketch should be numbered to conform with the register and one copy filed as above directed. In districts that have not been surveyed or settled, it will suffice if the Curnam's measurement sketch be filed in the taluk with the order sanctioning the sub-division.

3. The sub-division of fields can best be effected by means of sub-numbers or letters for the sub-divisions.

17th April, 1837; E. M. C., 17th April, 1837, No. 447; 10th October, 1850; 14th June, 1855; 24th January, 1856; 18th May, 1860; 17th August, 1874; G. O., 11th March, 1876, No. 360; 24th May, 1876.

31. Cowles.—Progressive cowles for cultivation will rarely be necessary under a moderate assessment, and should be restricted to the reclamation of heavy jungle land, of swamps, or of land infested with nuth grass, or similar exceptional cases. Cowles should not be given for the clearance of forest land so long as there is open available land in the neighbourhood. Cowles free of assessment varying in period from five to ten years at the discretion of the Collector, may be given for clearing waste-land covered with prickly-pear.

2. The extent of land to be cleared yearly should be entered in a cowle. Thus in a five year-cowle it should be made a condition that one-fifth of the land is to be cleared yearly. The forfeiture of the cowle should be the penalty of non-fulfilment of the contract. The terms of all cowles should be strictly enforced. I. 2.

G. O., 11th May, 1859, No. 648; G. O., 1st October, 1859, No. 2,343; 5th October, 1859; 10th October, 1859; 18th October, 1859; 24th February, 1874; 5th August, 1874; G. O., dated 29th September, 1874, No. 1,236, Revenue Department; 29th September, 1874; 21st November, 1874.

22. Disposal of assessed lands.—The Revenue authorities may at their discretion grant puttahs to fresh applicants for unoccupied assessed lands.

2. Applications for such assessedland must be in writing and must clearly specify the land desired. They may be given in at any time of the year, but no application can be received except for land which is actually at the time unoccupied, or has then been relinquished. Conditional applications will not be received.

3. The applicant must, if his application be complied with, be ready to pay the assessment on the land for the fusly in which he receives possession of it, unless otherwise specially ordered by the Collector.

4. Applications for assessed land may be made either to the village authorities or to the Tahsildar, but the disposal of such cases subject to the necessary appeal rests always with the Tahsildar.

5. When an application for land is received by the village officers, the fact of the application having been made is to be notified in the village by beat of tom-tom, and a notice of it is to be posted [illegible] in the village choultry. After the case has been carefully investigated by the village authorities, they should refer it for disposal to the Tahsildar by a memorandum in the prescribed form. The memorandum, will, as shown in the forms, contain the name of the applicant, with the description of the land applied for, and the number of trees, if any, upon it; and will show whether there are other applicants for the land, or whether there are any objections to giving it to the applicant named in the memorandum. For the correct filling up of this memorandum, the village authorities will be held responsible. In every case the village authorities are bound to forward the application, whether they think it should be granted or not. The memorandum is not to be forwarded to the Tahsildar for disposal until the expiration of fifteen days from the public notification. The memorandum is to be signed by the Potel or Monigar, and by the Curnam, and to be sent in duplicate to the Tahsildar. As a general rule, the memorandum should be sent to the Tahsildar by the hands of the applicant himself, and should be delivered to the applicant for that purpose.

6. If the village authorities are aware of any objection to granting the application, they are to note the same on the memorandum, or, if necessary, to inform the Tahsildar by letter of the objections.

7. If there are two or more applicants for the same land, the village authorities will give their opinion as to which applicant has the better title, and will enter his name accordingly in the form.

8. When an application for land is made in the first instance to the Tahsildar, it will be referred by him to the village authorities for report. This report is to be furnished in the form mentioned above and will be dealt with in the same way; excepting only that in the form mentioned in paragraph 7, the name of the applicant to the Tahsildar must, in all cases, be entered, any other applicant being mentioned in the form of an objection.

9. The Tahsildar, on receipt of the memorandum, will endorse in the proper column his approval or disapproval of the application, giving his reasons in a few words if he disapproves of the land being given to the applicant, and will return one copy of the memorandum to the village authorities, retaining the duplicate in his office.

10. Applications admitted by the Tahsildar are to be considered only conditionally granted, pending an appeal from any party, either to the Divisional Officer, or to the Collector. From the Tahsildar's decision an appeal will lie to the Divisional Officer, if made within thirty days. As in the case of appeal in a Civil Suit the days will be reckoned from, and exclusive of, the day on which judgment was pronounced, and also exclusive of such time as may have been requisite for obtaining a copy of the decree appealed against. The date of the decision, the date of application for copy, and the date of copy being ready for delivery, should all be posted up on the back of the copy by the Tahsildar, with a note of the day on which appeal time expires. An appeal may be admitted after the period of limitation in this order prescribed for that purpose when the appellant satisfies the appellate authority that he had sufficient cause for not presenting the appeal within such period, and provided that a puttah has not been issued for the land by a competent officer. Any person interested in the matter may appeal. A special appeal will lie from the decision of the Divisional Officer to the Collector of the district. The time allowed will be thirty days, with the same provisions. In the case already named, a third

appeal to the Board of Revenue will not be allowed; but in cases where a Collector has passed the decision on appeal from a Tahsildar within his own Division, a special appeal will lie to the Board if made within forty days; that is to say, if the petition is received at the Board's Office within that time, reckoning as aforesaid.

11. No District Officer should decide a case in appeal or special appeal without giving the other party notice to appear and be heard. Furthermore, the decision, whether in English in the officer's own hand, or in vernacular, prepared under his verbal instructions, should be kept with the record of the case, and a copy given to parties as a matter of course on their application, and on payment of any necessary fees or stamp. No appeal petition should be admitted, unless accompanied by certified copies of the decision or decisions already passed in the case.

12. The applicant put into possession by the Tahsildar has sometimes been summarily disposed by order of the Divisional Officer, whose decree-holder has been again ousted by order of the Collector. These acts of dispossession cannot be said to be "by due course of law," and should be put a stop to. When an appeal or special appeal is admitted, as being within time and accompanied by the proper documents, it shall be the duty of the admitting authority forthwith to send a notice to the officer whose decision is appealed against, informing him of the fact and requiring him to send up the record. If no such requisition is received by the Tahsildar, within twenty days of the expiry of appeal time, from the Divisional Officer, he will understand that no appeal has been made, and will proceed to register the decree-holder as puttahdar. In like manner the Divisional Officer will issue a puttah to the holder of the Divisional Officer's decree, in the absence of a similar notice from the Collector within the same period. Provided with this puttah, the decree-holder must be left to sue the party in possession if any one be in possession, and if he cannot induce him to vacate by any other lawful means. In cases where the Collector has passed a decision on appeal from a Tahsildar in his own division, he will be free to issue a puttah in accordance therewith, after waiting thirty days after special appeal time, without having received a notice of admission of special appeal, from the Board's Office.

13. In the case of applications for land which although assessed has been reserved for Government, village, or other special purposes, these are not to be entertained by the village authorities, or the Tahsildar, without the express permission of the Collector which the party can obtain by petition. Darkhasts for quarry land taken up for quarrying purposes should not be disposed of under ordinary rules, but referred with full particulars and suggestions for the Orders of the Board. A margin of reserve along all roads newly constructed through Government waste should be marked out at a maximum of 22 yards, measured from the centre line of the road on each side, and no land within these limits should on any account be made over to ryots.

14. Applicants for demarcated land in districts where waste land has been demarcated at the cost of Government will be required, before taking possession, to pay the expense which has been incurred in demarcating it, the amount being calculated on the average cost of demarcation in the taluk. If the land has been unoccupied since the date of demarcation, the entire expense of the demarcation so calculated will have to be paid by the applicant, and in the case of land which has been occupied since the demarcation, the applicant will be required to pay any balance known to be due on that account by the previous occupant. If there are no boundary marks, it will be incumbent on the applicant to place them in such manner as may be required by the village authorities.

15. When there are two or more applicants for the same land, the preference should, as a general rule, be given to the applicants in the following order:—(1) To a resident ryot whose land adjoins; (2) to any other resident ryot; (3) to a non-resident ryot of that village whose land adjoins; (4) to any other non-resident-ryot of the village in preference to a stranger; (5) to the first-applicant. Provided that no preferential claim on the ground of possession of adjoining land or of residence in the village or of holding a patta in the village shall be admitted in favor of a ryot by whose relinquishment the land became unoccupied and available for allotment. In all cases, darkhasts for whole survey fields will have the preference over darkhasts for portions only.

16. Sub-division of survey fields is to be permitted without restriction for the purposes of darkhast, but in all cases, as above mentioned, darkhasts for whole survey fields will have the preference over darkhasts for portions only.

be constituted for the due valuation. The amount must be paid by instalments so arranged that the price may be liquidated from the proceeds of the wood and not become a tax on the capital to be invested in the land for agricultural purposes. If they pronounce the timber to be, from the position of the land, unsaleable, the occupant will be permitted to burn or otherwise employ it at his discretion.

6. The sum paid for standing timber will be credited to the Forest revenue.

7. While grantees shall be at liberty to sell the wood on their blocks (if purchased by them under Rule V), or to contract for its felling and removal, they shall not be at liberty to grant licenses for felling the wood.

8. The conditions shall be fully explained to the applicant and entered in his cowle.

9. These rules shall be applicable only to real forests under the Forest Department.

10. A breach of the conditions of the grant renders it liable to cancelment.

Bd.'s Pro., 18th April 1882, No. 1,042.

33. Relinquishment of ryotwary holdings.—The relinquishment of ryotwary lands must be by a written document, and must take place sufficiently early in the season to enable another ryot to commence cultivation upon it.

2. The time within which land should be relinquished must vary in different districts, inasmuch as the period of the first rains differs. If it is fixed very early, it may bear hardly on ryots who are unwilling to part with their land, and are yet doubtful whether the season has set in sufficiently to ensure them from loss if they decline to relinquish. The dates for relinquishing lands in the different districts have been fixed by Government according to the scheme given in the Appendix.

3. Relinquishments of portions of survey numbers or letters will not be allowed.

4. The land relinquished by a ryot must be accessible; that is to say, he cannot be permitted to retain all the fields in his holding except the centre one, as this would not be an eligible holding for another ryot.

5. The document by which land is relinquished should be in the prescribed form, stating that the ryot whose puttah consists of fields and assessment specified, hereby relinquishes such and such fields with their specified assessment. Actual delivery of such a paper to the village curnam should be considered sufficient. No conditional relinquishment should be allowed.

6th October, 1858; G. O., 23rd January, 1861; 2nd February, 1861.

34. Disposal of unassessed waste lands.—Unassessed waste lands in which no rights of private proprietorship or exclusive occupancy exist, and which are not reserved as hereinafter provided in paragraph 18, may be sold under the rules contained in the following twenty-one paragraphs. The previous sanction of the Government of India in each case must be obtained for sales of land under these rules revenue-free in perpetuity, excepting only such small plots, not exceeding ten acres in extent as may be required for buildings or gardens.

2. Applications for land under these rules will be addressed to the Collector of the district in which the lands are situated, and will comprise the following particulars:—(1.) The estimated area of the land applied for. (2.) The situation of the land, and its boundaries as accurately as can be stated.

3. No lot can exceed 500 acres, unless otherwise specially ordered by Government. Within towns, villages, hill stations, railway stations, and sanitaria, the maximum extent of a lot will be 10 acres. But any person may apply for several contiguous lots, each not exceeding the above limits.

4. Every lot must be compact, and as nearly as possible a parallelogram. When the land touches any public road, navigable river, canal, backwater, railway, or tramway, the length of the road or water-frontage must not exceed one-half of the depth of the lot, and in all other cases the blocks must be so laid out that as far as practicable their length shall not exceed half their depth.

5. No lot can be sold until it has been surveyed, and durable boundary marks have been erected.

6. If on receipt of an application under paragraph 2, the Collector has reason to believe that the land applied for is saleable under these rules, he will call upon the applicant to deposit with him the estimated cost of surveying the land and of marking it out with durable boundary marks, unless the land is already surveyed and demarcated. The Collector will refund to the depositor any portion of his deposit which may not be actually expended in the survey and demarcation and the depositor shall pay any deficiency.

7. If the applicant fails to deposit the sum required under paragraph 6 within six weeks from the date of demand, his application will be null and void.

8. On the receipt of the deposit required under paragrapah 6, the Collector will as soon as possible cause the land applied for to be surveyed and marked out, and will exclude from the lot all excess which may be found on survey beyond the limits prescribed in paragraph 3, and will advertise the lot for sale on a given day (to be fixed so as to admit of the notice required in paragraph 9 being given) at the minimum price prescribed for the locality or for the peculiar descriptions of land selected, as the case may be, together with the actual cost of survey and demarcation.

9. The advertisement will be in English and in the Vernacular of the District, and will specify the locality, extent and boundaries of the lot, the upset price, and the place, time, and conditions of sale. It will be posted for three clear months on the land itself as well as in the neighbouring villages, in the Offices of the Collector and the Talsildar of the taluk, the Moonsiff's Court (if there be one) and the nearest Police Office. A notification of the intended sale will also be inserted in the District Gazette. The Collector will, at his discretion, fix the time and place of sale, and may alter both if necessary, provided that not less than 14 days' notice be publicly given of every such alteration, and that no land be sold until it has been advertised, as aforesaid, for three full months.

10. The Collector will send written notice of the place and time of sale, as also of any alteration under the provisions of paragraph 9, to the applicant; but no sale will be disturbed in consequence of the non-receipt of such notice or delayed in consequence of the non-appearance of the applicant.

11. On receipt of applications for lands under these rules, the Collector will hold a preliminary inquiry, and if he sees reason to believe that claims will be put forward for the lands applied for, he will duly warn the applicant that the survey will be undertaken only at his request and at his risk. Should the applicant prefer that the survey should be proceeded with on these terms, this will be done, and if after the survey it should prove that the lands are not saleable under these rules, the applicant must pay the expense of surveying them, as well as of surveying any excess beyond the limits prescribed in paragraph 3. If no such warning be given, and the land should eventually prove not to be saleable, then the survey will be at the expense of Government. An applicant withdrawing his application prior to the sale of the land, will be entitled to the refund of so much only of his deposit under paragraph 6 as may not be expended.

12. On the withdrawal of an application, it will be discretional with the Collector to proceed with the sale of the land or not, as he considers best for the public interests.

13. The upset price will in all cases include the cost of the survey and of the erection of durable boundary marks. If the original applicant be the purchaser, he will receive credit for his deposit or payment, otherwise the amount will be repaid to him at once from the sale proceeds.

14. If before the time of sale no claim of private proprietorship of exclusive occupancy, or of any other right incompatible with the sale of the land under these rules be preferred to the land, the lot will as advertised be put up to auction and sold to the highest bidder above the upset price.

15. The successful bidder must immediately on the sale being declared, pay down ten per cent. of the price. The residue of the purchase money may, at the option of the purchaser, be paid in full within thirty days; or in three yearly instalments of equal amount, bearing interest from the day of sale at the rate of 6 per cent. per annum. In the former case, on payment of the residue of the purchase money, a deed in the Form A, shewn in the Appendix, will be furnished to the purchaser and possession given. In the latter case the land will remain hypothecated to Government as security for the actual discharge of the unpaid principal and interest as they fall

due, and in default of any such payment the Government will cause the purchaser to be served with a notice intimating that, after the expiration of thirty days from date of service, the Government will either resume possession, or cause the land to be sold at the risk of the defaulting purchaser, and if payment of the arrears be not made within the prescribed period of grace, steps will at once be taken, either for the resumption or resale of the land. When the purchaser elects to pay the purchase money by instalments, he will not receive possession until he has duly executed the deed marked B, shewn in the Appendix. When the conditions of deed B have been duly fulfilled, a deed in the Form A will be issued in lieu of it.

16. The sale will be conducted under and subject to the following conditions of sale:—(1.) That the highest bidder above the upset price shall be the purchaser of the premises, and if any dispute arise between two or more bidders at the same price, the premises shall be immediately put up again at the last preceding undisputed bidding and re-sold. (2.) That immediately after the lot is knocked down, the purchaser thereof shall pay to the Collector a deposit of 10 Rupees per centum, in part of his purchase money, and intimate to the Collector whether he elects to pay the residue within thirty days, or by three yearly instalments, and shall at the same time sign an acknowledgment in one of the Forms C or D, (as the case may require) shewn in the Appendix. (3.) That if the purchaser shall elect to pay the residue of his purchase money within thirty days, he shall within thirty days from the day of sale pay to the said Collector the residue of his purchase money, and shall thereupon receive a conveyance of the premises in the Form marked A. (4.) That if the purchaser shall elect to pay the residue of his purchase money by three yearly instalments, he shall within ten days from the day of sale execute a deed in the Form marked B. (5.) That all persons desirous of becoming purchasers are to satisfy themselves as to the identity and correct description of the property, and the measurement and boundaries of the premises, previous to the sale; as by having the premises knocked down to him, the purchaser thereof shall be held to have waived all objections to any mistakes that may afterwards appear to have been made in the description of the premises, as well as to any other error whatever in the particulars of the property. (6.) That if the purchaser elects to pay within thirty days, and if, from any cause whatever, the purchase shall not be completed by the thirtieth day from the day of sale, or if the purchaser shall elect to pay by instalments and shall neglect for ten days from the day of sale to execute a deed in the Form marked B, then the purchaser shall pay to the Collector interest at the rate of 12 Rupees per cent. per annum on the remainder of his purchase money from the day of sale until the purchase shall be completed in the one case; or until a deed in the Form B be executed in the other case; without prejudice nevertheless to the right of re-sale reserved by the seventh condition. (7.) That if the purchaser shall neglect or refuse to comply with the above conditions, or any of them, his deposit money shall be forfeited, and retained by Government, and the Government shall be at liberty to re-sell the premises either by public auction or private contract, without the necessity of previously tendering a conveyance to the purchaser; and the deficiency, if any, arising from such re-sale, together with all expenses attending it, shall be made good by the purchaser at the present sale, who shall so neglect or refuse, as and for liquidated damages.

17. If before the time of sale a claim of private proprietorship or of exclusive occupancy or of any other right incompatible with the sale of the land under these rules is preferred to the land or any part of it, the Collector will postpone the sale of the land until such claim has been disposed of in due course of law.

18. Reserves of grazing and forest land, of land for the growth of firewood, for building sites, parks, recreation grounds, and the like, and of land required for other special purposes, are not to be sold under these rules without the express sanction of the Government. A register of such reserves will be maintained in the Collector's Office, and will be open to inspection by intending applicants at such times and under such rules as the Collector may prescribe by Notification in the District Gazette.

19. Lands sold under these rules will be for ever free from all demand on the part of the State on account of Land Revenue, but will nevertheless continue subject to all general taxes and local rates payable by law or custom.

20. The existing and customary rights of Government, of other proprietors, and of the public in existing roads and paths and in

streams running through or bounding lands sold under these rules are reserved and in no way affected by the sale of such lands under these rules.

21. Nothing contained in these rules will be held to debar the Government from granting unassessed waste lands on puttah, cowle, or otherwise at their discretion as heretofore.

22. It will be competent to the Government to except the whole or any part of any district from the operation of these rules.

23. The rules for the sale of unassessed waste land are not, for the present applicable to the districts of Tanjore or Madras. For the other parts of the Presidency the upset price at which lands will be sold is shown in the appendix, but the cost of demarcation and survey is invariably to be added to this upset price.

24. If forests contain valuable timber, more especially teak, such forests must not be disposed of under the Waste Land rules, but will be worked by Government under the Forest rules.

25. When waste lands contain, or are strongly believed to con[tain] mineral wealth, they should not be sold under these rules.

26. Collectors will observe that under the law they alone, an[d] not Sub-Collectors or any other subordinates, are competent to de[al] with the sale of unassessed lands. A sale however which the Co[l]lector has himself previously advertised, sanctioned, &c., may be co[n]ducted by the officers last mentioned.

27. The following are some subsidiary instructions to Collector[s]

28. Collectors should carefully maintain Registers of tra[cts] reserved from the operation of these rules as being required for for[est] purposes, for grazing or firewood reserves, for building sites, or [for] any other public object, and copies of the entries in the Register should be forwarded to the Board. These Registers will be avail[a]ble for reference by intending purchasers of waste land, on applic[a]tion at the offices of the Collector or the Board. The Conservat[or] of forests will be consulted by Collectors in regard to forest tra[cts] which it may be desirable to reserve.

29. Immediately on the receipt of an application for unassess[ed] waste land, the Collector will ascertain whether there is any objecti[on]

to the sale, or whether any special limitation is necessary by reason of the land being required for public purposes.

30. Where no such objections are known to exist, the Collector will have the land demarcated and surveyed without delay, and then issue the prescribed advertisement, carefully observing the rules given in paragraphs 8 and 9 above.

31. The upset price will be calculated on the whole area of the lot without deduction on any account whatever. At the auction the advertisement with the conditions of sale attached to it should be read out by the auctioneer before the bidding commences, and copies of the rules should be kept available for reference.

32. A separate Register of all sales under the rules must be kept in the Collector's Office in English in the prescribed form. The original maps or plans and survey records of all such lands should be kept in a series corresponding with the number in this Register and should be signed by the Collector.

33. The deeds are to be executed in duplicate, and after being properly filled up and signed are to be submitted through the Board for the seal of Government. When returned, one copy is to be delivered to the purchaser and the other carefully preserved by the Collector.

34. The receipts at the foot of the several deeds are to be signed by the Collector.

35. The instructions in the margin of the forms of deeds must be carefully observed. Blank forms without these directions will be forwarded for use.

36. The lots must be consecutively numbered in the order of sale without reference to locality, and the deeds must bear corresponding numbers.

37. The plans to accompany the deeds, must be signed by the Collector and securely attached to the deeds, and must be numbered to correspond with them, and all plans whether attached to the deeds or upon it, are to be attested by him separately.

38. Copies of the rules should be supplied to Tahsildars and others for sale to the public at 4 annas per copy.

39. All sales of waste land made under the rules in each district are to be reported quarterly to the Board.

40. Every six months a report will be furnished by Collectors to Government, through the Board, of all sums that may have been realized within the previous six months as purchase money and interest.

41. On some occasions, the maps of lands disposed of do not distinguish reserves, and the area occupied by these is not distinctly excluded from the block sold, or from the assessment charged. All reserves, whether of streams, roads, rights of way, wood, or any other rights, should be clearly shown in the survey plan, being therein detailed and exhibited in some distinctive colour. Collectors [illegible] furnish the survey officer with the necessary information on these points, in which there can be no difficulty, as even rights of way are well known in the neighbourhood. As it is essential that the purchasers should know exactly what their rights will be, the general reservations in the deeds being applicable only to reserves which from any cause cannot be declared at the time of sale, Collectors should be careful to see that all reserves, such as those described above, are clearly entered on the maps before submitting them to the Board. The assessment on the area reserved must in all cases be deducted from the aggregate assessment of the entire block.

42. Collectors should transmit notices of the intended sale of lands described as lying "contiguous to" or "in the vicinity of" other lands, the property of individuals named, to each of those individuals or to the reputed proprietors of such adjacent lands; so that they may be present at the sale, or otherwise guard against any inadvertent encroachments on their property.

43. The names of all persons purchasing lands should be entered in full in their Title Deeds, and special attention should be paid to their preparation. The Collector should hold some person in his office responsible for the correctness of these documents. The correct spelling of names and places should be attended to, the extent of the land should be written in words, and care should be taken that the thread attaching a plan to the deed is passed under the seals both of the Collector and the proprietor or agent. Alterations should not be made in deeds once issued except in cases where

some error or mistake has been made which is immediately brought to notice, in which cases the correction should be made before the holder has acted on the certificate. Cases may arise in which exceptions should be made, but such cases must be referred to the Board, who will if necessary take the advice of the Government law Officers.

25th October, 1861; 17th December, 1862; 18th December, 1862; 22nd April, 1863; 1st May, 1863; 12th May, 1863; 1st July, 1863; 20th February, 1864; 12th August, 1864; 22nd October, 1864; 9th January, 1865; 17th June, 1865; G. O., 8th January, 1867, No. 52; 15th March, 1867; G. O., 3rd April, 1867, No 779; 5th June, 1867; G. O., dated 17th October, 1867, No. 2,486, R. D.; 12th November, 1867; G. O., 18th November, 1867, No. 2,718; 12th December, 1867; 28th January, 1868, R. D.; G. O., 14th July, 1869, No 2,041, R. D.; 17th August, 1869; *G. O., 21st August, 1872, No. 1,241; 11th March 1881, No. 420.*

35. Disposal of assessed waste lands on Neilgherries &c.—The rules for the sale of the assessed waste lands on the Neilgherry and Shervaroy hills and in the Wynaad are almost identical with the rules for the sale of unassessed waste given above, but as the lands on these hills and in the Wynaad, being subject to assessment, do not come under the orders of the Supreme Government, there are some trifling variations. A special set of rules and special forms of deeds have been circulated to the Collectors of Coimbatore, Malabar, and Salem.

2. The assessed lands on the Neilgherry hills and in the Wynaad which are available for sale will on application being admitted be sold at auction, without any upset price beyond the cost of demarcation and survey, but subject to an annual assessment on the whole area, of eight annas per acre for grass land, and two Rupees per acre for forest land, redeemable at option by the purchaser of the land at twenty-five years purchase of the assessment. Land on the Shervaroys will be sold in like manner subject to an annual assessment of one Rupee per acre.

3. In the advertisement of sale the annual assessment must be specified in addition to the other particulars.

4. Arrears of annual assessment are recoverable in this case in the same manner as arrears of assessment in ryotwary holdings.

G. O., 6th March, 1863, No. 428.

36. Disposal of assessed land not on assessment.—The spirit of the rules for the sale of unassessed waste lands is to be ap-

plied to assessed waste in the immediate vicinity of towns when sought for the special purpose of building thereon, the lot being limited to an area not exceeding four acres, and the upset price being twenty-five years' purchase of the assessment *plus* the cost of survey and demarcation. As such lands are usually at the disposal of the Revenue authorities it will not be necessary to maintain to the full extent of their letter the rules and laws relating to unassessed waste land.

2. Government sanction must be obtained when assessed land, waste or otherwise, is assigned for any purpose other than occupation on payment of assessment. Assignments of land, assessed as well as unassessed, for village-sites or other communal purposes, such as [illegible] and the like may, however, be sanctioned by the Board of Revenue.

25th June, 1863; 18th November, 1867; 14th December, 1867; Bd.'s Pro., 1st May 1862, No. 1,192.

37. Government buildings sold with their sites, &c.—In order to secure uniformity in the title-deeds issued by Collectors for Government buildings sold with their sites; and for lands like those which formerly composed the old fort ditch and ramparts in the town of Kurnool; or other lands similarly disposed of for building purposes with the sanction of Government or the Board at public auction and in freehold, but not under any of the rules already in force for the sale of waste land assessed or unassessed; a form of deed has been prescribed for adoption in these cases, which will be found in the Appendix.

2. Collectors should be careful, in proposing sales of similar lands or Government buildings with their sites, to state whether there is any, and if so what, objection to the issue of such a deed.

G. O., 6th March, 1863, No. 428; Board's Proceedings, dated 24th June, 1863, No. 3,929; 8th May, 1868.

38.—Redemption of land assessment and creation of freeholds.—Proprietors of lands occupied for dwelling houses or factories, and of lands occupied or intended for gardens or plantations properly so-called, (such lands being subject to assessment, quit-rent, or other public land-tax,) if desirous of redeeming such

assessment, &c., must apply by letter to the Collector of the district in which the lands are situated. This rule is applicable to the kinds of land above designated situated in Zemindaries, as well as to those situated in Government taluks, but does not necessarily include lands classed as garden, or 'Baghayet' and 'Totacal.' Applications relating to these last kinds of land must be referred by the Collector, with full particulars, for the decision of the Board of Revenue.

2. In estates held under the Regulations of 1802, the registered Zemindar will alone be held to have the right to redeem the land Revenue under these rules. A corresponding reduction will then be made in the annual peishkush. In the case of ryotwary lands the registered proprietor holding directly from Government will alone have the right to redeem. In other cases the person entitled to pay the assessment will be held as a general rule to possess the right, but doubtful cases must be referred to the Board for decision.

3. Inam lands and lands purchased under the rules elsewhere given for the sale of waste lands on the Neilgherries, on the Shervaroy hills, and in the Wynaad taluk of Malabar, will be dealt with according to the deeds under which they are held, and will not be affected by these rules. 'Grama nattam' land or village site is also excluded from their operation.

4. Grants of unassessed waste land already made for terms of years under previous rules, and in which no right of occupancy or proprietorship exists except that of the grantees, or such as has been derived from them, may, at the option of the grantees or of their representatives, be brought within the operation of these rules; and the grantees or their representatives may, at their option, redeem the future land-tax on such grants or on any compact part of them.

5. The redemption of the assessment on lands held in shares, on cowles, or on leases, and generally of lands held on peculiar tenures, will not be allowed without the sanction of the Board.

6. The rate of redemption will be twenty-five times the full annual assessment on the land in addition to the actual cost of survey and durable demarcation, except where the Government title on which the land may be already held shall contain an express provi-

sion for redemption at a lower rate. Commutations of all descriptions of charges on land with the exception of Inam quit-rents are to be calculated at this rate unless the land be held on deeds allowing a lower rate under orders from Government.

7. The assessment on which the redemption is calculated, will, in the case of lands settled under Regulation XXV of 1802, be the permanent assessment. In the case of other lands, it will be the survey or recognized standard assessment. Where lands are held in perpetuity at specified rates, such rates will form the basis of the calculation.

8. The redemption of the Land Revenue under these rules will in no way affect sub-tenures, right of occupancy, or any other subordinate rights whatever.

9. Lands of which the assessment is redeemed under these rules, will continue liable to general, local, and Municipal taxes, in common with other lands.

10. It is to be understood that the freedom of tenure conferred by redemption is absolute only as against Government. It will be given on *prima facie* evidence of the right of the applicant to be recognized as proprietor, and other persons contesting that right and claiming the land will be as free as before to sue the holder in the Civil Courts.

11. Applications to redeem the assessment under these rules must state the situation of the lands, their extent so far as known, their assessment, and the applicant's title to be recognized as the proprietor.

12. When an application is admitted, durable boundary pillars or marks must be erected clearly defining the limits of the land, and the land must be surveyed and a plan of it must be prepared as soon as possible. The boundary pillars are to be erected and maintained at the expense of the applicant, who must also bear the cost of the survey and plan of the land.

13. When the land concerned has been already scientifically surveyed, and the particulars are on record, its re-survey will not be necessary. The applicant will in such cases be charged only with the cost of putting up durable boundary marks, and of preparing plan of the land.

14. In all cases where a Collector refuses to permit an applicant to redeem his assessment, it will be open to the applicant to appeal to the Board.

15. On payment of the redemption money in full, with all cost of survey and demarcation, the person permitted to redeem the assessment will be furnished by the Collector with a title-deed in the form given in the Appendix to this order. It is to be understood that the current demand will continue up to the date on which the redemption money is proffered in full, together with the cost, actual or estimated, of demarcation and survey, or of demarcation only, as the case may be.

16. Proprietors of lands of which the assessment is capable of being redeemed under these rules, but who are unable or unwilling to redeem the tax, will, on application and on payment of the cost of survey and of durable demarcation, be granted titles of permanent settlement under the seal of Government in the form given in the Appendix in lieu of the yearly puttahs hitherto granted; and tenures of such titles will be convertible at will into freehold, on payment down of twenty-five times the full annual assessment as above provided.

17. The rules known as those of August and September 1859 have ceased to operate except in so far as concerns lands already dealt with under those rules.

18. The following subsidiary rules will guide Collectors as to more detailed procedure.

19. On receipt of an application to redeem the Land Revenue of the applicant's holding, or for the grant of a permanent puttah conferring the power of redemption at will, the Collector, if he sees no *prima facie* objection to his complying with the application, will before admitting it, require the applicant to deposit the estimated cost of demarcating and surveying the land, and of establishing durable boundary marks, unless the land shall have been already scientifically surveyed, in which case a deposit of the estimated cost of erecting durable boundary marks, and of preparing a plan of the land will be required.

20. If the applicant fail to deposit the sum required under the foregoing rule, within six weeks from date of demand, his application will be null and void.

21. The Collector will refund to the depositor any portion of his deposit which may not be actually expended on the purposes for which it was made, and the depositor shall pay any deficiency.

22. Collectors will establish and carefully maintain registers in the prescribed forms, of all cases disposed of under the rules of the redemption of Land Revenue and for the grant of permanent puttahs, and will carefully keep the original maps or plans and survey records of the lands in a series corresponding with the number in the Register.

23. The deeds of enfranchisement are to be executed in duplicate, and after being properly filled up, compared and signed, are to be submitted through the Board for the seal of Government. When returned, one copy will be delivered to the applicant, and the second copy will be carefully preserved by the Collector. The boundaries of lands should be clearly entered in the title-deeds.

24. The deeds and puttahs must be consecutively numbered in order corresponding with the registers in which the particulars are entered.

25. The plans to accompany the document must be signed by the Collectors, and securely attached to the deeds or puttahs, and numbered to correspond.

26. Every six months a report will be furnished by Collectors to the Board for transmission to Government, of all sums that may have been realized in the previous six months, by payments on account of redemption of Land Revenue.

27. Assessment or quit-rent should be levied up to the date on which the redemption money is paid or deposited with the Collector. If redemption is effected during the course of the year, assessment or quit-rent is to be levied rateably for the broken period preceding the redemption.

28. Copies of the rules will be supplied to Tahsildars for sale to the public at the price that may be fixed by the Board.

16th March, 1860; 27th March, 1860; 3rd September, 1868; 12th September, 1863.

39. House sites and village sites.—Collectors are directed to assert the prerogative of Government by making it known that except in Zemindari villages, Mirasi villages and villages which are private property, sites on the 'Grama nattam' cannot be appropriated without permission, and that if any are so taken up they will either be assessed or the appropriators will be prosecuted.

2. Unclaimed portions of the village site not being common lands needed for general use may be granted to any one resident in the village, on a fixed scale which must be laid down by the Collector for each district once for all, on condition that the land be built upon within a stated period, and that failing this, or in case the building be allowed to go to ruin, the grant will be cancelled.

3. Rent-free additions to village site will be granted when there is no unclaimed 'Grama nattam' available, but only in the case of resident villagers, or of puttahdars, agricultural labourers, and village servants about to become resident in the village. These grants must also be limited by a fixed scale and be subject to the condition mentioned in the last paragraph. When land is required for a new village site, or for the extension of an existing one, application must be made in the prescribed form for sanction to the alienation of the revenue.

4. Cultivation of 'Grama nattam,' as distinguished from backyard gardens, is an undoubted abuse, and should be heavily assessed, unless action is barred, or owing to long possession appears unadvisable. Puttah should not be granted in any case. The usage of growing vegetables, tobacco, &c., on the recognized limit of backyard should not be interfered with.

5. The village Munsif may be authorized to grant sites up to a certain size sufficient for an ordinary house and back-yard. When more is required application must be made to the Tahsildar.

6. A register of grants should be opened and a conditional title of occupancy of some kind given in all cases.

7. In villages where the 'Grama nattam' is of large extent and beyond present and future requirements, and in which the unoccupied portions are over-run with prickly-pear, Collectors are authorized to grant such excess portions on clearance puttah for cultivation, taking care always to reserve enough for the villagers.

8. The foregoing rules are necessarily general, and leave much to the discretion and forbearance of the officers by whom they are applied:

9. In the case of Municipalities and similar public bodies, 'Grama nattam' or village site land cannot be alienated without the sanction of Government. In applying for sanction in such cases full information should be furnished regarding the area still available for building sites and yards, and the probable requirements of the resident population for extension of house-accomodation within a reasonable period.

18th November, 1867; 14th December, 1867; G. O., 16th December, 18[illegible] No. 1,684; 18th March, 1873.

39A. The disposal of Land which has been occupied [illegible] a Government Department.—The sale of Government Land a[illegible] Buildings, when expressly sanctioned by Government, should, as a general rule, be left to the Collector of the District, but it is at the same time open to other departments to apply for permission to [illegible] land, &c., themselves, when they see cause to recommend [illegible] measure, the sale proceeds in either case being credited to the re[illegible] and not to any specific department. This rule does not apply to [illegible] sale of building materials or other such property, but only to [illegible] or buildings with the site on which they stand.

Bd's. Pros., 3rd November, 1881, No. 2,602.

40. Waste lands alienated to Municipalities.—It was never contemplated that all waste lands within Municipal limits should be made over to Municipal Commissions, although definite proposals for employing waste lands for the improvement of individual [illegible] will doubtless receive favourable consideration at the hands of Government. Collectors must in no case alienate waste to Municipalities without having previously obtained sanction from Government. In the case of abandoned village or building sites which have become waste by lapse of time come to be considered waste, such lapse of time cannot be admitted as destroying any right of property which may exist in the land, nor can the Municipality have any claim to the reversion of such sites.

18th November, 1867.

41. Zemindars' sannads.—The prescribed form of sannad for permanent settlement is shown in the Appendix.

25th January, 1871, No. 335.

42. Succession to Zemindary estates.—In cases in which the right to succeed to Zemindary estates is disputed on the death of the last incumbent, and intervention seems necessary, Collectors will report the circumstances of the case, giving a genealogical list of the family, and obtain sanction before taking steps towards putting any or either of the claimants in possession.

25th August, 1854; 29th September, 1851; 11th May 1854; 12th March, 1862; 13th June, 1862.

STAMPS.

43. Duties of Collectors.—Collectors will be held strictly responsible in the first instance for stamp defalcations, and from this responsibility they will only be relieved on satisfactorily showing to the Government that they have strictly complied with the Regulations, and that the loss has arisen from causes over which they could have had no control.

2. Collectors are not competent to determine the amount of proper stamp duty on documents, except under Sections 24 and [illegible] of Act XVIII of 1869 relating to unstamped or insufficiently stamped instruments. The provisions of Sections 24 and 39 do not extend to Bills of Exchange, Promissory Notes or instruments chargeable with the stamp-duty of one anna subsequent to the drawing or execution thereof.

3. In cases of validating impounded instruments and [illegible] the endorsement prescribed for those cases, it is not necessary that the parties should appear before the validating officer. It is, however, often desirable, and in such cases he has power to issue summons under Act III of 1869. The question of prosecution for incomplete stamping is a separate one, and it is for the Collector of the district to decide on prosecuting or not according to the merits of the case.

4. The sale and distribution of stamps in the province will be under the superintendence and responsibility of Collectors.

5. It will be the duty of Collectors to indent on the Superintendent of Stamps for such adhesive stamps and stamped papers as may be required in their respective districts, taking care that a supply equal to not less than three months' average demand of each description of stamp is constantly in store in their Treasuries.

6. On each occasion of a Collector receiving charge of a district, he should examine the stamp accounts and balance of stock, and pass his receipt accordingly to the officer whom he relieves in the prescribed form.

7. The detailed management of the Stamp Department in the Collector's office is vested in the Treasury Deputy Collector, subject to the control of the Collector.

8. The bulk of the adhesive stamps and stamped papers in store will be kept in the Collector's Treasury in parcels containing known quantities of each value, in one or more store chests or presses under double locks, the key of one lock of each chest or press always remaining in the possession of the Collector, and the key of the other in the possession of the Deputy Collector.

9. The remainder of the stamps will be in the custody of the Treasurer, and must not exceed the probable demand of a month, estimated according to the average sales of former months. On the occasion of the Collector quitting the Huzur station for the Jummabandy or upon any other lengthened absence, he will at his discretion increase temporarily the Treasury stock.

10. Issues will be made by the Treasurer from the stamps in custody on indents passed and countersigned by the Treasury Deputy Collector.

11. Stamps should be secured and taken out of store in the manner prescribed in Standing Order No. 192.

12. The Treasury Deputy Collector will within the 12th of each month examine the Treasurer's stock and submit a report of his examination in the proper form to the Collector, by whom the report will be countersigned and filed.

13. At the close of each half-year the Collector will personally or by means of one of his Assistants examine the entire store of stamps in the Treasury, and will report the result of his examination to the Superintendent of Stamps in the prescribed form.

14. The Treasury Deputy Collector must mark each stamped paper with the official seal supplied for the purpose by the Board before issuing it for sale or use.

15. The Treasury Deputy Collector will receive for transmission to the Collector applications from persons desirous of having stamps impressed on parchment or vellum, or on printed blank forms, such as Cheques, Bills of Lading, and the like. Persons may at pleasure make their application direct to the Collector.

16. The applications just mentioned must be accompanied by the price of the stamps to be impressed, and the cost of registering and trans-

mitting the documents to and from Madras by post, and they will be eventually forwarded to the Superintendent of Stamps with the acknowledgment of the money having been paid into the Collector's Treasury endorsed on the application itself; a separate receipt will be granted by the Deputy Collector to the party from whom the money was received. The Superintendent will, in due course, have the documents stamped by the Assistant to the Accountant General in charge of Paper Stamping Department and return them to the Deputy Collector, who will deliver them to the owners on the re-production of the receipt granted by him for the money received. All such applications will be filed by the Superintendent in a guard book.

17. In case of deeds, instruments and writings executed on unstamped or insufficiently stamped paper, from accident, ignorance, inadvertence, mistake, or other unavoidable cause, the Collector will under Sections 20 and 24*a* of Act XVIII of 1869, and on payment of proper stamp-duty and penalty if any, certify by endorsement on them that the proper stamp-duty has been levied.

18. Whenever adhesive stamps or stamped papers remaining in store or with the vendors become spoiled or rendered unfit for use; or whenever any applications are received either for the renewal or refund of value of any stamped paper or any paper on which the stamp has been denoted by the Superintendent of Stamps, as being unused, damaged, spoiled, &c., under Sections 51 to 54 of Act I of 1879; the Treasury Deputy Collector will prepare a list in the prescribed form of all such stamps and submit it to the Collector who after comparing the papers with the list, will then and there record his reasons for such proceeding and will punch or mark the stamps in such a manner as to prevent their being again sold or presented and forward them to the Superintendent of Stamps with the monthly account in which the charge for the stamps in question is exhibited. In the case mentioned above of unused or damaged papers, in substitution for which other papers are demanded or their value required to be refunded, the Collector, after satisfying himself of the propriety of the application, will, after destroying the stamps as above, and if he sees fit, either authorize the issue of fresh stamps of similar or equal value as applied for, or will repay the value in money, deducting one anna for each rupee or fraction of a rupee: provided in either case that the application be made within six months of

period when the stamp has become damaged, spoiled, or rendered unfit for use. He will certify the fact of the stamps being punched or marked and of the authorized issue in substitution, or the refund of the value at the foot of the list of the damaged stamps and take the receipt, which voucher of the party for the amount refunded duly stamped when necessary will be forwarded with the spoiled stamps for destruction to the Superintendent of Stamps with the monthly accounts in support of the entries made in the account for the papers. A separate entry will be made in the accounts of papers supplied in substitution of damaged papers presented by private parties. Collectors should follow the same course whenever applications are received either for the renewal or refund of Court Fee adhesive stamps or of Court Fee stamps damaged in store.

19. On every occasion of a Treasury Deputy Collector vacating office, either temporarily or permanently, his account and balances since the Collector's last examination will be examined by the relieving officer, who will pass his receipt accordingly.

20. The Treasury Deputy Collector will submit regularly, in duplicate, quarterly indents in the regular form to the Superintendent of Stamps not later than the beginning of February, May, August, and November of every year and oftener when necessary, for adhesive stamps and stamp papers required for stock and expenditure during the ensuing quarter. The indents will be countersigned by the Collector. The Superintendent will fill up, in the proper columns, the number and value of stamps issued, and return the duplicate, which will be retransmitted by the Deputy Collector with his acknowledgment and the Collector's countersignature after receipt of the papers. Any papers found deficient or in excess will be noted in the same paper.

21. The Treasury Deputy Collector will keep a stock account in the prescribed form, in which all stamps received from the Superintendent of Stamps and issued to the Treasurer, will be entered as received and issued. He will also keep separate accounts in the same form for adhesive stamps, Bills of exchange, &c. These books will always be kept by him under lock and seal.

22. He will also keep a monthly abstract of the receipts and issues of stamps, which will be closed at the end of the Fasli. The entries will be made once a month after its close from the stock

accounts mentioned in the preceding rule. These books will be kept in the English Account Department.

23. The Treasurer will prepare and submit to the Treasury Deputy Collector on the 1st of every month, or oftener if necessary, a memorandum of the stamps required by him during the ensuing month.

24. The memorandum, after being approved of or altered by the Treasury Deputy Collector, will be signed by him, after which the required number of stamps will be counted and delivered to the Treasurer by the Deputy Collector, the memorandum being then receipted by the Treasurer and filed on record by the Deputy Collector.

25. The Treasurer will keep a stock account in the prescribed form of the stamp papers received from the Treasury Deputy Collector and of those issued to the several vendors (including all the talukas) on indents passed by that Officer. This account will be submitted on the 1st of every month to the Treasury Deputy Collector, and his countersignature obtained for the balance sheet examination. A separate account in the same form will be kept for adhesive stamps and Bills of Exchange, &c.

26. The Native Account Department will keep the following abstracts in the prescribed form, entries being made of the transactions of each month after its close, both for the purposes of check and the easy preparation of the monthly and annual accounts in the English Account Department:—(1.) Abstract of the receipts and issues of stamp papers and adhesive stamps in the Treasury Department, in which entries will be made after the close of each month from the stock account. (2) Abstract of stamped papers of different values sold by the vendors. This will be filled up once every month with reference to the monthly accounts received from the vendors and the total made out to the end of each month from the beginning of the Fasli. A similar abstract is to be kept for adhesive stamps also. These abstracts will be furnished to the English Account Department after the close of the Fasli.

27. The Treasury Deputy Collector will keep a register of applications received from parties, for the impressing of stamps on documents as per Rule 15.

28. The Treasury Deputy Collector will keep a register of all other sums received into the Collector's Treasury, either directly or through the several Courts, on account of penalties or fines levied or collected under the provisions contained in the several Regulations or Acts relating to the Stamp Department.

29. The Treasury Deputy Collector will also keep two abstracts, one of receipts and another of disbursements of all kinds in the Stamp Department, and the entries will be posted in them after the close of every month, with reference to the several registers and abstracts kept by him. They will be checked with the Cash abstracts kept in the Account Department.

30. The several registers and abstracts prescribed in the preceding rules will be carefully kept and filled up from time to time, and it will be the duty of the Deputy Collector to see that they are correctly kept and examined, so that the monthly and annual abstracts may be prepared in proper time without difficulty.

31. It will be the duty of the Treasury Deputy Collector to take care that the Government vendors have always a sufficient stock of stamps on hand, and that indents are regularly submitted by them.

32. On the 12th of every month, the Treasury Deputy Collector will submit to the Superintendent of Stamps a Monthly Return in the proper form, showing all the receipts and disbursements of the previous month in abstract, with the necessary vouchers for the latter. The particulars of the balance of stamped papers and adhesive stamps in store will also be specified. He will certify in the same account that the balance with the Treasurer on a certain date specified between the first and the 12th of the month has been examined and found correct.

33. An annual account will be submitted to the Superintendent of Stamps within one month after the close of the Fasli, showing the particulars of the number and value of stamped papers and adhesive stamps, received and sold in the District. An enclosure will be attached to the same, showing the receipts and charges and the revenue.

...urt's Despatch, 9th May, 1838, No. 5; 20th May, 1839; 28th October, 1839; ...September, 1841; 23rd February, 1843; 28th April, 1863; 11th November. ...No. 2,184; 3rd February, 1875, No. 238; Bd's. Pro., 4th September, 1882, ...6,344 Mis; Bd's. Pro., 8th September, 1882, No. 2,244.

44. Duties of Superintendent.—The general control and superintendence of the Stamp Revenue is vested in the Board of Revenue, and all officers connected with that department are subordinate to the Board.

2. There is a general Stamp Office at this Presidency town under the charge of the Superintendent of Stamps.

3. It is the duty of the Superintendent to keep a sufficient supply of stamps and materials always on hand, to furnish Collectors with the requisite supplies, to keep the accounts of the department, and to submit such reports, &c., as the Board of Revenue [illegible] from time to time require.

4. The management of the Stamp Revenue in each district [illegible] vested in the Collector of Land Revenue.

5. The Superintendent of Stamps will submit an indent [illegible] ally on the Secretary of State for India through the Board of Rev[illegible] for such non-judicial stamped papers and adhesive stamps as may be required.

6. Non-judicial stamped papers and adhesive stamps will be kept under the seal and key of the Superintendent, and a stock [illegible] of such papers will be kept written up by him in the prescribed follow[illegible]

7. The bulk of the stock of Court fees and special adhesive sta[illegible] will be kept under the joint lock and key of the Superintendent [illegible] the Sub-Secretary to the Board of Revenue, the former being [illegible] mitted to indent for, and the latter to issue the quantity which ma[illegible] required from time to time.

8. The Superintendent of Stamps will enter all non-jud[illegible] stamped papers received from England in his stock book of [illegible] stamps as received, and will similarly enter in the stock book of [illegible] stamps his issues to Collectors, as made. On each day the bal[illegible] will be struck in both books and initialled by the Superintende[illegible] Prior to the issue of stamps to Collectors, the Superintendent [illegible] affix to each his counter-stamp.

9. The Superintendent of Stamps will retain on hand a [illegible] cient supply of every kind of stamps for one year's use and one ye[illegible] reserve.

10. The Superintendent will transmit to the different Collectors the quantities of adhesive stamps and stamped papers, &c., required for their respective districts on indents duly submitted by the Collectors.

11. The Superintendent of Stamps will receive and dispose of applications from private parties for the stamping or denotation by special adhesive stamps of such deeds, printed forms of cheques, drafts on demand, bills of lading, and the like, as may be liable to that process. No blank papers are to be either impressed or denoted.

12. The applications of parties must clearly exhibit in English the number of papers and the value of the stamps to be impressed or denoted on each. The Superintendent of Stamps will furnish a simple form of application for adoption, to all banking, trading, and legal firms, and will keep copies on hand for the use of individual applicants.

13. After the value of the stamps is paid into the Stamp Office, the Superintendent will forward the papers requiring impressed stamps to the Assistant to the Accountant General in charge of Paper Stamping Department at the Fort, and after having had the necessary value stamps impressed, and the counter-stamp affixed, the Superintendent shall return the papers to the owners. In case of documents requiring to be denoted, he will affix special adhesive stamps and have the same defaced with the bicolor counter-stamp and return them to the owners.

14. Applications for stamps thus received will be regularly filed in the guard book. The particulars will also be entered in a separate register.

15. Whenever the Superintendent requires private materials to be stamped, he will forward it to the Assistant to the Accountant General in charge of Paper Stamping Department at the Fort with an indent in the proper form specifying the number of different papers required, and the value of the stamp to be impressed on each. The indent must bear the signature of the Superintendent.

16. On receipt of such indents the Assistant to the Accountant General in charge of Paper Stamping Department will affix on each paper the prescribed stamp, and return them to the Superintendent of Stamps with the indents after filling up column 4 of the same. The Superintendent will thereupon endorse on the indent his

receipt and return it to the Assistant to the Accountant General in charge of Stamping Department.

17. *On every occasion of a Superintendent of Stamps vacating his office temporarily or permanently, the officer who relieves him will examine his accounts, stock, and balances, and will pass his receipt in the prescribed form in duplicate, one copy being forwarded to the Board of Revenue for record. No separate covering letter is necessary from either officer.*

18. *The Superintendent will keep the following books and accounts, besides those already mentioned :—(1.) A monthly general abstract of stamps, &c., received and issued. The entries in this abstract shall be made on the last day of each month from the stock accounts, and the abstract shall be closed at the end of each Fasli year. This account shall show the results for the whole Presidency without details of districts. (2.) Do. do. of issues in each district. (3.) Statement of all charges incurred by the Superintendent.*

19. *The Superintendent will submit the following returns annually to the Board of Revenue within three months of the close of the Fasli :—(1.) Statement of stamp paper, &c., and adhesive stamps received and issued. (2.) General statement of the value of stamps, &c., received and sold by Collectors. (3.) Statement of establishment and other charges with Memorandum A, B, C, and D. (4.) General Statement of receipts and disbursements with brief comparative abstract for previous and current Fasli. (5.) Statement showing the receipts and disbursements on account of stamps in the Madras Presidency. (6.) Statement showing the sale of each description of stamps in the Madras Presidency. Besides these he will also submit half-yearly the statement of persons thrown out of Government employment on the 1st April and 1st October each year ; and annually, (1.) The Administration Report within one month after the close of the official year. (2.) Budget estimate of receipts and charges on 1st October each year. (3.) Stationery indent, 10th December. (4.) Stamp statistics—receipts and charges in the Madras Presidency and (5.) Return showing the service of gazetted officers in the beginning of January each year.*

20. *The question of the validity of documents is altogether beyond the province of the Superintendent, and the impressing*

stamp upon a document can in no way affect its genuineness or authenticity, although it may remove a technical objection to its reception in a Court of law. Any person in possession of a document is entitled to have it stamped on application, even though another party to the document may object.

21. The Superintendent of Stamps is not competent to give authoritative instructions in any matters connected with the interpretation of the Stamp law. All references on these points must be made to the Board by Collectors. The duties of the Superintendent of Stamps are limited to the supply of stamps, and to the working of the machinery of the department in matters of returns, accounts, and such like. On such matters only should references be made to him from the districts.

22. When from any cause Collector's requisitions on the Superintendent of Stamps are not complied with speedily, and inconvenience to the public seems likely to result, Collectors should address the Board on the subject.

9th October, 1862 ; 24th January, 1870 ; G. O., 15th May, 1871, No. 854 ; G. O., 10th November, 1875, No. 1,612.

45. Custody and transmission of stamps.—Supplies of stamps to the taluks should ordinarily be sent by the return peons who have brought remittances to the Head Quarter Treasury, but should it be really necessary at any time to forward them by post, they can be made up in banghy parcels, and the usual receipt can be obtained at the Post office for their delivery there. Previous notice of intended despatch should be given to the taluk authorities, and a subsequent letter should notify despatch and require immediate acknowledgment. Nothing should appear in the address of packets containing valuable enclosures to draw attention to their contents.

2. To prevent loss, extra precautions should be taken to preserve the adhesive stamps supplied to them from damp. Stocks should be carefully examined, and dried when necessary, and the place where they are stored should be always kept properly dry. The packets also, as far as possible, should be kept face to face and never back to back.

3. Collectors should examine supplies of stamps received by them immediately after receipt, to see that none are damaged.

17th September, 1859; Cir. Memorandum, 3rd October, 1870, No. 5,967
5th December, 1872, No. 1,557.

46. Refunds.—Certificates for the refunds of Court fees will be issued by the various Courts under Sections 13, 14, and 15 of Act VII of 1870, an advice being sent to the Treasury Deputy Collector to be filed in their offices as received.

2. Certificates for the refund of stamp-duty under the Code of Civil Procedure are to be sent by parties to the Treasury Deputy Collectors. They may be presented in person or sent by post. The holder of the certificates must state on the back of each certificate whether payment is to be made to himself or to any other person and at what Treasury. No separate application or vakalutnama is necessary.

3. The officer receiving the certificate will at once enface on the date of presentation or receipt, and affix his signature to the enfacement. The certificates, as they are received, will be sent to the Vernacular Accountant who will immediately enter them in a register to be kept by him.

4. It will be the duty of the Vernacular Accountant to compare the certificates with the daily advices received from the Courts. It will also be his duty carefully to examine the certificates, to detect any interpolations, erasures or other alterations to satisfy himself of the genuineness of the signatures attached to it, and to see that the amount to be refunded has been correctly entered.

5. If the Vernacular Accountant discovers any irregularity in the certificate, or entertains any doubt regarding it, he will state his objections in a written Memorandum and send it with the certificate to the Treasury Deputy Collector, who will dispose of the case according to its merits, or if necessary take the orders of the Collector. The Deputy Collector will invariably enter on the Memorandum of objections, his decision or opinion on the point and sign it with his usual signature.

6. If satisfied of the correctness of the certificate, the Vernacular Accountant will write the necessary order for payment on the back of the certificate itself, and after obtaining the signature of the Deputy Collector, will send the certificate to the parties who are entitled to receive such payment by post "Bearing," if they are not present to receive it in person. The Vernacular Accountant will note the date of delivery or despatch of the certificate in the register kept by him, referred to in paragraph 3.

7. If any certificates be rejected in consequence of containing errors, they will be returned to the parties who hold or present them with an endorsement under the signature of the Deputy Collector specifying the cause of rejection, unless any circumstance renders it necessary to retain them.

8. When the proper parties are not present to receive the [illegible]ed certificates, they will at once be sent to them by post bearing [illegible] will not be allowed to accumulate among the public records till [illegible]rties come for them.

9. On payment being made at the Huzur Treasury, the receipts [illegible]e persons to whom the refunds are made, will be taken on the [illegible] of the certificates, which will then be cancelled and forwarded [illegible] Treasurer daily with his other accounts to the English Account. The same course will be followed in the Taluk Treasuries, [illegible]he certificates will be sent to the Huzur with the Tahsildar's [illegible]ly accounts in support of the payments entered in them.

10. The English Accountant will, on receipt of the certificates, [illegible] their amounts compared with those entered in the several [illegible]ly accounts current, and prepare a monthly register to be forwarded with the certificates to the Superintendent of Stamps.

11. Whenever applications are made for the refund of the value [illegible]sed stamp papers, the Collector has, as mentioned elsewhere, [illegible]r to comply with them and to give in exchange stamps of equal [illegible] or to refund the value deducting one anna for each rupee or [illegible]on of a rupee. All such papers will be punched by the Collector and sent to the Superintendent of Stamps for destruction in like [illegible]er as is prescribed for the case of damaged stamps. The Deputy Collector will prepare the list in the prescribed form, and the [illegible]tor will at its foot certify the destruction of the papers, and [illegible]he receipt of the party for the amount refunded, and the lists [illegible]scribed shall be the Collector's vouchers for the refunds made [illegible]m.

12. Process service fees collected in excess can be refunded to the parties, vouchers in support of the charge being forwarded to the Accountant General with the Court's contingent bill.

13. Refunds of Court fee stamps are made in the manner prescribed under the rules provided for Court fee stamps.

14. Stamp duty and penalty levied in excess will be refunded to parties under orders of the Board, vouchers in support of the items being sent to the Superintendent of Stamps.

15. In Marine Insurance it is customary, pending the preparation of a regular policy, to give the person effecting the insurance a memorandum of the contract technically termed "Letter of Cover" which is available as a competent instrument of insurance in case a regular policy is not underwritten. If these Letters of Cover are stamped, the stamp duty paid on them should be refunded, either in cash or stamps, whenever the contract is delivered up to be cancelled within one month after the last subscription, and a properly stamped policy is produced in lieu, underwritten by the same persons, to the same amount, on the same interest, and for the same voyage or risk.

5th November, 1860; 28th April, 1863; 28th April, 1863; 27th October, G. O., dated 6th July, 1866, No. 1,678; 7th August, 1866; 27th June, 1870, No. 4,401; 9th July, 1870, No. 4,784; 19th August, 1871, No. 3,553; Circular of Government of India, Financial Department, No. 3,767, dated 23rd October, 1873; dated 5th November, 1873, No. 1,238; 1st December, 1876, No. 2,442; 14th January 1874; 29th November, 1875.

47. Prosecutions.—Suits, prosecutions, &c., under Section [illegible] the Stamp Act should be conducted by the Collectors as Collectors of Stamp Revenue; but they may authorize a subordinate or a pleader at their discretion, to conduct prosecutions before Magistrates under the Stamp Act on behalf of the Collector of Stamp Revenue and in his name.

10th November, 1863; 18th January, 1864.

48. Stamp-duty in pauper suits.—The course to be pursued for the recovery of stamp-duty in pauper suits is as follows. On receipt of a copy of the decree from the Court it will be sent to the Tahsildar with instructions to ascertain in the first instance whether the party liable is able to pay. If he is able to pay, the Government vakil will apply by petition to the Court, under the Civil Procedure Code, to recover the amount by the attachment and sale of the party's property. The application will contain the particulars required by the Civil Procedure Code as far as they are applicable to the case of execution of a decree as to costs only, and a request for the payment of the costs of the application including vakil's fee. The application may be presented at any time after the passing of the decree whether the decree-holder has applied for execution or not.

2. When on inquiry it is found that the prospects of recovering the stamp-duty awarded in pauper suits are slender, or when owing to lapse of time the claim has been extinguished, application should be made to the Board for sanction to write off the demand as irrecoverable. A separate application is not needed in each case. All can be included in one statement, according to the prescribed form, and be submitted annually.

3. Collectors are at liberty not to issue coercive process for recovery of the stamp-duty in pauper suits in cases in which the [illegible] tion of the amount cannot be effected without depriving the [illegible] es liable of the actual means of subsistence. Such amount may [illegible] alt with under paragraph 2.

[illegible] nd November, 1872; 26th March, 1873, No. 457, High Court Proceedings, [illegible] nsed 3; Bd.'s Pro., 24th April 1882, No. 1,126.

Application to sue *in forma pauperis*, how to be dealt with.

4. On receiving notice under Section 408 of the Code of Civil Procedure regarding an application to sue in forma pauperis, Collectors should make the necessary inquiries as to the real status of the applicant, and should they feel satisfied that he is a real pauper, they will not oppose such application.

5. But if, on such inquiry, there appear to be circumstances in the applicant's case which *prima facie* disentitle him to sue as a pauper, the Collector should place himself in communication with the defendant or respondent in the case, and if such defendant or respondent is disposed to dispute the application the Collector by co-operating with and employing the same vakil may effectually oppose the application.

6. When a defendant or respondent is not inclined to oppose the application, and when the Collector is of opinion that the application

should be opposed, he will employ a vakil and cite witnesses. Such cases will naturally be rare and the regulation fee for the vakil and other costs incurred will on application be sanctioned by Government.

4. When a person is permitted to sue as a pauper, it is not necessary that a vakil should be employed to watch the further proceedings in the case; but should circumstances subsequently come to light which show that the indulgence granted to the plaintiff or appellant was one to which he was not entitled, the Collector will act in co-operation with the defendant or respondent in the manner directed in paragraph or independently as laid down in paragraph 3 of this order.

G. O., 30th September, 1879, No. 2,526, J. D.

49. Stamp vendors.—The text of the rules for the sale stamps prescribed by the Government under Section 48 of the Gene Stamp Act No. XVIII of 1869, is as follows, omitting such portions relate to sale on the commission-sale system, since discontinue (1.) Such officers of Government as the Board of Revenu Government may appoint shall be ex-officio vendors. Such per as may be licensed by the Collector or other officer empowered b Board of Revenue or Government to grant licenses shall be lice vendors. (2). Ex-officio vendors shall sell such stamps as they be directed by the Board of Revenue or Government to sell. Lice vendors shall sell such stamps as are indicated in their Go (3.) Every license shall be revocable at any time by the who granted it. Every license shall specify the name of the an the description of stamps that are to be sold under the lice place of vend, and such other matters as may be necessary, a be signed by the authority granting it. (4.) Subject to every licensed vendor who purchases from Government by of ready-money stamps of the individual value of Rs. 5 and and to the aggregate amount of Rs. 5 and upwards, shall receiv same at a rate of discount not exceeding $6\frac{1}{4}$ per cent. (5.) Sub to Rule VI every licensed vender who purchased from Governmen payment of ready-money stamps of the individual value of above 5, and not exceeding Rs. 50, shall receive the same at such disco not exceeding the following rates as may be prescribed by the Bo of Revenue or Government :—Vendors licensed at places wh stamps are sold by Government, 3 per cent. Vendors licensed other places, 5 per cent. (6.) No discount shall be given on acc

of the purchase of any stamp exceeding Rs. 50 in value, nor on any stamp applied on material furnished by the purchaser himself, nor if there be purchased at one time less than the quantity prescribed by these rules in respect of any class or value of stamp. (7.) * * *. (8.) Every licensed vendor shall at all times have fixed up in a conspicuous station outside the place of vend a signboard bearing the name of the vendor, with the words "Licensed Vendor of Stamps" in English and in the Vernacular language of the district. He shall also have in the place of vend the Acts of the Legislature and their schedules referring to the stamps sold by him, together with these rules in English and the said Vernacular placed so that they can readily be seen and read by purchasers. (9.) Every ex-officio vendor selling stamps to any person not a licensed vendor, and every licensed vendor shall write on the back of every stamp paper which he sells a serial number as determined by orders of the Government, the date sale, the name and residence of the purchaser, and the value of stamp in full in words, and his own ordinary signature; at the time he shall make corresponding entries in a register kept by him in such form as the Government may prescribe. Such vendor who shall knowingly make a false endorsement on stamp sold, or a false entry in his register, renders himself liable prosecution under the Indian Penal Code. (10.) Every ex-officio licensed vendor shall, without delay, deliver any stamp which he has in his possession for sale, on demand by any person tendering the price in any currency which would be accepted on behalf of Government by the Collector of the district. (11.) No ex-officio or licensed vendor shall sell any stamps, the use of which has been ordered by competent authority to be discontinued. (12.) Every ex-officio or licensed vendor shall keep and render such accounts as may be prescribed by the Board of Revenue or Government, and shall allow the Collector of the district, or any officer duly authorized by such Collector by the Board of Revenue or by the Government, at any time to inspect such accounts, and the register which he is required to keep under Rule IX, and to examine the store of stamps in his possession. (13.) Every ex-officio or licensed vendor shall, at any time on the demand of the Collector or other officer duly authorized by the Board of Revenue or Government, deliver up all stamps remaining in his possession, * * receiving back the value thereof, less any discount which may have been allowed. (14.) When any instrument is to be

written on an Impressed Sheet, if the amount of duty with which such instrument is chargeable does not exceed 100 rupees, a single sheet shall be used, unless where the application for the required stamp is made at a Treasury, the officer in charge of such Treasury, or where such application is made to a Stamp vendor, the vendor certifies that he is unable to furnish a single Stamp of the requir value. (15.) When the amount of duty chargeable in respect of a instrument exceeds 100 rupees or a Treasury officer or Stamp ve has certified under clause (a) that he is unable to furnish a si stamp of the required value, the number of sheets used for indica the payment of duty shall not exceed the number of which the Trea officer or the Stamp vendor certifies in either case to be the sm number which he can furnish so as to make up the required am (16.) No certificate shall be under clause (a) or clause (b), Stamp vendor in any case in which the stamp-du required ex the highest value of the stamps which such vendor authoriz sell.

2. The subsidiary rules drawn up by the Board are con in the following eight paragraphs.

3. The Treasurer of the Collector's office and the Sherista every Tahsildar's office will be ex-officio vendors; provided th Treasurer of the Collector's office will not be bound to sell s except adhesive stamps to any persons except licensed ve Collectors have the power to license vendors at their discretion

4. Ex-officio vendors will sell stamps of all values to all cants. The descriptions they profess to sell should be sp briefly in the license.

5. The license granted to licensed stamp vendors will be following form:—"I, A. B., Collector of the district of C., do h license D. to vend all stamps prescribed by the General Stam not exceeding Rupees 50 each in value (or certain descriptic stamps) at E., in the taluk of F., in the district afore Before the license is issued the licensee must execute an en ment in the following form—"I, A. B., in considerati my being licensed to sell stamps by the Collector of C., do h bind myself to the Right Honorable the Secretary of State for in Council in the sum of Rupees——, to obey all such orders co ing the sale and custody of stamps as the Collector may from ti

time issue to me, to keep a sufficient stock of all stamps which I am licensed to sell, to sell stamps at the place where I am licensed to sell them between the hours of 10 A.M. and 5 P.M., on all days except Sundays and Government holidays notified in the District Gazette, to keep such accounts and make such reports and returns as are prescribed by the Board of Revenue from time to time, to allow any person duly auth- ized by the Collector at all times to inspect my accounts, books, and ck, to make good all losses caused by want of reasonable care on my or on the part of any person employed by me, and generally to all duties devolving on me as stamp vendor honestly and pro- "

6. To licensed stamp vendors purchasing 1 anna stamps to the nt of not less than 5 rupees, discount will be allowed at the rate per cent. To licensed stamp vendors purchasing stamps of the dual value of rupees 5 and under (except 1 anna stamps) to the of not less than 5 rupees, discount will be allowed at the rate cent.

To licensed stamp vendors purchasing stamps of a greater n 5 rupees each, but not greater than 50 rupees each: if the sed to sell stamps within three miles of the place of 1, 187 -officio vendor, discount will be allowed at the rate of 3 8A. f the vendor is licensed to sell stamps at a place which is —C three miles of the place of vend of ex-officio vendor, eg will be allowed at the rate of 4 per cent. To licensed stamp n purchasing stamped papers over rupees 50 and up to rupees value, discount will be allowed at the rate of 2 per cent.

Whenever the sale of stamps at any place where they are sold discount system is so large that the rates of discount now d are unnecessarily high the Collector will, with the previous n of the Board of Revenue, call for tenders stating the rate of t on which competitors will undertake the sale of stamps at ace.

The endorsement required by Government Rule (9) will be all stamped papers, including Bills of Exchange, Promissor Drafts, and Bills of Lading, but not on adhesive stamps. The umber will begin with the first stamped paper sold in

the official year and end with the last. When an ex-officio ven
sells stamps to a licensed vendor, there will be no serial numbe
endorsement. A register of sales will be kept in the prescrib
Form. Entries will be made as each sale is effected. If the ven
take a stamp from the stock for his own private use, it must be c
sidered a sale and entered in the book as such. Adhesive stamp
the same value sold at the same time to the same purchaser wil
entered in a lump, but the number of such stamps must be show
column 4. The entries will be totalled at the close of each day,
the account will then be initialled by the vendor.

10. The following accounts will be kept by all ex-officio a
censed vendors. Forms II and III or stock book showing
receipts. Form II will be kept for stamps bought for ready m
and Form III for stamps received for sale on commission and
officio vendors. All stamps will be entered in the books as rec
On the last day of each month the vendor will add up the colum
enter in one line the receipts of the whole month. Below th
will enter the sales of the month obtained from Forms IV or
sales will then be deducted from the receipts and the remai
be the opening balance of the next month. Forms IV and
tract of daily sales. Form IV is to be kept for stamps boug
ready-money, and Form V for stamps received for sale on co
on and by ex-officio vendors. The columns will be totalled at t
of every month. Form VI or Monthly Abstract of stamps
and sold. This will be prepared by all ex-officio and licensed
and submitted to the Deputy Collector at the beginning
month. In this form the sales by vendors selling on discount
given in the lump under each designation of stamp without re
to the transactions in each value. Also ex-officio vendors will
guish the sales to vendors on discount from sales to others.
containing these forms will be issued to ex-officio and licensed v
as required. The issuing officer will see that the pages are num
and that the number of pages is entered on the first, and he w
this entry. None of the books will be destroyed without the
permission of the Collector.

11. The following are additional rules regarding ex
vendors :—(1.) No ex-officio vendors can purchase stamps a
count, nor can any ex-officio vendor be allowed a discount on li

(2.) Ex-officio vendors must indent on the Deputy Collector in charge of the Treasury on the third of each month and oftener if necessary for such stamps as will be required for sale or for supply to licensed vendors. The Sheristadar must see that there is always a fifteen days' supply in the Taluk Cutcherry. The Tahsildar will make a monthly examination of the Sheristadar's stock and accounts, and certify that he has done so in Form VI. (3.) When sales are made on discount to licensed vendors, the vendor must pay the value of the stamps less the discount on delivery. The full value of the stamps will be entered as a credit in the stamp accounts and in the taluk or Huzur Accounts, and the discount will be shown as a payment in the

12. The following are additional rules regarding vendors on unt :—(1.) Licensed vendors must maintain on hand a sufficient of such stamps as they are licensed to sell. (2.) If a licensed or, who has purchased stamps on discount should die, or if his expire or be revoked, the Collector may grant a special license mited period to enable the vender or his heirs and assigns to the balance of stock.

These rules do not relate to the special adhesive stamps der section five, Clause b, of the General Stamp Act, except ds water-marked bill paper denoted by the Superintendent of nd supplied to licensed vendors for sale.

When the system of ex-officio vend of Court fee stamps is ive of difficulty or inconvenience, or attended with risk, ments should be made by Collectors for substituting sale of amps by licensed vendors on discount. A discount of 1 per y be allowed, to be increased to 1½ per cent. with the special of the Board, when Collectors may find this to be necessary.

ne registrati under the Registration Act of engagements rom licensed vendors under the subsidiary rules is optional. the business done however is extensive, Collectors may, at scretion, require registration. The cost must be borne by the

Special remuneration is to be given to official vendors in ceptional cases only.

November, 1864 ; 10th October, 1867 ; 10th October, 1867 ; 8th March, October, 1872, No. 1,984 ; 4th April, 1873, No. 528 ; 2nd June, 1873,

No. 913 ; Circular Memorandum, 3rd June, 1873, No. 758 ; G. O., 27th October 1873, No. 1,191 ; 11th November, 1873, No. 2,285, 25th March, 1874, No. 674.

50. Court fee Stamps.—The Government has prescribed rules for the supply, use and renewal of Court fee stamps under section twenty-seven of the Court Fees Act, No. VII. of 1870.

2. Central depôts for the supply of Court fee stamps are constituted :—(1.) At the office of the Superintendent of Stamps. (2.) At all district and taluk treasuries, these to be supplied with stamps by the Superintendent of Stamps.

3. Sub-depôts, subordinate to the central depôts, may be constituted at such places and in such offices as the Government may through the Board of Revenue, from time to time, determine, they these will be supplied with stamps from the central depôt to w they are subordinate.

4. Court fee stamps will be sold for cash at every centra and sub-depôt as well as by all ex-officio and licensed vendors the General Stamp Act. Provided that Court fee labels will supplied to licensed vendors for sale at any place within a rea distance of which the labels can be obtained from an ex-officio and that licensed vendors will not be allowed more than one pe discount for the sale of Court fee labels.

5. The stamp used to denote any fee under the Court Fe must be a stamp of value equal to the fee required ; in case there is no stamp of the exact value, the first stamp must be next lower available value, and the balance must be made stamps of similar value similarly selected.

6. If any person possesses any Court fee stamp, wh become spoiled or unfit for use as hereinafter mentioned, the tor of the district in which the stamp has been purchased may application made to him within six months from the date chase and upon delivery to him of such stamp, after deduc a quarter of an anna for every rupee or fraction of a rupee, refu amount paid to Government for the same, whether by the applic by any other person; or, in case the possessor of the stamp so spo unfit for use desire to be supplied with Court fee stamps of simila equal value, the Collector may cause such stamps to be deliv

him or his agent. Court fee stamps will be held to be spoiled or unfit for use within the meaning of this rule :—(1) When by accident happening to the same before they have been submitted to any Court or public officer they are rendered unfit for use ; (2) Or when because of some error in the drawing up or copying of any writing to which the said stamps are affixed, the said writing is rendered of no avail ; (3) Or when any stamp has been filed in any Court or before any public officer, and cancelled accordingly, and it is afterwards discovered that such stamp has been required by mistake, and that a stamp of less value ought to have been required and certificate to that effect is issued by the said Court or public officer. In this last case the Collector may grant a refund of the excess value if application is made within six months after date of delivery of the certificate to the holder.

6A. When any person is possessed of an impressed court fee stamp, which has not been spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the Collector shall, if requested to do so, repay to such person the value of such stamp, in money, deducting a quarter of an anna for every rupee or fraction of a rupee of such value, upon such person delivering up the stamp to be cancelled and proving to the Collector's satisfaction that the stamp was purchased by such person with a *bona fide* intention to use it, that he has paid the full price thereof, and that it was purchased within the period of six months next preceding the date on whihc it is delivered up.

Under Section 34 of the Court Fees Act the rules and sub-rules published under Section 48 of the General Stamp Act apply equally to transactions relating to Court fee stamps. Provided that a separate account shall be kept and separate returns made for Court fee labels.

Processes issued under the Revenue Recovery Act, Madras, Act II of 1864, have been specially excluded from the list of processes which require to be stamped under the Court Fees Act.

Notification, page 866, Fort Saint George Gazette, 20th March, 1872, Misc. ; Gazette, 1873, No. 755 ; 13th May, 1873 ; 27th November, 1873, Misc ; Bd.'s Proc., 7th August 1883, No. 2,316 ; Bd.'s Proc., 22nd November 1883, No. 3,558.

51. Checks against fraud.—The forgery of adhesive stamps is more easy than that of impressed stamps, and special precautions

should be taken against the admittance of such stamps into Revenue Courts. Cases of forgery in general, judicial, postal, or telegraph stamps, are to be reported as soon as they come to light.

2. Court fee stamps are cancelled on first registration in a Court, and before judicial notice is taken of them, by punching out the figure head. In order to prevent fraud on the part of ministerial servants in a Court, who might connive at old punched stamps being re-introduced, the record-keeper of every Court will, when a case is decided and the record is consigned to his custody, punch a second hole in each label with a wad-cutter punch in a diamond form before putting the document into the record-room. The officer presiding over the Court will then be able at once to detect the second punching if an attempt is made to re-introduce the same stamp. The second punching should not remove so much of the stamp as to render it difficult to ascertain its value or nature.

3. In the case of documents requiring a Court fee stamp by a Court, such as copies, certificates, &c., the stamp should be affixed and immediately cancelled by the Court itself. The officer attesting the document should also sign across the stamp.

4. The duty of cancelling stamps presented should be invariably assigned to some responsible ministerial officer, and individual responsibility should be insisted on. The head of the Court should also from time to time personally satisfy himself that this duty is not neglected.

5th May, 1871, No. 1,886; 14th May, 1872, No. 772; Circular Memorandum, 10th February, 1873, No. 148; G.O., 5th August, 1873, No. 1,005, Financial, February, 1874, No. 425; G. O., 7th October, 1875, No. 2,171; G.O., 27th October, 1875, No. 1,529; G. O, 7th December, 1875, No. 1,765.

51A. Telegraph Messages.—Telegraphic messages sent by public officers are regarded as oral communications, and consequently applications made by telegraph are not liable to stamp-duty under the Court Fee's Act. As, however, *final* action cannot be taken on an unauthenticated telegram, the telegraphic message must be followed by the transmission of a copy or other written communication of its contents, stamped in accordance with the provisions of the Act.

Bd.'s Pro., 12th July 1882, No. 1,780.

52. Postage stamps.—The following is the text of the Government of India rules for the custody, distribution, and sale of postage stamp labels. The rules apply to all kinds of postage stamps with the exceptions noted in Rules V and VIII in respect of service stamps and soldiers' envelopes :—

Central Depôts.

I.—*There shall be three central depôts for postage stamps in charge of the Superintendents of Stamps at Madras, Bombay, and Calcutta. These central depôts shall maintain a stock of postage stamps sufficient for two years' consumption. The Superintendents of Stamps in Madras and Bombay shall for this purpose forward, not later than the last week of September in each year, their respective indents to the Superintendent of Stamps in Calcutta, who will include them in his general consolidated indent for stamps of all descriptions, showing separately the demand for each of the three Presidencies. This general consolidated indent shall be submitted to the Government of India in the Department of Finance in time for transmission to the Secretary of State by the 1st of November in each year. The Superintendent of Stamps, Calcutta, shall further forward, within the first week of October, to the Director-General of the Post Office of India a copy of the section of the indent relating to postage stamps. Supplies from central to local depôts shall be issued on credit.*

Supplies from Central Depôts.

II.—Postage stamps for the Madras Presidency, including Mysore and local depôts subordinate to Madras, shall be supplied by the Superintendent of Stamps at Madras on the indent of officers in charge of local depôts.

III.—Postage stamps for the Presidency of Bombay, including Berar, the Central Provinces, and local depôts subordinate to Bombay, shall be supplied by the Superintendent of Stamps at Bombay on the indent of officers in charge of local depôts.

IV.—Postage stamps for the Bengal Presidency, including the North-Western Provinces, Oudh, the Punjab, Central India, Rajpootana, Assam, and British Burmah, and local depôts subordinate to Calcutta, shall be supplied by the Superintendent of Stamps at Calcutta on the indent of officers in charge of the local depôts.

Local Depôts.

V.—Every treasury throughout India, including those attached to political, customs and salt agencies, shall be a local depôt for the sale of postage stamps, provided that the value of the stamps sold at one time to any purchaser shall not be less than Rs. 5, and shall not include any fraction of a rupee. At any station at which there is a Collector of Land Revenue, neither salt agent nor Collector of Customs shall be entrusted with the custody and sale of postage stamps. All sales under this rule will be for cash on delivery; and when the purchaser is one of those who are required to retail stamps under Rule VIII (not being a person employed in a Government treasury), or is one specially authorized under Rule IX, a discount of one half-anna per rupee will be allowed. But to purchasers other than the above, no discount will be allowed; and officers in charge of local depôts must see that discount is not allowed except to the privileged officers above referred to. The sale of ordinary envelopes and post-cards shall be subject to the same conditions, except that they shall be sold in packets containing sixteen each, portion packet not being saleable. The price of each packet shall value of the stamps borne by the envelopes or post-cards contained it, the discount (if any) being calculated on that value.

The preceding rule is only partially applicable to "soldiers' envelopes," which will be sold in complete packets only in such treasuries as may be selected for the purpose by the Director-General of Post Office in communication with the Military authorities. Further on these envelopes no discount will be allowed, and the charge packet will include the cost of the envelopes, *i.e.*, 12 annas for value of the sixteen 9-pie stamps and 2 annas for the cost of the envelopes, or a total of 14 annas per packet.

The preceding rule is also only partially applicable to "service stamps," which may be sold only to Government officials, on a written application, accompanied by payment of the value in cash; such sales are without restriction as to a minimum amount and no discount allowed. A receipt containing in detail the gross value of the description of service postage stamps sold will be granted by the treasury officer for the amount paid to him. The conditions in this rule are also applicable to service post-cards, with the exception that they shall be sold only in complete packets containing 32 each, portion packet not being saleable.

Certain Government treasuries have been specially authorized by the Director-General of the Post Office to sell service stamps to specified particular officials of specified Native States, and for such sales, as well as for sales which may be made under future special instructions of like character, the conditions mentioned in the preceding clause shall apply.

VI.—A supply equal to the probable consumption for five months of the district attached to each local depôt shall be kept in each; and as soon as the number in store has fallen below the number expended during the preceding six months, the Collector, or other officer in charge of the depôt, shall indent on the central depôt of his Presidency for a number equal to the consumption of the last three months, for which accounts have been rendered to the central depôt of the Presidency. If by any accident the stock of stamps of any value should run short before the receipt of a fresh supply from the central depôt, the officer in charge of the treasury will indent on neighbouring district for a quantity sufficient to meet the demand, which may be supplied or not, according to the discretion, and on the responsibility of the officer indented on, with reference to the wants of his own district. It will be the duty of the Superintendent of Stamps of the Presidency to report to the Director-General of the Post Office, for the order of Government, every occasion on which it may appear, from the monthly statement or otherwise, that the store of stamps of any particular value in any district has fallen below the authorized amount.

Brauch Depôts.

.—Every branch treasury and every tehsil treasury shall be a depôt for the sale of postage stamps under the conditions described in Rule V. It will receive its stamps from the local depôt to which it is subordinate, keeping always in store a supply sufficient to meet the probable demands of one month, estimated according to the demands of former sales. It will keep an account of sales in the same manner hereafter prescribed for the treasurer's account, and will apply for supplies in the same form (4) as hereafter prescribed for the treasurer's indent. It will render an account monthly to the local depôt in form 6-A immediately on the expiration of the month.

Retail Sale of Stamps.

I.—A supply of stamps for sale by retail shall be kept available at every post office, receiving office, tehsildaree, thana, and every

police station at which letters are received for despatch, and will every licensed stamp-vendor; and it shall be the duty of the officer whom the person in charge of any of the abovenamed places is subordinate, to take steps to ensure that the supply kept on hand is at all times equal to at least one week's demand. Persons in charge of the abovementioned places will receive discount on purchases under rule V. Superintendents and Inspectors of Post Offices, within their respective jurisdictions, and any other officers of the post office specially deputed for that purpose or authorized on that behalf by the Postmaster-General or officer exercising the powers of Postmaster-General, are empowered to examine the stock of postage stamps kept by a licensed stamp-vendor.

This rule does not apply to "service stamps" or to "envelopes."

By the term "licensed vendor," as used above, is meant vendor licensed under rules framed by the local Govern... cordance with Section 55 of the General Stamp Act I of (1...

Authorization of certain Retail Vendors other than the sho...

IX.—A district officer may authorize the grant of discou... anna per rupee on purchases under Rule V to any person ... *bona fide* retail vendor of postage stamps, although he may n... of those required to retail them under the above rule. Such ... rity shall be given in writing, and must be produced by the ... authorized when claiming discount on purchases; the autho... hold good for only 12 months from the date on which it ... and may be revoked at any time at the discretion of the distri... No such authority may be given to any person employed in a ... ment treasury. The authority so given may, at the discretio... district officer, be made subject to conditions to be expresse... writing of authority in any or all of the following respects, v... maintenance of a sufficient supply of all or any specified deno... of postage stamps for retail; a particular shop, place or lo... particular shops, places, or localities, in which postage stam... be exposed for sale; the days and hours during which they ... so exposed, and any restriction upon the sale in shops, places ... lities other than those specified. A register showing the na... dence, and occupation of every person so authorized, and the ... the authority, shall be kept by the district officer. Superinten...

Inspectors of Post Offices within their respective jurisdictions, and any other officers of the Post Office specially deputed for that purpose or authorized on that behalf by the Postmaster-General or officer exercising the powers of Postmaster-General, are empowered to examine the stock of postage stamps kept by any person so authorized.

The term "district officer," as used above, includes the political officer in a Native State who may grant authority to *bona fide* retail vendors as provided in the above rule.

Custody of Stamps in local Depôts.

X.—The bulk of postage stamps in store at any local depôt shall be kept in parcels, containing a known number of sheets, in the treasury or other secure place, in one or more strong chests or presses, under double locks,—the key of one lock of each chest or press always remaining in the hands of the Collector or other officer in charge of the stamps, and the key of the other in the hands of the treasurer.

XI.—The remainder of the stamps in store shall be in the hands of the t...asurer, and shall not exceed the probable demand of fourteen ... imated according to the average of former sales.

...—The treasurer shall keep a daily account of receipts and ...he vernacular of the district, in which the transactions of ...ceeding day shall be entered consecutively, a balance being ... the close of each day, and attested by the initials of the officer ... of the treasury.

...—On the first open day of each month, and on every Monday ...e month, the treasurer shall prepare in the vernacular, and ... the officer in charge of the postage stamps, an indent for a ... postage stamps for the following week. The indent, after ...proved or altered by the officer in charge of the postage ...m be signed by him, and complied with as directed in the ...aph 8. The indent thus signed shall be the warrant for the ...perin...pps.

... of te...fficer in charge of the postage stamps shall cause the ...aph stam... locks to be opened, and the required number to be ...ost offices ...d to the treasurer in his presence. A store-book ...plied on th...sh, in which the number and value of the stamps ... Supplies of t...urer shall be entered, and a balance struck ...ng Sindh, ... This balance will be attested by the initials ...inate to Bor...

of the officer in charge and of the treasurer, both of whom shall invariably be present during the whole time that the store under double locks, or any part of it, remains open. The deliveries shown in the store-book will agree with the indent as approved.

XV.—If the treasurer require stamps at any intermediate time, the same process will be observed as is prescribed in the two preceding rules.

XVI.—Stamps will be supplied from the store under double locks only to the treasurer and to branch depôts, and on indent from them respectively. Sales should be made not out of store, but from the supply in the hands of the treasurer or the supply in branch depôts.

XVII.—As soon as possible after the arrival of a despatch of postage stamps from a central depôt, or from any other local depôt, the packets or boxes are to be opened, one at a time, in the presence of the officer in charge of stamps. The stamps contained in each box or packet are then to be immediately counted and compared with the invoice, which, after being receipted, will be returned by the first post to the depôt whence they were despatched. Unless the officer in charge of the stamps can certify that the stamps contained in any given packet or box were immediately counted by himself personally, or in his presence, he will be held responsible for the value of any that may be found deficient. The stamps are then to be placed in the store under double locks and entered in the store-books, and no stamps are to be delivered to the treasurer or sold to any party without being first brought into store.

XVIII.—Officers in charge of stamps will have the stamps both those under double locks and those in the hands of the t counted in their presence on the last open day of September a in each official year, and will certify having done so in the terms at the foot of the monthly accounts of sales and stock months furnished to the Superintendent of Stamps :—

"I do hereby certify that I have personally counted the of postage stamps of the value of four annas each and on————1880, and that their actual value is———— and I also further certify that the number of complet stamps of a lower value than four annas each in store been counted by the treasurer in my presence, and is————; and I do further certify that, and the treasurer made to me this day, the actual value of amounts to————; and that the r

orders of the Government of India, dated 16th September 1880, are duly observed."

Officer in charge of Stamps.

N. B.—In cases where portions of the stock of stamps are in charge of Tehsil Officers, it will be necessary to obtain a certificate from each of the Tehsildars for the postage stamps in his charge and attach these certificates to the certificate for head-quarter store.

XIX. On occasions of transfer of charge, postage stamps will be made over in the same manner, and under the same precautions, as the cash balance in the treasury.

XX.—The officer in charge of each local depôt will submit, within the first week of each month, an account to the Superintendent of Stamps of his Presidency, showing the balance in hand at the sudder and branch treasuries at the close of the preceding month, and the sales effected during that month.

Returns to be made by Central Depôt, &c.

XXI.—The Superintendent of stamps of each Presidency will, commencement of each month, in addition to any account re by the Accountant-General, furnish the Director-General of Office with a memorandum showing the number of stamps of escription distributed by him during the preceding month and mber remaining in stock at the close of the month.

ne Superintendents of Stamps of Calcutta, Madras, Bombay, , and Nagpore, will, as soon after the close of each month as e, furnish the Accountant-General to the Post Office with a andum showing the total amounts of the actual sales in each epôt and of all the local depôts supplied by them.

tte of India Notification, 15th *January*, 1881 ; 2nd *April*, 1881, No. 553.

. **Telegraph stamps.**—The following is the text of the ment of India rules for the custody, distribution, and sale of aph stamps labels :—(1). The Stamp Office in Calcutta, under perintendent of Stamps, shall be the central depôt for the distri- of telegraph stamps throughout India. (2). Supplies of aph stamps for the Madras Presidency, including Mysore and ost offices subordinate to Madras in the Nizam's territory, shall plied on the indent of the Superintendent of Stamps at Madras. Supplies of telegraph stamps for the Presidency of Bombay, ing Sindh, Berar, the Nagpore territory, and Post offices inate to Bombay in the Nizam's territory, Baroda and the south-

ern Mahratta States, shall be supplied on the indent of the officer in charge of the distribution of the judicial stamps at Bombay. (4). Stamps for the Bengal Presidency, including the North-western Provinces, the Punjab, the Saugor territories, Bundelkund, Gwalior, Malwa, Rajpootana, Pegu, Assam, the Tenasserim Provinces, and the Straits Settlements, shall be supplied by the Superintendent of Stamps in Calcutta on the indent of the officers in charge of local depôts. (5). The officers in charge of the central depôts at Madras and Bombay shall, whenever it is practicable, keep in hand a supply of telegraph labels sufficient for the estimated demand for six months of the several local depots supplied by them, and shall indent on Calcutta whenever the stamps in hand are fewer than have been expended during the preceding five months. (6). Every treasury throughout India, including those attached to Political, Customs, and Salt Agencies, shall be a local depot for the sale of telegraph stamps of the value of not less than Rupees 5 of labels at one time: provided that the quantity sold shall not include less than one rupee's worth of any particular value of stamps. At any station at which there is a Collector of Customs or of land-revenue, neither a Salt Agent nor Collector of Customs shall be entrusted with the custody and sale of telegraph stamps. (7). A supply equal to the probable consumption for four months in each district attached to each local depot, shall be kept in each, soon as the number in store has fallen below the number ex during the preceding five months, the Collector or other of charge of the depot shall indent on the central depot of his Pres for a number equal to the consumption of the last five mon which accounts have been rendered to the central depot of the dency. If, by any accident, the stock of stamps of any value run short before the receipt of a fresh supply from the central the officer in charge of the treasury will indent on neighbourin tricts for a quantity sufficient to meet the demand, which m supplied or not according to the discretion and on the responsib the officer indented on with reference to the wants of his own di It will be the duty of the Superintendent of Stamps of the Presi to report to the Director-General of Telegraphs, for the ord Government, every occasion on which it may appear, from the m statement, or otherwise, that the store of stamps of any part value in any district has fallen below the authorized amount. No account current of telegraph stamps shall be kept at any

dinate depot. Stamps will be issued on credit from a Presidency Stamp office to officers in charge of treasuries, but those officers when selling the stamps to Telegraph Masters or others for distribution to the public will invariably require cash on delivery. (9). The bulk of telegraph stamps in store at any local depot shall be kept in parcels, containing a known number of sheets, in the treasury or other secure place, in one or more strong chests or presses under double locks—the key of one lock of each chest or press always remaining in the hands of the Collector or other officer in charge of the stamps, and the key of the other in the hands of the treasurer. (10). The remainder of the stamps in store shall be in the hands of the treasurer, and shall not exceed the probable demand of fourteen days, estimated according to the average of former sales. (11). The treasurer shall keep a Day-book of receipts and issues in the vernacular of the district in which the transactions of each succeeding day shall be entered consecutively, a balance being struck at the close of each day and attested by the initials of the officer in charge of the treasury. (12). On the first open day of each month, and on every Monday during the month, the treasurer shall prepare in the vernacular and submit to the officer in charge of the telegraph stamps an indent for a supply of telegraph stamps for the following week. The indent, after being altered or altered by the officer in charge of the telegraph stamps, be signed by him and complied with as directed in the following The indent thus signed shall be the warrant for the issue of stamps. (13). The officer in charge of the telegraph stamps cause the store under double locks to be opened, and the required to be counted and delivered to the treasurer in his presence. Book shall be kept in English, in which the number and value stamps delivered to the treasurer shall be entered, and a balance at the time of delivery. This balance will be attested by the of the officer in charge and of the treasurer, both of whom invariably be present during the whole time that the store under locks or any part of it remains open. The deliveries shown store-book will agree with the indent as approved. (14). If surer require stamps at any intermediate time, the same pro- be observed as is prescribed in the two preceding rules. stamps will be supplied from the store under double locks, e treasurer and on indent from him; all sales must be made upply in the hands of that officer. (16.) As soon as possible,

after the arrival of a despatch of telegraph stamps from a Stamp office or from any other district, the packets or boxes are to be opened one at a time in the presence of the officer in charge of stamps. The stamps contained in each box or packet are then to be immediately counted and compared with the invoice, and a receipt forwarded by the first post to the depôt whence they were despatched. Unless the officer in charge of the stamps can certify that the stamps contained in any given packet or box were immediately counted by himself personally, or in his presence, he will be held responsible for the value of any that may be found deficient. The stamps are then to be placed in the store under double locks and entered in the store-books, and no stamps are to be delivered to the treasurer or sold to any party without being first brought into store. (17). Officers in charge of stamps will have the stamps in store, both those under double locks and those in the hands of the treasurer, counted in their presence on the last open day of September and March in each official year, and will certify having done so in the following terms at the foot of the monthly abstract account of receipts and sales for three months furnished to the Superintendent of Stamps:—"I do hereby certify that "the telegraph stamps in store on

" 18 , the actual value of which is rupees (here en

" amount in words and figures) have been counted in my pr

" and that the Rules prescribed by the order of the Governm

" India, dated , are duly observed." (18

occasions of transfer of charge, telegraph stamps will be made

the same manner and under the same precautions as the cash ba

the treasury. (19). The officer in charge of each local dep

submit, on the 2nd of each month, an account to the Superint

of Stamps of his Presidency, showing the balance in hand at th

of the preceding month and the sales effected during that

(20). The Superintendent of Stamps of each Presidency will,

15th of each month, in addition to any account required by th

countant-General, furnish the Director-General of Telegraphs

memorandum showing the number of stamps distributed by

during the preceding month; and at the close of each quarter

furnish an abstract memorandum showing the number and

stamps in hand, and the total amount of the actual sales part

local depôts supplied by him.

Gazette Notification, hount.

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CUSTOMS.

54. Exports.—All goods for exportation must be entered for that purpose at the Custom House. Shippers of export goods must deliver a full and true specification of such goods according to the forms of shipping Bill and Shipping Pass.

2. The date on which the goods were entered outwards at the Customs will be the date of exportation in the event of any change being made in the rates of duty or in any fixed valuation.

3. Persons may produce invoices in support of the quantities and weight of goods as entered in the Export permit; and also in support of the value, where such is not contained in the Tariff; subject to the liabilities contained in Sections 29 and 32, Act VIII of 1878.

2. The tare of packages must be written on each package by E orter, or entered in the permit, when the duty on goods is le by weight.

Goods to be exported free must be entered in a separate on, as also goods for drawback. Goods liable to duty must ixed with either of the former kinds.

A Boat note will accompany export goods. It must be re- e following day and neglect of this will delay the grant of rance.

No outward-bound vessel will be allowed to receive cargo on til application has been made at the Custom House, and an been granted signed by the Collector or Deputy. The ap- will specify the name, tonnage, and nation of the vessel, the the master, and the name of every port for which cargo is

If goods are shipped prior to grant, the master is liable to xceeding rupees 1,000.

Impo which have paid import duty may be exported by land ent are ficate, for the grant of which a fee of 1 rupee is ent in th f duty;

y, 1865, No. 215; Gazette Notification, 15th June, 1866.

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55. Port Clearance.—Application for Port clearance will be made by the master of a vessel twenty-four hours before his intended departure, and he is bound to answer questions regarding the ship's departure and destination.

2. Should the master attempt to leave without a Port clearance, he is liable to a fine not exceeding Rupees 500, and should he actually so leave, he is liable to a fine of Rupees 1,000.

3. No outward-bound vessel will be allowed Port clearance until the whole of her cargo entered in the Import manifest has been landed or satisfactorily accounted for. Satisfactory explanation will have to be given in respect of any discrepancy in the Export manifest or of any other irregularity arising out of the manifest and certificates required to be furnished. A guarantee is also required in the prescribed form for the payment of duty, &c.

4. Export manifest must be put in for examination at the same time as the notice to clear, 24 hours before the intended departure of vessels, with the entries completed up to that hour. Entries for cargo shipped afterwards can be inserted and examined subsequently. Strict observance of this rule will delay port clearance. The Export manifest must contain a full and true specification of all the goods for the which the entries in the manifest are checked. The name and shipper inserted in the manifest must in all instances agree with the Export permits. The manifest must be given in duplicate, one copy will be retained at the Custom House, the other being returned to the Commander.

5. Persons must produce before clearance a certificate from the Master Attendant stating that all charges have been paid and forms of his office complied with.

6. Exporters of goods on the smaller native craft will apply to the customs the same Shipping bill and pass as for goods shipped on square-rigged vessels, and the same rules and forms will be carried through in the entry and passing of goods exported in such craft with respect to such vessels.

7. If goods liable to duty on importation, or [illegible] from a warehouse for exportation, or goods entitled [illegible]

exportation, be entered in the manifest and not duly shipped, or if they are certified to be short-shipped, they will be liable to confiscation.

8. Port clearance will not be granted for any vessel having on board emigrants for a French Colony until a certificate is produced from the Protector of Emigrants that the requirements of Act XLVI of 1860 have been duly fulfilled by the Master of such vessel.

G. O., 12th November, 1860; 14th January, 1865, No. 215; Gazette Notification, 15th June, 1866.

56. Exportation of special articles.—Before goods bonded or entitled to drawback or exported under special rules and restrictions are permitted to be exported, the exporters may be required to give security that the goods shall be duly shipped, exported and landed at the place for which they are entered outwards. The bond will be for double the amount leviable.

2. The rules regarding the exportation of spirits manufactured [illegible] European system without payment of duty have been already [illegible] der the section headed Abkary.

[illegible] No rum will be shipped free of duty on any vessel unless the [illegible] duration of the voyage exceeds thirty days. No rum will be [illegible] ill after the vessel has taken out her Export clearance.

[illegible] Fresh provisions may be shipped in Masula boats to all [illegible] and ships without application or Boat note.

[illegible] Coals may be shipped to the Peninsular and Oriental and [illegible] fail Steamers without application, but must be covered by [illegible] es. Shipping bills must be put in by agents as soon as [illegible] fter the arrival of steamers. Application must be made for [illegible] n to ship coal to all steamers except those of the Peninsular [illegible] ntal Company and the French Mail Steamers.

[illegible] January, 1865, No. 215; Gazette Notification, August, 1868, page 362.

[illegible] Importation by Government.—Stores imported by [illegible] ent are landed duty free, but when articles are purchased by [illegible] ent in this country after duty has been paid on them, no [illegible] f duty is to be made. Only goods the actual property of [illegible] ent previous to import pass duty free.

2. *When articles imported by Government are sold to the public the gross proceeds of the sale are to be credited to the department selling the goods, without any deduction on account of Customs duty.*

14th July, 1862; 25th November, 1862; 29th July, 1864; G. O., 26th August, 1864, No. 1,557; G. of India, 2nd February, 1869, No. 803.

58. Importation of spirits.—*When imported in bottles, six common bottles are equal to the Imperial gallon. If persons require it, the bottles may be opened and the number of bottles to the gallon ascertained.*

2. *Duty is charged on spirits in wood according to the actual contents in Imperial gallons and to the strength at the time of importation as ascertained by the Custom House gauger, who will endorse the same on the back of the application.*

3. *In filling up the gallon measure, care must be taken to fill it up to the neck and not to the brim.*

4. *When spirits are imported in square glass bottles, duty is levied upon the out-turn by actual measurement of ten per cent. less as the Collector may order.*

5. *Breakage is allowed when claimed upon spirits [illegible] upon ten per cent., of the same being submitted to actual [illegible] when the allowance shall be made upon the average break[illegible] ascertained.*

6. *Persons are allowed to fill up ullaged bottles or cas[illegible]*

7. *No distinction is made between French and English [illegible] The exact measurement of contents may be ascertained [illegible] charged accordingly.*

8. *Arrack imported by land may be received into th[illegible] tor's custody without any demand for security, but it mu[illegible] removed without the permit of the Collector of Madras, ex[illegible] exportation by sea.*

E. M. C., 14th June 1847, No. 653; 14th January, 1865, No. 215; 13th [illegible] 1865, No. 6,513; 6th November, 1865, No. 7,117; 19th May, 1866, No. 3[illegible]

59. Import of wines.—*Wines in wood are assessed [illegible] per Imperial gallon upon the actual quantity at the time of im[illegible] when placed in bond are allowed an ullage to the following e[illegible] For any time not exceeding 6 months, 2½ per cent.; exc[illegible]*

months and not exceeding 12 months, 5 per cent.; exceeding 12 months and not exceeding 18 months, 7½ per cent.; exceeding 18 months and not exceeding 2 years, 10 per cent.; exceeding 2 years and not exceeding 3 years, 12½ per cent.

14th January, 1865, No. 215.

60. Importation of methylated spirits.—On making entry of Methylated Spirits the importer is to state on the face of the private manifest whether it is desired that the article be charged at the ordinary schedule rate of duty or at the special rate of 10 per cent. *ad valorem* allowed by section seven of Act XVI of 1875.

2. In the event of the higher rate being elected, the spirits will be passed after payment of duty in the usual manner; but in the event of the lower rate of 10 per cent. *ad valorem* having been stated, the spirits concerned must, before removal from the Custom House premises, be rendered unfit for use as a beverage and incapable of being converted to that purpose.

3. With this view the importer will be required to mix with [illegible] ne gallons of such spirits, one gallon of pyroxilic spirit [illegible] ic Alcohol), or such other ingredients as may be approved by [illegible] mical Examiner to Government, the admixture to take place [illegible] ustom House premises, and in presence of a Custom House [illegible]. On a Certificate of the latter officer being attached to the [illegible] Manifest that the admixture has been duly made and comple- [illegible] spirits will be assessed for duty at the rate of 10 per cent. [illegible] *rem* on the quantity imported, and passed from the Custom [illegible] after payment, in the usual manner.

4. The quantity of pyroxilic spirit, or other ingredient, neces- [illegible] admixture with any consignment of spirits of the above des- [illegible], at the rate of one gallon to every nine gallons of spirits, must [illegible] ured at the importer's own expense, and the process of mix- [illegible] st be carried out personally by the importer or his agent, or [illegible] uthorized servant. Samples of pyroxilic spirit, or other ap- [illegible] ingredient, will be retained by the Gauger, with which [illegible] ought by importers will be tested before use. If the pyroxilic [illegible] or other ingredient, be not equal to the samples the importer [illegible] e required to mix such additional proportion with the spirits to- [illegible] orted as the Collector of Customs may [illegible]

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5. Spirits may be moved into Bond, under the prescribed conditions of similar bonded goods, without previously having been rendered unfit for use as a beverage in the manner mentioned; but prior to removal from bond for home consumption of any portion of such spirits at the rate of Customs of 10 per cent. *ad valorem*, the course above described must be carried out at the Warehouse, in the presence of the Warehouse-keeper and the Gauger, or of other qualified Officers duly appointed.

13th December, 1864, Miscellaneous.

61. Miscellaneous import rules.—A license is required for the importation of arms and ammunition, though not for ordinary fowling pieces or gunpowder for sporting purposes imported by private persons in reasonable quantities for their own use. The Collector may however detain such articles if he think proper, pending a reference to Government.

2. The import duty on tin plates and pitch is to be levied in proportion to the weight of the packages, &c., in which such articles may be imported.

3. Ship's stores when landed for survey are to be landed [illegible] Boat notes in regular form, and a Conicopali and Peon will [illegible] at the expense of the Captain of the vessel to superintend the [illegible] on the day of survey. A return is to be sent to the Custom House of all stores not passed, and an application to be put in for the [illegible] on re-shipment.

14th January, 1,865, No. 215; G. O., 8th August, 1868, No. 2,123.

62. Transhipment of goods.—Goods transhipped from vessel to another are chargeable with the same rate of duty, if [illegible] any, as if they had been landed and passed through the Custom [illegible]

2. No goods can be transhipped without an order in writing from the Collector.

3. The same forms will be observed in the entry of goods intended for transhipment as for those regularly imported.

4. Goods entered for transhipment will be liable to the same examination as other import goods.

5. Transhipped goods will be entitled to drawback, if, at the transhipment took place, they underwent the usual examination a Custom House officer, and were duly reported upon.

6. After settlement of duty on transhipped goods, application must be made out in the prescribed form.

7. Transhipped goods differing in kind, quantity, or value from what is described in the application, will be liable to the same penalty as import goods are subject to in like instances.

8. When the value of goods entered for transhipment cannot be declared by the party making the application, the goods must be landed for the purpose of undergoing appraisement for the levy of duty.

9. Goods brought into one port and intended for another port in British India need not be landed, but may be transhipped without the payment of duty, on the transhipping consignee entering into a bond for their due arrival and entry at the port for which they are destined within a fixed time. The Collector may permit the transhipment of goods without the payment of duty to parties having a general deposit in the Custom House, upon their undertaking to produce official proof of the payment of duty at the port of destination.

Before such transhipment can take place, a regular Manifest of the cargo must be delivered at the Custom House, as in the case of regular imports, and the Collector will depute a Custom officer to attend the transhipment.

The Manifest in such cases must accompany the application for transhipping goods. When a vessel clears from a British Indian port and returns to such port, or to any other port in British India, goods may be landed for the purpose of again exporting it in the same or another vessel, or may be transhipped to another vessel without payment of duty, on condition that the goods remain in the Customs authorities' charge until transhipped or re-exported. All charges for [illegible] must be paid by the persons applying for permission to re-land [illegible] arily or to tranship.

Stores and provisions may be transhipped free of duty from one vessel to another if both belong to the same owner.

14th January, 1865, No. 215.

Deposits.—Deposits may be received as security for the payment of duties leviable upon goods imported and exported. Should any dispute arise as to the proper rate of duty leviable, the amount demanded by the Customs authorities will be deposited, and the

matter in dispute referred to the Board of Revenue, the goods meanwhile being passed.

2. Account of duties will be sent every Wednesday to all depositors, which must be paid in full by 3 P. M. on the following day.

3. If the account be not paid, charges will not be debited to the Deposit Account, and on the following Thursday the amount due will be taken from the Deposit Funds, and the balance returned to the depositors whose account will then be closed.

14th January, 1865, No. 215.

64. Port dues.—*The Port dues to be charged at the several ports under Act XII of 1875, are shown in the table given in the Appendix.*

2. The ports of Negapatam and Nagore will be treated as one and the same port; every vessel in respect of which Port dues shall have been charged and taken at one of the two ports, being exempted from the charge on entering the other port.

Notification of Government, 2nd October, 1867.

65. Re-landed goods.—*Goods re-landed must be repor[t] and identified as being the same that had previously passed [C]ly. Non-tom House for exportation. No re-landed goods will be passe[d] or entered for re-exportation on board another vessel until th[e] entry in the Export Register has been duly checked and can[celled] the extent of the quantity re-landed. A regular applicatio[n] form of Pass note must be made in all cases of goods re-lande[d] for passing them inland or for re-exporting them from the House.*

Gazette Notification, 15th June, 1868, pages 1,978 and 1,079.

66. Re-valuation, refunds, &c.—*Goods once assess[ed] duty on a declared value will not be permitted to be re-valu[ed] they have left the Custom House.*

2. Refund of duty on ships foundering at sea cannot be [made] after the vessel has left the port, the shippers having incurr[ed] the ordinary mercantile risks.

3. On an application being made to the Custom House [for] cover timber which has drifted on the coast, an order from [the] lector describing the marks of the drift timber with a certific[ate] they correspond with the marks in the Merchant's Invoice [to be] forwarded by an officer of Customs to the Village Moonsiff, who will deliver the timber. The cost of recovering the timber and removing it together with the Peon's batta, will be defrayed by the merchants.

G. O., 28th October, 1859, No. 1,459 ; 28th November, 1859, No. 4,862 ; 14th January, 1865, No. 215.

67. Gauging casks.—Two tables are given in the Appendix to be used in the gauging of spirits.

2. Table I shows the average contents of a cask containing liquors of different kinds. Thus a hogshead of Beer is usually supposed to hold from 50 to 54 imperial gallons ; a hogshead of Madeira Wine, from 46 to 50 gallons ; a hogshead of Sherry, from 53 to 56 gallons ; and so on for other descriptions of liquor. These results have been obtained by actual experience at the Sea Custom House of Madras, and may be useful in testing the accuracy of reported contents of casks of different sizes.

3. Table II shows the dryage or ullage in common and imperial [gallons], corresponding to a given depth of dryage in inches and [tenths]. Previous to using the Table, it is necessary to ascertain this [dryage] by measurement, which may be done as follows :—Laying the [cask] in a horizontal position with the bung-hole upwards, insert the [measuring] rod into the latter, till it just touches the upper surface of [the liquor], then the number of inches and tenths between the surface [of the li]quor and the lower edge of the stave at the bung-hole, will [be the] depth of the dryage. Look for this depth under that head[ing in] the Table, which agrees approximately with the size of the [cask], and against it will be found the ullage sought in common [imperi]al gallons. This deducted from the contents of the whole [cask will] give the actual quantity of liquor in the cask nearly. Ex[ample.] Required the actual quantity of liquor in a quarter cask of [108 gallons], the depth of the dryage at the bung-hole being 1 inch and [7] tenths. Let the contents of the quarter cask as per Manifest [be] 108 imperial gallons. Referring to the first heading of the Table, [we find] 1 inch seven-tenths, we get 1 common [deduction] 5/6 of an imperial gallon, as the amount of dryage. This [deducted] from $23\frac{1}{4}$ gallons leaves $26\frac{1}{4} - 5/6 = 25\ 5/129$, or $25\frac{1}{2}$ impe[rial] gallons nearly, as the actual quantity of liquor in the cask. Ex[ample.] Required the actual contents of a hogshead of beer, the

depth of the dryage at the bung-hole being 5 inches and seven-tenths. Here, referring to the third heading of the Table, we get $7\frac{1}{2}$ imperial gallons for the amount of dryage, so that if the cask contain 53 gallons when full, the actual quantity of liquor at the time of measurement will be $53 - 7\frac{1}{2} = 45\frac{1}{2}$ imperial gallons.

4. It may be noted that six common gallons are equal to five imperial gallons.

14th April, 1860, No. 1,796.

68. Clearance of goods.—Goods not cleared within four months from date of entry of vessel will be sold by public auction, after due notice in the Official Gazette. The proceeds will be applied to the payment of duty and other charges, and the surplus (if any) will be paid to the owner on application within one year from the date of sale.

2. All applications to the Custom House for Export, Import, and Export Passes must be on stamped paper, or bear adhesive stamps. Persons applying to pass goods must do so agreeably to the prescribed forms. A bill will be furnished for the amount of goods paid. Persons who are desirous of clearing goods or private parcels should apply early in the day. The different sorts of goods must be described as distinctly as possible according to their varieties.

3. The date of entry for home consumption shall be considered the date of importation.

4. All articles not enumerated in the Tariff, and subject to duty *ad valorem*, will be passed upon the market-value declared and determined in the mode prescribed by Section 30 of Act VIII of 1878. Owners, consignees, and importers, or their agents must declare the real value of goods imported or exported, whether liable to duty or free, and the officer in charge of the Custom House has power to require them to produce any document in their possession, or give any information in their power by which the real value may be ascertained. If the value entered by the importer shall appear less than the actual value, the Collector may detain the goods, giving notice to the importer of the value estimated by the Custom House, and may take on behalf of Government, in the mode prescribed by Section 30 of Act VIII of 1878, any article which he may consider to be undervalued.

5. The Collector may permit amendment of entry, or impose a fine, with a view to check the practice of under-valuation, and to enforce correctness in the entries.

6. All passes must bear the signature of the person to whom the goods belong or are consigned. No other signature on documents for entering or clearing goods through the Custom House is recognised, except when duly authorized.

7. Passes for every description of goods imported or exported must be signed either by the Collector or Deputy Collector at Madras or by the officer in charge of the Custom House in the mofussil; no other signature will authorize the Gate-keepers or other Customs officers to pass goods.

8. The Bill of Lading must be produced to the Collector of Customs or Deputy Collector by the person applying to clear goods, except in special cases on cause shown to the satisfaction of the Collector. In the absence of a Bill of Lading a delivery order from the Master or Agents of the ship must be produced.

9. If two persons claim the same goods, the Customs officers will not deliver to one without the consent of the other, or without order of Court.

10. Applications to clear goods on which duty is charged by weight will not be admitted unless the weight is entered therein.

11. It is only when the owner of goods has been guilty of some default, such has not landing the goods within fifteen working days, (not landing within a shorter time (or within such shorter time as the Local Government shall fix) should such have been stipulated for) that the Collector is authorized to detain goods on requisition of wharfingers or Agents asserting a lien thereon.

8th June, 1862; 5th July, 1862; 24th November, 1863; 14th January, 1865, 15; Gazette Notification, 15th June, 1866, No. 1,077; 18th October, 1869, No.

69. Shipping and landing of Government stores.—The following are the Government rules regarding the shipping of Government stores and treasure at Madras :—(1.) The provision of tonnage for stores and treasure will be arranged by the Master Attendant, Administrative Department. (2.) Departments requiring freight, or

Custom House who will forward it to the Chief Customs authority of the Presidency for sanction.

2. The General Pass, when granted, will be in the form marked A given in the appendix. It is not transferable, and will hold good for the coasting steam vessel only in respect of which it is granted, and is renewable, on application by the Owner or Agent, at the end of every twelve months.

3. The General Pass must remain in the custody of the Commander or other responsible officer on board the said coasting steam vessel, and must be produced by him when required by any officer of Sea Customs.

4. When any coasting steam vessel, with the exception hereafter noted, in respect of which a pass as aforesaid has been granted, shall sail for a foreign port only the Commander must deliver to the officer in charge of the Custom House, before leaving the port, an account duly signed, with a duplicate thereof, in the form marked given in the appendix; such officer must retain the duplicate and return the original account, dated and signed by him as receipt, and such accounts will be the clearance of the vessel for the voyage, and the pass for the goods expressed therein, so far as the Custom House is concerned.

5. When any coasting steam vessel shall sail for British Indian ports only the account marked C need not be delivered by the Commander or Agent to the officer in charge of the Custom House before sailing; but the local Agent of the vessel will deliver such account, duly signed in duplicate, within forty-eight hours next after the coasting steamer's departure from the port.

6. When any coasting vessel with the exception hereafter noted, shall sail for both Foreign and British Indian ports the Commander must deliver an account, duly signed in duplicate, as prescribed in paragraph 4, of all goods (to be expressed in detail) destined for any foreign port; and he will receive back the original account, duly dated and signed by the officer in charge of the Custom House, before leaving the port. A separate account of all goods destined for British Indian ports must be delivered by the local Agent of the vessel, as prescribed by paragraph 5.

7. It is provided that paragraphs 4 and 6 shall not apply to coasting steam vessels carrying Her Majesty's Mails. The procedure prescribed in paragraph 5 is to be followed in respect of such vessels for whatever ports bound, and the necessary clearance when the coasting steamer is bound for a foreign as well as a British port is to be granted on application prior to her departure from the port.

8. On arrival of a coasting steam vessel at any British Indian port from any other British Indian port the Commander or Agent of the coasting steam vessel will deliver to the officer in charge of the Custom House an account, duly signed in duplicate, in the form marked B given in the appendix, showing in detail the cargo to be landed at the port; and the officer in charge of the Custom House will, without comparing the goods with such account, receive the same and retain the duplicate and return the original dated and signed by him, which will be the clearance of the vessel for the voyage and the pass for the goods expressed therein, so far as the Custom House is concerned.

9. The Customs Officer will, as soon as may be convenient, compare the goods with the duplicate retained as aforesaid, and make delivery in the usual manner.

10. On arrival of a coasting steam vessel from any foreign port the Commander or Agent will deliver to the officer in charge of the Custom House an account, duly signed in duplicate, in the form marked B given in the appendix, of all goods laden at any foreign ports (which must be expressed in detail in the account) and destined for such port of arrival.

11. When bonded goods are exported from one British Indian port to another, the Commander or local Agent will give intimation of the same to the officer in charge of the Custom House immediately on arrival at the port of destination.

12. The duplicate of each account for free goods retained by any officer in charge of a Custom House under these rules will be endorsed by that officer and forwarded by post, without avoidable delay, to the Customs Officer of the port for which the goods therein expressed are destined. The latter officer will compare this duplicate with the account delivered, as provided by these rules, by the Commander or Agent on the arrival of the said vessel at the port of destination, and, if there be no material difference between the two accounts, will file the same. Should any material difference appear,

he will transmit both accounts, with any information which the local Agent or Commander of the vessel, if in port, may be able to afford to the officer in charge of the Custom House at the port of departure, for adjustment with the Agent of the vessel. This officer will, if necessary, transmit all papers to the Chief Customs authority at the Presidency for disposal. In either case both accounts, together with all papers, will be returned with explanation or orders to the officer in charge of the Custom House at the port of destination.

13. The discharge of cargo from any coasting steam vessel may be commenced immediately after the anchor is dropped at any British Indian port; and boats may be sent off to receive cargo before delivering the accounts prescribed by the above rule. Goods and passengers arriving by any coasting steam vessel may be landed under the above rules, at any hour of the day between sunrise and sunset not excepting Sundays and holidays, subject, however, in the latter case to the regulated fee to subordinates of the Customs Department in accordance with the prescribed rules in consideration of extra labor entailed by working overtime, or on Sundays and holidays, under the orders of the officer in charge of the Custom House. The Collector of Customs has power to grant permission for the landing of goods and passengers after the usual hour in cases of a special character; under this head however it must be noticed that passengers cannot be obliged to land against their wishes after sunset.

14. Boat-notes must be obtained for exports by coasting steam vessels, but are dispensed with for imports.

15. All dutiable goods must be brought into the steamer godown or other duly determined part of the Custom House at the port of arrival, where they will be compared with the accounts and passed on payment of duty.

16. Free goods need not, unless so directed by the officer in charge of the Custom House, be taken to the Custom House, but may be passed from the beach.

17. Port dues will be paid by the Agents for coasting steam vessels at the various ports, who will also be responsible that the vessel be duly entered inwards and outwards in the manner required by these rules.

18. The articles expressed in the list annexed below, whether dutiable or free, will not be landed at the port of Madras, unless a Special permit to land has been previously obtained from the officer in charge of the Custom House; and they must be carried to such place as may be appointed by him. At the out-ports a Special permit previously obtained may be dispensed with; but a Special notice that such articles (to be expressed in detail) are on board, destined for the port, must be delivered by the Commander or Agent to the officer in charge of the Custom House as soon as possible after the arrival of the vessel; and such goods must be landed and kept until duly passed only at such place or places as may be appointed for that purpose by the officer in charge of the Custom House. Breach of this rule will entail detention, fine, or confiscation of the articles.

List of Articles.—Ammunition, Chemicals, Earth-oil, or Mineral Naphtha, Fireworks, Fulminating Powder, Gun Cotton, Gun Powder, Kerosine Oil, Lucifer Matches, (Congreve,) Nitro Glycerine, Phosphorus, Pitch, Sulphuric Acid, Tar, Turpentine, and other dangerous substances.

19. Prior to the issue of a General pass, the Agents or Owners of the vessel or vessels must deposit with the officer in charge of the Custom House at Madras such sum as may appear reasonable with reference to the number of the coasting steam vessels of the owners, and the estimated transactions with the Presidency; and the officer in charge of the Custom House at Madras, or the Chief Customs authority in the Presidency, shall be authorized at their discretion to carry to the credit of Government, such part thereof as may be requisite to meet any claims for duties and dues which may be payable, and such fines and penalties which may be inflicted at any port in the Presidency for contravention of any of the above rules, or for irregularities in respect to the accounts or other vouchers which are required to be delivered under these rules.

20. Appeals from parties who may consider themselves aggrieved by any of the proceedings of any officer in charge of a Custom House under these rules shall lie to the Chief Customs authority of the Presidency.

21. The Chief Customs authority of the Presidency has authority to revoke any General pass for negligence or other causes on the part of Commanders or Agents of coasting steam vessels.

22. Nothing contained in these rules will be held to exempt coasting steam vessels from the operation of the General Customs laws obtaining for the time being.

Board's Proceedings, dated 15th May, 1866, No. 3,394, paragraph 1; 31st May, 1866; 1st April, 1871; G. O., dated 23rd February, 1876, No. 266, Revenue Department; G. O., dated 27th March, 1876, No. 425, Revenue Department; 1st April, 1876, No. 894; 4th April, 1876; G. O., 20th May, 1876, No. 649.

73. Rules for landing goods.—All goods must be landed at appointed places and regularly passed through the Custom House. Goods landed at any other place without special permission in writing will be liable to confiscation, and the Master causing or suffering them to be landed will be liable to a fine not exceeding rupees 1,000.

2. Private packages also must be sent to the Custom House.

3. Public stores will, on application made to the Collector, be permitted to be shipped and landed at any place most convenient.

4. Goods and merchandise, for which a Permit has been given, may be landed from sunrise to sunset under the superintendence of the Customs Officers.

5. No goods will be allowed to be landed on Sundays, except in extraordinary cases of absolute necessity, to be judged of by the Collector, landing will then be expressly permitted by him in writing.

6. If the importer, owner, or consignee of any goods (except such as shall have been declared by the Master Attendant not to be landed) or the agent of such importer, owner, or consignee shall not in the case of sailing vessels land such goods within three working days after the vessel importing the same has commenced to discharge cargo, or in the case of steam vessels shall not land such goods immediately on the arrival of the vessel importing the same, or in either of the above cases within such further period as the bill of lading of such vessel shall specify; then the Master or Commander of such vessel as the case may be, or the officers of Customs on his application, may carry such goods to the Custom House.

7. Goods landed in excess of those entered in the Manifest or not corresponding with the particulars therein shown will be confiscated or charged double or treble duty.

8. A list of goods not landed must be delivered to the Collector by the Master of the vessel.

9. In addition to the duty leviable on any missing packages, if the value can be ascertained, a penalty of twice that amount will also be charged. If the value cannot be ascertained, a penalty of rupees 500 must be paid by the Commander for each package.

14th January, 1865, No. 215; Gazette Notification, 14th December, 1869, page 787.

74. Ports for shipment and landing of goods.—Under Section 2, Act VIII of 1878, the places shewn in the appendix to this order are the only ports for the shipment and landing of goods in the Madras Presidency.

31st March, 18[illegible], No. 1,882; Gazette Notification, 8th September, 1865, page 368; Gazette Notification, 19th August, 1868, page 320; Gazette Notification, 25th June, 1869, page 1,004; Gazette Notification, 9th May, 1876, No. 713.

75. Mofussil warehouse rent.—Goods are to be allowed to remain in a Mofussil Custom House free of charge for three days only.

2. After that period single rates are to be charged on each package for four days.

3. After four days treble rates are to be charged. These penalty rates may however be reduced at the discretion of the Custom Officer.

4. The day of landing and that of removal are to be reckoned as one day—Sundays and holidays are not reckoned in the rent free terms. When delay is caused by the inability of the Custom House officers to examine and pass the goods, such delay is not to be reckoned.

5. The foregoing rules do not apply to personal effects until the fifteenth day after their deposit in the Custom House.

6. The rates of wharfage for the Mofussil are given in the appendix. The rate of one rupee per mensem per 100 cubic feet of space should be applied to goods not specified in that list.

6th November, 1865; 6th October, 1868.

76. Boat Rules.—The following is the text of the general rules prescribed by Government for the contract of Boats and Catamarans plying for hire at out-ports:—(1.) No person, either as owner or servant, shall use any Boat, Canoe, or Catamaran, to carry goods or passengers to or from any ship or vessel at the port, unless such person shall have previously received a license, and unless the Boat, Canoe, or Catamaran, which such person shall so use, has been registered, as hereinafter mentioned. And in case any person who

has not received such license shall use any Boat, Canoe, or Catamaran, for the aforesaid purpose, or such Boat, Canoe, or Catamaran shall not have been so registered, such person shall be liable to a fine not exceeding the sum of fifty rupees, or, in default of payment, to imprisonment for a term not exceeding three months, and the Boat, Canoe, or Catamaran shall be liable to confiscation, on conviction before a Magistrate of Justice of the Peace. This rule is not to be considered as interfering with Ship's Boats or Pleasure Boats taking off or landing passengers and their baggage or ship's stores, all of which however must be embarked or debarked within the limits assigned by the proper authorities, in default of which a fine will be imposed under Clause 10. The right of withdrawing this indulgence will be vested in the Master Attendant or Collector of Sea Customs, or other Registering Officer appointed by Government, should it appear that the interests of Government require it. (2). The Master Attendant or Collector of Sea Customs or other Registering Officer appointed by Government, on being satisfied that a Boat, Canoe, or Catamaran is seaworthy and fit for the service of the port, will, on application of the owner or owners, who must first subscribe to a declaration in writing, that he or they fully understand these rules, grant a license to such owner to use the Boat, Canoe, or Catamaran for the aforesaid purposes, such license (if a Boat or Canoe) expressing its dimensions, and the number of the Crew, as well as the number of passengers and quality of cargo it is to be permitted to carry. And to enable the Registering Officer to grant a correct license, he shall survey, or cause to be surveyed, any such Boat or Canoe, in presence of the owner, or any person deputed by him, the fee for such survey being regulated at each port by orders of Government. (3). And as often as the property in such Boat, Canoe, or Catamaran, shall be transferred, the owner must produce his license to the Registering Officer, that the requisite alteration may be made, the new owner subscribing to a similar declaration, respecting his comprehension of these rules. In wilful neglect or default of which notice of change of ownership for the space of six days after such may have taken place, the original owner shall forfeit a sum not exceeding twenty-five rupees, or, in default of payment, to imprisonment for a term not exceeding six weeks, on conviction before a Magistrate or Justice of the Peace. (4). Every owner shall paint in black English figures, no less than six

inches in length, upon a white ground, on a conspicuous part of the bow on one side, and of the quarter on the other, the number mentioned in the Register and License of his Boat. And if any person shall fraudulently paint, or cause to be painted, or counterfeited, upon any Boat or Canoe, not having been duly registered, any such figures, every such person shall be liable to a fine not exceeding the sum of one hundred rupees, or, in default of payment, to imprisonment with or without hard labour for a term not exceeding six months, on conviction before a Magistrate or Justice of the Peace, and evey such Boat or Canoe shall be confiscated. (5). For the better prevention of fraud and omission in painting the figures above provided to be used, the Registering Officer shall cause the number to be cut or branded in the most common native character in some part of every Boat, Canoe, or Catamaran, on its being registered: and if the owner should refuse to keep cut, branded, or painted, the figures assigned, or should hide or obliterate them, he will be liable to a fine not exceeding fifty rupees, or, in default of payment, to imprisonment for a term not exceeding three months, on conviction before a Magistrate or Justice of the Peace. And if any person, not being an owner, shall be guilty of, or shall assist in, altering or erasing any such figures, he shall be liable to a fine not exceeding fifty rupees, or, in default of payment, to imprisonment for a term not exceeding three months, on conviction before a Magistrate or Justice of the Peace. All numbers painted or branded on a Boat, Canoe, or Catamaran are to be effaced by the Registering Officer on the license being withdrawn. (6). All men employed as Tindals or Boatmen shall be registered in the office of the Master Attendant or Collector of Sea Customs, or other Registering Officer appointed by Government, and no others shall be allowed to ply in registered Cargo Boats, Canoes, or Catamarans, unless on emergency, and with the permission of the Registering Officer. Any offence against this rule will subject the owner to a fine not exceeding ten rupees, or, in default of payment, to imprisonment for a term not exceeding fourteen days, on conviction before a Magistrate or Justice of the Peace, for each man so engaged in his Boat.; and the lascars so employing themselves will forfeit all title to hire. (7). All Boats, Canoes, or Catamarans must be manned with such number of Crew as may be determined on by the Registering Officer and noted in the license: and any owner allowing his Boat, Canoe, or Catamaran to ply without the requisite compliment of men, will be liable to a fine not exceeding

the sum of fifty rupees, or, in default of payment, to imprisonment for a term not exceeding three months, on conviction before a Magistrate or Justice of the Peace. And all Boats, Canoes, or Catamarans must carry such number of passengers and quantity of goods as shall be expressed in the license; a refusal to take which will subject the owner to loss of hire, and suspension of license, if considered necessary. (8). If any Boat, Canoe, or Catamaran be loaded with passengers or cargo beyond what is specified in the license, the Tindal of such craft shall be liable to a fine not exceeding five rupees, or, in default of payment to imprisonment for a term not exceeding eight days, and the owner of the boat to a fine not exceeding ten rupees, or, in default of payment, to imprisonment for a term not exceeding sixteen days, on conviction before a Magistrate or Justice of the Peace, for every surplus passenger and candy of goods. And every other person who shall be guilty, either as principal or accessory of the like offence, after having been duly warned by the Tindal or owner, shall be liable, on conviction before a Magistrate or Justice of the Peace, to a fine not exceeding ten rupees, or, in default of payment, to imprisonment for a term not exceeding sixteen days for every surplus passenger and candy of goods. (9). All owners of licensed Boats, Canoes, and Catamarans must conform to the rules laid down by the Master Attendant or Collector of Sea Customs or other Registering Officer appointed by Government, for regulating the hours between which they are to ply to and from the shore, who shall be at liberty to prevent any such craft from leaving the shore when, in his judgment, danger would be incurred by so doing; and in case any Tindal offend against this clause, he shall forfeit all hire, and the owner be subject to suspension of license. (10). All owners of licensed Boats, Canoes, or Catamarans shall submit their Boats, when called upon to do so, to the inspection of the Registering Officer, or any person duly authorized by him, who is empowered to order such repairs to the boats as, in his judgment, are required to render the establishment efficient. Any owner refusing to attend to such orders shall be subject to suspension of his license, and, if such refusal be continued beyond one month to an entire withdrawal of the license. (11). All goods are to be landed or shipped off from within certain limits that may be pointed out by the Master Attendant, or Collector of Sea Customs, or other Registering Officer appointed by Government, and any person engaged in shipping off or landing goods without such limits, unless the sanction of the Master Attendant, or

Collector of Sea Customs, or other Registering Officer appointed by Government, shall have been previously obtained, will be liable to a fine not exceeding fifty rupees, or, in default of payment, to imprisonment for a term not exceeding three months, on conviction before a Magistrate or Justice of the Peace. (12). All owners of licensed Boats, Canoes, and Catamarans shall, under penalty of having their licenses withdrawn, be subject to the control of the Master Attendant, or Collector of Sea Customs, or other Registering Officer appointed by Government, and shall submit to such rules as he, under the approval of the Collector of the District, shall think fit to impose, and the nature of the services required of them shall demand. (13). The rate of hire will also be determined by the proper local authorities; and if any owner or person deputed by him shall demand a rate beyond that sanctioned, he shall, on conviction before a Magistrate or Justice of the Peace, be liable to a fine not exceeding ten rupees, or, in default of payment, to imprisonment for a term not exceeding sixteen days for each offence, together with the forfeit of the amount of such hire. (14). Any owner of a licensed Boat, Canoe, or Catamaran, or person deputed by him, refusing to let on hire such Boat or Catamaran, without assigning reasonable and satisfactory cause for such refusal, shall be liable, on conviction before a Magistrate or Justice of the Peace, to a penalty not exceeding ten rupees, or, in default of payment, to imprisonment for a term not exceeding sixteen days for a first offence, and thirty rupees for a second, with withdrawal of license. (15). And if any Boatman serving in any such licensed Boat or Catamaran shall, by wilful neglect or desertion of his duty, cause any impediment to the service of such Boat, he shall be liable, on conviction before a Magistrate or Justice of the Peace, to a penalty not exceeding ten rupees, or imprisonment for a term not exceeding sixteen days, or to receive corporal punishment not exceeding three dozen lashes for a first offence; and for a second, or if in either case life may have been endangered, he shall be liable, on conviction, to have the punishment increased to commitment to hard labour for a term not exceeding six months, according as, in the opinion of the Magistrate or Justice of the Peace before whom he is cited, the nature of the offence should warrant. (16). If any owner or person deputed by him shall be guilty of taking off or landing cargo without having previously received the permission of the Master Attendant, or Collector of Sea Customs, or other Registering Officer appointed by Government, he

shall, on conviction before a Magistrate or Justice of the Peace, be liable to a fine not exceeding fifty rupees, or, in default of payment, to imprisonment for a term not exceeding three months. (17). The Master Attendant, Collector of Sea Customs, and all Magistrates and Justices of the Peace, or such persons as they shall duly authorize for that purpose, shall be empowered to search all parts of any Boat, Canoe, or Catamaran, for prohibited, uncustomed, or smuggled goods, and to examine into all packages, boxes, or baggage, of whatever description, in such boat or landed therefrom, provided they shall have good reason to suppose that smuggled or prohibited goods are contained in such package, box, or baggage. And if any person shall resist or impede such lawful search, he shall be liable, according to the circumstances of the case, and the quality of the party offending, on conviction before a Magistrate or Justice of the Peace, to a fine not exceeding one hundred rupees, or to imprisonment, with or without hard labour, for a period not exceeding six months.

21st May, 1866, No. 3,555.

77. Passengers' baggage.—Passengers' baggage may be landed at any time under the following rules:—(1.) All baggage, except such as arrives from any British port in India, must be brought to the Custom House. Articles liable to duty must be cleared only during office hours. (2). Baggage must be actually examined. At the discretion of the Collector or Deputy, list of contents and declaration of value may be received, but only during office hours. (3). Prohibited or dutiable goods concealed among apparel, &c., or found after a declaration from the owner that he possesses nothing liable to duty, shall be confiscated, together with the other contents of the package in which they are found, and the owner shall also be liable to fine. (4). Passengers will be permitted to clear duty free new wearing apparel and millinery brought out for personal use.

2. The following are the orders issued to Baggage Superintendents as to baggage of passengers arriving by steamers:—(1). For the accommodation of passengers by steamers, the Baggage Superintendent and Assistants will be in attendance at the Custom House on the arrival of the steamer at any hour between sunrise and sunset, to clear at once all baggage not liable to duty. (2). The Baggage Superintendent will pass only baggage not liable to duty, after actual examination of each box or package. (3). On a passenger's baggage being brought to the Custom House he will be furnished with the usual printed notice, and must enter on the back the particulars therein required, signing the same. (4). Articles liable to duty and closed-up cases will only be passed during office hours, when the Baggage Superintendent will show the dutiable articles to the Appraiser, who shall satisfy himself as to the valuation, after which the "notice" paper will be sent to the Collector or Deputy that the duty may be levied. If the baggage contains nothing dutiable, the Baggage Superintendent will sign it "Examined, nothing dutiable." Any package containing articles not liable to duty, and which a passenger may wish to take away with him at once, must be opened and submitted to *actual* examination. (5). The Baggage Superintendent must certify at the foot of the list signed by each passenger what packages he has passed, and what articles or cases have been detained for duty. These lists are to be transmitted without delay to the Collector or Deputy. (6). The Baggage Superintendent is to be assisted on the arrival of each steamer by a Tide-waiter, Duffadar, and two Peons. Any inconvenience arising to passengers from non-attendance of these officers shall be severely noticed. (7). Passengers, (by steamers as well as sailing ships), who land before the Custom House is opened or after it is shut, may remove one or two small bags, or boxes containing *necessaries* after they have been examined, in the morning, by the Beach Department Clerk, in the evening by the Duffadar in charge. (8). Large packages must always be examined and passed by the Baggage Superintendent.

Gazette Notification, 15th June, 1866, page 1,076.

78. Miscellaneous.—The Government have given orders that Flotsams and Jetsams thrown upon the beach within the limits of a Military Cantonment are to be taken charge of by the Military authorities, on account of Government, and to be immediately handed over by them to the local Civil authority.

4th October, 1858.

79. Office.—Collectors should be careful that a declaration of the value of goods exported or imported at the ports of their districts be invariably made, whether the goods are liable to Customs duty or not. The information is necessary for statistical purposes.

4th September, 1863; 11th April, 1874, No. 819.

80. Extra hours.—Custom House officials who may be required to transact business out of office hours or on close holidays for the convenience of shipowners, merchants and others, will be entitled to extra remuneration according to the following scale :—For all officers in the Presidency from 6 to 7-30 A.M., or 5 to 7 P.M., Madras time, half a day's pay. From 6 to 9-30 or till office hours A.M., and from 5 to 9 P.M., Madras time, or later, one day's pay. On Sundays and close holidays, two days' full pay ; provided that the total amount of fee payable to any individual officer shall in no case exceed rupees 30 for work done upon any one day. For Clerks, Conicopillays, and Peons, one day's full pay for working out of office hours either morning or evening. On Sundays and close holidays, two days' full pay.

2. The following days will be considered close holidays within the meaning of these rules :—Christmas Vacation, including Christmas and New Year's Days, 8 days. Easter Vacation, including Good Friday, 4 days. Queen's Birthday, 1 day. All Sundays.

3. During the Easter and Christmas Vacations other than Christmas Day, New Year's Day, and Good Friday, provision will be made for the despatch of emergent business, viz., the passing of goods for shipment into town on applications which have been passed through the office previously, and the passing of private packages, and the few goods urgently required by tradesmen on deposit, without extra remuneration.

4. The following establishments only will be employed and charged for :—CUSTOM HOUSE.—In the Mofussil.—1 Superintendent, 1 Gumastah, 1 Peon. At Madras.—The Deputy Collector of Sea Customs or other superior officer, 1 Clerk for clearance and entry of vessels. Import Department.—1 Clerk, 1 Jemadar, 1 Duffadar, 4 Conicopillays, 4 Peons ; double this number if more than one vessel is at work. Export Department.—1 Export Manager or his Deputy, 2 Clerks for registering shipping bills and granting boat-notes, 1 Weigher, 1 Peon.. MARINE DEPARTMENT.—In the Mofussil.—The Master Attendant of the Port, 1 Clerk, 1 Peon. At Madras.—The Deputy Master Attendant or other superior officer, 1 Clerk, 1 Peon, the whole Boat Establishment consisting of 1 Boat Overseer, 1 Deputy Overseer, 1 Boat Maistry, 2 Conicopillays, 2 Peons. The Boat Establishment to be charged for when vessels discharge or take in cargo

on Sundays or close holidays. No charge will be made for Government boats' crews, signallers, flag lascars, and quarantine officers. It will also be open to Agents, Captains, and merchants to obtain the aid of additional officials upon payment of additional fees.

5. When one or more vessels enter or clear on the same day and ship or discharge cargo at the same time, and when one or more merchants transact business at the same time, the fees prescribed by these rules will be divided between them in equal proportions.

6. No vessel will be allowed to enter or clear, nor will any merchant be allowed to transact business out of office hours, or on Sundays and close holidays, unless a written requisition to that effect is first submitted by the Agent or Commander of such vessel and by the merchant concerned. Such requisition must specify the dates on which the services of the establishment will be required, otherwise it will not be attended to.

7. These rules are applicable to all ports.

Gazette Notification, 11th September, 1877, page 583.

ABKARRY.

81. Regulation of stills and shops.—The advertisements notifying sale of the arrack farms in rented districts provide that stills shall not be opened except at places determined by the Collector, and that a list of them may be obtained from him. Orders will be issued by the Board as to the number of farms to be managed on the Amani system, or as to any other limit which it may be thought desirable to impose on the number of stills in sufficient time before the date fixed for the auction sales to enable the Collector to have a list prepared. The places should then be determined by the Collector and a list drawn up before the auction for the information of intending bidders. Lists should also be prepared in all districts shewing the arrack and toddy shops already sanctioned.

2. The Collector is competent, subject to the orders of the Board, to permit transfers of shops from one locality to another, to sanction new shops, and on grounds of Police administration good order or expediency to direct shops to be closed ; but it is desirable that as far as possible the list produced at the time of sale should be adhered to. The rival claims of arrack and toddy renters and the wants of the people should be duly weighed in each case before changes in the locality or number of shops are sanctioned.

3. The number of stills and shops should be kept down as far as is compatible with not encouraging illicit manufacture and sale.

3A. It is competent to the Collector under Section 6, Act III of 1864, to require Abkari contractors to open and maintain shops for the sale of arrack and toddy in such numbers as he may deem necessary in any locality within the limits of their farms and failure to comply with any requisition of this nature, subject to the orders of the Board of Revenue, will be held to be a breach of the renter's agreement.

4. The opinion of the District Superintendent of Police should be obtained prior to the determination of sites.

5. There is no objection to the same shop being licensed for the sale of both arrack and toddy under separate engagements with the renters, who may be trusted to look after their respective interests.

Board's Proceedings, dated 9th February, 1875, No. 304 ; G. O., dated 9th June, 1876, No, 761, R. D.

82. Sale of liquor to European troops on the march.—The following rules have been prescribed for the prevention of the sale of liquor to European troops on the march :—(1). Every place of vend of spirituous liquors (whether distillery and shop, or shop separate from distillery) on, or adjacent to, the line of march, will be closed while a regiment or detachment of European soldiers is passing by, or encamped in its vicinity. (2). The Tahsildar, on receiving intimation of the approach of an European regiment or detachment, will depute a petty officer to each shop, who will be instructed to close it to all comers from the time the advance-guard approaches, till the rear-guard has passed onward a full mile ; he will report to his superior when the shop was closed and when re-opened. (3). The Native officer in attendance on an European regiment or detachment, will make the same arrangement at, or in the vicinity of, the encamping ground ; he may apply to the Commanding Officer for a guard to be posted there, if necessary. (4). Collectors on receiving intimation of the march of an European regiment or detachment will give timely information to their Tahsildars, and the latter will be responsible for the due observance of the rules.

8th June, 1859 ; 23rd December, 1864, Miscellaneous ; 18th March, 1873 ; 8th May, 1874 ; G. O., dated 16th May, 1874, No. 606 ; 6th July, 1874 ; 1st May 1876.

83. Rights of contractors, &c.—Date and palmirah trees on Puttah and Inam lands and in backyards are the property of the landowners, but they are not at liberty to manufacture toddy or vend the liquor drawn from such trees without the license of the toddy renter. The toddy renter has a monopoly both of manufacture and vend, with this exception only, that as regards the supply required by the arrack renter in cases in which distillation from toddy is customary and has been allowed, the latter may make his own arrangements with the tree-owners.

2. The toddy renter will ordinarily be allowed free of payment the use of all toddy-producing trees on Government waste ; but he

will not be allowed to fell or apply them to any other purpose, and he will not be entitled to claim compensation for any such trees withdrawn from the operation of his contract or taken for public purposes, nor when pieces of waste land containing trees are given to ryots for cultivation.

3. When the arrack renter is permitted by the Board to distil arrack from toddy, special provision will be made to ensure that he is not obstructed by the toddy renter. Accordingly a clause is inserted in the engagement executed by the latter to the effect that in case such permission is given, the Collector will have power to allot trees on Government waste to the arrack renter, whence toddy for that purpose may be obtained; and that the arrack renter will be at liberty to cause toddy to be drawn from such trees, to make arrangements with private owners of trees for the use of the same, and to grant passes for the transport of toddy to place of destination. The toddy renter engages in no way to impede or obstruct the arrack renter or persons under engagement with him in obtaining or furnishing supplies of toddy for distillation. In some cases it may be desirable for the Collector to assign to the arrack renter trees in specific tracts, sufficient to supply the toddy required for distillation. The use of the toddy trees should however as a rule be assigned to the toddy renter, subject to exception in special cases as above stated. The form of engagement prescribed by the Board provides that this matter shall be regulated entirely by such orders as the Collector may see fit to pass, and that the settlement of disputes between the arrack and toddy renters arising out of conflicting claims to the use of Government trees shall rest with him.

4. The unlicensed home manufacture of fermented liquor, notwithstanding that it is intended for *bona fide* domestic consumption and not for sale, is illegal in all parts of the Presidency except the border mountains of South Canara and the Agency tracts of Ganjam and Vizagapatam.

5. In Zemindaries and Proprietary Estates renters must make arrangements with the tree-owners for supplies of toddy.

E. M. C., 14th March, 1859, No. 321, R. D.; 14th April, 1859; G. O., dated 19th April, 1872, No. 634, R. D.; 23rd June, 1876, No. 1,628.

84. Sale of contracts.—The Board will after taking the orders of Government periodically determine the conditions on which the

Abkarry contracts are to be held, the term of the lease, &c., and will issue forms of sale notice to be published in the district and Fort St. George Gazettes.

2. In districts in which the arrack farms are to be held on the excise system a date will be fixed for the receipt of tenders. If the Collector is unable to be present, a Covenanted officer should be deputed for the purpose, but it is desirable that the Collector should himself attend. If possible the tenders should be opened in public but the contents must on no account be divulged; the object merely being that the names of all the tenderers should be known, and that each tenderer may satisfy himself that his tender has been received. The Collector will see that the particulars prescribed to be specified in the tenders are duly given in them, and that there is no obvious misconception of terms such as to invalidate them. If there are defects, the tender should be returned for amendment. The Collector will take a note of the contents of the tenders for his private information and to enable him to deal with any reference which may be made to him by the Board in connection therewith. The final disposal of the tenders rests with the Board, and the Board will communicate their decision direct to the tenderers. In forwarding the tender the Collector should furnish information as to the position, means, and qualifications of the tenderers, and should state which of the tenders he would recommend for acceptance.

3. The arrack farms in districts in which the excise system is not in force, and the toddy farms in all districts, will be put up to public auction on the date fixed in the sale notice. Draft notices will be circulated by the Board to Collectors for insertion of the upset prices which they would recommend, the amount of deposit to be required, date of sale, &c. The sales should be conducted in the presence of a Covenanted officer; if possible before the Collector. If there are no bids, the upset prices should be lowered in preference to postponing the sale. The condition and character of intending bidders should be inquired into, and the Collector may at the time of sale refuse to receive the necessary deposit which entitles a bidder to bid from persons regarding whom the result of such inquiries is not satisfactory. No former contractor who has been guilty of an infringement of the terms of his contract or of the Abkarry law should be allowed to bid. The arrack and toddy contracts are to be kept strictly separate, and the

holder of the one is on no account to be allowed to have an interest in the other. The result of the auction sales will be reported to the Board for confirmation.

4. Collectors will see that the requisite security is deposited by the successful tenderers and bidders on the dates fixed. In case of failure reference should at once be made to the Board for orders as to the course to be adopted. In the case of resale of small farms publication of the sale notice in the District Gazette will suffice.

5. The conditions on which the farms are to be held will be distinctly stated in the sale notice and in the forms of license and engagement which will be drawn up by the Board and circulated for adoption. As soon as the full amount of security has been deposited, Collectors will have the engagements executed on stamped paper of the prescribed value; 8 Annas, under Article 11, Schedule II, Act XVIII of 1869, as decided by the High Court. The engagements entered into by the renters will be registered under the Act at the cost of Government. The registration of those taken for Shop-keepers and Sub-renters is unnecessary.

6. The renter of a district on the excise system engages to pay the cost of such police guards and gauging establishments as the Collector may consider necessary, not exceeding a certain fixed sum. Each distillery or depôt whence unexcised liquor is issued must have a Deputy Constable's guard, the strength and cost of which can be ascertained from the police authorities. One or two gaugers will be required, as the Collector may determine. It will be the duty of the police to see that no liquor passes out of the distillery unless covered by the gauger's pass and a proper permit; these passes will be in triplicate and will contain particulars of quantity and strength. The police will collect the gauger's passes at the gate and send them to the Collector daily; the gauger will do the same with the duplicates, the triplicates being retained for record. Issue by gauge measurement of casks is not permissible; the quantity must be ascertained either by measurement with the gallon pot, or in casks the contents of which have been actually ascertained by the gauger by such measurement and marked by him upon them.

7. The forms of sale notice, license and engagement, prescribed for use on the occasion of the disposal of the triennial lease for Faslies

1288-89 and 90 will be found in the Appendix with a note of the modifications made to suit special circumstances in some districts.

6th January, 1873, No. 8; 9th Feb., 1875, No. 304; 25th June, 1875, No. 1,770

85. Issue of Abkarry licenses.—In order to prevent delay in the issue of Abkarry licenses, the following rules should be attended to:—(1). As soon as the Board have confirmed the sales of the arrack and toddy farms rented by auction, or have intimated their acceptance of tenders in excise districts, the purchaser of the contract will be at once furnished with copies of the form of engagements prescribed for Renters, Depôt Gumastahs, and Shop-keepers; also of that prescribed for Sub-renters if he is entitled to sub-rent. (2). These engagements will be printed on stamped paper, with blanks for the names of individuals and places, the stamp duty being paid by the contractor at the time of his being furnished with them. (3). On the completion of his arrangements with a Sub-renter, Depôt Gumastah, Shop-keeper, or Still-keeper, the contractor will produce the parties before the Tahsildar or other Government officer authorized in that behalf and cause the engagement to be executed. (4). Care will be taken to keep the Divisional Officers supplied with a sufficient stock of printed forms of licenses. They will also be furnished with extracts from the list of places at which shops and stills are to be opened, showing those in each division of the district. (5). The licenses will be issued by the Divisional Officer as soon as he receives the forms of engagement from the contractor. (6). The Shop-keeper's license and engagement will be in the name of and be executed by the person actually in charge of the shop and engaged in the business of daily sale.

5th October, 1867; 28th October, 1875, No. 2,996; *25th March*, 1880, *No.* 420.

86. Forms of licenses and engagements.—The following general forms will be found printed in the Appendix, the capital letters indicating the subject to which the form belongs:—B—Engagement by renters—(1) Arrack excise. (2) Farming system. (3) Toddy. D—Engagement by Shop-keepers—(1) Arrack. (2) Toddy. G—(1) Engagement by person licensed to distil spirits by the European process. Z—Engagement by Sub-renters.—(1) Arrack. (2) Toddy.

2. Form B (1) will be applicable to all excise districts in the main, but will require slight modifications to suit special circumstances, as

for instance in the case of the surcharge system introduced experimentally in some districts, in cases where the renter is allowed to supply liquor from a distillery situated in another district and so on. The alterations or additions to be made will be determined by the Board and communicated for insertion in the renter's agreement.

3. Form B (2) is for arrack on the old or farming system, and will be applicable, subject to any slight modification which may be necessary to meet local requirements, to all the rented districts or tracts. It will be observed that in the case of farms which are not to be managed on the Amani system the words within brackets are to be omitted as explained in the note to the form.

4. Form B (3) is for toddy, and will be applicable to all districts except the Nilgiris. It should be noted that the words "manufacturing and" are to be omitted both in the licenses and engagements for toddy in the districts of Godavery, Kistna, Malabar, and South Canara. The reason for this omission is that in the districts mentioned, the distillation of arrack from toddy is permitted and facilities must be granted to the arrack renter for obtaining the necessary supply. To enable him to do this it is specially provided that the arrack renter may draw toddy for distillation from any trees in Government waste lands which the Collector may see fit to assign for the purpose, and may also make arrangements with private owners of trees for the use of the same, and grant permits for the transport of toddy to the place of distillation. Hence the monopoly of manufacture cannot be unreservedly conveyed to the toddy renter.

5. D (1) and D (2) are engagements to be executed by Shopkeepers; they have been drawn separately for arrack and toddy.

6. G. (1) is the engagement to be executed by a person licensed to distil spirits by the European process. Such spirits will now be freely excised, with the sanction of the Board, at the rate of duty of customs on imported spirits for the time being in force and will be allowed into the market for sale. It is necessary therefore that the distiller should execute an engagement to abide by conditions as to supervision of his distillery by the Revenue authorities, payment of duty, &c. The Board's sanction for permission to issue such spirits on payment of the prescribed duty must be obtained in each case, and it must be borne in mind that the sale of the liquor in shops licensed under the monopoly will in no case be permitted, and that any infringement of this condition will render both the distiller and district renter liable to forfeiture of their licenses. The sale of freely excised liquor will be allowed only in shops licensed for the sale of European liquor. There is no objection to a moderate increase in the number of these shops, such as will afford sufficient facilities for the sale of liquor excised at the full rate of import duty. The question of the extent to which such increase may fairly be allowed must be left to the discretion of Collectors.

7. Z (1) is the engagement to be executed by Sub-renters and applies only to arrack in non-amani farms in districts where the arrack is rented on the farming system. Form Z (2) is for toddy and will apply to all districts.

8. The licenses to correspond with the several engagements referred to above should be issued in the same form as the engagement, except that the heading will be altered to suit the case as shown in the notes, and the third person will be substituted throughout for the first; the words "I will" being changed to "the said————shall," "me" to "him," &c. The license forms will be:—A—License to renters—(1) Arrack excise. (2) Farming system. (3) Toddy. G—License for person authorized to distil spirits by the European process. X—License to Sub-renters—(1) Arrack. (2) Toddy. The licenses must correspond exactly with the engagement and where special modifications of the latter have been directed by the Board the former must be altered accordingly.

9. Licenses for the wholesale and retail vend of liquors other than those included in the Abkarry Farm, and country-brewed beer, should be issued in the Forms I and K, given in the Appendix. For the sale of country-brewed beer, wherever such shops have been sanctioned, separate licenses in the forms I*a* and K*a* should be issued. These will convey the privilege of vending country-brewed beer only, on payment of the regulated fees, viz., rupees 25 for a wholesale license and rupees 15 for a retail license.

10. The following additional forms will also be found in the Appendix; they require no explanation:—C. License to Shopkeepers. E. License to person employed to superintend distilleries. F. Engagement by person employed to superintend distilleries. H. License to manufacture fermented liquor not included in Abkarry contract and other than country-brewed beer. H*a*. License for

manufacture and wholesale vend of country-brewed beer. L. Permit to be issued by Collectors. M. Permit to be issued by Renters, &c.

17th Jan., 1876, No. 117; 5th July, 1876, No. 1,714; 29th March, 1878, No. 869.

87. Exportation.—The following are the rules prescribed for the removal of spirits manufactured on the European system from the Distillery, and for their exportation without payment of duty under the provisions of Chap. XIV, Act VIII of 1878:—(1). No Spirits manufactured in the Madras Presidency after the English method will be removed from a licensed distillery except spirits sold to an Officer of Government, or sold to the Abkarry renter of the District, or excised under Section 12 of the Abkarry Act No. III of 1864 at the rate of duty of customs in force for the time being or spirits imported by sea unless the following marks are legibly painted or cut on one end of the cask containing the spirits, viz., the name of the distillery, the known mark of the proprietor, and the quantity and strength of spirits contained in the cask; the strength being ascertained by Syke's Hydrometer, the instrument used by the excise in England. (2). Spirits for exportation by sea may, under Section 144, Act VIII of 1878, be removed without payment of duty from a licensed distillery to any Custom House, on the proprietor executing the Bond shewn in the Appendix, for the payment of excise duty in case of failure to export over sea, or, in the case of their carriage coast-wise, to satisfy the Collector of Customs at the port of exportation, with whom the Bond shall be deposited, that the spirits have been landed at some other Customs Port within British India and that the excise duty leviable in respect thereof has been paid at the port of destination. (3). A member of some established House of business, or some other reputable person resident at the port of exportation will be one of the parties bound, and the parties bound will be jointly and severally answerable for any amount which may ultimately fall due under the Bond. (4). The Collector of Customs may refuse the security tendered without assigning any reason except in the event of an appeal from his decision. (5). When the Collector of the District in which the distillery is situated is satisfied that a Bond has been duly executed and deposited with the Collector of Customs at the port of exportation, he will grant a Pass for the spirits bonded. (6). On the spirits being brought to the Custom House for exportation, the exporters will declare in writing by what Bond it is protected, and will produce the

Pass of the District Collector and the Distillery Invoice. The spirits will then be gauged for quantity, and proved to ascertain the strength, by a Custom House officer. If the quantity so ascertained be the same as that marked on the casks (the casks being the same which were removed from the distillery), the spirits will be allowed to pass for sea export, and the quantity will be written off on the Bond. If the quantity be not the same as that marked on the casks, the excise duty per gallon will be levied on the difference. (7). When the entire bonded quantity is written off upon the Bond, the Collector of Customs at the port of exportation will cancel the Bond. (8). It will be for the exporters to see that the exports made from time to time under Bond are properly written off or certified on the Bond, and they will testify that the exports are correctly so written off by their signatures to the entries. (9). If, at the expiration of the period named in the Bond, and in Sections 163, 144, Act VIII of 1878, the entire quantity of spirits covered by the Bond shall not have been accounted for as required in that Act, and written off as provided in the preceding clause, the Collector of Customs will proceed to recover the amount due under the Bond upon the quantity of spirits which may not have been so accounted for, unless the currency of the Bond shall have been renewed. (10). Time-expired Bonds may be renewed at the discretion of the Collector of Customs for a further period not exceeding four months from the date of the expiration of the first currency. On the expiration of the second currency, the Collector of Customs will proceed to adjust such time-expired Bonds, and to levy the amount due under the Bond on the quantity of spirits unaccounted for. (11). A maximum allowance, according to the following scale, will be made on account of ullage and leakage on spirits removed under Bond from distilleries in the mofussil for exportation by sea:—for a distance *not exceeding* 10 miles *nil*; for a distance *exceeding* 10 *miles but* not exceeding 100 miles *two* per centum; for a distance *exceeding* 100 miles, but not exceeding 200 miles *three* per centum; for *any* distance exceeding 200 miles *five* per centum. (12). In the case of spirits exported under Bond to another Customs Port within British India in adjusting the Bond, an allowance for wastage and leakage during the sea voyage will be made for a voyage of one month at the rate of two per cent., and for any longer voyage, at 3½ per cent. (13). Spirits for use as ships' stores during the voyage may be shipped free of duty on vessels clearing to any foreign port in accordance with the provisions of Section 20, Act VIII

of 1878. Such shipments must be made under Bonds, to be cancelled by the Collector of Customs on the production of satisfactory evidence that the spirits have been shipped. (14). As the supervision and custody of spirits manufactured after the European process of distillation and brought to Madras for export by sea is vested in the Collector of Sea Customs (Section 11, Act XIX of 1852), officers granting permits for the conveyance of such spirits to Madras should communicate particulars to that officer.

30th March, 1848 ; 13th December, 1864, Misc.

88. Methylation.—The owners of licensed distilleries are at liberty to use spirits exclusively in Arts, Manufactures, or Chemistry, or to dispose of them to be so used by others, on payment of an *ad valorem* duty of 10 per cent. on such spirits on the following conditions :—(1). That a Permit be obtained from the Collector of the District so to use or dispose of spirits. (2). That such spirits be rendered permanently unfit for human consumption by the admixture of 10 per cent. of Pyroxilic spirit (Methylic Alcohol), or of such other ingredients as may be approved by the Chemical Examiner to Government. (3). That such ingredients be provided at the expense of the owner of the distillery, and be admixed in the presence of a Government Officer, who shall be deputed by the Collector on this behalf, and that if any expense be incurred on this account it shall be made good by the owner of the Distillery. (4). That for the purpose of fixing the amount of duty to be levied on such spirits, their market-value shall be determined by the Collector, subject to the revision of the Board of Revenue. (5). That no greater quantity than 100 Gallons of spirits shall be passed for sale under a single Permit, and that the Collector shall be at liberty to refuse a Permit without assigning his reasons, except to the Board of Revenue in case of appeal.

13th December, 1864, Miscellaneous.

88A. Country Liquor supplied to Government.—Country liquor supplied by contractors for Government purposes is exempt from the payment of excise duty. To prevent, however, the perpetration of fraud by passing into consumption liquor which has not paid duty, Collectors who grant permits for the transport of liquor should, before granting such permits, require the contractors to produce a certificate from the officer in charge of the department for which the liquor is intended, testifying to the fact of their having contracted to supply liquor and the quantity contracted for. The contractors should further be required to produce within a specified time, (to be fixed by the Collector with reference to the circumstances of the case,) after the grant of the permit, another certificate, specifying the *exact* quantity accepted by the department out of each consignment ; and duty should be levied on the unaccepted balance when it exceeds the allowance for ullage and leakage prescribed in Standing Order No. 87.

2. In the event of failure to produce the required certificate and pay duty on the unaccepted balance, duty should be levied on the full quantity of each consignment.

3. In the case of liquor supplied for military purposes to the Commissariat Department, the required certificates will be granted at Madras by the General Store-keeper and at other stations by the Executive Commissariat Officer. Supplies of country spirit required for preserving specimens in the Government Central Museum come within the scope of the concession, and the certificates of the Superintendent of that institution will be accepted in support of claims to exemption of duty.

Bd's Pros., 27th April 1882, No. 1,169.

89. Rewards.—No reward under Section 17 of the Abkari Act III of 1864, Madras, in excess of rupees 100 can be granted without the Board's previous sanction. Rewards below that amount may be sanctioned from General Revenues when the funds realized from the sale of liquor vessels and other things confiscated under Act III of 1864 are insufficient for the purpose. Such rewards should be debited to Abkarry Contingencies in the Treasury accounts, but no Abkarry reward whatever should be paid until two months after its adjudication to admit of the order of confiscation being revised by the Board if necessary. A return of rewards showing the circumstances under which they were granted should be submitted to the Board quarterly.

2. Collectors should obtain the sanction of the Board for the grant of rewards proposed to be given in all cases coming before Magistrates under Section 26-B of Act V of 1879, when no fines, &c., have been realized.

5th February, 1867 ; 12th January, 1872 ; 20th November, 1872 ; Board's proceedings, dated 31st January, 1873, No. 132 ; Board's Proceedings, 18th November 1882, No. 2,828.

SPECIAL AND LOCAL FUNDS.

90. General administration of Special funds.—The following extract from a Resolution of the Government of India indicates the general method of administering the Special Funds still remaining. For "Local Funds" throughout should be read "Special Funds." In this Presidency the management is vested in the Collector, and the general superintendence of the funds and final audit of charges is vested in the Board of Revenue :—"(1). An Annual Estimate of the expected receipts and proposed expenditure of Local Funds should be prepared by the officers charged with their administration in the several Districts, which estimates, after they have been revised and consolidated by the Local Governments, will be regarded as the fixed appropriation for these Funds during the ensuing year, subject only to further consideration by the Local Government on any particular point. (2). This annual Local Fund Estimate should be prepared according to the same rules as the Budget Estimate of the public income and expenditure, except that the estimated balance at the beginning and the end of the year, in reference to each Local Fund, should be included ; and the balance at the end of the year will be available for expenditure during the following year. The whole of the receipts and expenditure of each Fund should be shown, without deduction, on the face of the estimate. The estimates should be prepared so that they may be received by the Government of India, in their consolidated form, at the same time with the Budget Estimates. (3.) Every Fund, for the proper administration of which the Local Government is responsible, should be included in the estimate, whether derived from local cesses or from private endowments. (4.) An annual account of the expenditure of the Local Funds should also be rendered by each Local Government to the Government of India, under the same heads as the Local Fund Estimate, not later than the period at which the annual "Actual" Account of the public expenditure of the preceding year is directed to be furnished. (5.) Except when otherwise directed, the detailed audit of the expenditure should be conducted monthly by the Commissioner, or other superintending Local Officer. He should see that the expenditure has been in accordance with duly sanctioned estimates or other adequate authority ; that the sanctioned amounts have not been exceeded ; and that the Funds have not been misapplied. When the expenditure is for Public Works, it should be supported by Certificates, signed by the Officers executively responsible, showing the payments made, the parties paid, and the work done. When the cost of a work is charged piece-meal in more than one monthly bill, the total cost up to date should be noted in each bill until completion, so that the Superintending Officer may be in a position to ascertain that the sanctioned estimates have not been exceeded. The countersignature of the superintending Local Officer to the monthly bill will clear the amount in the monthly accounts, and his audit should be as speedy and complete as possible. (6). When works are executed by the Public Works Department out of Local Funds, the audit of that department will be accepted in reference to the expenditure. (7). According to this arrangement, the Local Committee, or the Magistrate, or other Local Officer, will order the payments, and the Commissioner, or other superintending Local Officer, will audit them. If the Local Government think proper to avail themselves of his services, the Deputy Auditor and Accountant General may, with much advantage, perform the same duties, in reference to the Local Fund Accounts of each Government or Administration, as the Auditor General performs for the public accounts of the whole of India ; that is to say, the Local Fund Accounts may be reviewed by him, so far as may be necessary to see that the authorized Budget appropriations have not been exceeded ; that the balances have been duly brought forward ; and that there is every reason to believe that the local detailed audit has been properly made. It is also the desire of the Government of India that the Deputy Auditors and Accountants General should give any other aid in their power, and that the other Financial Officers of this Government should assist as far as they are able."

2. Where Special Fund Works in progress are incomplete at the end of the year, and where in consequence of their completion having been anticipated no provision has been made in the Budget of the new year, the work may be continued out of the general allotment. The work should be included in the list of incomplete works annually forwarded to the Board's office when funds will be allotted.

Pro., Government of India, 18th Sept., 1863, Finl. Dept., No. 4,559 ; 6th Nov., 1863.

91. Jungle Conservancy fund administration.—The following are the rules for the administration of the Jungle Conservancy Fund :—(1). Collectors will in November of each year submit to the Board of Revenue a Budget Estimate of receipts for the ensuing official year. (2). The Budget of receipts will show the balances expected to remain unexpended at the end of the current official year, and all sums expected to be received within the following twelve months without deductions. (3). Each distinct source of income will be separately shown in the Budget under the Board's instructions. (4). Simultaneously with the Budget Estimate of receipts, each Collector will submit to the Board of Revenue a Budget Estimate of expenditure for the ensuing year. (5). The Budget will show the proposed expenditure under the following general heads :—a. Formation of fresh plantations and nurseries. b. Improvement and maintenance of existing do. c. Establishment. The taluk, village, or jungle will be specified in each case, and such information will be given as will enable the Board and Government to decide on the proposed expenditure. (6). The Board of Revenue will compile a Budget of receipts and expenditure for the whole Presidency from the District Budgets, and submit the same by the 15th December with their remarks and such modifications as they deem expedient for the sanction of Government in the Revenue Department. (7). The sanction of the Budget by Government will be sufficient authority for proceeding with any of the projects therein entered. (8). The Board of Revenue may sanction the transfer of funds from one sanctioned project to another; but without such sanction, the Budget allotment must be adhered to. (9). It will not be competent to the Collector to entertain any permanent servants without the previous sanction of Government nor any temporary servants without the previous sanction of the Board and due provision in the Budget. (10). The control over all servants, their entertainment and dismissal will rest with the Collector; but it shall be competent to the Board of Revenue to interfere in any case when they see sufficient cause. (11). The Collector will forward to the Board of Revenue within six weeks of the close of the official year for audit an account of particulars of all receipts and charges under the different Budget heads, and a report on the operations of the year. (12). The Board of Revenue will submit a report to Government in the Revenue Department by the 31st July of each year, on the operations of the year, and will at the same time forward the Collector's reports and the audited accounts of the year. (13). The Budget Estimate when passed by Government will be forwarded to the Government of India in the Financial Department, and a copy will be furnished to the Accountant General for his information. (14). A copy of the Board's Annual Report with the orders of Government thereon will also be forwarded for the information of the Government of India and the Accountant General.

2. In addition to the seigniorage fees, any amounts realized by the sale of decayed trees standing on Government waste tracts not being in forests under the Conservator, will be credited to this fund. The sale proceeds of road avenue loppings and of avenue trees will be credited to the Local Funds.

3. Collectors should arrange in communication with the Superintending Engineer for the careful expenditure of the fund in planting the banks of channels and forming topes in places where they may be conveniently looked after by the channel establishments. The formation of nurseries of young trees in favourable situations, and the aiding the villagers in the plantation of a public village tope, will form proper charges against it. Some expenditure may also be incurred in the plantation of Bael trees.

31st March, 1864; 31st May, 1865; 30th June, 1865; 16th October, 1865, Misc.; 31st July, 1866, Misc.; G. O. R. D.; 23rd June, 1876, No. 844.

92. Jungle Conservancy rules.—With a view to prevent the unrestricted cutting of wood in jungles not under the Forest Department, and known as "local" jungles, the following rules are laid down :—

2. No timber exceeding 3 feet in circumference nor any of the trees noted in paragraph 9 are henceforth to be felled in any of the jungles, the property of Government, except with the permission of the public officers deputed for such purposes, and in such localities and on such conditions as they may determine.

3. The villagers may cut fuel and firewood for domestic purposes, low jungles and brushwood without taxation as they have done hitherto, but not for sale except in their own village. In villages without firewood, the people may cut it free of charge in adjacent jungles to be fixed by the Collectors, but not for sale or for charcoal.

4. Charcoal-burners may only cut in such places as may be assigned to them, and are not to cut the trees noted in paragraph

9. A seigniorage per cart-load of 1,000 lbs., or per head-load, will be levied on the charcoal at rates to be prescribed by the Board.

5. The land to be assigned for cutting fuel, &c., must in all practicable cases be selected near inhabited villages, so that the clearings may prove an advantage to the residents.

6. Ryots may cut wood required for the erection of their dwelling houses, but the privilege is restricted to *bona fide* ryots. The wood so felled must not be more than three feet in circumference at two feet from the ground, nor may it be such as is likely to become fine timber eventually. In all these cuttings, it is necessary to preserve 29 standard trees per acre.

7. Wood required for agricultural implements may be taken untaxed by all ryots. Bamboos may be cut for the actual and *bona fide* erection of ryots' houses, though not for sale.

8. No fruit tree may be cut down are injured. The same rule applies to trees likely to become timber, and to saplings of every kind.

9. The trees or shrubs which are to be reserved for the value of the wood or of their products, are as follows. (1) Trees which are to be reserved for the value of the wood:—Sandal, Red Saunders, Ebony, Satinwood, Teak, Blackwood, Palmirah, Soorool Chukkay, Jack tree, Achamarum, Maruda tree, Common Ferminalia, Glabrous Ferminalia, Cuddum tree, Babool tree, Siriss, Catechu. (2) Trees or shrubs which are to be reserved for the value of their products:—Custard apple, Guava, Soapnut, Capilarung, Eloopay, Cashewnut, Tatancotta, Seecoymarum, Paunnay tree, Tamarind tree.

10. On fuel and firewood, cut for sale, a fee of 6 annas per cart-load of 40 maunds, 1 anna per bullock-load of 8 maunds and 3 pice per man's load of 2 maunds will be levied; and the amount so accumulated will form a fund subordinate to the Jungle Conservancy Fund to be laid out in new plantations, or in the preservation and improvement of the existing ones. The fees are to be levied only in those jungles and forests where conservancy is undertaken. Nothing in this paragraph is to be understood as interfering with the special rates conceded to the Kurnool and Ganjam districts, or with the higher rate demanded from Railway Companies.

11. Palmirahs are to be preserved, and are not to be cut without previous permission. No charge is made when such trees are required for agricultural implements; and when required for other purposes, the Collector may fix a reasonable price with reference to the locality and the market rates prevailing. Village Officers are to take care that ten kernals are sown for every tree felled.

12. Village officers are authorised to collect the fees at the rates abovementioned, and are to remit the collections to the Taluk Treasury like other collections of revenue, with a note of the amount, distinguishing it from any other public monies remitted with it. Any extra collection, or misappropriation of the funds, will render Village Officers liable to the penalties provided in Regulation IX of 1822. Collectors may exercise their discretion in allowing Village Officers a commission on the seigniorage collected, but the commission is never to exceed 20 per cent.

13. Cases of evasion of the payment of fees on the part of the people, and of unauthorized cutting of wood, will be dealt with by the Magistracy according to the existing Regulations for the punishment of fraud and trespass.

14. The preservation of jungles, topes and detached fruit and timber trees from destruction devolves primarily upon the Village Officers and the Village community, and the Village Officers will be held responsible for any breach of the rules. Where the forests are extensive, and cannot be conveniently and efficiently overlooked by the Village community, application must be made by them to the Collector.

15. Village Officers in plain open taluks will take opportunities of communicating to the Tahsildar eligible localities for plantations of palmirah and other trees, and the Tahsildar will then report the matter forthwith to the Collector for orders. If plantations are approved, funds will be placed at the disposal of Village Officers for this purpose, and they will be called upon to account for the sums advanced.

16. It is advantageous to plant trees round the boundaries of village cultivation, and on tank and channel banks, as well as in places used for the shelter of cattle. The soapnut, tamarind, and palmirah trees are the most valuable, and can be grown with profit. The concurrence of officers of the Department of Public Works should when necessary be secured in advance.

17. The banks of rivers and jungle streams can be planted and watered without difficulty, but care should be taken not to encroach upon the bed of the stream, and thereby diminish the breadth of the waterway.

18. Plantations should be hedged, and no cattle should be allowed to graze within their limits. When the grass grows high enough people may be allowed to cut it on payment of 3 pice per man's load; but care must be taken that the plants are not injured. The hedge itself when too high may be cut to a moderate height, and the cuttings disposed of by public auction to the highest bidder in the presence of the Tahsildar or some other responsible public functionary, the amount derived from these sales to merge in the fund referred to in paragraph 10.

19. Fruits and drugs produced in these plantations will be considered common property, and the Village community will be allowed to enjoy them free of taxation. If palmirah leaves used for thatching are cut in Government plantations, they must be paid for at the rate of 1 rupee per every 1,000. This will not apply if a tax is paid upon the tree by any individual.

20. A yearly report regarding the formation of plantations and their condition should be submitted by the Tahsildar for the information and orders of the Collector.

21. The plantations to be formed under these rules are intended chiefly for the convenience and comfort of the Village communities, and Collectors should take care that the communal rights of villagers are not interfered with in any way.

27th November, 1860; 19th December, 1860; 24th July, 1861; 21st November, 1861; 18th March, 1862; 6th June, 1862; 20th September, 1862; 22nd September, 1862; 6th October, 1862; 13th October, 1862; 14th November, 1863; 18th February, 1864, Miscellaneous; 27th February, 1865; 13th July, 1865, Miscellaneous; 5th September, 1865; G. O. R. D., 20th July, 1876, No. 979; G. O. R. D., 31st October, 1873, No. 1,225; G. O., dated 5th January, 1874, No. 6; 10*th November*, 1879; 18*th August*, 1881, *No.* 1,785.

93. Endowment Fund.—Annual allowances to Choultries, Lungerkhanas, &c., are credited to this fund at the commencement of each official year. Collections made on behalf of endowments of which the Collector is Trustee, under the provisions of Regulation VII of 1817, should be credited as received. All charges on account of these institutions should be debited to the same head. The accounts of each endowment must however be kept quite distinct, as no transfer of funds from one to another can be permitted without the special sanction of the Board. Instructions regarding the management of endowments under Regulation VII of 1817 are given in another portion of this volume.

20th June, 1865.

94. Ferries.—There is great diversity of practice in the working and management of ferries in different districts, but the following general rules have been laid down, and a gradual approximation to them may be made:—(1) The Government reserves to itself the right of general supervision over all ferries. This right however will not be enforced except where the Collector sees good grounds for interfering. (2) Every encouragement will be given to private enterprize in undertaking the ferries, provided that monopolies are not thereby established to the injury and inconvenience of the public. (3) Government will give such small assistance as is necessary to encourage the establishment of useful ferries. (4) In places where ferries are evidently required and where individuals will not make the attempt, Collectors should establish them. (5) Ferries still maintained by Government should be made self-supporting and nothing more. The renting system should be introduced in Government ferries wherever possible.

2. When rules appear to be necessary under the Canal and Ferry Act, Collectors should bring the matter to notice.

Ext. Min. Con., 26th May, 1860, P. W. D., No, 1,099; 5th June, 1860; 17th March, 1868, No. 1,926; 25th May, 1871, No. 2,139.

95. Pounds.—Fifty per cent. of the collections in pounds may be fixed as remuneration to the pound-keepers at the discretion of the Collector, subject to the following conditions as to maximum and minimum. The maximum sum payable will be Rupees 5 per mensem. If the total collections are less than 1 Rupee per mensem, the whole of them will be made over to the pound-keeper; if the total collections are more than 1 Rupee per mensem, but less than 2 Rupees per mensem, the remuneration of the pound-keeper will be fixed at one Rupee per mensem.

2. In regard to inferior servants for cleaning the pounds or tending the cattle, Collectors have the discretion of paying them or not according to circumstances. The payment in this case should not

exceed 15 per cent. of the collections, with a maixmum of Rupees 2 per mensem. Wherever practicable the manure should be treated as the remuneration of such inferior servants, and salaries should be avoided.

3. Surplus pound funds are to be equally divided between Experimental Farms and Local Funds, or Municipalities as the case may be and accounted for according to the orders in force.

27th March, 1872; 2nd June, 1873 ; 12th April, 1875 ; 17th June, 1875 ; G. O., R. D., 13th August, 1875, No. 1,229.

96. Special Fund Establishments.—Payments on account of establishments entertained from a Special Fund may be made by Collectors prior to audit at the commencement of each month, and will be entered in the Treasury Account. In support of all the charges debited to Special Funds, a certificate signed by the Collector, specifying the sums disbursed from the several funds will be furnished to the Accountant General with the Treasury Account. This will be a sufficient voucher to enable the Accountant General to admit the charges.

2. Within the 15th of each month, Collectors will submit to the Board a statement in the prescribed form showing the receipts and disbursements under the different funds under their control, and any expenditure made by the Revenue Department from funds obtained from the Department Public Works, should be noted at the back of the statement. The expenditure on works entered in the statement should be accounted for by bills passed by the District Engineer. When each monthly account is despatched, the bills for works completed by the Revenue Department should be forwarded, countersigned by the Superintending Engineer, to the Board, as soon as each work is completed. At the close of the official year, bills should be made up for the expenditure remaining unaccounted for on 30th April, so that the expenditure of each official year may be accounted for without any delay.

3. In case of payments made for establishments, contingencies and other miscellaneous charges, and debited to the various funds in the statement above referred to, a simple memorandum showing the particulars of expenditure under each head will be submitted to the Board for audit monthly. Particulars need not be given of fixed establishments in every monthly statement. The details should be entered

in the first statement submitted, and if passed, may be entered as "Fixed Establishment" in future statements. This rule will apply to all Pound, Chuttrum, Lungerkhana, or other establishments of like nature; but the sanction under which the establishment is entertained must be entered in the same statement in which the detailsof establishment are given. All other charges, except those for fixed establishment, must invariably be given in full detail in each monthly statement.

4. Temporary Maistries, Gumastahs, &c., may be entertained for particular works carried out from Special Funds, their salaries being paid monthly and calculated with reference to a daily rate, and charged to the works on which they may be actually engaged.

30th June, 1865 ; 21st December, 1865, Miscellaneous.

97. Local Fund Rules under Madras Act IV of 1871.—*Organization of the Funds.*—The funds which are to be applied to the purposes specified in Section 26, Clause (i), of Act IV of 1871, will form a separate branch of the Local Fund, to which assignments of money whether by Government or by Local Fund Boards of other circles, and other receipts, will be separately credited, and the unexpended balance of which will be carried forward from year to year. This branch of the Local Fund will be denominated the Road Fund.

2. The yearly assets of the Road Fund will consist of the balance of the Road Fund remaining unexpended from the previous year ; of two-thirds of the collections within the year of the cess on the rent value of land ; of the proceeds of tolls ; of Provincial service grants or other sums of money, the receipt of which by the Local Fund Board for the purposes of the Road Fund may be sanctioned by Government ; of the balance of the Road Fund constituted under Madars Act III of 1866 ; of contributions for the construction or maintenance of communications from the funds of other circles under Section 27' of the Local Funds Act, or of Municipalities under Section 30, Act III of 1871 ; and of such appropriation in excess of two-thirds of the collections from the cess on the rent value of land as the Local Fund Board with competent sanction may assign for expenditure for the purposes of the Road Fund, provided that all the requirements of the other purposes to which the General Fund may by law be applied shall have been fully met.

3. Villages, groups of villages, or townships, in which from time to time the Government may, under the provisions of Section 36 of the Act, direct the imposition of the house-tax for the support of a Local Fund school or schools situated therein, or for the re-imbursement to Local Funds of grants-in-aid of a school or schools so situated, will be denominated Unions.

4. The proceeds of the house-tax levied within such unions together with the school fees, donations, contributions, and other money accruing to the schools or accruing for union purposes, will form subordinate branches of the Local Fund under the designation of Union Funds. They will be applied in the first instance to meet the educational expenditure of the union ; but in the event of there being a surplus after meeting such expenditure, it will be competent to the Local Fund Board to appropriate it for expenditure within the union on any other object tending to the health, comfort or covenience of the people. The balances of these Union Funds are to be carried forward from year to year.

5. The funds derived from endowments of institutions of the kinds specified in Clause (iii.), Section 26 of the Act which, under the provisions of the Act, may be made over to the Local Fund Boards, as well as from endowments which may hereafter be vested in them as Trustees for such institutions, will, with voluntary or special contributions or grants of money, form subordinate branches of the Local Fund, under the designation of endowment Funds. The proceeds of such endowments will only be available for expenditure on purposes to which they are or may be lawfully applicable at the time when the endowments become vested in the Local Fund Boards, and the balances will be carried forward from year to year. The expenses of the endowed institutions will be debited to the Endowment Funds, and these, unless insufficient, should not be supplemented from the Local Fund generally.

6. The General Fund is made up of all money belonging to the Local Fund Board not applicable solely to the purposes of the Road, Union, and Endowment Funds. It will consist of one-third of the Land-cess, and also possibly of contributions, grants, subscriptions, interest, proceeds of sale of property and of avenue clippings, &c. It will be competent to the Local Fund Board to allot it as they please subject to sanction of the controlling authority, either to the Road Fund or for any other purpose.

7. *General Budget rules.*—In accordance with the provisions of Section 30 of the Act it will be the duty of the Local Fund Boards to prepare annually budget estimates of receipts and expenditure under all heads, and in doing so they will be guided by the rules which follow hereafter. The duty may be delegated, with such instructions as the Local Fund Board may think fit, to a Committee of the Board. Of such Board the President or Vice-President must be a member.

8. As provided in Section 29 of the Act, the Collector of the district will in the first week in September lay before the Local Fund Board an estimate of the gross receipts and charges of collection. All sums entered in the statement of receipts must be in round numbers. A note appended to the statement will show the sums applicable to Communications only.

9. The appropriation of the funds available for expenditure will rest with Local Fund Boards, subject to the control hereinafter provided.

10. A general budget estimate exhibiting the whole of the receipts and expenditure of the Local Fund will be prepared in the prescribed form. The receipts from the land cess, house-tax, tolls, and other sources will be shown separately in the lump, and the expenditure will be classified under the following grants :—(1) Public Works. (2) Education. (3) Sanitation, medical services, and public and charitable institutions. (4) Miscellaneous, including the cost of establishments of the Local Fund Board and in controlling charges, and expenditure not falling under the other heads.

11. The budget will be so framed as to leave, besides the reserve provided for the Road Fund, a reserve equivalent to 10 per cent. of the estimated receipts other than those to be credited to Road, Union, or Endowment Funds.

12. The budget estimates when completed will be laid before the Local Fund Board. After discussion and settlement by that authority they must be forwarded to the Board of Revenue punctually in the first week in October. Copies of Statements I, III, IIIA, will be sent to the Director of Public Instruction through the Deputy

Inspector of Schools ; and of Statements I., IV., IVA., IVB., to the Surgeon-General Indian Medical Department and to the Sanitary Commissioner. The heads of departments concerned will at the earliest possible date communicate to the Board of Revenue any remarks which they may have to make as regards the adequacy or appropriateness of the provision made for the educational, medical, or sanitary needs of the circle.

13. The Board of Revenue will suggest such modifications in the budget estimates as seem to them fit, and will forward the estimates to Government in the Financial Department for final orders.

14. The budget estimates of the circles will be returned after review by Government to the Board of Revenue, who will cause them to be printed and will send copies to all officers concerned. The Board will compile a general Budget estimate, as far as possible in the same forms, for the whole Presidency ; and will submit it to Government in the second week of December, for incorporation in the Provincial Budget to be despatched to the Government of India The Board will furnish the Secretary to Government, Public Works Department, with Copies of Parts I and II statement IIB. and of the entries under Grant I. in Statement IB., for incorporation of the items in the Public Works Budget.

15. The Board of Revenue will submit to Government by the 5th January of each year an Abstract Annual Estimate of Local Fund receipts and charges for the ensuing official year, prepared in the [illegible] furnished by the Accountant General. This Abstract Estimate [illegible] as in the case of those of the Municipal Abstract Estimate [illegible] subject to modification on the review of the detailed estimates [illegible]

16. If the outlay proposed in the original budget estima[illegible] 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.

17. *Public works.*—A budget of the receipts and expenditure appertaining to the Road Fund, accompanied by detailed statements showing all allotments from Local Funds for Public Works of whatever kind, will be prepared in the forms II., IIA.

18. On the receipt side of the Road Fund Budget will be exhibited separately the items specified in paragraph 2.

19. The detailed statement of allotments for Public Works or Statement IIA. will contain two parts, one for New Works and the other for Repairs.

20. The cost of supervision and assistance by the Public Works Department will be paid by a contribution from Local Funds of 25 per cent. on actual outlay by the department on Local Fund Works. The contribution will include the cost of the Local Fund Petty Establishment. This will not be provided for as an additional charge in the Local Fund budgets.

21. The Road Fund will be debited with the cost of any Petty Establishment working directly under the orders of the Local Fund Board, with a share of the cost of general management, (to be computed in the ratio of the assets of the Road Fund to the assets of the whole Local Fund), with the cost of Toll and Ferry Establishments, with cost of Tools and Plant, with a Reserve at 10 per cent. of the bare estimated receipts of the year, and with other Miscellaneous charges such as contributions, refunds, &c.

22. As a general rule, not less than 25 per cent. of the portion of the cess applicable to roads and communications should be allotted for expenditure in the taluk where it is raised. To show whether this rule has been complied with, Statement IIB. will be prepared and submitted with the budget. Where establishments are maintained for the collection of tolls, the details will be budgeted as shown in Statement IIC. The cost of collection will be charged to the Road Fund.

23. The following minor rules will be observed regarding estimates and allotments for Public Works :—(1). Every work estimated to cost more than Rs. 1,000, whether a new work or repair, will be entered separately in the budget. Works estimated to cost Rs. 1,000 and less will be entered together and not separately as petty new works and petty repairs, the particulars thereof being shewn in an Appendix. (2). Unsanctioned projects for new works costing more than Rupees 1,000, the estimates for which are not likely to be submitted to Government or the Board of Revenue for sanction within the first four months of the year, must not be entered in the

budget. (3). The allotment for Tools and Plant must not be larger than one per cent. on the expenditure, except under special circumstances which must be distinctly explained. (4). Estimates for Educational, Sanitary, and Miscellaneous works exceeding Rupees 1,500 will contain a provision of 5 per cent. for Petty Establishment and Contingencies. (5). The reserve of the Road Fund will meet emergent, incomplete, and unforeseen works. (6). The budget of the Road Fund will be framed in such a way as to provide for closing the year with a moderate balance. (7). Round sums will be used as far as possible. (8). Works classed as Miscellaneous Public Improvement, and not immediately connected with roads and communications, will not be charged to the Road Fund but will be provided for in the Miscellaneous section of the Public Works Grant. (9). Estimates for new works, amounting to Rupees 1,000 or less, may be sanctioned by the Local Fund Boards and those from Rupees 1,000 to Rupees 5,000 by the Board of Revenue, while those exceeding Rupees 5,000 must be submitted to Government. In the case of repair estimates for works not provided for by maintenance grants or allowances, all estimates countersigned by the Superintending Engineer may be sanctioned by the Local Fund Boards concerned, subject to the proviso that in the case of those exceeding Rupees 10,000 such sanction shall be notified to Government through the Board of Revenue the same day that it is accorded by the Local Fund Board, and that the fact shall not be communicated to the Officers of the Public Works Department till fifteen days have elapsed from that date. (10). The President, after examining and countersigning estimates, will lay them before the Local Fund Board, and, will then, if the estimate is for a new work, and the amount is above Rupees 1,000, forward it to the Board of Revenue with a full explanation of the necessity for the work and with a copy of any resolution passed by the Local Fund Board regarding it. (11). The allotments entered in the budget as passed by Government will be the original sanctioned allotments for the year. The Board of Revenue, and, in the case of works for which the year's allotment is less than Rupees 1,000, the Local Fund Boards, may afterwards sanction transfers of funds from one project to another. Without such sanction the budget allotments must be adhered to. Transfer sanctioned by the Local Fund Board will be at once reported to the Examiner of Public Works Accounts through the Board of Revenue. No transfer from

one of the major heads in the Road Fund Budget, except only the reserve or balance, to another major head in the same budget, can be made without the permission of Government. (12). Applications for new allotments or for transfers will be made by the President to the Board of Revenue as occasion arises, care being taken that they are made in time to allow of their being utilized within the current year. Copies of all such applications must be laid before the Local Fund Board at the next ensuing meeting. (13). Applications for transfers or new allotments will state whether the work is to be entrusted to the Public Works Department or not. (14). No applications will be made for allotments for fresh works after the close of February in each year except in cases of real emergency, and the execution of such works will be postponed till the commencement of the ensuing official year. (15). Applications for transfers of funds from one work to another, and for deductions in sanctioned allotments, must be made before the 31st March in each year, in order that they may be duly notified to the Examiner of Public Works Accounts before the accounts of the year are closed. (16). 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 the permission of the Board of Revenue. (17). Local Fund Boards may sanction excesses within 5 per cent. of estimates, and not greater in amount than Rs. 1,000. District Engineers may likewise sanction expenditure in excess of estimates within the same percentage subject to report to Local Fund Boards and to application for an allotment of the necessary funds by them.

24. Within the first six weeks of the official year the President will submit to the Local Fund Board a list of all works which were still incomplete at the end of the preceding year but which were omitted from the budget in the expectation that they would be completed. This list will show in what way funds can be provided, that is to say, whether from the reserve or otherwise. Incomplete works may be proceeded with in anticipation of the sanction of allotments, provided that the sanctioned estimate is not exceeded. After the list is passed by the Local Fund Board it will be forwarded to the Board of Revenue. A copy of the President's letter to the Board of Revenue forwarding the list will be laid before the Local Fund Board at its next ensuing

25. *Execution of Public Works.*—The selection of works will rest with the Local Fund Boards. The District Engineer on receipt of a copy of the sanctioned budget will be responsible that the necessary arrangements for execution are made in due time.

26. No new work can be commenced until first the plan and estimate thereof have been sanctioned, and secondly an allotment of funds for it has been made by competent authority. The amount of the allotment cannot be exceeded. As the Local Fund Boards are empowered to sanction estimates up to 1,000 Rupees, all that they have to do is to notify from time to time the description of work or works approved of by them for execution and the amounts of their respective estimates, and to point out a source from which the cost of such works can be met. Any change of plan or project must receive the same sanction as the original plan or project. It rests with those carrying out a work to obtain such sanction as may be needed, failing which they will be held responsible. No repair work can be commenced until the funds for it have been allotted by competent authority; but the execution of petty repairs, and of those provided for by maintenance grants or allowances, may be performed on the budget sanction, and no estimates for these need be submitted to the Board of Revenue or to Government. Estimates for repairs of roads not provided for in the budget with specific maintenance grants will be prepared and dealt with in the manner described in Clause 9 of Rule 23.

27. When Range Officers 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 Departm of Public Works.

28. Range Officers will promptly and fully comply with th quisitions of Treasury officers whenever the latter have occasio call for explanation of discrepancies or any further information re ed to enable them properly to adjust the items of receipts and ex ture.

29. Range Officers will include Local Fund Works in monthly progress reports, and the District Engineer will ha same duties and responsibilities with regard to them as he ho regard to Imperial and Provincial Works. The Range Officers send in covers superscribed "Progress Report," an extr

their general progress report, containing all that relates to Local Fund Works, to the office of the President of the Local Fund Board not later than the 10th of each month.

30. When it is intimated to the District Engineer that works have been selected for execution, he will prepare such plans and estimates as are required, and will forward them to the President with his signature. The opinion of the Chief Engineer can, if necessary, be sought by the Revenue Board or by Government, when a project is submitted for sanction. The totals of estimates must always be in round numbers. If the estimate exceeds a lakh, it will be given in even hundreds; if not, in even tens. Unavoidable expense connected with the investigation of projects and the preparation of survey plans and estimates by the Public Works Department may be incurred, but not until the estimated expense has been sanctioned by the Local Fund Board if less than Rs. 1,000 or by the Board of Revenue if more, and the requisite funds have been placed at the disposal of the Public Works Department under instructions from the latter. Applications for survey charges should contain a full description of the roads, and should state whether they are works appearing in any budget or whether they are fresh proposals.

31. Completion Certificates relating to Local Fund Works will be forwarded to the Examiner of Public Works Accounts for registry. That Officer will transmit them without delay to the President, by whom they will be laid before the Local Fund Board at its next meeting and then filed amongst the records of the Local Fund Board. Completion certificates need not be furnished by Public Works officers for the following works and repairs executed by Civil officers:—(1). Local Fund works not exceeding in cost Rs. 500. (2). Repairs to roads having a mileage allowance for repairs not exceeding Rs. 55. (3). Other works and repairs requiring professional supervision not exceeding in cost Rs. 50. (4). Works requiring no technical professional supervision, such as clearing village sites, planting trees, &c., without limit as to cost.

32. It will be the duty of the District Engineer to advise the Local Fund Boards professionally with regard to any work projected by them, to suggest to them the execution of any works that he may himself consider desirable, and to afford to them general assistance.

33. When the District Engineer has occasion to address the Local Fund Board, or to make any application connected with the Local Fund to Government or the Board of Revenue, he will do so through the President of the Local Fund Board.

34. Works will as a rule be executed by the Public Works Department. Ordinary repairs and petty works not requiring professional skill may be entrusted by the Local Fund Board to other agency; but if in any case the Local Fund Board desire to employ other agency on works not coming within this category, special application for sanction must be made to Government through the Board of Revenue.

35. The whole of the funds allotted under Grant I., except the reserve and the contributions to the funds of other Circles or Municipalities for Public Works, will be placed at the disposal of the Public Works Department by the Board of Revenue in communication with the Accountant-General. When agency other than departmental is employed, the Examiner of Public Works Accounts will supply the persons entrusted with the execution of the work with funds, and will deal with the expenditure as he now does in the case of expenditure of Public Works funds made by Civil Officers. Like Range Officers under paragraph 29, such persons will send to the President's office Progress Reports not later than the 10th of every month.

36. In cases of emergency the President may either arrange for the execution of a work in anticipation of sanction, or may apply to the Range Officer informing the District Engineer that he has done so. The Range Officer will act forthwith on such requisition.

37. The audit of all expenditure from Local Funds on Public Works will be performed by the Examiner of Public Works Accounts in accordance with the rules in force in the Public Works Department.

38. *Educational.*—The budget estimates of receipts and charges of Educational Funds will be prepared in the form given in Statement III, and detailed provision will be made for salary grants-in-aid in Statement IIIA.

39. The Local Fund Board will determine the rates of fees to be levied in Local Fund schools under their control, and the strength of the teaching and other staff. It is optional with the Local Fund Board to levy or not to levy fees in Local Fund schools.

40. Whenever the receipts from house-tax are found to have exceeded the expenditure in a union by 25 per cent. in two years, the Collector will revise the rating, in order by lowering the classification of the houses to relieve the inhabitants of the burden unnecessarily imposed upon them.

41. When Subordinate Committees are appointed under Section 33 of the Act and paragraph 167, they will frame and submit to the Local Fund Board the Educational budget estimate. They will also present to the Local Fund Board, at the close of the year, a report on their operations.

42. The salaries and allowances of Inspecting Schoolmasters will be borne by Local Funds, but these officers will conform to the orders of the superior officers of the Educational Department, who will determine their duties in communication with Local Fund Boards.

on account of the same the contribution to be paid by Municipalities according to local circumstances by arrangement between the Commissioners and the Local Fund Board. If these cannot agree, Government will decide.

44. The expenditure in schools under the control of the Local Fund Board will be audited by the Accountant-General under the system now in force for the audit of expenditure in Government schools. When Subordinate Educational Committees are appointed, all bills for charges in the Educational Institutions entrusted to them will be signed by the President or two Members of the Committee.

45. Expenditure in excess of the sanctioned estimate for teaching staff must be sanctioned by the Board of Revenue.

46. *On application from* Managers of private elementary schools, salary grants-in-aid of lower class schools may be sanctioned by the Local Fund Board under the rules of the Educational Department as rule. The Director of Public Instruction, to whom the sanction-

I.—The ution of the Local Fund Board will be submitted, will see that der doublets are not assigned except to schools of the lower class and and deliver rules have been observed.

47. Results grants up to the limit of the budget provision will be paid from Local Funds under the existing rules and checks, as shown below, on the certifying memoranda of the Deputy Inspectors of Schools. These memoranda will be in the prescribed form, but will contain in addition a certificate that the school is of the lower class.

48. Results grants due for any one year will be paid in the following year when the delay in the examination is solely attributable to the Inspecting Officer. When owing to delay, it is necessary to examine a school twice in the same year, there should be a six months' interval at least between the examinations.

49. The Local Fund Board should as a rule make proposals to permanently establish as a Local Fund school any private school of the lower class wherein 30 per cent. of the pupils have for two consecutive years, qualified for results grants; provided that, if in such case, the inhabitants or other persons are willing to establish an elementary school from their own resources on the Salary Grant system, they shall be allowed to do so, the Local Fund being liable for the grants-in-aid, and the house-tax being imposed within the limits constituted for the union thereupon to be formed.

50. Presidents of Local Fund Boards will submit through the Director of Public Instruction all applications for sanction for the establishment of new schools, or for any educational outlay in addition to that sanctioned in the budget for the year. They will take care that no proposal is submitted to the Director until the local Educational officers have had an opportunity of expressing an opinion thereon.

51. Local Fund schools cannot either be opened or closed without the sanction of Government obtained through the Board of Revenue, but schools aided on the combined system of fixed salaries and results grants can be closed without such sanction. The closure of a school on the latter system or the substitution of a new school for one sanctioned need not be specially reported, provided that no expenditure in excess of the sum entered in the budget for the school is entailed. If any increased charges are incurred, sanction must be obtained before the new school is opened. A half-yearly return of changes made will be submitted to Government through the Board of Revenue in the prescribed form. The schools affected by change should alone be entered in the return under their budget numbers.

When a school is simply closed, the entries should be scored out in red ink. When a school is substituted the name should be scored out and the name of the new school entered in red ink. If any charge in excess of the budget sanction is incurred, the necessary correction should be similarly made in the figures and the sanction quoted in the column of remarks. The return should be sent on the 30th September and 31st March in each year; if no changes are made no return need be sent.

52. *Rules for Results Grants.*—Every Manager who desires to have his school examined for a grant under the results system must forward before the 31st December an application, in the Form A shown in the Appendix, to the President of the Local Fund Board in which the school is situated.

53. Every such application will be referred to the Deputy Inspector, who will, as soon as possible after the 1st January, embody the substance of all the applications referred to him in a tabular statement, and submit the same to the Inspector of the Division with a covering letter in which he will briefly state any facts which he may consider it desirable to communicate regarding the respective claims to aid of the several schools applying for grants, and will also name the date on which he proposes to examine each school.

54. A copy of this letter and list will be furnished by the Inspector of the Division with his own opinion to the Local Fund Board, who will determine what schools shall be eligible for results grants payable from Local Funds during the ensuing official year. A list of such schools and of the dates fixed for their examination will be published in the District Gazette before the 31st March, and no other schools will be examined for results grants payable from Local Funds without special orders. When a school has been placed on the Local Fund list it will be considered eligible for a grant from Provincial Funds for the fourth standard in the event of its being able to earn one.

55. Such portions of the list and reports as relate to schools applying for results grants payable from Provincial Funds only will be forwarded by the President of the Local Fund Board with his own opinion to the Director of Public Instruction, who will decide what schools shall be eligible for results grants payable from Provincial Funds during the ensuing official year. The names of such schools and the dates fixed for their examination will be published by the Pre-

sident of the Local Fund Board in the District Gazette, and no other schools will be examined for results grants payable from Provincial Funds without special orders.

56. In the selection of schools to be aided, the amount of funds available and the educational wants of the special neighbourhood and of the Circle itself, will be taken into consideration.

57. An appeal will lie to Government from any order passed by the President of a Local Fund Board, or by the Director of Public Instruction refusing to declare a school eligible for results grants. The omission from the published list of any school for which an application in Form A has been submitted, within the prescribed times, will be deemed equivalent to an order of refusal.

58. No school will be deemed eligible for a results grant, if it contains classes working beyond the fourth standard.

59. A school receiving aid under the salary grant system cannot claim assistance in the same official year under the payment-for-results system, and similarly a results school cannot be aided under the salary grant system.

60. A school cannot receive aid under the salary grant system for one portion of the school, and under the results grant system for another.

61. Amongst schools otherwise equally eligible a preference will be given to those in which school fees are levied and trustworthy returns of such fees are submitted.

62. All schools receiving aid under the system of payment-for-results will furnish such returns and statements as may from time to time be prescribed

63. Regular registers of admissions, attendance, and fee collections will be kept and will be submitted for inspection when demanded.

64. The attendance registers must be marked every time that the school meets.

65. The village or house name of the pupils must be written in full in all the registers, and when there are two pupils of the same name the father's name must be added. No entries are to be made in pencil, to be inked over afterwards. There must be no blanks or erasures. If any error has been made, it must be corrected by a

note. In every case the register produced is to be the original ister and not a fair copy.

66. Every register must have the pages numbered before any ies are made in it.

67. A school will ordinarily be examined for a results grant nce a year.

68. Local Fund Boards can depute one or more members to be present at such examination. In villages the head of the village and other local village-officials should be present at such examination.

69. The subjects of examination under the several standards are specified in Schedule B, shown in the Appendix.

70. To be eligible for examination a pupil must have attended the school for at least ninety days during the six working months preceding the examination. Attendance for not less than three hours will suffice to allow a day to count.

71. Only such pupils as have been actually studying within the standards throughout the six working months preceding the inspection will be eligible for examination.

72. A pupil presented under the first or second standard will not receive any grant unless he or she passes in at least two of heads 1, 2 or 3 named in the standard. A pupil presented under the third or fourth standard will not receive any grant unless he or she passes in at least three heads, two of which must be heads 1, 2 or 3.

73. A pupil is not to be presented for examination under any standard, who has already received a grant for that standard.

74. To pass in any head, a pupil must ordinarily secure one-half of the marks assigned to that head. Forty per cent. may be accepted, if the deficiency under one head is compensated for by an equivalent proficiency under another.

75. When it is evident that some of the results attained at examination are due to some other school in the town or village, no grant will be passed for those results, and the ground on which it is proposed to withhold it will be reported for approval to the President of the Local Fund Board if the grant is one payable from Local district bra to the Inspector of the Division if the grant is one payable retail price. vincial Funds.

76. Falsification of the registers, misrepresentation regarding the fees and attendance, deception in the presentation of pupils, and any other fraud or irregularity, will be similarly reported after the completion of the examination. The countersigning officer will have the power to withhold the grant in such cases, and to take any ulterior measures which the occasion may appear to him to demand.

77. As soon as possible after the conclusion of the examination, the inspecting officer will furnish the Manager with a statement, giving the names of the pupils passed, the standards under which they were examined, and the marks which they obtained under each head.

78. The maximum scale of grants claimable under these rules is shown in Schedule C, given in the Appendix. Rates less than maximum rates may be given to any school, when a smaller proportion of aid is evidently sufficient.

79. All prospective reductions in the scale of grants, whether general or affecting particular schools, must be notified in the District Gazette at the time when the list of schools to be aided is published.

80. The inspecting officer will as soon as possible after the examination of a school furnish the Manager with a certifying memorandum in duplicate, or if necessary with two certifying memoranda in duplicate, showing the number of pupils examined and passed under each standard, and the grant claimable in consequence either at maximum rates or at the reduced rates noted in the District Gazette.

81. If the grant is payable from Local Funds, the certifying memorandum will be submitted to the President of the Local Fund Board, on whose countersignature the grant therein specified will be paid by the Treasury Officer of the Circle.

82. If the grant is payable from Provincial Funds the certifying memorandum will be submitted to the Inspector of the Division, on whose countersignature the grant therein specified will be paid by the Treasury Officer.

83. The duplicate copy of every certifying memorandum will be forwarded, with an endorsement showing the amount paid thereon, to the Inspector of the Division, for transmission to the [illegible]ted by a Public Instruction.

84. All results grants earned by boys under the first, second, and third standards will be payable from Local Funds. All other results grants will be payable from Provincial Funds.

85. If owing to any miscalculation the funds available for the payment of results grants run short of the amount required, unpaid claims due for the past year will be discharged before any sums are paid for grants earned during the current year.

86. *Supply of books to schools.*—There will be a Local Fund Book Depot in each taluk at which will be kept books purchased by the Local Fund Boards from the Government Book Depots, ready for retail sale to the various schools in connection with the Board. Tahsildars will make the arrangements for the custody and supply of books.

87. Deputy Inspectors of Schools will prepare annually or half-yearly and submit for the sanction of the Local Fund Board of each taluk an indent for sufficient books to meet the estimated requirements of Local Fund and Results Grant Schools and the cost of these, when paid to the Local District Curator of the Government Book Depot, will be debited as a final charge against the General Fund. The books will be distributed to the several taulk Depots, under the advice of the Deputy Inspectors with reference to the stock in hand and to the requirements at each Depot.

88. Accounts of receipts and issues will be kept at each taluk Depot and checked by the Deputy Inspectors on tour. All sale-proceeds will be credited to the General Fund.

89. Local Fund schoolmasters will indent on the taluk Depot through the Deputy Inspector. Books can be despatched to the school either when the pay is drawn monthly or by village Vetties. Sums realized by the sale of the books can be remitted to the taluk in the same way.

90. Books other than elementary books are not to be supplied by the Government Curators on Local Fund indents. In such cases special applications must be made by schoolmasters to the Local Fund Board, and the books must be obtained from the district branch of the Book Depôt on payment of the ordinary retail price.

91. Inspecting Schoolmasters will be allowed to take books from the taluk Depôts on receipts left with the officers in charge, and to sell them to the masters of Result Grant schools. They will be allowed a commission of 15 per cent. on the sale-proceeds of books to cover the expense they are put to in the carriage of books. The books are to be sold by Inspecting Schoolmasters at the price demanded from ordinary purchasers at the District Depôts. Inspecting Schoolmasters must return in an uninjured condition books which may be unsold; and must make good the value, less commission, of any for which they cannot account. They will not be permitted to issue books to Local Fund Schoolmasters.

92. Necessary provision on account of books, &c., will be made in the annual Local Fund budgets. The sale-proceeds of the books will be roughly estimated and shewn as a distinct item under "7, Miscellaneous" in Statement 1A. The cost of the "Purchase of books" and the "Commission on sale-proceeds of books" will be exhibited separately under "Miscellaneous," Grant II, Educatio The aggregate value of all books, &c., to be purchased, will be p vided out of the General Fund.

93. *Endowment Funds.*—The budget of receipts and charges of Endowment Funds will be prepared in the forms issued as Statement IV

94. Investments of Endowment Funds entrusted to the Local Fund Boards, and appropriations of the funds involving a diminution of the capital, must be sanctioned by the Government. Local Fund Boards are not at liberty to sell land belonging to charitable institutions or otherwise affecting endowments without the sanction of Government

95. *Sanitary, Medical and Miscellaneous expenditure.*—Subject to restrictions prescribed by conditions of endowments, the Local Fund Board will determine the strength and salaries of the staff employed in all dispensaries, choultries and markets under their control. Provided that the salaries and allowances of Medical Subordinates borne on the Government establishments will be determined by the Government rules applicable to such Officers.

96. The pay bills of all establishments will be signed by the chief officer in charge of the institution in which the establishment is entertained; bills for other charges will be countersigned by the President or Vice-President of the Local Fund Board. If Subor-

inate Committees are appointed for any institution under Section 3 of the Act funds will be drawn on bills signed by the President r two members of such Committee. The Committee will prepare r the sanction of the Local Fund Board the budget of the institution der their charge and submit an annual report on its working.

97. Funds for all sanitary, medical, and miscellaneous charges dgetted under Grant III and not otherwise provided for in these ragraphs will be drawn on bills signed by the officer to whom the penditure is confided and countersigned by the President or Vice-resident.

98. All expenditure under Grants II, III., and IV., will be dited by the Accountant-General.

99. *Medical indents and stores.*—Medicines, apparatus, and supplies of all kinds formerly furnished to dispensaries from the Medical Stores will be furnished to dispensaries and hospitals under the control of Local Fund Boards on indents sanctioned by them. The indents will be prepared in the prescribed forms. The Medical Storekeeper will prepare printed price lists shewing the value to be put upon all articles which are ordinarily supplied to Dispensaries and furnish them to the Board of Revenue and to Presidents of Local Fund Boards. With the aid of these price lists, which will be revised from time to time, the indents can be priced, either when framed, or when passed by the Local Fund Boards. The indents will first be sent to the Civil Surgeon of the district who will scrutinize and countersign them in token of his approval of the demand. In the case of subordinate Dispensaries under the charge of a Commissioned Medical officer this step is not necessary. The indents will next be forwarded to the Board of Revenue. They should reach the Board a month before the date on which they are due at the Medical Store Depôt. Indents from hospitals to be supplied during January, February and March must be submitted so as to reach the Store Depôt not later than 15th December preceding. Indents from hospitals to be supplied during April, May and June must be sent so as to reach the Store Depot not later than the 15th March preceding. Indents from hospitals to be supplied during July, August and September must be forwarded so as to reach the Store Depot not later than the 15th June preceding.

100. The Board of Revenue may refuse to pass indents if the budget provision is exceeded, if funds are not available, or for other adequate reason.

101. The Local Fund Boards may, if they wish, purchase countr
medicines in the local markets or from the Medical Stores as pe
lists A and B furnished by the Surgeon-General.

102. Presidents of Local Fund Boards will send direct to th
Medical Stores any surgical instruments which they may have occasi
to return as unserviceable or for other reasons.

103. During the prevalence of epidemic disease, Presidents
Local Fund Boards may, to save time, send direct to the Surgeo
General indents for cholera medicines and other medicines emergent
required. The indents so submitted will be forwarded for the info
mation and sanction of the Board subsequent to compliance.

104. Memoranda showing the amount due by Local Fund Board
for medicines and stores supplied will be furnished from time to time
by the Examiner of Medical Accounts to the Accountant-General,
who will arrange in communication with the Presidents for the adjust-
ment of the amount from the Local Funds.

105. *Management of Dispensaries.*—Local Fund Boards will
supervise the financial and economic concerns of Dispensaries entrust-
ed to their care or established by them, but will in no way interfere
with purely professional matters, such as the management or treatmen
of the sick, except by reporting to the Surgeon-General cases which
may require special notice.

106. Dispensaries will come under the inspection of the Surgeon-
General, Deputy Surgeon-General, and Sanitary Commissioner,
during their respective periodical official tours. A copy of the inspec-
tion report will be furnished by the inspecting officer to the President
of the Board concerned. Members of Local Fund Boards should fre-
quently visit and inspect these institutions.

107. The Medical officer in charge will give his attendance at
the Dispensary at a fixed hour every day, when those who desire
gratuitous medical or surgical aid and advice will be attended to
and prescribed for. The time of attendance is to be fixed by the
Medical officer in communication with the Local Fund Board, and
intimation thereof is to be given to the inhabitants of the district, the
hour being arranged to suit the convenience of the majority of
the people.

108. A Medical officer in charge of a Dispensary, in addition to
s other duties, will, at his daily visit, remain for two hours at least
the Dispensary building, during which time he will personally see,
d prescribe for, all applicants. The period for which the Medical
ficer will be present should be notified in the vernacular on a board
the waiting-room or some other conspicuous place, and the Medical
ficer must be punctual and regular in his visits. Medical officers in
harge of Dispensaries with no other duties will attend as prescribed
low in the case of Medical Subordinates.

109. Paupers, Native, East Indian or European, suffering under
edical or surgical disease and requiring hospital treatment, will,
hen the means at the disposal of the Managing Committee of the
Dispensary permit, be admitted as in-patients, and will be treated,
ed and clothed while resident in the hospital. Cases may also arise
mong the richer classes, where, from the nature of the ailment, hos-
ital treatment would be desirable; such patients can be admitted,
ut must diet and clothe themselves while in hospital.

110. One ward, or more if necessary, will be set apart for women.
When lying-in wards are provided, these will be detached from the
ain building. It is desirable that venereal cases in women should
e kept in a separate ward.

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

112. Warrant Medical officers and Hospital Assistants 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 per-
formance 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.

113. Medical subordinates attached to civil Dispensaries will, if
ot provided with quarters in the hospital, reside conveniently
ear the spot, so as to be ready to give aid to any patient requiring
heir service during the day or night. When a medical subordinate
required for a new Dispensary, the proposal for his employment

should be made to Government by the President of the Local Fu
Board in whose control the institution is vested, either in a distin
form or in the Budget Estimate. If the appointment is sanctioned
the Surgeon-General, Indian Medical Department, will comply
best he can. The President may consult with the Surgeon-Gener
as to the person to be nominated.

114. Civil Dispensaries will be open from 7 till 10 o'clock A.M
and from 3 to 5 P.M., every day for ordinary out-patients. This rul
is not to preclude persons from getting medicines at other hours
the day or night where there is immediate necessity.

115. As a rule patients' own clothing will be taken from them
washed and ticketed, placed in the store-room, and finally returne
to them on leaving hospital. With caste patients, or persons wh
object to use hospital clothing, means should be adopted to ensur
cleanliness and change of attire as often as is needed.

116. The indigenous drugs of the Indian Pharmacopœia ar
to be used in preference to European medicines whenever practicable
Imported medicines will not be issued to Civil Hospitals when
indigenous supplies of the same articles or substitutes are readily
available. Medical officers should take pains to see that indigenou
medicines are collected at the proper season, and that they a
genuine and fit for use. Bazaar medicines, bazaar stationery, &c.
are not issued from the Medical Store Depôts, but must be purchase
locally or otherwise obtained.

117. Medical officers in charge of Civil Dispensaries will kee
a Nominal Register of in and out-patients treated, showing the daily
average attendance of the latter class ; and will transmit monthly and
annual returns of sick treated, prepared according to the prescribe
form given and with the latter will forward a special medical report.
Printed blank forms may be obtained from the Medical Storekeeper
on indent.

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

119. A copy of the annual report and of the prescribed returns
is to be sent to the President of the Local Fund Commissioner who will
notice, in his report to Government or the Board of Revenue, the

ws of the local Board on the general state of the Dispensary and
usefulness and acceptability to the native community.

120. When a peon is provided by a Local Fund Board for a
pensary, the duties of this servant are to keep order amongst the
-patients, to watch the building and property and to protect them
m wilful damage, to deliver letters, &c., on the business of the
rity, and to do such other official work as the Medical officer may
ign to him.

121. Local Fund Boards may permit professional prescrip-
ns for private individuals to be compounded at a Dispensary,
d may fix the rates at which such prescriptions shall be issued to
bscribers and non-subscribers to the Dispensary Funds.

122. Zillah Surgeons may be required by Local Fund Boards
inspect the out-lying Dispensaries in Local Fund Circles once a
ear wherever they can be temporarily relieved of their duties with-
t its being necessary to depute an officer from another station.
hile so employed, they will receive the usual mileage allowance,
sides the authorised batta of Rs. 5 daily and Rs. 20 for each Dis-
nsary inspected. The *locum-tenens* will be entitled to an allowance
Rs. 100 per mensem for the period he acts.

123. Local Fund Boards will contribute towards the up-keep
f the existing Lunatic Asylums by supporting such pauper patients
s may be sent from the respective Circles to the nearest Asylum.

124. Local Fund Boards will defray all charges connected with
e conveyance of lunatics other than criminal lunatics to the
sylums, as well as those incurred for patients discharged after
covery and sent back to their houses.

125. *Vaccination.*—Local Funds will be charged with the cost
the district establishment of the Vaccine Department.

126. The vaccination establishment will consist of an Inspector
Vaccination and Deputy Sanitary Commissioner, 1st class Deputy
spectors, 2nd class Deputy Inspectors, first-clas Vaccinators,
d-class Vaccinators, Probationers, and Peons.

27. The duties and responsibility of the Inspector *of Vac-*
n and Deputy Sanitary Commissioner, remain as before the
er to Local Funds. He is expected to inspect every district;
in two years at least. His head-quarters are at Madras.

128. The duties and qualifications of 1st and 2nd class Dep
Inspectors are the same as before. They will be selected by the
spector of Vaccination and Deputy Sanitary Commissioner, and
be censured, fined, transferred, degraded, or dismissed by him.
making the selection preference will be given to 1st-Grade Vaccinat
of ten years' service provided they know English and can pass
simple examination in a test book of Elementary Hygiene. In
absence of men qualified for promotion amongst the Vaccinators of
1st grade, persons trained to the medical profession, and possessing
certificate of qualification as Hospital Assistant, and others who m
have attended lectures on Chemistry and Hygiene and who pass
simple examination in the latter subject and vaccination, will be eli
ble for the office of the Deputy Inspector of Vaccination. The pay
1st class Deputy Inspectors, of whom there will be at least one for eac
district, will be not less than Rupees 60 per mensem, to which Loc
Fund Boards may add travelling batta at a rate not exceeding Rup
1 per diem.

129. In districts divided into two or more circles there will be
1st class Deputy Inspector for the circle in which the Collector's hea
quarters are fixed, while to the other circle or circles either a 1st cla
Deputy Inspector or 2nd class Deputy Inspector may, at the discreti
of the Boards, be appointed. The pay of 2nd class Deputy Inspecto
will be not less than Rupees 40 per mensem, with travelling batta no
exceeding Rupee 1 per diem if the local Board thinks fit.

130. The duties of the officers last named will be such as we
formerly performed by Superintendents. The supervision will exte
over all Municipal towns within their circles, the Commissions payin
part of their salaries in proportion to the population of the town a
compared with that of the circle, and also such share of travelling
batta as may be incurred by inspection of the town. They will als
in their monthly inspections make notes of the sanitary condition of th
villages they inspect, and embody them in the monthly diaries. Civ
Surgeons, as Members of Municipal Commissions, are also at liberty
to supervise the working of Municipal Vaccinators in any way that the
Commissioners may desire; and wherever the Civil Surgeon under-
takes to do this in a systematic manner, the functions of the Deputy
Inspector will be restricted to questions connected with the submission
of uniform returns.

131. First-class Vaccinators will be appointed by Local Fund
ds in numbers not less than one for each taluk and Municipal
, the appointment being immediately reported to the Inspector of
cination and Deputy Sanitary Commissioner. They may be
ended or removed by the same authority. They must have passed
ecial examination conducted by the Civil or Zillah Surgeon,
ector of Vaccination, or an examination in the orders of the Vac-
ation Department and the Manual of Vaccination. They will
ays be chosen from the grade below, after not less than three
rs' service in that grade. Their pay will be not less than Rupees
per mensem, with travelling batta not exceeding Annas 8 per diem
he local Board finds it desirable. Each Vaccinator will reside in
taluk or town and vaccinate at least fifty cases monthly. Failure
the latter respect will be punished by warning, fine, or dismissal at
e discretion of the local Board. Each Vaccinator will receive extra
y, at a rate not exceeding Annas 2 per case, for successful opera-
ns in excess of 100 in any month, or 1,200 in any year, certified by
e 1st class Deputy Inspector or 2nd class Deputy Inspector.

132. First-class Vaccinators must be able to read and write both
nglish and the Vernacular of their respective districts sufficiently
ell to qualify them for their duties in the opinion of the President
f the local Board.

133. Second-class Vaccinators may be appointed by Local Fund
Boards in numbers adapted to their needs, and may be suspended or
emoved by the same authority their appointment being immediately
reported to the Inspector. They must have undergone the probation
lescribed in the next paragraph and have satisfied the President of
their ability to read and write the vernacular language of the district.
Their duties as Vaccinators will be the same as those of the grade
above. Their pay will be not less than Rupees 10 per mensem, with
travelling bata if allowed by the local Boards not exceeding 4 Annas
per diem. They will be expected to perform at least thirty successful
perations monthly, subject to punishment by warning, fine, or dismiss-
y the local Board in case of failure. The local Boards may allow
ond class Vaccinators Annas 2 for each successful operation in
ess of 100 performed in any month, or 1,200 in any year, certified
the 1st class Deputy Inspector or 2nd class Deputy Inspector.

134. Probationers, nominated by Local Fund Boards, must ... studied the practice of vaccination for not less than three months u... the immediate observation and instruction of a 1st class De... Inspector or 2nd class Deputy Inspector. Being recommende... such officer as fit for employment, a probationer may be appointe... act as second-class Vaccinator on the full pay of the grade until ... mitted into the department by the Inspector after an examinatio... his qulifications held either at the Head Office in Madras or during ... inspection of the district in which the probationer is serving. ... pay of a probationer will be not less than Rupees 5 per mensem, w... travelling allowance of Annas 4 per diem while accompanying ... Deputy Inspector during the course of instruction.

135. Local Fund Boards may, if they think fit, allow a Pe... to each 1st class Deputy Inspector or 2nd class Deputy Inspector. ...

136. Vaccinators must not be removed from their own prop... duties on other purposes, as for instance to act as distributers ... cholera medicines, except under very urgent necessity.

137. *Sanitation.*—The chief works of a sanitary character th... should be carried out by Local Fund Boards are—(1). Works under... taken for the improvement of water-supply. (2). The enlargemen... or improvement of village sites. (3). The scavenging of large villages ... and small towns.

138. In regard to water-supply, the first thing to be ascertaine... by Local Fund Boards is whether there are any villages unprovided ... with wells or tanks, and, if so, whether the defect is one that can b... remedied. As a rule all villages should have masonry wells for caste ... people and out-castes, protected by parapet walls and paved foot-ways ... These wells should be cleaned out at least once a year by the village ... officials. In villages in which water-supply may be defective or in-... sufficient, a certain proportion of the most urgent works should be ... taken up year after year and the estimated amount for each particular ... work should be entered in the form issued as Form IV-B. In regard ... to cleaning and repair of public tanks of water for domestic use, the ... estimates should be filled in detail.

139. In estimating for the improvement of village sites, the vil... lages proposed to be improved should be specified with the population ... of each.

140. The estimates of proposed expenditure for scavenging large ... s or small towns should exhibit the name and population ... place with details of proposed establishment.

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

142. *Financial.*—All rates, taxes, and tolls, imposed or realiz... der the Local Funds Act will be collected by officers of Go... nent and will be kept in Government Treasuries until otherwise ... ed by Government.

143. It will be the duty of Collectors to see that the expendi... in any official year from the Local Funds of the several circles ... in their districts does not exceed the assets of that year.

144. Contributions made by one Local Fund to another, or to ... y Municipalities on account of charitable institutions or for other ... poses, must be paid to the Board of the circle, or to the Commis... bers of the Municipality in which the institution is situated or the ... penditure incurred ; and the management of the institution and ... he expenditure will appertain to the Board or the Municipality to ... ch the contribution is made. The contributions will be settled by ... ual agreement between the respective Boards and submitted for ... sanction of Government ; after such sanction they are not open to ... ration without renewed sanction.

145. The probable cost of the establishment in Controlling ... ces and in those of Account, chargeable to all the Local Funds of ... Presidency in the ensuing year, will be intimated to the Local ... nd Boards in August. In estimating for the charge against the ... cle the Local Fund Board will provide the same aliquot portion of ... whole charge as they were declared to be liable for in the current ... r. When compiling the general budget the Board of Revenue will ... tribute the whole charge in the ratio of the assets. At the close ... each year, the total actual outlay incurred on account of the Con... lling Establishments at the Presidency will be notified by the Ac... ntant General to the Board of Revenue, who will determine ... share chargeable to each Local Fund Circle for adjustment in the ... nts.

146. The circle share of the cost of any establishments, ... ined in the office of the President in districts which have been

subdivided, must be similarly estimated by the Local Fund Bo
of the circles concerned, and the provision must be similarly ad
ed by the Board of Revenue.

147. Establishments maintained in the offices of the Local F
Boards will be paid direct from Local Funds on bills signed by
President or Vice-President.

148. Appropriations from the reserve or unappropriated
lances of estimated receipts other than those to be credited to the Fg
Fund, which the Local Fund Boards may see fit to propose, mus
sanctioned by the Board of Revenue before they are acted upo
provided that appropriations of less than 50 Rupees may be mad
anticipation of sanction, the fact being forthwith reported to
Board.

149. Postal charges incurred by servants paid from Local Fun
such as Schoolmasters, Inspecting Schoolmasters, Vaccinators a
Deputy Inspectors of Vaccination, &c., will be debited to Local Fund

150. Stationery articles required for Local Fund purposes w
be supplied from the stock obtained from the Stationery Depôt
Imperial purposes, and the general indent for the district must c
sequently include provision for the supply required for the us
Local Fund Establishments. Stationery required for use in Lo
Fund Schools does not fall within the scope of this direction a
when required must be purchased as usual at the charge of Local Fun

151. No charge will be made against Local Fund Boards f
the printing of forms of returns, &c., prescribed by Government, ar
the publication of the proceedings of the Boards in the Distr
Gazette will be gratuitous. All other printing will be charged for.

152. The Board of Revenue will sanction the writing off t
"Profit and Loss" of losses of cash, &c., concerning Local Funds
not exceeding in amount or value Rs. 200.

153. *Reports and accounts.*—A report on the operations of eac
Local Fund Board in the preceding official year must be sent to the
Board of Revenue not later than the 1st June in each year. It must
be accompanied by Statements showing the actual receipts and expen-
diture in the circle during the year as compared with the budget
allotments, by the general progress report of works for the year, and

s of Medical Officers in charge of Dispensaries. The Local
oard may delegate to a Committee of the Board, of which
tee the President or the Vice-President must be a Member,
y of preparing a draft report to be laid before the Local Fund
It will be liable to be modified in accordance with any
on passed regarding it. The report as finally adopted with
tements and Dispensary reports appended to them will be
ed in the District Gazette.

4. The Board of Revenue will compile a general report, which
ach Government not later than the 15th August, in order that
ormation therein contained may be utilized for the Presidency
istration Report.

55. The accounts of Local Fund Boards will be kept by
ury Officers under the orders of the Collector.

156. Every month the Treasury Deputy Collector will compile
ach circle an account showing, under each of the budget heads,
eceipts and expenditure in the preceding month, and up to the
of it, from the Local Funds. This account will be laid before the
al Fund Board at its next meeting, and a copy of it will be for-
ded to the Board of Revenue not later than the 18th of the month.

157. Similarly a general report of works will be compiled from
Progress reports sent to the Presidents under paragraphs 29 and
and laid before the Local Fund Board at their next meeting. Copy
be sent to the Board of Revenue.

158. Accounts, reports, and statements prepared by the Trea-
ury Deputy Collector will ordinarily be laid before the Collector, who
ll attach his signature and be responsible for their correctness; but
he is absent from his head-quarters they must be sent on previously
that there may be no delay.

159. *Establishment and Executive Agency.*—It will be the duty
f the President in the nomination of Educational Officers and Medi-
al Subordinates to consult the Inspector of Schools for the division,
d the Surgeon-General, Indian Medical Department, respectively.

160. Persons appointed to any office under the Local Fund
ards must have passed the tests and possess the qualifications
scribed for similar offices under Government.

161. Such additional Clerks and Accountants as are n
for the supervision of Local Fund expenditure will with the s
of Government be entertained in the offices of the Governme
Board of Revenue, the Accountant General, the Examiner of
Works Accounts, and of Collectors of districts; but proposal
ing to relieve the Collectorate Establishments of work usually
by them in connection with the Local Funds will not be encour

162. The Board of Revenue will sanction the employm
medical servants of all classes under Local Funds.

163. Applications for addition to Local Fund Establish
must be accompanied by a Statement showing the strength
emoluments of the existing establishment and proposed changes

164. The following servants on the Local Fund Establish
will be pensioned under the rules of the Pension Code:—Overs
Sub-Overseers, 1st, 2nd, and 3rd grades; Lascars forming F
Establishment under the Road Fund; Inspecting Schoolmast
Masters of Local Fund Schools of the middle and higher clas
Vaccinators and Deputy Inspectors of Vaccination; Clerks
Peons; Moochees and Attenders in offices of control at the L
sidency and in the offices of Collectors and Local Fund Boards.

165. When service qualifying for pension has been perform
partly under Government and partly under Local Fund Boards,
when officials have been paid partly from Imperial Funds and par
from the Local Fund, the pension will be divided in proportion
the total pay received from Government and the Local Fund.

166. When a Local Fund servant is pensioned, the Loca
Fund pension will be provided as follows:—(1). In the case of se
vants employed in particular Circles, the pension will be provid
by the Local Fund Board of the Circle in which he was employ
(2). In the case of servants employed in the Collector's Offices, t
pension will be provided by the Local Fund Boards of the Collectora
in proportion to the assets of each Board. (3). In the case o
servants employed in the Controlling Offices at the Presidency, the
pension will be provided by the several Local Fund Boards of the
Presidency, in proportion to their assets, as determined by the Board
of Revenue.

167. When the schools, dispensaries, or other institutions
under the control of a Local Fund Board, which are now, or may

be, established, are, in the judgment of the Director of
nstruction, or the Surgeon-General, Indian Medical Depart-
f sufficient importance to necessitate or to render desirable
ointment of a subordinate committee for their management,
ng in whole or in part of persons who are not members of
al Fund Board, they will bring the fact to the notice of the
und Board with a view to the Government being moved to
such a subordinate committee. The Local Fund Board may
any time suggest to Government of its own accord the ap-
ent of such subordinate committees. In all cases the duty of
nending persons to be appointed members of such subordinate
ttees is delegated to the Local Fund Board. Inspecting School-
s will be ex-officio members of all such subordinate School
ittees within their respective ranges. It will be understood
othing in this paragraph interferes with the power of Local Fund
s to appoint for purposes of internal management sub-committees
osed wholly of its own members.

168. *Office routine.*—Local Fund Boards will meet at least once
nth, and the Presidents will give notice of the exact day and place
eeting and of the business to be brought before the Board by a
ication in the District Gazette published at least a week before
ate fixed for the meeting. A special meeting must be called for
onsideration of the budget.

169. The members of Local Fund Boards must have full oppor-
y of understanding and considering the propositions that are to
id before them, and of expressing and recording their dissent if
be. To secure these ends, care will be taken by the Presidents
r to have all papers which are to be disposed of at meetings
lated beforehand, or, where this is inconvenient, to arrange for
g members who may desire it access to the papers before the
ing. Members will be at liberty to record their sentiments, and,
e there is difference of opinion, it will be well to record in the
ngs of meetings the names of members voting for or against
position.

District Gazettes need not be supplied to each of the non-
emLers of the Local Fund Boards. It will be sufficient if
tra copies of the Supplement containing the Proceedings
Fund meetings are struck off and distributed to them.

171. Local Fund Boards are allowed discretionary powe n actual travelling expenses to such of the non-official Members ie s ing their meetings as may wish to avail themselves of the con nme The travelling expenses will include the expense of bringing one of if incurred and claimed, but not any halting allowance for de sal at the place of meetings.

172. Copies of all resolutions passed by the Local Fund ally whether on papers submitted to them or otherwise, will be en our the Minute book. ym

173. Printed copies of the original budget as passed by C lish ment, of all supplemental budgets and all lists of allotments gth complete works as sanctioned by competent authority, will b es with the Minute book and be open to inspection by Rate-payers. ish

174. The Minute book, or a copy of the minutes of each meers will be laid before the President within a week from the date of P meeting. The President will carry out the resolutions of the ast Fund Board, provided they are consistent with the Local Funds as and these rules, unless he sees reason to believe that his doing so result in injury to the Local Fund ; in the latter case he will lay t before the Board of Revenue and await further orders.

175. Applications for the appointment of persons to be M bers of Local Fund Boards should be submitted direct to Governm ds, All other communications from the Presidents of Local Fund Boar connected with Local Funds should be submitted to Governm ic through the Board of Revenue.

176. *Note.*—The rules shown above are the rules origin oc framed by Government under Act IV of 1871, with various modi ser tions introduced by subsequent orders. nds

Board's Pro., 23rd August, 1870, No. 5,413 ; G. O. P. D., 10th August, 187 No. 1,220 ; Board's Pro., 11th August, 1871, No. 3,406 ; G. O. F. D., 14th Augus 1871, No. 324 ; G. O. F. D., 19th October, 1871, No. 583 ; G. O. F. D., 21st Oct ber, 1871, No. 592, para. 4 ; G. O. F. D., 24th October, 1871, No. 321 ; Proce ings of Government, Public Department, No. 1,476 of 15th November, 1871 G. O. F. D., 16th February, 1872, No. 202 ; G.O.F.D., 4th April, 1872, No. 417 ; G O. F. D., 17th April, 1872 ; Board's Pro., 23rd April, 1872, Mis. No. 2,963 ; Board Circular, 24th April, 1872, No. 658 ; Board's Circular Memo., 1st May, 1872, No. 587 G. O. F. D., 21st June, 1872, No. 801 ; G. O. F. D., 31st August, 1872, No. 1,156 G. O. F. D., 22nd October, 1872, No. 1,437 ; G. O. F. D., 1st November, 1872, No

9 ; Board's Circular Pro., 13th November, 1872, No. 2,194 ; G. O. F. D., 26th ember, 1872, No. 1,565 ; G. O. P. W. D., 12th March, 1,853, No. 780 ; G. O. F. 8th March, 1873, No. 426, para. 8 ; G. O. J. D., 16th May, 1873, No. 780 ; G.O.F. h June, 1873, No. 800 ; Board's Circular Memo., dated 4th July, 1873, No. 958; 's Circular Pro., 26th August, 1873, No. 1,666 ; G. O. J. D., 10th October, 1873, ,622 ; G. O. F. D., 11th November, 1873, No. 1,665 ; G. O 9th Decem- 1873, No. 1,853 ; G. O. J. D., 18th April, 1874, No. 679 d July, No. 1,115 ; G. O. F. D., 11th July, 1874, No. 1,157 ; G. O. ly, No. 1,217 ; G. O. F. D., 14th August, 1874, No. 1,352 ; G. O. F. D., 19th ust, 1874, No. 1,371 ; G. O. F. D., 21st August, 1874, No. 1,403 ; Board's Cir- r Pro., 7th Sept., 1874, No. 2,519 ; G. O. F. D., 5th October, 1874, No. 1,686 ; O. P. W. D., 20th October, 1874, No. 2,991A ; G. O. J. D., 3rd December, 1874, 2,212 ; G. O. F. D., 21st January, 1875, No. 98 ; Board's Pro., 9th April, 1875, 864 ; G. O. F. D., 2nd June, 1875, No. 1,190 ; G. O. F. D., 2nd July, 1875, 1,409 ; G. O. F. D., 20th August, 1875, No. 1,694 ; G. O. F. D., 20th Septem- 18 , No. 1,853 ; Board's Proceedings, 30th September, 1875, No. 2,726 ; G. O. W. D. t November, 1875, No. 3,094 ; G. O. P. W. D., 20th December, 1875, G. O. F. D., 24th January, 1876, No. 145 ; Board's Circular Memo., ary, 1876, No. 306 ; G. O. P. W. D., 19th February, 1876, No. 354; D., 19th February, 1876, No. 355 ; G. O. P. W. D., 21st 1876, No. 467 ; Board's Circular Pro., 4th March, 1876, No. ard's Proceedings, dated 23rd March, 1876, No. 818 ; G. O. F. lay, 1876, No. 777 ; G. O. F. D., 5th May, 1876, No. 796 ; G. O. F. D., , 1876, No. 1,213 ; G. O. F. D., 26th July, 1876, No. 1,303 ; G. O. F. D. st, 1876, No. 1,407 ; G. O. F. D., 31st August, 1876, No. 982 ; G. O. F. tember, 1876, No. 1,574 ; G. O. F. D., 2nd September, 1876, No. 1,591 ; ular Pro., 11th October, 1876, Mis. No. 8,703 ; Board's Circular Pro., ry, 1877, No. 632 ; G. O. F. D., 19th February, 1877, No. 618 ; 27th February, 1877, No. 890 ; G. O. F. D., 19th March, 1877, No. Circular Pro., 22nd March, 1877, No. 1,293 ; G. O. F. D., 15th May, G. O. F. D., 25th May, 1877, No. 1,573 ; G. O. F. D., 20th June, Board's Proceedings, 28th August, 1877, No. 3,988 para. 2 ; G. nuary, 1878, No. 119 ; G. O. F. D., 18th February, 1878, No. 414 ; April, 1878, No. 616 ; Fort Saint George Gazette, 6th August, 878 ; *G. O. F. D., 10th Sept., 1879, No. 1,752 ; G. O., 2nd February, 1880, No. 235.*

98. Classification of expenditure, Special and Local Funds.—In order to put an end to the unnecessary labour entailed pon the office of the Examiner of Public Works Accounts by the ex- cence of a two-fold classification of works, one in the Public Works epartment and another in the Civil Department, the classification wn in the Appendix is to be adopted by the two departments.

G. O. F. D., 9th June, 1876, No. 1,050.

99. Advice of sanctioned estimates and appropriat Special and Local Funds.—The Board of Revenue will furni Examiner of Public Works Accounts with copies of all its Proce sanctioning estimates.

2. Presidents of Local Fund Boards will furnish the Exa with monthly returns of sanctioned estimates in the prescribed This return will include all estimates sanctioned by the Boa Revenue as well as those sanctioned by the Local Fund Board.

3. Sanctions will be consecutively numbered, the series of bers commencing with and running through the official yea numbering must be quite distinct from that for appropriation

4. Sanctions will in correspondence be referred to by number, year and circle, or district; circle in the case of Funds, and district in the case of Special, thus—Virudacha 17 of 1875-76, in addition to the name of the work sanctioned

5. In all estimates, and in all accounts statements and the titles of works will be as concise as possible, the catchwo in every case clearly brought out.

6. As far as possible all roads will be numbered, the authorities concerned being furnished with lists of roads so n In estimates, accounts, statements and returns every roa referred to by its number and name.

7. The Board of Revenue will furnish the Exam monthly return of appropriations made, cancelled, and t the prescribed form, distinguishing the different funds such appropriations are made.

8. The Board of Revenue will furnish the Accountant-General monthly with an abstract of the above return showing the total appro priations made by the Board from each fund.

G. O. F. D., 9th June 1876, No. 1,050.

100. Accounts of receipts and expenditure, Special and Local Funds.—Range Officers will report directly to Collectors of Districts their receipts and net expenditure under Special and Local Funds in the prescribed form, which provides for the subsequent entry of corrections made by the Examiner.

2. The Examiner will furnish each Collector of a District with monthly statements in the prescribed forms showing respectively the detailed corrections made in the accounts of Range Officers in respect of receipts and expenditure under Local and special Funds and the detail of refunds of expenditure.

3. On receipt of the schedule of corrections from the Examiner, each Collector will be responsible for correcting the Range Officer's schedule of receipts and expenditure.

4. Each Collector will keep up a register of works, in the prescribed form which register is to be posted from the Range Officer's schedule of net expenditure as soon as the latter has been corrected with reference to the Examiner's schedule of corrections.

5. The Examiner will furnish directly to each Collector, for incorporatie in his accounts to the Provincial Accountant-General, abstract of ements of receipts and expenditure under Local and Special Funds in the prescribed forms.

6. In these abstract statements expenditure will be shown gross, and refunds of expenditure will be treated as receipts in accordance with the practice of the Civil Department.

7. In all cases of discrepancies in accounts and generally on all points connected with the accounts on which Collectors may require information, they will correspond directly with the Examiner and not through either Range Officers or the Board of Revenue or the Accountant-General.

G, O. F. D., 9th June, 1876, No. 1,050.

COLLECTION OF REVENUE.

101. Payment of revenue.—The receipt of payments on account of Government revenue in gold or other coins not recognised as legal tender is prohibited. There is no prohibition against the acceptance of currency notes and English or Australian sovereigns.

2. The table given in the Appendix shows the periods of the year at which the Land Revenue becomes payable in the several districts. Any sum unpaid after the 15th of each of the months specified becomes an arrear.

3. The kist-bundi or scheme of payment dates is applicable to Inam quit-rents, but not to peshcush payable by Zemindars. The kist-bundi of the latter should be regulated according to the terms of the sannuds under which the Zemindaries are held.

From Government of India, 12th October, 1853, No. 6,641 ... 26 November, 1853; 24th December, 1858; 16th September, 1870; 6th May, 1876, No. 1,196; 28th June, 1876; 21st February, 1877, No. 756; 3rd October, 1877, No. 4,595.

102. Current collections.—It is of importance that the current revenue of each year should be collected within the year, and Collectors should make every exertion to secure this object. The realization of balances of previous years cripples the resources of the ryots, renders the collection of the current year's revenue difficult, and gives the inferior officials an opportunity for oppression. All balances of one year should be carefully enquired into at the Jumabundy settlement of the following year, in order that sanction may be obtained for writing off the accounts such as may be recoverable.

13th July, 1823; 20th July, 1829; 13th August, 1831; 18th July, 1833; 22nd June, 1837; 11th March, 1853; 30th June, 1858; 30th April, 1861.

103. Postponement of kists.—Collectors are to apply to the Board for orders in case of any proposed postponement of kists in permanently settled estates on account of unfavourable season.

10th June, 1821.

104. Remission of arrears.—In order to prevent exaction by the inferior revenue servants, special care should be taken whenever arrears are written off the accounts to make known to the defaulters concerned that there is no further demand against them. The remission of the arrears should be proclaimed both at the Huzúr and Taluk Treasury, and if possible an individual acquittance roll should be prepared.

17th June, 1841; 15th October, 1846; 16th April, 1859.

105. Gross revenue collected to be credited.—Collectors should be careful that the gross revenue collected in their district is duly brought to account. The practice of liquidating stipendiary allowances or making other payments by deductions from the State Revenue is strictly prohibited, except where the special sanction of Government has been obtained.

1st June, 1843; 15th November, 1852.

106. Mode of collection.—It is no part of the duty of Curnams to make collections of revenue. These should always be in charge of the Monigar. It is no part of the duty of Curnams to make collections of revenue. These should always be in charge of the Monegar. When, however, the Monegar has already signed, the payer can demand that the Curnam shall also sign the receipt in token of having made due entry of the sum in the accounts.

16th January, 1878, No. 122; 9th March, 1878, No. 621; 6th October, 1881, No. 2,178.

107. General procedure under Madras Act II of 1864.—The term "*Landholder*," in Section 1 of Madras Act II of 1864, embraces every description of person holding land subject to the payment of Land Revenue to Government. These persons are all subject to one law for the recovery of arrears when due by them, whether they are of the class termed in the Regulations of 1802, Proprietors, or whether they are Ryotwary holders of land. The payment made or due by Landholders to Government is termed Revenue. The payments due to Landholders by their tenants is under the Act for the Recovery of Arrears of Rent, for the sake of distinction designated "Rent."

2. Sections 5 and 6 enable a Collector, or other Officer empowered by the Collector, generally the Tahsildar of the taluk, to realize an arrear with all costs by the sale of either the moveable or the immoveable property of the defaulter, or of both at his discretion. It does not matter whether the defaulter be a Zemindary or a ryotwary landholder. But it is provided that if the defaulter

holds under a permanent sunnud, the mode of recovering the arrear shall be in accordance with the terms of the sunnud. In the case of a Zemindar holding under a sanud-i-Mil-keut Istimrar, the personal property should first be sold, and then if the arrear is unliquidated the land. It is not certain whether the Act authorizes the attachment and sale of houses not situated on the land for which assessment due, and Collectors should abstain from attaching and selling houses so situated, if the arrears can be realized in any other way.

3. Under Section 7 arrears bear interest at the rate of six per cent. per annum. Under the Act for the Recovery of Arrears of Rent, the former rate of twelve per cent. may be claimed by landholders from their tenants.

4. Sections 8 to 21 set forth the rules to be observed in respect of distraint of moveable property. In the generality of cases the Tahsildar will be the officer to issue orders for distraint, but the Collector must empower him to do so, and this as a rule may be done by a general order from the Collector empowering all Tahsildars to act. The distrainer is to be furnished with a demand in writing which he must produce, and which if the arrear, &c., be not at once paid will be his authority, without further notice, for making the distress. By the provisions contained in the concluding clauses of Sections, 11 and 12, the old order respecting the non-distraint of tenant's crops, becomes void.

5. Sections 22 to 24 prescribe the rules to be observed in the sale of distrained property. Fifteen days must elapse after the notice of sale has been duly made before the sale can take place, and under Section 10, the defaulter's property must be released if payment of the arrear with costs, &c., is made at any time prior to the day fixed for sale.

6. The sections of the Act already mentioned refer to the distraint of moveable property. The Act next proceeds in Sections 25 to 35 to prescribe rules for the attachment and sale of land. Before land is attached a written demand must be served on and a copy given to the defaulter, and after attachment is made a notice containing certain particulars must be affixed on some conspicuous part of the land, and the attachment must be notified by public proclamation in the land, and by publication in the District Gazette. It is very necessary that all these preliminaries should be carefully observed before land is brought to sale.

7. Provision is made under Sections 28 to 33 for managing attached property at any time during attachment. It is not the wish of the Board that the Collectors should undertake the management of estates attached for arrears of Revenue, except so far as may be absolutely necessary for a time previously to bringing them to sale; or in very exceptional cases, in which the sanction of the Board should be applied for, and the reasons for adopting this course should be fully stated by the Collector. The practice of managing estates on which arrears have been allowed to accumulate, with the view to their restoration when clear, is very objectionable, and will not be allowed except for special reasons. The measures authorized by the law must be adopted for the prompt realization of all arrears by the sale of the property, moveable or immoveable, of the defaulting landholder, and it should be clearly intimated to defaulting Zemindars and Mootaddars that the Collector will not undertake the management of their estates when they are in arrear, but will proceed at once if the arrear is not paid to realize it in the manner prescribed by the Act.

8. In Sections 35 and 3[illegible] the Act gives the privilege to tenants, mortgagees, or any person claiming an interest in land attached for arrears or about to be sold, of releasing it by payment of the arrear, and every reasonable facility should be allowed such persons to save their interests in the land.

9. Sections 36 to 46 apply to the sale of land and the consequences of that sale. The sanction of the Board previous to the sale of land in cases other than those of Zemindaries is no longer required. In addition to the notice required to be issued when the land of a defaulter is attached, another notice of sale must be issued. This notice must contain the particulars mentioned in Clause 2nd, Section 36. It must be issued in English as well as in the language of the District, and must be fixed up one month at least before the sale, in the Collector's Office, and in the other places specified. It must also be read out in full at the time of sale, and must be initialled publicly as so read. The officer conducting the sale will read the notice, and certify the fact in his report of the sale. The sanction of Government is necessary before any portion

of a Zemindary estate can be sold for arrears of revenue, and Collectors should abstain, except in cases of absolute necessity, from proposing the sale of ancient Zemindaries. When large permanently settled estates are sold, the sale should be conducted in the presence of a Covenanted Officer or Deputy Collector. Petty sales for small balances may take place at the taluk cutcherry in the presence of the Tahsildar or some other servant deputed by the Collector for their purpose. Collectors have authority to purchase on behalf of Government permanently settled estates sold for arrears of revenue. But estates so purchased must not be purchased for more than their value, nor for a larger sum than the amount of arrears due to Government.

10. All sales for arrears of revenue under Act II of 1864 are to be noted in the Register of transfer of land maintained under section 2 of Regulation XXVI of 1802. Curnams of villages will be given to understand that it is their duty to furnish all available information respecting titles to land in case of sales for arrears of revenue to *bona fide* applicants seeking such information. When persons apply for extracts from the Register they are to be granted by the Tahsildars with the permission of the Division Officer.

11. No legal restrictions are now placed on the defaulter, or any other persons bidding at a sale of land. But in reference to this it is to be observed that all rules and orders of Government in respect of their public officers buying or bidding for lands are still in force.

12. With reference to the latter Clause of Section 44, which provides that no larger section in the land shall be sold than may be sufficient to discharge an arrear with costs, &c., it should be a rule that no section less than a registered revenue field bearing a distinct number shall be sold when the field is in the sole possession of the defaulter.

13. Under Section 47 Collectors are competent to accept security for the payment of an arrear, and to postpone the sale of the defaulter's property.

14. With reference to Sections 48 and 49, arrest for arrears of revenue may have to be resorted to when the Collector shall have reason to believe that the defaulter or his surety is wilfully with holding payment of the arrears or has been guilty of fraudulent conduct to evade payment.

15. No interference is allowed by this Act with the Landholder in regard to the removal of his crops on the ground, unless they have been attached in due course of the law, except under the special provisions of Section 51. When the revenue is payable in kind, which is now very seldom the case, authority is given by this section to prevent the removal of the crop until a division has been made, or security given for the Government share.

16. Under Section 52 arrears of items of revenue other than Land revenue, and advances of public money for revenue purposes, as well as fees, &c., payable to village servants employed in revenue and police duties and other lawful cesses may be recovered as arrears of Land Revenue.

17. Under Section 56 the receipts to be given to all persons paying revenue are to be signed by the Collector or other officer empowered by the Collector in that behalf.

18. Divisional Officers are not empowered to send to other Districts notices of distraint under Section 57 without the countersignature of the Collector of their own district.

19. The Collectors to make the provisions of the Revenue Recovery Act generally known, and should enjoin on their subordinate officers [illegible] on Taluk and Village servants employed in the collection of the Revenues, the necessity of making themselves thoroughly acquainted with it.

20. Forms under the Act will be found in the Appendix.

Letter from Government, 21st Sept., 1821, R. D., No. 715; 11th October, 1837, 26th Oct., 1837; 28th May, 1843, Note 3; 5th October, 1846; 16th April, 1859; 6th August, 1864; 29th April, 1868; Cancelled by Board's Proceedings, 14th September, 1870, No. 6,121; 18th April, 1870; 6th June, 1870, No. 3,874; 18th August, 1871, No. 3,539; G. O., 5th March, 1873, No. 269; 16th July, 1875; 6th May, 1876; G. O., 30th November, 1877, No. 3,331; 24th January, 1878, No. 34; 4th March, 1878, No. 579; G. O., 6th June, 1878, No. 848; 9th July, 1878, No. 1,884; 27*th November* 1878, No. 3,162; 27*th November*, 1879, No. 3,237; 25*th* March, 1880, No. 420; 15*th August* 1881, No. 1,746. *Bd.'s Pro.*, 19*th May* 1882, No. [illegible].

108. Conduct of sales.—The sale of property attached for arrears of any kind, whether due to Government or to an intermediate party, should be peremptory and without reserve. It will be the duty of the Collector to take care that the sale shall be under such super-

vision as shall prevent collusion. It should also be made known prior to the sale that adjournments and delays will not be permitted, but that the sale will take place peremptorily, according to the terms of the notice.

2. The adjournment referred to here is that of a lot once put up. Where the lots to be sold are very numerous, so that they cannot be all sold on one day, the sale may properly be stopped after business hours, and adjourned to the next business day; due notice of the day and hour being given. Lots should invariably be put up in the order in which they stand in the list.

30th April, 1855; 23rd October, 1858; 16th February, 1875, No. 372.

109. Revenue sale of alienated lands.—It is undesirable that lands transferred by a registered holder, however informally, to another party, and on which no arrears are due, should be sold for arrears of revenue due by the registered holder on other lands which are not brought to sale. Collectors are directed not to sell lands in possession of alienees, until all the other lands and property in possession of the registered holder are first sold, unless the arrear due is caused by the default of the alienee. Whether the lands to be sold are in the possession of the registered holder or not, and whether the arrear is due by the registered holder or by the alienee on the portion alienated, should be ascertained by local inquiry.

G. O., dated 8th September, 1874, No. 1,150; 13th October, 1874.

110. Doubtful ownership.—Collectors can at their option proceed against the defaulter's personal or real property. The right course therefore when the ownership of land is disputed or doubtful is to attach and if necessary sell the land, of the liability of which whoever the owner may be there can be no question. The same course should be followed in realizing the quit-rent upon enfranchised Inams when the ownership of the property is in doubt.

20th November, 1861.

111. Buying in for Government.—In the case of land sold for arrears of revenue, when there is good reason to suspect combination to prevent the value of the land being realized, the officer conducting the sale is authorized to bid on behalf of Government, whether there are bidders or not, up to an amount not exceeding the annual assessment of the land.

2. In respect of lands purchased by Government at sales held under Act II of 1864, for arrears of revenue, the rights of Government are absolute; and consequently these lands should not be treated in the first instance necessarily as village waste available for occupation by ryots with or without dharkhast, but entered by the Curnam in a separate register; and the village officers must clearly understand, and make known, that the lands, so long as they are included in this register, will not be dealt with under the dharkhast rules, and that unauthorized entry upon them will be punished. If the absence of competition at the revenue sale, which necessitated the purchase of the lands on behalf of Government, was due to temporary causes, such as bad seasons, or combination among the villagers, the lands should be put up to sale again with the greatest publicity, at the earliest opportunity at which a successful sale can be anticipated. But when the Collector is satisfied that the lands are valueless, and there is no probability of any appreciable sum being realized at a fresh sale, he may order them to be struck off the separate register and classified as ordinary village waste, and they will then be subject to the dharkhast rules. This register should be carefully scrutinized by Division-al officers at the Jamabandi, in view to determine which lands should be ordered to be resold and which to be struck off as valueless, and care should be taken not to retain lands on the register unnecessarily for lengthened periods. If during the time that the lands are retained on the register any one occupies them without permission, whether the former owner or any one else, the Collector has full discretion to deal with such unauthorized occupation by imposing such assessment on the lands as may be expedient in the circumstances, to recover it under the Act. If the lands be really not of much value, and the omission to obtain permission to occupy them is shown to have been due to ignorance, it would probably be sufficient to make a trifling addition to the first year's assessment as a punishment, the lands being left in the possession of the occupier. But when the lands are valuable, a heavy penal assessment should be imposed, with a view to ousting the trespasser and selling them by public auction. Each case must be dealt with on its merits.

3. The batta due to the ameens who execute the requisite processes previous to the sale in these cases will be paid from the price charged in the accounts for the purchase of the land. The amount of purchase, *minus* batta, will be credited to Land Revenue

Arrears, the sum so deducted being paid in cash to the ameen. The purchase money will be debited to the proper head.

16th June, 1862; 4th December, 1862; 11th February, 1868; G. O., 20th February 1883, No. 244; Board's Proceedings, 20th April 1883, No. 1140.

112. Cancelled by Bd.'s Pro., 19th May 1882, No 1,348.

113. **Service of process.**—Where practicable, processes under Madras Act II of 1864 should be served and distraints and attachments for arrears under the same Act should be made by the Government Village Officers. This is part of their legitimate duties and their services must be gratuitous.

2. Batta Peons may be employed for this purpose whenever it is found really necessary to do so, but care must thus be taken to prevent abuse, and especially to guard against the entertainment as batta peons of needy cutcherry retainers.

3. The number of batta peons required for each taluk should be determined by Divisional Officers, who should inspect them before they are enrolled. A register should be kept of them, they should be told off for duty in turn as their names appear on the register, and their remuneration should not be allowed to exceed Rupees 7 a month. The number for each taluk should be so fixed that their cost may be recovered by the amount collected during the year, and it should be altered from time to time under the orders of the Divisional Officers according to requirements. The process servers may be transferred from one taluk to another as experience may dictate.

4. No property will be distrained by batta peons except in the presence of the head of the village.

5. The maximum rate of batta for serving processes will be four annas, if the distance is within five miles, with an additional two annas for every extra five miles, or fraction of five miles; for fees for making distress, or for selling property, eight annas will be the maximum rate per day, continued as long as it is necessary to employ a salesman or distrainer.

6. A Register of fees collected and paid to persons deputed under the Act should be maintained in the Collector's office. In the Settlement Reports of the Collectors, the amount thus collected and

paid during the year should be specially mentioned when noticing the coercive measures adopted for the collection of Revenue,

7. In the case of estates where there are no Government Village Officers, the system of employing special process servers will necessarily obtain.

3rd August, 1865; 7th August, 1865, No. 4,700; 7th August, 1865, No. 4,700; 30th September, 1865; 8th January, 1869; 24th April, 1874, No. 971; 4th August, 1874, No. 2,086; 29th February, 1876, No. 585; 7th December, 1876, No. 3,104; 8th January, 1877.

114. **Land Improvement Act.**—In making advances under the Land Improvement Act, Collectors will be careful to observe the new rules lately prepared.

G. O., 11th June, 1873, No. 590; G. O., 13th August, 1875, No. 1,225; 28th June, 1877, No. 2,138.

115. **Government arrears on lands sold by Civil Court.**—No steps should be taken to recover arrears of revenue from the proceeds of land sold under the decree of a Civil Court. Process can issue, under the revenue law, against the land itself and without reference to changes of ownership for recovery of Government dues, current and arrears. The purchaser at a Court sale takes the land with its encumbrances, and as proclaimed in the Notification which is issued in all districts on the subject, he can ascertain what these encumbrances are by application to the Tahsildar.

4th March, 1857; 21st December, 1865; G. O., dated 21st October, and 28th November, 1865.

116. **Arrears of Revenue on Land attached by Civil Courts, how to be realized.**—Attachment of land by the Courts whether before or after judgment is no bar to its attachment for arrears of revenue. Collectors have the same authority to attach and sell lands and the crops standing on them for arrears of revenue after attachment by a Civil Court as before it; what the Courts attach and sell being only the right, title, and interest of the judgment-debtor in the lands and crops, while the Revenue authorities sell the land itself and the crops standing on it.

2. If when land and the crops standing thereon are distrained for arrears of revenue, it be found that the right, title, and interest therein of the defaulter have been previously attached by orders of

the Civil Courts, notice of the distraint for arrears and of the intention of the Revenue authorities to bring the land and crops to sale in default of the arrears being liquidated, shall be given to the Civil Court under whose orders such attachment has been made.

G. O., 16th August, 1879, No. 1,711.

117. **Rewards to informers.**—If any information is given at or before the time of Jummabundy settlement, or within a reasonable period after it, as to frauds committed by curnums, in regard to concealed cultivation, or any item of Land Revenue forming part of the annual settlement, such as grazing tax, &c., and if such information prove to be well founded, the Collector may recommend to the Board a reward to the informant not exceeding 50 per cent. of the year's assessment of the land or other due concerned. Applications by Collectors for payment of such rewards must be made in the prescribed form.

27th May, 1850; 23rd June, 1863.

INAMS AND CONNECTED QUESTIONS.

118. **Rules of the new Inam Settlement.**—GENERAL. (1) *Proved possession as Inam for fifty years constitutes a valid title.* Land which is proved to have been held uninterruptedly as Inam for a period of fifty years, with or without Sannad, will be treated as Inam possessed under a valid title, whatever may have been its origin. (2) *Proof to be obtained from the public accounts.* In the absence of a valid grant or other title deed, entries in the village accounts of the earliest years of the British Administration, in the permanent settlement accounts, in the Registers prepared under Regulation XXXI of 1802, in the accounts of the earlier surveys, and in other authentic accounts of older date than 50 years, will be accepted as proof of the existence of the Inam for that period. (3) *Under what circumstances proof of possession for the full term of fifty years will be dispensed with.* But where such proof may be wanting, owing to the Inam being situated in ancient Zemindaries, Palliums, or Jaghirs, which may have reverted to Government within a period of fifty years, and for which there are no permanent settlement or other old authentic accounts in existence, if the Inam is shown to have been held ever since the date of the reversion of such Zemindary, &c., to Government, and if circumstances are adduced which afford a reasonable presumption that the failure of proof of longer possession is owing only to lapse of time, and the absence of accounts, the Inam will be held to possess a valid title. The same rule will apply to every case in which valid proof of possession for the full term of fifty years is not produced.

2. *Mode of disposal of the several classes of Inams after validity of title is established.* After the validity of the Inam has been thus established, each case will be disposed of as hereinafter explained, according as it belongs to one of the following general classes: (1). Grants or endowments to religious and charitable institutions, and for service therein. (2). Personal or subsistence grants. (3). Grants by former Governments in remuneration for services in Revenue or Police departments which are no longer rendered or required. (4). Village service Inams, *viz.* (*a*) Those enjoyed by Village officers, for Revenue or Police services still performed. (*b*) Those enjoyed by artisans and others for services rendered to the village communities.

3. GRANTS OR ENDOWMENTS TO RELIGIOUS AND CHARITABLE INSTITUTIONS AND FOR SERVICE THEREIN.—If the Inam was given for religious or charitable objects, such as for the support of Temples, Mosques, Colleges, Choultries and other public Buildings or Institutions; or for services therein, whether held in the names of the Institutions or of the persons rendering the services; it will be continued to the present holders and their successors, and will not be subject to further interference, so long as the buildings or institutions are maintained in an efficient state, and the services continue to be performed according to the conditions of the grant. Inams granted for the construction and repair of tanks and channels, will not be interfered with so long as the terms of the grant are fulfilled, and the works are kept in good order.

4. PERSONAL OR SUBSISTENCE GRANTS.—If the Inam is a personal or subsistence grant, it will be confirmed to the holder according to its actual tenure. The conditions upon which this tenure will be commuted into a freehold, according as the Inamdar is a descendant of the original grantee and of the registered holder, or has acquired the Inam through an alienation, are set forth below.

5. *If the Inamdar is a descendant of the original grantee.*—(1) If the present incumbent is a descendant of the original grantee or the original registered holder, the Inam will be continued to him hereditarily, subject to the existing conditions of the tenure as they have been interpreted by the Government. That is to say:—(a) Succession is limited to direct lineal heirs and undivided brothers. (b) The Inam escheats to Government on failure of such heirs. (c) Alienation of the Inam is prohibited. (*d*) Adoption, except out of the family of an undivided brother or cousin, is not recognized. (2) *Alternative to be presented to him to convert his tenure into a Freehold.*—But an option will be given to the Inamdar to convert this restricted tenure into a freehold with the full powers of alienation by gift, sale, adoption, or otherwise, by consenting to the payment of an annual quit-rent, calculated according to the following rates fixed with reference to the value of the reversionary claim of the Government in each case. (3) *Rate of conversion if the Inamdar has competent heirs.*—If the present holder of an Inam has, or if, as in the case of youth, there is a reasonable presumption that he will hereafter have competent heirs,—that is to say, heirs, male or female, who are capable of

continuing the family, and by whom the Inam will be inheritable; the prospect of its reversion to Government being in this case remote—an annual quit-rent amounting to one-eighth of the existing or estimated assessment of the land or of similar land in the same village, will be considered a sufficient compromise for the right of reversion possessed by Government over the Inam. (4) *Ditto if the Inamdar has no heirs competent to continue the family.*—If the Inamdar has no heirs such as are described above, and from his advanced age or otherwise there can be no reasonable presumption that he can ever acquire such heirs,—but if nevertheless he has what may be called determinable heirs, such as a wife without issue, or a childless widowed daughter,—in this case the reversionary claim of the Government is of higher value than in the last, and a quit-rent equal to one-fourth of the assessment will be demanded. (5) *If without heirs altogether.*—If the holder of an Inam is not possessed of heirs of any kind, and is without the possibility of having issue,—as in the case of a childless widow,—whereas the Inam will be liable to be fully assessed to the revenue at the death of the present incumbent, a quit-rent equal to one-half of the assessment will be demanded.

6. *These rates if not at once accepted will not necessarily be offered a second time.*—The above rates of compromise will only apply to an immediate settlement, but will not be necessarily held out to the Inamdar at any future time when he may choose to desire them; a widow now demurring to the offer, will not be permitted to avail herself of it just before her death for the sole purpose of defeating the right of Government to a reversion; or a party to whom in the prospect of heirs, the compromise is offered at a lower rate will not be permitted to avail himself of these terms at a future time when such prospect exists no longer. It may also be found necessary to revise the rates of compromise with reference to the time and labor entailed by a separate enquiry into each such unsettled case at a future date.

7. *The claims of Government over an alienated Inam to be compounded for a moderate quit-rent without the option of the holder.*—If the present incumbent is not a descendant of the original grantee or of the registered holder, but either in his own person, or in succession to those through whom he claims, acquired the Inam fairly by adoption, or in alienation by gift, purchase, or otherwise, from the members of

the original family, and has ever since possessed the Inam in virtue of such alienation ; such Inamdar, although his title is legally defect- ive and the Inam justly liable to resumption will be allowed the benefits of paragraph 5, but without the option of refusal ; and in com- mutation of the rights of Government, a quit-rent will be imposed on the Inam the rate of which will vary from one-eighth to one-half of the assessment of the land according to his position in respect of heirs a laid-down in clauses 2 to 5 of that paragraph. He will thus acquire an indefeasible right of property in the Inam which will at once be confirmed, as freehold, to him and his heirs for ever, subject to the payment of the quit-rent.

8. *The quit-rent may at the discretion of the Commissioner be fixed at one general rate per acre instead of a proportion of the assess- ment.*—(1) Whereas the Inam lands in some districts have not been regularly assessed, and it is desirable that the quit-rent should be permanent and not subject to alteration at any future general revi- sion of the assessment, it is competent to the Inam Commissioner, in communication with the Collector, and the Board of Revenue, to adopt one fixed rate of quit-rent per acre for dry land, and anoth for wet, instead of a proportion of the annual value of each Ina this rate to be applied universally to dry and wet lands respectiv in each district or division of a district, and calculated according the average prevailing rates for similar Government lands. (2) T minimum rate of quit-rent to be charged on dry land, will be 2 Ann and on wet lands 4 Annas, and in future sub-divisions of the Ina the quit-rent for dry and wet land respectively, will not be allow to fall below these standards for each sub-division. (3) If the qu rent be fixed at a proportion of the full assessment of the Inam will not be calculated in terms lower than 2 Annas when the amou is less than 1 Rupee ; it will be charged in terms of 4 Annas sums between one and five Rupees ; in terms of 8 Annas for su between five and ten Rupees, and in terms of one Rupee when amount exceeds 10 Rupees.

9. *And may be redeemed at the option of the holder by the pres payment of a sum equal to 20 years' purchase.*—After the amount annual quit-rent has been once fixed for the enfranchisement of e individual Inam, it will be open to the holder to redeem it out-rig by the payment, at once or at any future time, of a single fixed su equal to twenty years' purchase of the quit-rent.

10. *Lapsed Inams now pending, how to be dealt with.*—Inams the holders of which have deceased, and which are now pending for deci- sion as cases of lapse, will be disposed of as follows :—(1) *If the claimant is a direct or undivided collateral heir of deceased incumbent.*—If the last incumbent left direct lineal heirs, or undivided brothers or cousins who under existing orders would be entitled to the Inam, it will be confirmed to such heirs, and arrangements will be made with them for its conversion into a freehold under the provisions of paragraph 5, Clauses 2 to 5, or of paragraph 7, Clauses 1 and 2, according as the Inamdar is a descendant of the original grantee, or acquired the Inam through an alienation. (2) *If the claimant is a divided cousin or other relative of last incumbent.*—If the last incumbent left no direct lineal heirs, but cousins or nephews of a divided family within that degree of relationship which will constitute them heirs according to Hindu law, but to whom under existing orders the Inams have not invariably been continued ; the Inams will nevertheless be confirmed to such heirs in perpetuity as freeholds, subject to the rates of quit-rent provided for in paragraph 7, which will be imposed upon the Inam without their option in commutation of the claims of Govern- ment. (3) *If the last incumbent left no heirs whatever.*—If the last incumbent left no heirs of any kind, the Inam will be fully assessed.

11. *Lapsed Inams continued by Order of Government to present holders.*—(*a*) *For life.*—Persons to whom a lapsed Inam has upon report, been continued by Government for life, will be permitted at option to convert their limited tenure into a freehold, at the rate of quit-rent provided for Inamdars without heirs in Rule V, clause 5, *viz.*, one-half of the assessment of the land.—(*b*) *Without express limitation, and subject to further report.*—Inams which have been continued by Government without such express restriction for life, whether requiring a report after the death of the present in- cumbent or not, will be disposed of under the provisions of Rules V to VII, as the case may be.

12. *The quit-rent is to be in addition to existing Bediga or Jodi.*—The quit-rent to be imposed under these rules, being a consideration required in return for an extension of rights, will be exclusive of, and in addition to, any Bediga or Jodi, with which the land may be already charged, but the additional quit-rent will vary according to the value of the holders' rights, and will be calculated, not on the full assess-

ment of the land, but on the difference between the full assessment and the Jodi already charged, which represents the net value of the land to the Inamdar.

13. *And redeemable at 20 years' purchase of the quit-rent.*—The quit-rent together with the Bediga charged on the land, will be redeemable by the present payment of twenty times its amount as provided above in paragraph 9.

14.—*Inams of more recent date than 50 years, how to be dealt with.* Inams acquired more recently than 50 years, are generally of the following classes, *viz.*: (*a*) Inams granted under the express authority of the British Government. (*b*) Inams irregularly granted by Subordinate Revenue authorities, renters, &c., without sanction. (*c*) Inams granted by Zemindars, Poligars, &c., which are liable to immediate resumption on the reversion of the estates to Government. Each class will be dealt with as hereinafter provided.

15. (*a*). *Inams granted under the express authority of the British Government.* (1) Inams granted under the express authority of the British Government, will be disposed of according to the terms of the grant as expressed in the Sannads or the official correspondence relating to them. (2). *Limited to one or more lives.*—If the holding is limited to one or more lives, they will be fully assessed on the expiration of the limited period unless the holder commutes his privilege tenure into a freehold, at such rate of quit-rent provided by the preceding rules as may be applicable to his case. (3). *Without limitation.*—If they are hereditary and permanent, they will be disposed of under paragraphs 3, 4, 5, and 7, according as they are for religious and charitable objects, or personal grants, in the same manner as Inams of an older date than 50 years.

16. (*b*). *Inams irregularly granted by Subordinate Revenue authorities without sanction.* (1) Inams granted by the Subordinate Revenue authorities or renters, &c., without the sanction of Government, which are irregular in their nature, will be disposed of according to circumstances as described below. (2) *When fraudulently acquired.*—If the Inam was founded on fraud, it will be charged with the full assessment. But if the present incumbent was not a party to the fraud, indulgence will be shown by continuing the Inam in perpetuity as freehold charged with a quit-rent not exceeding two-thirds of its assessment. (3) *When not founded on fraud.*—If it was not founded on fraud, and from length of possession appears entitled to consideration, it will be charged with the highest rate of quit-rent above provided for in paragraph 5, being one-half of the assessment, and confirmed to the holder in perpetuity as freehold. (4) It will rest with the Inam Commissioner to determine, subject to the authority of Government, what should be construed as a fraudulent Inam, and what as deserving of consideration.

17. (*c*). *Inams irregularly granted by Zemindars, Poligars, &c.,*—Inams granted by Zemindars, Poligars and other landholders, are strictly invalid, being opposed to the provisions of Section XII, Regulation XXV of 1802, and have been generally resumed by the Government when they came under its notice. These Inams will be disposed of according to circumstances, under the general principles laid down in Rule XVI, for Inams granted without the sanction of Government by its officers.

18. GRANTS BY FORMER GOVERNMENTS IN REMUNERATION FOR SERVICES IN THE REVENUE AND POLICE DEPARTMENTS WHICH ARE NO LONGER RENDERED OR REQUIRED.—Grants by former Governments in remuneration for services wholly or partially discontinued in the Revenue and Police Departments, are of two classes. First, those which being no longer required after the introduction of British rule have been commuted into personal allowance in land or money, or pensions. Secondly, Inams still continued on condition of performing certain services which are either seldom rendered, or cannot be made available for any useful public purpose. Each class will be dealt with according to the following rules.

19. *Treatment of those of 1st Class.*—Inams granted in lieu of lands and privileges resumed and offices entirely discontinued, such as the Deshmuk, Deshpandi and other offices, being no longer service, but subsistence grants, will be disposed of according to paragraph 5 if they are hereditary in their terms, either by express declaration of Government, or by recognized usage. If however they were expressly limited for life, they will be treated accordingly.

20. *Treatment of those of 2nd Class.* (1) Inams enjoyed for services in the Revenue or Police Departments which are seldom rendered, or which it is desirable to discontinue, will be confirmed to

the holders as freeholds, subject to the payment of a quit-rent not exceeding the highest rate above provided for personal Inams. This quit-rent will be charged in commutation both of the service thus discontinued, and of the reversionary interest possessed by Government in the Inam. The rate and mode of commutation will be determined on a consideration of the nature of the service and the circumstances attending it in each district. (2.) If a quit-rent exist already in any form, the mode of calculating the additional charge will be the same provided for in paragraph 12.

21. VILLAGE SERVICE INAMS.—*Those enjoyed by village officers for Revenue or Police services still performed.* (1) Inams held for village offices of Revenue or Police the duties of which still require to be performed, will be continued to the holders of the office. Where these Inams are excessive in comparison with the duties required the excess above a certain maximum—to be fixed in communication with the Collector of the District, the Board of Revenue, or the Commissioner of Mofussil Police, under the sanction of Government,—will be dealt with in accordance with paragraph 20, that is to say, both charged with a quit-rent in commutation both of the service Inam attached to it, and of the reversionary interest of the Government the Inam. (2) Where the Inam attached to the office is wholly partially in the enjoyment of members of the family who do not form service, or of strangers who acquired the same by alienation are enjoying it without performing service, both of which are irregular such portion of the alienated Inam as may be considered necessary the efficient performance of the duties, will be re-attached to the office holders, and the rest treated in the same manner as the excess referred to in the previous clause.

22. *Those enjoyed by artisans and others for services rendered to village communities.* (1) Inams enjoyed by artisans and others services rendered to the village communities, will be treated hereditary grants, and will be confirmed to the holders and their heirs subject to the continued performance of the particular service for which they were granted. (2) Cases in which service may no longer required will be dealt with according to paragraph 20, and excess in extent will be treated as provided for in paragraph 21.

23. GENERAL. *Treatment of Inams situated in Zemindaries or proprietary Estates.*—Such of the Inams situated in Zemindaries and

other existing private estates, as were excluded from the assets on which the permanent Peishcush was fixed, and the reversionary claims which are reserved to Government by Section IV, Regulation XXV of 1802, will be included in the present adjudication and settlement, and will be disposed of by the Commissioner on the same principles as have been laid down for the treatment of similar Inams in the Government Taluks:—but the enquiry will not be extended to those Inams which may have been granted by proprietors subsequent to the permanent settlement, in contravention of the provisions of Section XII of the above Regulation, except in the event of the future reversion of the estates to Government.

24. *The term Inam applies to whole villages as well as to small holdings exempt or partially exempt from land tax.*—The term Inam is to be understood to apply to shrotriums, agraharums and whole Inam villages, whether held entirely free of land tax, or on a favourable quit-rent; and such villages will be dealt with upon the same principles as are above prescribed for minor Inams.

25. *The Inam settlement to be made with the registered holders or with the head member of the family enjoying it.*—The settlement will be made either with the registered holders of the Inam, or, where none are registered, with the head member of the family enjoying the Inam, according to existing practice, is alone considered responsible to Government. But this rule will not interfere with the enjoyment of coordinate shares in the Inam by other members of the family, subject to such quit-rent or other conditions as may be imposed upon them in the new settlement in communication with the head of the family.

26. *Abandonment and non-appearance of Inamdars how to be dealt with.*—When an Inam has to all intents and purposes been entirely abandoned, there being no acknowledged owner in existence, or if existing in existence, he omits to come forward to claim it; and when the recorded possessor of an Inam fails, after due notice, to appear to prove his title; such Inam will, in the first instance, be placed under attachment by the Collector of the District, and after the expiration of one year from the date of the notice, will be held to be liable to be duly assessed to the Public Revenue under the general powers conferred on Collectors by Regulation XXXI of 1802.

27. *Encroachments or excess.*—Encroachments, or land in excess of the recorded extent, if proved to be of 50 years' standing will be

dealt with as if it formed part of the original Inam. When of less than 50 years' standing the excess will be subjected to a quit-rent to be fixed according to the circumstances, but not exceeding two-thirds of the assessment, except in the case of fraud of the actual holder, when the full assessment will be charged.

28. *Inams commuted into freehold, to be exempt from further interference.*—Inams once converted into freeholds in accordance with the foregoing rules will be subject to no further interference on the part of the Government, except such as may be necessary for the punctual realization of the quit-rent charged thereon; and even this degree of interference may be avoided, at the discretion of the Inamdar, by the purchase, once for all, of the fee-simple of the land by paying a sum equal to twenty times the amount of the annual quit-rent.

29. *Enfranchised Inams to be placed under the protection of the ordinary Civil Courts.*—Inams thus enfranchised, either by the payment of an annual quit-rent, or of a single fixed sum equal to twenty years' purchase of the quit-rent, will, like every other description of property, be subject to the jurisdiction of the ordinary Courts of Justice in all questions of disputed right, succession, &c., and they may be mortgaged, sold and transferred in any manner, at the will and discretion of the Inamdar subject to the payment of quit-rent, if such is not redeemed.

30. *Title deed to be presented to the Inamdar in acknowledgment of his Inam tenure.*—On the validity of an Inam being established by enquiry conducted in accordance with the foregoing rules, a Title Deed will be at once furnished to the Inamdar,—acknowledging his title to the Inam on its present tenure, and specifying the terms upon which this tenure may be converted into a Freehold.

31. The rules shewn above are given as originally published by the Government. They have in some respects been superseded by the subsequent lapse of time.

G. O., 9th August, 1859, No. 1,069.

119. Remarks on new Inam Settlement rules.—It will be observed in the new Inam Settlement rules, that (1) grants or endowments to religious and charitable institutions, and for services therein have been registered under paragraph 3 and are not subject to further interference, so long as the institutions are maintained and the services performed; as likewise grants for the construction and repair of irrigation works, so long as the works are kept in good order; that (2) all personal and subsistence Inamdars whose tenure is doubtful have been compelled to enfranchise, and the option of doing so has been given to all others, so that attention need now be directed only to those Inams of this class which are held on hereditary tenure and which have declined enfranchisement, the terms on which they have been continued to their present holders and their successors as given in the first clause of paragraph 5; that (3) all grants by former Governments in remuneration for services no longer rendered or required, when hereditary either by express declaration of Government or by recognised usage, have been continued on the same terms as hereditary subsistence grants, and when not positively hereditary have been enfranchised on certain terms; and that (4) Village Service Inams have been continued on their former tenure.

2. When Inamdars refuse the title deed accorded to them under the new settlement, or in any other manner relinquish their claims to the Inam tenure, the lands are incorporated with those of Government and the full assessment is levied from them in future, the title deeds being returned to the Inam Commissioner's Office for cancelment. When the delivery of the title deed is precluded in consequence of the absence of the Inamdars, the Inam is attached, and finally resumed after the expiration of one year if the default continues.

3. In case of the death of the holder of an enfranchised Inam, before the actual delivery to him of the title-deed, the deed is in the meantime, intrusted to the Revenue authorities for safe custody. The Collector then makes such inquiry as indicates who is *prima facie* the party entitled, as heir of the deceased, to receive the deeds, and then notifies that the deeds will be given over to them within six months, unless the Collector is restrained by the injunction of a competent Court. The notification must be published in the District Gazettes, in order that as much publicity as possible may be given to it. The Collector makes no change whatever in the title-deed, but hands it over exactly as received to the heirs of the deceased obtaining a receipt.

4. In enfranchised Village Service Inams, reverting to Government by escheat or relinquishment, the full assessment *minus* the

old jodi is credited to the Village Service Fund. Inams relinqui
before enfranchisement are dealt with in the same way.

5. The term "lineal heirs," in Clause 1, paragraph 5, incl
not only the direct lineal heirs of the incumbent, but also failing t
the direct lineal heirs of the original grantee.

6. In cases where arrears of quit-rent have accrued on Re
ous Service Inams, the ordinary process of recovery by revenue
is inapplicable, and Collectors must in such cases apply for
Board's sanction for the resumption of the Inams, having first as
tained that the appropriate Managing Committee under Act XX
1863 are unwilling to take up the Inam or to settle the arre
due on it.

7. Inam lands which have been enfranchised under the ru
may be accepted as security for any purpose in the same manner
lands assessed to the Revenue on the usual terms. They are in fu
in precisely the same position as ryotwary lands in respect of succe
sub-division, and sale for arrears of quit-rent.

9th January, 1861 ; 14th January, 1863 ; 26th September, 1864 ; G. O.
September, 1864, No. 1,670 ; 16th September, 1867 ; G. O., dated 16th Au
1867, No. 912, R. D. ; 14th December, 1870 ; 20th June, 1873 ; G. O., dated
May, 1873, No. 497 ; 29th June, 1875 ; G. O., 22nd April, 1875, No. 638 ; 19th
1876 ; G. O., dated 31st March, 1876, No. 453 ; 21st August, 1876, No. 2,138.

120. Resumptions.—It should be announced formally
proclamation to the holders of unenfranchised Shrotriems that
Shrotriems are liable to attachment if they fail to pay any of the k
and further that if a balance is allowed to remain after the close of
Fusly, the Shrotriems are liable to forfeiture whether they have
attached or not. At the close of the fusly, the Collector will su
to the Board a list of defaulting Shrotriemdars, with a stateme
the balances, and his opinion as to each case in the column of rema
The Board will forward the statement, with their remarks
recommendations, for the orders of Government. Collectors sho
always state whether the proprietors of Shrotriem villages resu
under the rules make any objection to the imposition of full assessme
or tacitly concur in it.

2. When the cessation of service in a religious service Inam
recent, an opportunity of renewing the service should be given to th

der of the land before reporting the case. Resumptions of this
of Inam should be cautiously made.

3. Inam lands or money allowances attached to pagodas which
been abandoned, or have been in a ruined condition, for twelve
or upwards, can be incorporated with the Government lands
time to time as opportunity offers without applying for special
ion. The amount and circumstances of each resumption should
ver be given in the Annual Settlement Report. This order
not apply to Inams attached to charitable or religious institutions
than pagodas.

4. Unenfranchised life grants of Inam lands can be resumed on
e and without report. An endorsement should be given to persons
rous of appealing against such orders, quoting the date and
graph of any order of Government which refers to the case, as
will often enable Government to deal with the appeal without
g for information.

Ext. Cons., 25th October, 1833, R. D., No. 1,123 ; 28th October, 1839 ; 5th
, 1852 ; 7th December, 1854 ; 22nd December, 1856 ; Court's Despatch,
June, 1856, No. 5 ; 16th January, 1858 ; E. M. C., 14th January, 1858., R. D.,
59 ; 2nd July, 1875, No. 1,829.

121. Succession in certain cases.—The general rules acted
in regulating cases of succession to money allowances by adoption
be taken to be as follows :—(1). The Government reserve to
selves in all cases the right of refusing to recognise the claims
adopted son to succeed to any allowances in money. Adoptions
e by a female Inamdar, or by the widow or female heir of a de-
d male Inamdar, will in particular be specially scrutinized. (2).
n a money grant is conferred under sannad for a certain number
es, or when it is conferred on the grantee and his "legal heirs,"
person is to be recognised as the successor who may possess the
cter of the legal heir of the deceased incumbent whether by birth
doption. (3). Pensions granted hereditarily are to cease when the
editary line fails, and are not to pass to adopted children.

2. The circumstances of the legal heir being a female, or of the
cession having formerly descended through a lineal female heir,
ll not be held to be a bar to the continuation of an Inam.

3. In undivided families the second life of a shrotriem grant
be considered to be the generation succeeding the first life, and

the third life will be considered to be the following generation. For instance, A. is the original grantee of a shrotriem for three lives : the survivor of his sons C. D. E., who are an undivided family, will be the second life ; and the longest surviving son of either C. D. or will be considered the third life. It is provided of course in cases that the family continues undivided in each generation. sub-division of the property should take place in the second ge tion, the share of any member of the family in that generation dies without issue will lapse. It will generally be advisable to r ter the shrotriem in one name only, leaving the other members undivided family to make their own arrangements among themsel Only the direct heirs of the grantee of a shrotriem are entitle participate in it, collateral heirs being excluded.

6th October, 1834, Note 6 ; E. M. C., 4th September, 1848, No. 954, R. Pro. S. U., 3rd September, 1848 ; E. M. C., 2nd September, 1851, No. 822, R. 29th September, 1851 ; 9th February, 1854.

122. Sub-division of joint liability in enfranchised Inams.—The following Notification, authorizing to a certain exte and under certain conditions, the sub-division of the joint liability share-holders in enfranchised Inams held under joint tenure to payment of the Government quit-rent should be published from to time in the District Gazettes :—" (1). It is hereby notifie the information of all those whom it may concern, that in any c which all the shareholders in an enfranchised joint tenure Inam agree among themselves to sub-divide the benefits derivable fro grant, and the quit-rent payable to Government, (provided, ho that the share of quit-rent thus apportioned and payable by ea dividual shall in no case be required to be recognized by the Col unless it amounts to two Annas or upwards) ; and shall pr before the Collector an agreement signed by all of them and stamped and registered, containing a full statement of the d of the sub-division of the land or produce or rent receivable occupying tenants (as the case may actually be), and declaring unconditional acceptance by all the shareholders without excepti the abovementioned agreement ; the Collector is prepared to public notice of the proposal, and should no objection be raised established, to accept it, so far that each recognized and recor individual share of the Inam shall be held first liable to sale for recovery of the Government dues on account of it should the sal

defaulter's other property have proved insufficient ; but that in event of the Government demand being still unsatisfied, the Col- or shall be at liberty to recover the balance outstanding from the of the shareholders, by the sale of their shares in the Inam vil- concerned, or other property belonging to them, or both. (2). ld objections be raised by competent parties to any proposals may be made, the Collector will inquire into and dispose of them heir merits."

2. The receipt of proposals made in due form must be notified roclamation and placard in the village itself, and by placard in Taluk and Huzoor Cutcherries. The placard and proclamation st declare that the proposal is unanimous ; they must also state the proposal will be disposed of on such and such a date unless ected to before the Collector within three months.

3. When the Collector has decided to accept the proposal, an r will be issued by him to the taluk authorities detailing and ng the agreed sub-division of the Inam, in the terms of the cation as above.

4. As each proposal is accepted, notice to that effect must be de in the District Gazette.

5. Collectors will notice in their annual Settlement Reports the ent to which advantage is taken of the permission here accorded.

G. O., dated 18th October, 1867, No. 3,451, R. D. ; 3rd April, 1868 ; G. O., 6th ecember, 1870, No. 1,250, Revenue.

123. Assessment on sub-divisions of enfranchised ams.—The apportionment of jodi or quit-rent on the sub-divisions enfranchised Inams should be made at rates proportionate to the lues of such sub-divisions in comparison with the value of the le Inam. In cases where the sub-divisions are small redemption the quit-rent should be encouraged.

2. No separate deed need be given for each sub-division of an am sold or purchased. The deeds executed by the seller must con- tute the purchaser's title, as in the case of any other property. When persons appear before the Revenue authorities for apportion- ment of the quit-rent, the portion sold will be deducted from the ori- ginal Title Deed given by the Inam Commissioner for the entire Inam, by an endorsement on the back of it under the signature of

the Collector, or one of his Assistants or Deputies. The purchaser may take an extract from the Collector's Register in which the transfer is recorded, as in the case of ordinary ryotwary land.

3. The Act for the Registration of Assurances, will afford additional means of securing title.

G. O., 1st October, 1864, No. 1,820, R. D.; 28th October, 1864.

124. Private leases, &c.—Unenfranchised Inamdars should not be permitted to lease their Inam lands to others for lengthened periods, as such a course may have the effect of leaving the Inam altogether in the family of the lessee. When an Inam is sold by the registered proprietor, the Collector will not refuse to register the transfer, unless it is a case where the alienation appears to injure the right of Government as *ultimus haeres*; in the latter case, reference should be made before registering the transfer.

4th May, 1857; E. M. C., 7th April, 1857, R. D., No. 337; 7th April, 1857, No. 873.

125. Compensation.—The grounds on which claims for exchange of lands or for compensation are advanced by Inamdars may be divided into two classes, viz:—(1). Where the alleged loss has arisen from causes beyond the Inamdar's control, and (2). Where the loss has been occasioned by some act of the Government.

2. In the case of claims arising out of loss from causes beyond the Inamdar's control, the nature of the Inam will be the guide for consideration. If the Inam is held as an equivalent for some service rendered directly to the State; as for instance the Inams of village servants as distinguished from those of village artisans, or the Inams of a choultry as distinguished from that of a temple, the claim for exchange will be held valid, provided it can be proved that the loss did really occur from some cause beyond the Inamdar's control, and is such as to render the future profits of the Inam an inadequate remuneration for the service performed. The compensation will in such cases be in the permanent form of a further grant of land, or a reduction of quit-rent, if any be payable, on the rest of the Inam. In the former case the sub-division of fields will be avoided as far as practicable, either by selecting a field of a value equivalent to the loss sustained, or by transferring one of somewhat greater value subject to a quit-rent equal to the difference. Where waste land is granted, one acre will be the minimum, subject to a quit-rent, if

necessary. If the Inam is not for some service directly rendered to the State, no claim for compensation is admissible. The grant of such an Inam involves no obligation on the part of the State to protect the grantee from losses which have not been occasioned by any act of the Government, who are no more interested in an Inam of this nature than in any other piece of private property.

3. In the case of claims arising out of loss from some act of Government the claim of the Inamdar is indisputable, whether he renders an equivalent in the form of service for his Inam or not. Where the Inam partakes of the character of a trust, as for instance a Poda Inam, the compensation will be in the permanent form prescribed for service Inams. In other cases the Inamdar will be allowed the option of receiving land, subject to the minimum and conditions as to sub-division above stated; or of having his quit-rent reduced by the annual value of the land taken up or of being paid in money once for all.

4. Funds for money compensation will be provided by the Department which occasions the loss.

5. In submitting proposals for the grant of fresh lands as compensation for Inam lands taken up for public purposes, Collectors should be careful to see that the area of the land proposed to be given in exchange is as nearly as possible equivalent to that of the land resumed to the Inamdar. It is not sufficient that the assessments of the two plots are equal, or that inequality is counteracted by imposition of a large additional quit-rent. When lands are taken from Permanently Settled Estates, and a reduction of the peishcush is sought by way of compensation, the amount of the present peishcush, the reduction proposed, and the future peishcush must be reported.

6. Where Inamdars have been granted lands with the express object of their deriving thence a specific annual rental, and where the actual demand from the ryots holding under the Inamdars is under the provisions of the Madras Rent Act reduced below the annual rental which it was originally intended that they should pay, it is open to the Collector to represent the case with a view to compensation being given.

16th May, 1844, No. 12; 28th December, 1844; 19th August, 1857; 29th June, 1858; 23rd January, 1868; 23rd November, 1868; G. O., 16th February, 1872, No. 297; Circ. Memo., 17th October, 1873, No. 1,627; G. O., 11th December, 1874, No. 1,547; 20th January, 1875; 22nd November, 1876.

126. Water-rate.—No Inamdar is liable to be charged for irrigation to a single crop on the extent of wet land expressed in his title deed. Where the wet land is recorded as double crop land, the irrigation for two crops is also free of charge. But where registered dry land is converted into wet by water from Government sources, it is liable to pay the usual water rate irrespective of the extent of cultivated wet land in the Inam holdings.

2. Where the repair of works restores to the irrigated lan[illegible] whole or in part, the original supply on which its classification is irr[illegible] ed was based, it is just to allow the Inamdar to receive his fair sha[illegible] the water free of charge. But the Government do not undertak[illegible] improve irrigation works for the benefit of Inamdars without addi[illegible] al charge.

30th August, 1865; G. O., 11th August, 1865, No. 1,871, R. D.; 22nd Jan[illegible] 1874, No. 107.

127. Excess measurement.—Excess which may in the co[illegible] of the Revenue Survey now in progress be discovered in Minor Ir[illegible] beyond the area entered in the Commissioner's Title Deeds, sh[illegible] dealt with in the manner described in the following paragraphs m[illegible]

2. The area now entered in the title deeds in acres has b[illegible] computed according to local usage as the equivalent of the area registered in the native local measure.

3. Should it appear on survey that the customary local rate converting the native measure into acres is inadequate, then Inamdar is to be allowed free of all additional charge such area acres as, on the average of the village in which the land is situat[illegible] may appear fairly to represent the registered extent of the Inam in t[illegible] local native measure, *plus* an allowance of ten per cent. to cover original inaccuracies of measurement.

4. Excess in the Inam discovered by Survey beyond the area thus calculated is to be charged with the full assessment leviable on land of similar quality in the same village.

5. The following example will illustrate the rule given above. An Inam has been registered as containing 100 putties of land. This has been converted by the Commissioner into 800 acres at the custo[illegible] mary equivalent of eight acres to the putti and so entered in the titl[illegible] deed; but if, on the survey of the village, it should appear that on t[illegible]

[illegible] the local putti represented nine acres, then the Inamdar will [illegible] entitled to retain, free of any additional charge, 900 acres, *plus* ten [illegible] cent., or altogether 990 acres of land surveyed. Should the extent [illegible] land in his possession be found on survey to be in excess of 990 [illegible], then he will be liable to pay full assessment in future on the [illegible] area so discovered.

6. As it will not be possible to distinguish the actual land which [illegible] the encroachment, no puttah should be issued for the excess [illegible] but the assessment leviable on its account should be charged as [illegible]onal quit-rent on the whole Inam. The calculation of the [illegible] and the addition made to the quit-rent, will be entered in the [illegible] Register, and signed by the Collector, and will also be endorsed [illegible]he title deed, if one is forthcoming.

7. The foregoing instructions apply only to Minor Inams, the [illegible]ers of Inam villages being entitled to hold the entire area within [illegible] village boundary on the terms of the settlement made by the [illegible] Commissioner, without reference to its extent.

13th September, 1865.

128. Relinquishments.—Collectors are at liberty to accept [illegible]relinquishment of an enfranchised Inam after the Title D[illegible]ed for [illegible] been issued, on the same terms as relinquishments [illegible] puttah [illegible] are accepted, provided however that all the parties named in [illegible]deed agree in the surrender of the Inam.

2. Collectors may also permit on the same conditions the partial [illegible]quishment by an Inamdar of an enfranchised Inam confirmed [illegible]er a single title deed, provided that the Inam has been formally [illegible]-divided and that the quit-rent has been duly apportioned by the [illegible]ollector. When the portion thus relinquished is less than a revenue [illegible], it must be further provided that the fraction given up is not [illegible] than one acre, and also that the part relinquished is in one block [illegible] not surrounded by the Inam land retained. When entire [illegible]evenue fields are given up, the relinquishments may be accepted with[illegible]t reference to the above restriction of one acre, but they should still [illegible] rejected if the lands given up are so situated that they are surround[illegible]ed by the Inam lands retained, and cannot be conveniently taken by [illegible]bers for cultivation.

3. The quit-rent on the portion relinquished should bear the [illegible]me proportion to its assessment as the entire quit-rent does to the

assessment of the entire Inam; but an exception will be made when a charge has been made on the Inam on account of excess subsequent to the Inam settlement. In this case, the portion relinquished, or so much of it as bears an assessment equal to the charge made on account of excess, will be treated as the excess relinquished, and the quit-rent apportioned on the remainder, if any, as indicated above. For instance, if in an Inam, assessed at 20 Rupees, and bearing a quit-rent of Rupees 12, consisting of 8 Rupees of quit-rent proper and Rupees charged on account of excess, land assessed at 6 Rupees given up, the quit-rent on the Inam retained will be reduced to Rupees 7 as shown in the appendix.

4. In cases where the right of the Inamdar to relinquish doubtful or disputed, or in which the Inamdar may not be in actual possession, the offer of relinquishment should not be received; but for default in paying the quit-rent it be necessary to proceed against the defaulting Inamdars, the enfranchised Inam should be attached and sold under the ordinary rules for the recovery of Land Revenue.

5. The deed of relinquishment, which should be prepared and filed in accordance with the rules prescribed for the acceptance of relinquishments of Government lands, must in all cases be presented in person to the Tahsildar by the party or parties concerned, and the title deeds of such relinquished Inams should be deposited in the Collector's Office.

31st October, 1866; 12th May, 1868; 9th February, 1874.

129. Commutations.—When Religious Service Yeomiahs or Ready Money Allowances have been commuted into grants of land revenue, and Title Deeds for the Inams thus created have been issued by the Inam Commissioner, they should be removed from the Yeomiah Register; and reports in cases of lapse need be no longer furnished.

30th July, 1872.

130. Sales.—When an Inamdar falls into arrears, it is not necessary that the entire Inam on which the arrear has accrued should be sold under the provisions of Section 45, Act II of 1864 when the sale of a portion only will suffice to discharge the arrear. So far as is practicable no larger section than is necessary to discharge the arrear with interest and expenses should be sold.

2. When an enfranchised Inam falls into arrears it should be put up to sale as an Inam subject to the quit-rent charged thereon;

if it does not sell for the amount of arrears due, it should be bought by Government and then entered as Government Land, the title being cancelled.

24th March, 1871; 15th July, 1875.

131. Inams in Zemindaries, &c.—Resumed or relinquished Inams in Zemindaries, Polliems, and Inam whole villages, may be made over to the Zemindar, Poligar, or whole village Inamdar, with his consent, and with an addition to the peishcush or quit-rent of two-thirds of the full assessment.

2. Dasbandum Inams in a permanently settled estate, large or small, are resumable by the proprietor for any distinct lack of service. The Government claim no reversionary interest in such Inams, even though they were in existence at the period when the Permanent Settlement was made. Under the Permanent Settlement the responsibility for maintaining in order tanks from which a nunjah revenue is derived, was transferred from the Government to the Zemindar. Dasbandum Inams are alienations from the revenue to which the Inamdar is entitled, and a condition is added that the Inamdar shall maintain the tank concerned in repair. If the Inamdar fails to perform this part of the contract and the liability again devolves on the Inamdar, the reversion of the Inam must be conceded to him.

[illegible]h May, 1868, No. 3,386; 20th April, 1871, No. 1,635; G.O., 10th August; No. 1,281.

YEOMIAHS, STATE PENSIONS, ETC.

132. Payment and inspection of pensioners, &c.—An accurate descriptive roll of all pensioners and yeomiahdars should be kept under lock and key by the paying officer.

2. The incumbents themselves should be supplied with certificates only, without descriptive rolls; these certificates will refer to the incumbent's number on the register and give the amount of his allowance and his name. In cases in which a Permanent Payable Order is issued by the Accountant-General, the counterpart of the order will be delivered to the incumbent in lieu of a certificate; and in all other cases a certificate under the Collector's signature will be issued to the incumbent in the same form as the counterpart Permanent Payable Order. Such counterpart or certificate, as the case may be, must be produced and examined before each payment is made.

3. Pensioners of all classes will, unless specially exempted, be required to attend personally to receive their allowances, and will be required to appear for examination before an officer of Government once in every six months. Exemption from personal appearance may be allowed only to persons of exceptionally high rank and to gosha women prohibited by their religion from appearing in public, and only provided they can prove to the satisfaction of the Collector that they never so appear under any circumstances whatever. In the case of gosha women exemption can be granted by Collectors; in other cases the sanction of Government must be obtained. Persons entitled to the above privilege may in special cases be exempted by Collectors on account of infirmity or old age.

4. Every pensioner or yeomiahdar is liable either to come when summoned by the Collector for examination; or if privileged on account of rank or from being gosha under the last rule, shall be periodically visited, in the former case by the Collector or the Revenue Officer in charge of the division in which they may be resident or any other officer not below the rank of a Deputy Collector who may be deputed for the duty by the Collector, and in the latter case by some trustworthy female deputed by the Collector, such examinations and visits being for the purpose of ascertaining the existence and identity of the parties. The examination of persons other than those privileged on account of rank or from being gosha under paragraph 3 may be entrusted to Tahsildars and Deputy Tahsildars. Persons exempted from personal attendance to receive allowances, on account of age or infirmity, must nevertheless attend the periodical examination.

5. Pensioners and yeomiahdars exempted from personal attendance to receive allowances may be paid through their duly appointed vakils on the production of a vakalatnamah and the pension certificate referred to in paragraph 2, and of a certificate duly attested showing their existence and identity. The Vakalatnamah or affidavit must be in the form given in the appendix, and attested in rural villages by the Village Munsiff on solemn affirmation. Such affidavit is exempt from stamp duty. The life-certificates last-named may be signed by Government servants, by pensioners, or by other well-known and trustworthy persons. Preference however should be given to Government servants and pensioners where these are available. Life-certificates signed by private individuals must be countersigned by some Government official; in rural villages by the Village Munsif or Curnam; in Military Cantonments by the Station Staff Officer; in Regimental Lines by some Native Commissioned Officer; and in large towns by some official likely to be acquainted with the circumstances of such cases, to be previously named by the Collector. Collectors are at liberty to admit as vakils persons selected from any class of the community. The vakalatnamah however must be duly registered in the Collector's office and must be attested by the person who granted the life-certificate in the same case, or by some other person belonging to the class of persons from whom a life-certificate would be accepted. In cases of suspected fraud the Collector is authorized, where the vakil or person signing the life-certificate are also pensioners, to withhold payment of their pensions from these persons pending investigation of the matter.

6. With a view to check fraud, a list of pensioners and yeomiahdars exempt from personal attendance to draw allowances, or from personal appearance for the purposes of examination, should be published annually in the District Gazette in English and in the Vernacular. The list should be in a tabular form showing the names and residence of the pensioners, their age, when the pension was granted, present age, amount of pension, names and residence of the

persons granting the life-certificate, and of the vakil last appointed to draw the pension.

G. O., 18th February, 1867, No. 76; 18th April, 1867; G. O., dated 3rd October, 1876, No. 1,406; 26th May, 1877, No. 2401; 19th December, 1877, No. 5,276; Board's Proceedings, 28th September 1882, No. 2,402; Bd's Pro., 5th June 1882, No. 1,452.

133. Report of casualties.—The officers mentioned in paragraph 5 of the last order as having the duty of countersigning life-certificates will also be required to report casualties and will be held responsible for this being correctly done.

2. A reward of from Rupees 5 to Rupees 50 will be given, according to circumstances, for the earliest communication to the officer of Government through whom the pension has been paid, of any casualty among Civil Pensioners which has not been reported within three months from the date of its occurrence. The same rule will apply to the communication of information regarding marriages, entertainment in the public service, or provision in life in any [illegible] manner, in the case of persons whose stipends would be affected by such events.

3. To prevent the recurrence of mistakes as to casualties and lapses, lists of recipients of all pensions, yeomiahs, and money allowances should be published in the District Gazettes. Any changes that may occur should be duly noted and revised lists published every year in the prescribed form.

E. M. C., 2nd November, 1841, P. D. p. No. 176; 15th November, 1[illegible] 17th June, 1847; Fort St. George Gazette, 1847, page 474; G. O., 30th January 1877, No. 408.

134. Arrears.—The following are the rules regulating the procedure to be observed in the payment of arrears of pensions. They apply to all pensions and cash allowances in arrears owing to non-application or other neglect on the part of the recipients, with the exception of Service Pensions (*i. e.*,) those governed by the Rules in the Civil Pension Code :—

1. Pensions and other cash allowances are payable either monthly, quarterly, half-yearly or annually, as it may be stated in the respective Permanent Pay Orders.

2. Pensions and other cash allowances should, as a rule, be drawn immediately after the close of the periods for which they are respectively due.

3. When an application is made for the payment of arrears of pension or other cash allowance, the Disbursing Officer will examine the applicant personally and satisfy himself that the applicant is the person entitled to the pension or allowance. He will then pay the arrears due to the applicant, subject to the conditions laid down in the following Rules. In the case of persons exempted from personal attendance, special precautions for the prevention of fraud should be taken by the Disbursing Officers.

4. The date on which application for payment was made should be distinctly noted by the Disbursing Officer on all vouchers on which [illegible]ent of arrears may be made. A certificate to the effect that the [illegible]cant has been personally examined by the disbursing officer, or, [illegible]e case of persons exempted from personal attendance, that he [illegible]otherwise satisfied himself of the identity of the applicant (*vide* [illegible]3), should also be appended.

[illegible] The number of the Permanent Pay Order upon which each [illegible]n or allowance is paid should be clearly noted on the voucher.

[illegible] Disbursing officers will also endeavour, as far as possible, to [illegible]tain why pensions or other cash allowances have been left un-[illegible]n, and, in case of casualties, will note them in the registers for [illegible] and communicate them with the date to the Accountant-General [illegible]ut delay, returning at the same time the Permanent Pay Order [illegible] which the pension or other allowances was paid. In the case of [illegible]alties of Carnatic stipendiaries, a report should also be sent to [illegible] Government Agents at Chepauk and Paymaster of Carnatic [illegible]ends.

[illegible]7. Any pension or other cash allowance the payment of which has not been sought for more than six years should be struck off the [illegible]ers and all arrears forfeited.

[illegible]8. Subject to the provisions of the foregoing Rules, payment of [illegible]ers of pensions or other cash allowances may be made as provided [illegible] the following Rules.

[illegible]9. All pensions and other cash allowances payable on account [illegible] fixed periods are due on the expiry of those periods, from which [illegible]me, up to one year, they will be considered as current payments. [illegible]fter that, they will be considered as arrears.

Illustration.—An allowance for December 1879 is due on 1st January 1880, and, if claimed before 1st January 1881, will be paid as a current allowance. From and after that date, it will be paid as arrears.

10. **Arrears of pensions** and other cash allowances will be paid in full for two years in addition to the current payment.

Illustration.—An allowance due on 1st January 1880, but not claimed until 1st January 1882, will be paid in full, as well as the allowance due in any month, quarter, half-year or year preceding January 1883, if applied for before the end of December 1882.

11. Pensions and other cash allowances, parts of which are in arrears for more than two years, will be paid as follows :—

Current year	...	... In full.
First year's allowance	...	... In full.
Second year's allowance	...	... In full.
Third year's allowance	...	... 10 per cent. deduc[illegible]
Fourth year's allowance	...	... 15 do. do
Fifth year's allowance	...	... 20 do. do.
Total—Six years.		

Illustration.—An allowance due from the year 1875, if a[illegible] for in 1880, will be paid as follows :—

Current...	...	... 1880 in full.
Arrears	...	... 1879, in full.
		1878, in full.
		1877, 10 per cent. deduction.
		1876, 15 do. do.
		1875, 20 do. do.

G. O., 21st Feby. 1881, No. 298, Fin.; 29th Oct. 1881, No. 2,085, Fin. [illegible] Feby. 1882, No. 221, Fin.; Bd.'s Pro., 3rd May 1882, No. 1,217.

134A. Procedure on application by the legal representative of a deceased person for payment of Arrears of Pension or Money Allowance.—When a person applies, as the legal representative of a deceased party, for payment of arrears of pension or money allowance, the disbursing officer should require proof by affidavit or declaration in writing that the applicant is entitled to receive the payment asked for. Such affidavits and declarations are exempt from stamp-duty under Schedule II, Act I of 1879.

G. O., dated 8th March 1879, No. 436, F. D.

135. **Transfers.**—The practice of transferring the payment of yeomiahs and other allowances to districts other than those in which they were originally granted, is objectionable, as tending to cause unnecessary trouble to public offices and to facilitate fraud. Such applications should not be submitted, unless there are strong grounds for the indulgence. When such applications are acceded to, the officer transferring the allowance will furnish the pensioner with the requisite certificate, and forward a duplicate to the paying officer with a descriptive roll of the pensioner in the prescribed form.

15th February, 1847 ; 11th August, 1853.

136. **Leave of absence.**—Yeomiahdars may be permi[illegible] to proceed on pilgrimage to Mecca or other places, and may draw their allowances during absence for a period of seven years. Applications to proceed to Mecca however should be submitted for the sanction of Government. With a view to prevent fraud during absence, an accurate descriptive roll in the prescribed form must be prepared of every hereditic stipendiary or other pensioner proceeding on pilgrimage before departure, giving a description of the appearance, age, &c., of the pensioner at the period of his departure. Copies of these descriptive rolls should be forwarded to the British Political Agents in different countries before whom the pensioners may be required to appear. In the case of Service Yeomiahs the latter rule need not be followed, as the amount of the Yeomiah will be paid to the deputy who performs the service during the Yeomiahdar's absence. In ordinary cases of leave of absence to pensioners, the Board of Revenue may grant it without reference to Government, prescribing such rules for the payment of the pensioners during absence as they consider necessary in each case. Pensioners to whom a maintenance order is granted by a Magistrate should not be granted leave beyond the Magistrate's jurisdiction unless a guarantee is given that the order will be complied with.

[illegible]7th January, 1822 ; 10th May, 1847 ; 7th May, 1849 ; 25th April, 1850 ; 4th March, 1854, Misc ; 10th March, 1864.

137. **Commutation of grants.**—The attention of Collectors is directed to the annexed rules for the commutation of pensions. The rules apply to pensioners of all descriptions, whether perpetual or for life only. No pension however in excess of Rupees 20 per annum is to be commuted, except in the case of secluded females,

when the pensions may be treated in this manner if not in excess of Rupees 240 per annum. It is highly desirable to encourage a disposition on the part of all stipendiaries to obtain by the commutation of their pensions the means of engaging in profitable employments, and commutation should therefore be encouraged whenever it has been ascertained that the character of the applicant is respectable, that the purpose is not to squander the money but to employ it profitably, and that there is a fair prospect of this being carried out. Applications for the commutation of Carnatic Stipends must be forwarded through the Chepauk Agent :—(1). The Board are authorized to sanction, on the reports of the local authorities, and with the consent of the recipients, the commutation of all hereditary pensions and Malikanas to dispossessed Poligars or pensioned Rajahs, of the value of Rupees 20 and less per annum, at the rate of 20 years' purchase, or Rupees 200 for every 10 Rupees of annual pension. Allowances granted for the benefit of Institutions of a permanent character as Mosques and Pagodas, and which have usually been regarded as perpetual, will also be commuted at the same rate but with the previous sanction of Government. (2). The Board may also authorize in the same manner, and at the same rate the commutation of all personal pensions of Rupees 20 per annum and less, which may have been declared hereditary by Government in distinct references. (3). With regard to grants for the support of Durghas, Tombs, Tuckeyas, or Makans, which are not considered hereditary, but are liable to resumption or reduction on a lapse, the Board will be prepared to recommend to Government the commutation of the same at a rate depending on the ages of the incumbents and the prospect of the continuance of the allowances beyond their lives, but not exceeding in any case the maximum of 15 years' purchase. (4). The Board are also authorized to commute, on the reports of the local officers, and with the consent of the recipients, all life pensions of twenty Rupees per annum and less, at the rates entered in the Schedule shown in the Appendix; provided that the applicant for commutation is certified to be in good health at the time of application. (5). With a view to prevent the fraudulent or erroneous re-issue of pensions commuted in whole or in part under the foregoing rules, Collectors are required to keep a separate Register in their offices of all pensions so commuted. This Register should be kept in the prescribed form, and must be referred to on every applica-

tion for a commutation; and in every case submitted for the orders of the Board it should be distinctly stated that the Register has been examined. (6). By the term recipient or recipients of a pension is to be understood the person or persons whose names are registered in the district lists, without reference to other members of the same family who may participate therein. The consent of the head of the family, or of the registered recipients, will alone be deemed sufficient for the purposes of the commutation authorized by these rules; but the Collector may, if he see cause, order the distribution of the purchase-money among the members of a family, in the proportion in which they may have been accustomed to participate in the pension. These orders are to be made known to all pensioners, and Collectors are instructed to endeavour to buy up all pensions of trifling amount at present. These petty payments, and the correspondence, accounts and references connected with them, occupy much of the time of Collectors, the Board, the Accountant General and the Government which might be much more profitably employed. Moreover the shares of the pensions, or the shares into which they are divided, are often so small as to be wholly insufficient for the subsistence of the recipients, and will probably be gladly commuted in many cases on the favourable terms here authorized.

1st July, 1855; 6th November, 1856; 11th June, 1857; 28th July, 1857; 5th May, 1859; 23rd June, 1859; Pro. of Gov. of India, 22nd Feb., 1860, No. 1,332, Judl. Dept.; 28th March, 1860, Misc.; 18th August, 1862.

138. Modification of grants.—The sub-division of Service Yeomiahs is altogeter prohibited, as, if this were allowed the objects for which they were originally granted would in a short time become unattainable. Subsistence allowances and hereditary allowances should not be sub-divided without very good grounds. These grants were originally made for the respectable maintenance of a particular family or individual, and the members of the family should look to the head of it for their support. The alienation of any portion of an hereditary pension by assignment is contrary to the spirit of Act XXIII of 1841, and Collectors are not bound to recognize or give effect to such assignments. At the same time should the family of a pensioner who are entitled to a share, or to maintenance, complain of non-participation, it is the duty of the Collector to dispose of the case on its merits. If the pensioner neglects to comply with the Collector's orders, the Collector should direct the proper amounts to be

separately disbursed, or take such other measures as will secure the rights of all the members of the family. The following rules have been sanctioned by Government under Act XXIII of 1871 :—

Revised Rules under the Pensions Act (No. XXIII of 1871).

" 1. Claims relating to any pension, or grant of money or land revenue, falling within the scope of the Pensions Act, inquired into by the Collector or other authorized officer under Section 5, shall be reported by him for the orders of Government through the Board of Revenue.

" 2. A certificate declaring that a claim to such pension or grant may be tried by a Civil Court shall not be granted under Section 6 without the previous sanction of Government obtained through the Board of Revenue.

" 3. Such certificate will ordinarily be granted when a p... *bona fide* claims a right of succession to, or participation in a pen... or grant of money or of land revenue, under the terms and withi... intention of the endowment ; but when the claim is for the rec... of the pension or grant or any part of it alienated to third part... the life-tenant or trustee for the time being, contrary to the inte... and object of Government in creating or continuing the grant, the... will be inquired into and reported for the decision of Government i...

" 4. Whenever the decision of Government in cases inqu... into under Rule 3 recognizes the justice of the claim or any ... thereof, it shall be carried out if (*a*) the pension be a cash payme... a beriz deduction by an order to the Treasury or Village Officers ... cerned to pay the amount then in the Treasury or thereafter ac... ing to be payable, to the party declared to be rightfully entitled ; ... if (*b*) it be a grant of land revenue, by proclamation in the village ... a written notice to the ryots in occupation of the land, that the ... vernment ha.. decided in favor of A. B. as the Inamdar ; and by ... issue of a certificate authorizing the party recognized by Governm... to sue those who under color of title may already have wrongf... received any such pension or Inam."

2. In cases of lapses occurring where the grants are ackn... ledged to be perpetual, and where the new claimant is the legal heir according to the law or usage of the parties concerned, registry may at once be made in the new claimant's name and the payment continued, the circumstance being reported for the confirmation of the

Board of Revenue. But it must be understood that except in cases where the pension is of the nature of private property or is an allowance in perpetuity in lieu of property given up to Government, pensions granted hereditarily cease when the hereditary line fails, and do not pass to adopted children. Lapses should be reported in the prescribed forms, and any original Sunnud which may be forthcoming together with translations should be submitted. In reports regarding renewal of allowances for charitable or religious service which are per... on condition of service, it should be stated whether the service ... kept up. In the case of yeomiahs for schools, the nature of the ... and the necessity for keeping it up should be reported. Yeo... for offering up prayers for the State, or for the care of tombs, ... be viewed as hereditary, and impoverished circumstances will ... accepted as a just ground for the renewal of an allowance. ... any delay has taken place in making application for the rene... of an allowance it should be fully explained, as well as any ... nce between the sum applied for, and that originally granted. ... e of all widows who may be claimants should be given. When ... wance is renewed for one life only, the fact should be distinctly ... ed to the grantee.

On the decease of a political stipendiary or members of a ... liary family, the case will be taken into consideration by the ... Government and rules will, if necessary, be framed in the spirit ... se prepared for the Mysore family, for the future regulation of ... rovision, if any, to be made for the heirs or dependents of the ... ed stipendiary, or of the family to which he belonged. The ... e rules are contained in the following Resolutions of the Su... Government :—" 1st. That in pursuance of the instructions ... ed in the Honorable Court's Despatch, No. 16 of 1855, dated the ... ly, the sum of Rupees 1,000 per mensem shall be added to the ... nce (Rupees 2,096,) now received by Prince Ghoolam Mahomed, ... nly surviving son of Tippoo Sultan, the said increase to have effect ... the 1st August 1855. 2nd. That the allowances received before ... th October 1855 by the grandsons of Tippu Sultan varying from ... s 543-8 to Rupees 132, be equalized, and a uniform stipend ... pees 300 per mensem be assigned to each such grand-son for his ... upsing at his death. 3rd. That the allowances now received by the ... -daughters of Tippu Sultan varying from Rupees 261 to Rupees 66 ... ensem, be equalized, and a uniform stipend of Rupees 261 be assigned

to each of the said grand-daughters for her life-time, lapsing at her death. 4th. That on the death of any of the grand-sons or grand-daughters of Tippoo Sultan, they being the children of sons of the said Tippoo Sultan, the Superintendent of Mysore Princes shall report the number and names and relationship of those relations who have been supported on the stipend of such deceased person, and that it shall becompetent to the Government of India, on a consideration of all the circumstances then existing, to assign to each, or any of them, such pension or pensions as it may think proper. And whereas by Clauses 7 and 8 of this Resolution, the existing stipends of great grand-sons and great grand-daughters of Tippoo Sultan, being children of sons of the said Tippoo Sultan (whose fathers are now deceased), are to be raised to Rupees 200 and 100 respectively, it is resolved that on the decease of any grand-son, being the son of a son of the said Tippoo Sultan, the Government shall be at liberty to assign to the sons and daughters (now living and not being sons and daughters born of Khowasses) of such grand-son, pensions of Rupees 200 and 100 per mensem respectively, granting to the other relations who may have been supported on the stipend of the deceased, such allowances as they think proper. And it is further resolved, that on application to that effect being duly made, the Government shall be competent once for all to commute the amount of pension which would be receivable by any great grand-daughter of Tippoo Sultan according to the foregoing resolution, to one sum payable to her during the life-time of her father by way of an advance for marriage and dower. 5th. That it be distinctly understood and explained to the members of the Mysore family, that children born of Khowasses after 26th October will not be entitled to any stipend or other provision whatsoever. That it be further understood and explained, that the stipends of Begums and Khowasses will lapse, absolutely and finally, on the death of the stipendiaries severally. 7th. That the allowances received by the great grand-sons of Tippoo Sultan, being the sons of a son of the said Tippoo Sultan, whose fathers are now deceased, be equalized, and a uniform stipend of Rupees 200 per mensem be assigned to each of such great grandsons for his life-time. 8th. That the allowance now received by the great grand-daughters of Tippoo Sultan, being the children of a son of the said Tippoo Sultan, whose fathers are now deceased, be equalized, and a uniform stipend of Rupees 100 per mensem be assigned to each of such great grand-

daughters for her life-time. 9th. That the great grand-sons and great grand-daughters of Tippoo Sultan, being the children of sons of the said Tippoo Sultan, whose fathers are living, and who may be in the receipt of allowances under the operation of the orders of Government, dated 5th February 1840, shall, in the spirit of those orders, receive during the life-time of their father, a maintenance in the aggregate equal to one-third of the augmented stipend which will accrue to such ... in accordance with the 2nd Clause of this Resolution, and no ... Provided that on the death of such father, the rule prescribed ...use 4 of this Rule shall become applicable to such great grand- ...d great grand-daughters. 10th. That, on special considera- ...he allowances now received by Nawab Ghoolam Allee, the ..., and by his sister the niece of Tippoo Sultan, and by their ... the widow of the late Nawab Kureem Shah, be re-adjusted ...ws, viz. :—"To Nawab Ghoolam Allee Rupees 1,000 per men- ...o his sister Rupees 200 per mensem; To their mother Rupees ... mensem."

... On application from Collectors the Government will consider ...irability of continuing lapsed political pensions for the support ...nsioner's widow to the amount of one-half the lapsed pension.

... January, 1822; 18th January, 1841—Notes 1 to 4; 7th February, 1842; ...gust, 1842; 29th September, 1845; E. M. C., 20th January, 1846, R. ... 94; 29th March, 1847; 10th May, 1847; 7th May, 1849; 25th April, ...10th June, 1850; 27th February, 1851; 27th February, 1851—Notes ...; To Collector of Cuddapah, 19th May, 1851, No. 996; 3rd July, 1851; 8th ...1852; 10th March, 1857; 13th June, 1857; 3rd March, 1859; 2nd February, ...Despatch from Secretary of State, 9th December, 1863, No. 83; 4th ...y, 1864; 4th March, 1864, Misc.; 10th March, 1864; 27th June, 1865; *G. ... October*, 1880, *No.* 1,290.

PUBLIC ENDOWMENTS.

139. Choultries for native travellers.—The following are the rules regulating the grant of waste land as an endowment in aid of Choultries erected by private individuals:—(1). No choultry built by any individual will be entitled to a grant of waste land, unless the special sanction of the Board has been obtained previously to its erection. When applications are submitted by Collectors, they should report the outlay proposed to be made by the parties, and should forward a plan of the proposed building. (2). No endowment will be given to a choultry unless it furnishes accommodation for all classes of the community. The prescribed plan which provides two distinct buildings of similar size and description, one being intended for Brahmins and Sudras, and the other for the remaining classes of the people, should be shown to parties applying for permission to erect choultries under the rules, not with a view to their adopting it in all its arrangements but to afford some idea of the nature of the accommodation which it is expected will be provided for the different classes. It will not of course be always practicable to construct two buildings on opposite sides of the road, as exhibited in the plan, or to provide exactly similar accommodation in each building. The building for the classes other than Brahmins and Sudras, should not under any circumstances furnish less accommodation than is shown in the plan. (3). In no case will the extent of waste land granted for the endowment of a choultry of the above nature be greater than is subject to an assessment of sixty Rupees per annum. (4). No two choultries on the same line of road will be considered entitled to grants of land unless a distance of at least 10 miles intervenes between them, except under such particular circumstances as may induce a Collector to consider himself authorized to recommend a deviation from the general rule. (5). It will be the duty of every Collector to ascertain, from time to time, that the choultries for which grants of land are assigned are kept in good repair, and the proper establishments maintained for the benefit of travellers. (6). Every grant of land made for objects of this nature will be null, as soon as the object for which the choultry was built is abandoned. (7). A yearly return of choultries in the prescribed form should accompany the Endowment Report, forming an enclosure to it.

2. Choultries should not be permitted to be occupied wholly or partially for any purpose to the exclusion of the persons for whose benefit they were originally provided. They should not ordinarily be used in connection with the public service.

3. In cases where the endowment of these institutions is within Rupees 100 per annum, the management may be entrusted to any private individual of respectability who may be willing to undertake the trust, on condition that he maintains the buildings in repair, and appropriates them solely to the use of travellers. As an alternative it will often be desirable to vest the charge of the charity in a small committee chosen from the inhabitants of the nearest village, the village head-man being ex-officio one of its members.

4. Where the entire control of such buildings is retained under Government management it will be advisable to vest some Taluk or Village official stationed in the neighbourhood of the Choultry, with general supervision over the distribution of food and the internal economy of the institution.

5. The distribution of food, raw or cooked, at Choultries falling under the Regulation and managed directly by Government should be discontinued where the terms of the endowment permit of it, the funds thus liberated being devoted to the extension of the charity in places objectionable direction. When the conditions of the original endowment do not permit of this reform, raw food only should be issued, and endeavours should be made to insure the distribution being made to all classes of the community, care being taken that it is restricted to *bonâ fide* travellers. No person should be considered a traveller who remains at any particular Choultry more than twenty-four hours, unless detained by sickness.

6. When the choultry has been erected under the rules, it should be made known by beat of tom-tom that the building is open for the reception of travellers.

[illegible]th August, 1829; 19th January, 1832; 8th August, 1836; 25th May, 1848; [illegible]pril, 1850; E. M. C., 8th April, 1850, Revenue; 11th March, 1852; 11th [illegible]y, 1859; 6th March, 1860.

140. Schools.—It is the duty of Collectors to prevent the appropriation of the proceeds of an endowment to purposes contrary to the intentions of the donors. But it is unnecessary that any further interference should be exercised with schools for Hindoo or Maho-

persons will be entitled to vote at elections of Members of Committee :—(*a*). Owners of lands, situated within the jurisdiction of the Committee, and paying an annual revenue to Government of not less than Rupees 20. (*b*). Owners of landed property, situated as aforesaid, wholly or partially exempted from the payment of revenue to Government; but which if not so exempt would be liable to an annual payment of Rupees 20. (*c*). Owners of house property, situated as aforesaid, of the estimated value of Rupees 250 and upwards. (*d*). Occupiers of houses, situated as aforesaid, of the annual rental of Rupees 20 and upwards. (*e*). Persons in the employment of Government on salaries of Rupees 150 per annum and upwards, or in the receipt of pensions from Government of the like amount. (*f*). Possessors of private income to the amount of Rupees 150 and upwards. (*g*). Persons supporting any Religious Endowment under the management of the Committee by annual payments of not less than 50 Rupees, or a donation of Rupees 500. (*h*). Graduates of any University who have resided, for six months prior to the election, within the jurisdiction of the Committee. (*i*). Any person not [illegible] fied as aforesaid, and claiming to vote must establish his right to the satisfaction of the Committee: Provided always that no person shall be entitled to vote at any election unless he professes the religion for the purposes of which the Religious Institution under the management of the Committee was founded or is maintained, and is interested in its maintenance and is not a Minor: Provided also that no person shall be entitled or allowed to vote unless he has been registered as a voter at least seven days before the occurrence of the vacancy at which he desires to vote. (14). Every Committee shall keep a Register of Voters, in which shall be entered the name, occupation, or other description and qualification of every person entitled to vote at their elections; and every person satisfying the Committee that he possesses the qualifications hereinafter mentioned shall be entitled to be registered as a voter, and be furnished with a copy of the entry of his name, &c., in the Register. (15). No person shall be entitled to more than one vote for each vacancy. (16). Voting by proxy shall be allowed only in the case of absentees supporting Institutions under the management of the Committee by annual payments of Rupees 500 or upwards, or donations of Rupees 5,000. The authority produced by the proxy must have been executed before a public Officer not below the grade of Sub-Magistrate, and attested by him. (17). Voters

proved to have wilfully registered more than one vote for each vacancy shall thereby be disqualified for again voting, and their names shall be removed from the Register. (18). The person who receives the greatest number of votes shall be declared duly elected as a member of the Committee, and in the event of two or more persons having an equal number of votes, the selection shall be determined by lot. (19). Any person proved to have given directly, or indirectly, any valuable consideration whatever in return for a vote shall be thereby disqualified from being elected. (20). The election of any person, except in conformity with these Rules, shall be null and void.

Gazette Notifications.

IRRIGATION AND OTHER PUBLIC WORKS.

143. Relations with Public works Department.—The Collector's procedure in reference to the Public Works Department is detailed in the Public Works Code, and Collectors should make themselves acquainted with it.

2. Collectors should be specially careful never to make representations adverse to the Public Works Department without having previously discussed the matters referred to with the local head of the department.

3. Remarks by the Revenue authorities, regarding wor[k]s under the supervision of Taluk Overseers, or applications made by h[im] for reports or information should be addressed to the Executive E[ngineer] and not to any subordinate.

4. The officers of the Revenue Department should re[nder] reasonable assistance to the Public Works Department, in ob[taining] supplies, procuring labor, &c., and any taluk servants who dire[ctly] indirectly may throw difficulties in the way of the Public Wor[ks] partment will be severely punished.

5. On a requisition being made to that effect, Collector[s] permit the cash chest of executive officers of the Public Works[De]partment to be placed in the Taluk Treasuries. Collectors will give such aid to the Public Works Department in regard to rem[itting] money to the subordinates as they are able to do without imp[airing] the efficiency of their own department.

6. The forms of address between the Revenue and Works departments will be found in another part of this volum[e].

7th May, 1857 ; 7th January, 1859 ; G. O., 26th August, 1859, No. 2,046 D ; 31st August, 1859 ; 20th March, 1863 ; 3rd August, 1864, Misc. ; 24th 1868, No. 752, R. D. ; 5th June, 1868 ; G. O., 11th June, 1876, No. 1,313, Re

144. Powers to sanction works and repairs charg[eable] to Public Works grant.—During the rainy season, or in the [abs]ence of a flood, the Collector or any of his subordinates may sanctio[n] emergent work for the protection or immediate repair of Irrig[ation] works, roads, bridges, or river bunds, to be executed by the Re[venue] Department in the absence of a competent member of the Works Department, and without limit as to amount.

2. The powers of Collectors as to sanction of ordinary repairs to Irrigation works or to Revenue buildings falling under the Public Works Budget will be found described in the Public Works Code.

28th November, 1861 ; 9th April, 1862 ; G. O., 24th January, 1863, No. 218 ; 3rd February, 1863 ; 7th November, 1870, No. 6,527.

145. Execution of works chargeable to Public Works grant.—No works of any description for whatever purpose required is to be commenced before the plans and estimates in full detail have b[een] submitted for approval by and have received the definitive sanc[tion] of Government in the Public Works Department. The officers [of] Public Works Department have been instructed on no account [to] for works the execution of which appertains to them, should [any] works have been undertaken by others without their authority. [The] Government have announced that any violation of these orders [will] bject the officer concerned to a mark of their severe displeasure, [and] at they will hold him personally responsible for any unautho[rized] xpenditure that may be incurred.

When a public work belonging to the Public Works Budget [is] ied out under the superintendence of a Revenue Officer, the [estimate] will be supplied by the Executive Engineer of the division to [the] llector of the district.

Advances to a Collector to enable him to carry out Public [Works] s will be made on general account and not on account of specific [works].

Subordinate Revenue officers entrusted with the execution of [works] will obtain funds from the Collector.

Collectors and Revenue officers under them who may be en[trusted] d with funds for the execution of Public Works will keep ac[counts] s and render returns in such forms and at such times as may be [prescr]ibed, and the Examiner of Public Works Accounts will, when [audi]ting the accounts of Range Officers, take the opportunity of as[sisting] g Civil Officers with his advice on any points in connection with [the] c Works Accounts on which they may require it.

Subordinate Revenue Officers will be in account with the [Collec]tor of the district, and he alone will be in account with the Ex[amin]er of Public Works Accounts.

The Examiner of Public Works Accounts will supply all [forms] to be used in accounting for Public Works Expenditure.

8. A completion certificate will be prepared by the Revenue officer on the completion of each work, and will be submitted through the Collector of the district to the Examiner of Public Works Accounts for final audit.

10th October, 1864; 10th October, 1864, Misc.; 7th March, 1865, Misc.; 30th May, 1865, Misc.; 2nd November, 1867; G. O., dated 20th September, 1867, No. 2,228, R. D.; 10th January, 1868; G. O., 9th June, 1876, No. 1,050, Revenue.

146. Control of water-supply.—The officers of the Public Works Department are to exercise complete control over the distribution of water in larger works of irrigation, for which separate establishments are allowed; but the management of the water-supply of smaller works continues under the Revenue Department.

2. Collectors are responsible that the Government water is not wasted, and where necessary they should adopt proper measures for securing a systematic economy in its use.

3. The right of Government to regulate the distribution of water from new irrigation works is liable to be seriously compromised if muchilkas are taken from land-holders binding the Government to certain conditions in the event of an anicut or other work being constructed. Care should be taken to avoid this course. On the contrary it should be notified on occasion in the District Gazette and in the Collector's and Tahsilder's Office that the privilege of benefiting by a new work is permissive on the part of Government, and that the Government reserve to themselves full control and disposition of the supply.

23rd September, 1858; 17th February, 1872.

147. Conservancy of private works of irrigation.—When a private tank is in such a condition as to give cause for apprehending damage to public property, the repairs have sometimes been executed by the Public Works Department at the request of the Collector, and in such cases it has often been found impossible to recover the cost of the repairs from the proprietor of the tank. This practice is no longer permitted without the special sanction of Government.

2. Collectors should warn Zemindars and Mutadars of the responsibility resting on them to make good any damage that may happen to railway works, from their neglect to maintain in good order the tank and channel bunds in their estates, or to see that the calingulahs, &c., are in an efficient state.

3. Officers of the Public Works Department are now to represent to the proper authority any liability to damage which may be incurred by works under their charge from neglect by private proprietors, with a view to the necessary legal steps being taken to force those proprietors to adopt measures for obviating the threatened damage. When a representation of this kind is made to a Collector, it will be his duty to institute such legal proceedings as the nature and circumstances of the case may require.

G. O., dated 10th April, 1867, No. 827; 10th May, 1867; G. O., dated 7th December, 1872, No. 2,931, Public Works Department; 16th January, 1873.

148. Conservancy of Government works of irrigation.—The special attention of Village Officers should be drawn to the following rules on the subject of the protection of works of irrigation.

2. The bunds of tanks are to be carefully inspected, and holes or other trifling damages repaired according to established custom.

3. When heavy rain falls, the Taliaries must be sent to watch the bunds, and must immediately report any appearance of danger.

4. The Munsiffs or other village officers must inspect the tanks as often as possible.

5. When a breach appears likely to happen, the village coolies must be summoned and employed in the usual means of preventing it.

6. Notice of danger must be sent in good time to the nearest officer or subordinate of the Public Works Department.

7. When a breach has taken place, the village coolies should be at once employed in forming a ring bund to save the cultivation.

8. The Executive Engineer will see that all work is duly and fairly paid for, except those repairs which the people are bound to perform, and which the Revenue officers are empowered and required to enforce.

9. When earth is taken for the repair of breaches in river and channel embankments from valuable land, compensation is to be given, the amount being decided by the Revenue authorities. It should be considered as coming under the head of 'materials' in Section 5 of Act I of 1858.

10. The Tahsildars will without fail report to the Collector cases of neglect of ordinary measures for the safety of tanks, and

will warn the people that no claims of remission of revenue will under such circumstances meet with attention.

11. Tahsildars and their subordinates will visit as many tanks as possible before and during the monsoon, to see that these orders are carried into effect.

12. Ryots may raise temporary dams on the calingulahs of Government tanks when the crest of the calingulahs is below full tank level on the following conditions :—(1). The materials used for stuffing the spaces between the dam stones of calingulahs must be such as may be readily removed or washed away by the rush of water in case of danger to the tank and must not be higher than 6 inches above full tank level. (2). The tanks must be carefully watched by the Nirganties and others day and night during the setting of the periodical rains as also in rainy or stormy weather. (3). The temporary dam must be wholly or partially removed as circumstances require when the water rises to such a level as to indicate danger to the tank. (4). All calingulahs must be cleared at least once a year to prevent the stuffing between the dam stones becoming hardened to such an extent as not to admit of being readily removed or washed away by a rush of water. (5). The Village Officers and the Nirganties are held responsible that all necessary precautions are taken to ensure the safety of the tank.

13. In the case of works such as chains of tanks, tanks adjoining public roads, and lines of Railway, the clearance of the calingulahs at least a fortnight before the usual date of the setting in of the periodical rains must be insisted on unless close watching can be ensured. Collectors must decide, in communication with the District Engineer, with reference to the circumstances of each tank of this class, whether the bunding of the calingulahs may be permitted, and may impose such restrictions as they think proper.

14. The placing of bunds on, or in front of, surplus weirs the crests of which are at full tank level, is distinctly prohibited.

15. Collectors should be careful not to permit any encroachments on Tank bunds by the holders of lands lying under them. Where such cultivation has been carried on for a series of years, and where the safety of an important irrigation work is at stake, it will be advisable to purchase the land rather than run the risk of having the tank injured.

16. The orders given above apply to river channels, anicuts, sluices, &c., as far as circumstances allow. They are not necessarily applicable to works under the direct supervision of the Public Works Department.

17. It is the duty of Collectors to see that the customary labor on Irrigation Works is performed in each village of their districts as authorized by section 6 of Act I of 1858. This customary labor is invariably to be performed by the Ryots themselves, or at their expense, except in cases where the villagers have agreed to the payment of a cess in lieu of it. Only such labor as is customary can be exacted, and no precise money limit can be laid down. In most districts it will include the following :—(1). To fill up gullies or other inequalities caused by rain, the treading of cattle, &c., upon the bunds of tanks and channels. (2). To check the growth on bunds of the prickly-pear and any similar rank and pernicious weed. (3). To clear away such underwood from the bunds of tanks as may be considered by the Executive Engineer to be injurious. (4). To clear out the deposits from tank sluices, and from river and spring channels to such an extent as will afford a sufficient opening for the supply of water to flow to the Ryots' fields. (5). To clear and repair the earthwork of petty and branch channels, and clear away the accumulation in all channels issuing from tanks which obstruct the flow of water to the fields. (6). To keep in order the supplying channels of tanks to such extent as is sanctioned by local custom. (7). To watch the bunds of all tanks during rainy weather ; to turf the parts acted on by the waves which appear leaky ; to open and close the calingulahs ; and generally to perform minor duties of this nature to prevent breaches and other accidents. (8). To construct ring dams at breaches, and where requisite to temporarily strengthen the bunds of tanks during the season of cultivation. And, in general, by that constant care and attention which residents on the spot can alone exercise, to preserve the works of irrigation, in which they and the Government have a common interest, from those small injuries which, if unchecked, will lead to serious loss and expense. (9). To uncover the sluices in tank bunds, so as to enable the Officers of the Department Public Works, to inspect them in case they should require repair.

18. When prickly-pear has accumulated to a great extent on tank or channel bunds, the cost of removing it should not be charged

to the villagers. When however clearance is once effected, the villagers should be required to keep down the growth as customary labour. Cases will be brought to notice of Collectors if necessary by the Public Works Department. All clearances or re-clearances will be carried out by the Revenue Department.

19. Trees such as the Acacia Arabica, and grasses used for thatching, as well as the grass used as food for buffaloes and milch cows and known by the native name of "Tandan kuttay," may be planted along the outer edge of the water-spreads of tanks either by the inhabitants of the village on permission previously obtained, or by the Revenue authorities from the Jungle Conservancy Fund. No puttahs should in this case be issued for the land, and no revenue should be derived from it or from the trees, except in the case of trees which have been planted by Government.

20. It is of much importance that the communal rights of the villagers in all grazing ground, including, of course, the beds of tanks when dry, should be carefully maintained, and any step calculated to lead to a supposition that individual rights can be created in the land forming the water-spread of a tank, should be carefully avoided.

18th November, 1858; 13th July, 1859; 25th July, 1859; 21st September, 1859; 22nd December, 1859; 25th April, 1860; 6th April, 1861; 2nd August, 1862; 27th October, 1862; 18th January, 1864; 28th March, 1868; 17th August, 1869; G. O., 5th July, 1875, No. 1,895, P. W. D.; 9th July, 1877, No. 3,182.

149. Charge of buildings.—When the Revenue Department vacates or relinquishes the use of a public building, the Collector must make over the building formally to the custody of the Public Works Department. That department will take the orders of Government as to the future disposal of the building.

2. Old fort walls or other old buildings should not be offered for sale to private parties until a reference has been made to the Officers of the Public Works Department as to whether the materials are likely to be wanted for public buildings or for municipal improvements.

G O., 19th July, 1861; 26th July, 1861, No. 1,342; G. O., dated 27th February, 1874, No. 271; 20th April, 1874; G. O., 29th May, 1877, No. 157, Public Works; G. O., 9th June, 1877; G. O., 26th September, 1877.

150. Petty Construction and Repairs of buildings.—The Government of India have defined Petty Construction and Repairs of

Buildings under the Civil Budget in the following terms:—"The following classes of works shall not be considered as Public Works in the sense of requiring to be provided for in the Public Works Budget Estimate, and disbursed under the Public Works Department rules, unless they are to be executed by the agency of the Public Works Officers, but their construction or repair may be provided in the Civil Estimates under each department, as petty construction and repair. (*a*). Duly authorized shelter for establishments, whether bungalows of a temporary character or huts. (*b*). Police Lines and buildings, except large Police Stations. (*c*). Educational buildings, with the exception of large permanent structures. (*d*). Any buildings, permanent or temporary, of which the cost is under Rupees 1,000 each; but alterations, additions, or repairs to buildings in charge of the Public Works Department, and borne on the returns of that department, as recognized State buildings, will not come under this class of works. Grants-in-aid to such works as though constructed by private agency, would, if carried out at the expense of the State, be Public Works, will be Public Works charges; and grants-in-aid made to Special Funds, with the object of assisting in such constructions, will fall into the Public Works Estimates.

2. Previous to the submission of his budget, the Collector should, in consultation with the District Engineer, decide what works under the head of Petty Construction and Repair should find place in it for the ensuing year. In selecting these works, preference should be given to those which are considered emergent, and the completion of which within the next official year is desirable, and next to such as have been already commenced and remain unfinished. The several works should be distinguished in the budget under the two distinct heads of Original Works and Repairs, arranged under the several major heads of Land Revenue, Customs, Salt and and XXVII, Miscellaneous. All the works entered in the budget should be such as can be executed by the the Revenue Department with the unskilled labour available on the spot. The list of works should invariably accompany the Revenue budget.

3. Large works, the cost of which may exceed 1,000 Rupees and which cannot be executed without the agency of the professional department, the District Engineer should be requested to embody in the budget submitted by him to Government, in the Public Works De-

partment. Collectors should take care that this requisition is made in time to the District Engineer.

4. Petty repairs to office-buildings of Collectors, and their Subordinates, Talook Cutcherries, Sub-Magistrates' offices, etc., should be entered under the head of Land Revenue. Charges for erecting pandals should be provided for under Petty Construction and Repairs. The construction and repair of Sea Custom buildings and Sayer or Land Custom Chowkies should find place under the head of customs.

5. No new works entered in the list of Petty Construction and Repairs, likely to cost more than Rs. 5,000, can be commenced until Government have sanctioned the plans and estimates. Collectors may sanction new works entered in the sanctioned list up to Rs. 1,000, and repairs similarly entered up to Rs. 2,000; all estimates for new works costing more than Rs. 1,000, but not exceeding Rs. 5,000, and all repairs costing more than Rs. 2,000 will be sanctioned by the Board.

6. After the necessary sanction is obtained for estimates the execution of the works may be proceeded with; but in no case may the allotment in the budget for the year be exceeded. If in the course of the year the allotment assigned for a particular work is found insufficient, and its completion within the year is indispensable, the Collector should apply for the sanction of the Board to transfer the allotment of some other work of less importance, the execution of which can be deferred till another year without inconvenience.

7. Payments on account of these works and the regulation of the outlay incurred on them from the Revenue allotment will rest entirely with the Revenue officers to whom the officers of the Department of Public Works will afford such aid and advice only as may be necessary.

8. Money can be drawn within the Budget provision, under the authority of the Collector, either from the Huzur or Taluk Treasury.

9. All actual charges paid from a Treasury on account of such works should be entered under the head "Petty Construction and Repairs."

10. In cases in which works may be executed at a distance from the Taluk Cutcherry, or in which they may be entrusted to Deputy

Collectors having no Treasuries under their charge, it will become necessary to make advances for the execution of the works. All such advances should be entered in the Treasury Accounts furnished to the Accountant General as actual charges under "Petty Construction and Repairs," subordinate to the major head of Land Revenue, etc., to which they may appertain. The advances should be made separately for each major head.

11. At the close of every month, the officers under whose immediate supervision the several works are executed, should forward to the Collector a progress report of the works. These progress reports should show only the actual expenditure inclusive of any advances which may have been unavoidably made to work-people or for materials. Under the present system the necessity for advances must be very rare. Officers who may draw advances from any Treasury for the execution of works under their charge should append to the monthly progress reports submitted by them, a memorandum showing the adjustment of advances drawn by them for each major head of Land Revenue, etc.

12. The above officers should also submit with their monthly progress reports a memorandum, in the prescribed form, showing the adjustment of expenditure incurred by them by the submission of bills, a list of these bills being given at the foot of the memorandum.

13. [Cancelled.]

14. On the 10th of each month, Collectors should submit to the Accountant General a statement in the prescribed form, showing the expenditure incurred and their adjustment by the submission of bills in the previous month on account of Petty Construction and Repairs. An enclosure should be attached to the statement showing the advances made to different Executive Officers, and the adjustments of such advances up to the end of the month.

15. Collectors should further furnish a progress report of "Petty Construction and Repair" works under execution in the prescribed form, at the same time as they send in the statement of expenditure. In order to do this, Collectors should supply officers who may be entrusted with the execution of works under Petty Construction and Repairs with the necessary forms and instructions for their guidance.

16. Care should be taken not to include in contingent bills items of charges which are properly debitable to Petty Construction and Repairs.

17. If, in the course of the year, any work not entered in the budget is found to be absolutely required, Collectors should represent the matter to the Board, and obtain their sanction for incurring the charge, in which case but not otherwise the charge will be admitted.

18. The utilisation of the full amount of the provision under Petty Construction and Repairs within the official year is a matter of importance, as unexpended balances lapse. Whenever it becomes certain that any portion of an allotment will not be spent within the year, the Collector of the district should immediately advise the Board of the fact.

G. O., 14th March, 1867, No. 623 ; 11th May, 1867 ; 8th October, 1867 ; G. O., 26th September, 1867, No. 2,263, R. D. ; 12th March, 1868, No. 1,805 ; G. O., dated 26th May, 1868, No. 1,460 ; G. O., dated 26th June, 1868, R. D., No. 1,794 ; 29th September, 1868 ; 21st May, 1869 ; 8th June, 1869 ; 15th April, 1874 ; G. O., dated 26th August, 1875, No. 1,228 ; 23rd September, 1875 ; 14th February, 1881, No. 263 ; 25th March, 1881, No. 494 ; Bd's. Pros., 27th February 1883, Nos. 554 and 555.

151. Quarrying by Public Works Department.—The following are the rules prescribed by Government regarding the use of waste land by officers of the Public Works Department, for the purpose of quarrying materials, such as earth, stone, and gravel, for the construction of Government Works :—(1). As a general rule, Government waste lands will be available for the excavation of materials for making and repairing roads, embankments, tank bunds and similar works, the property of Government, without reference to the Revenue authorities. (2). When the material required is excavated and removed departmentally, that is to say under the direct supervision of the Public Works Department the Range Officer or Divisional Overseer will satisfy himself by communication with the villagers or otherwise that the land to be operated on is really and *bonâ fide* unclaimed Government waste, and will take measures to mark out the limits within which quarrying or digging is to take place, taking especial care that existing roads are not injured, and that all pits are sunk at a reasonable distance from the roadside. (3). In cases where a large quantity of material exists, which is likely to be required as a permanent source of supply, the Tahsildar is to be asked to hand over the land to the department as a Government quarry.

(4). In all cases, other than those where the occupation is of a strictly temporary nature, intimation will be sent to the Tahsildar, in order that durkhasts may not be accepted for the land without previous communication with the Department Public Works. (5). Where contractors are employed to quarry in Government land, the Range Officer is to issue a certificate to the contractor, stating that he is authorized to quarry a certain quantity of material in certain waste lands. The Public Works officers are to be responsible that encroachments on roads are not made by contractors in the same way as if the operations were conducted departmentally. (6). Curnams and Monegars will give the Department Public Works Officers all the information they may require as to the position of waste lands in their respective villages, and report to the Tahsildar whenever a quarry or excavation is opened. (7). When new lines of road or embankments are laid out, through Government waste land, a margin is to be marked out at a maximum distance of 22 yards from the centre line of the road on each side.

2. The following are the similar rules relating to private lands :—(1). Any one encroaching on private lands for materials, without the consent of the owner, whether he be a contractor or Government servant, will be held personally responsible for his acts if sued in the Courts, except in cases of proved emergency. (2). Officers of the Public Works Department and their contractors are forbidden to enter on private land without permission from the owner. When they are unable to come to terms, Revenue Officers will aid them. When necessary, land must be taken up under the Land Acquisition Act. (3). When excavations are made in private land, officers of the Department of Public Works are to make a point of measuring up the work with least possible delay. (4). Tahsildars will aid in every way in making amicable arrangements for permission to dig, and every opportunity should be taken to secure a space of ground adjoining tank bunds and other embankments from whence materials can be dug when required for repairs.

3. Whenever practicable excavations for repairs of tanks should be made in the tank bed.

G. O., 10th June, 1872, No. 1,433 ; 15th August, 1872 ; *Board's Proceedings*, 28th February, 1881, No. 330.

SANITARY AND MEDICAL.

152. New Towns.—The following remarks of Government regarding the regulation of sites for towns likely to be erected in the vicinity of Railway Stations, may be read in that connection, and also with reference to other cases where new towns are formed. Instead of the permanent puttah mentioned in the early part of the quotation, special title deeds are now provided:—"It seems to Government that too much should not be attempted, and that the Regulations laid down should be confined to such as may be necessary to ensure width and straightness to the streets, and to guard against overcrowding, with a small provision for drainage. Where they may be waste land, the property of Government, conveniently situated for the purpose, streets and house-grounds may be marked out; and sites may be given to applicants on certain terms, such as building within six months or other fixed time, a payment of a small sum for a stone or masonry side drain in front of the house, and an annual payment for the ground. Some conditions of this kind are necessary, otherwise people are prone to get grounds, and then neglect for years to occupy them. There should be no stipulations as to the style of building; except some very general ones (as for example that the house should be either tiled or terraced, not thatched) in parts reserved for the better classes, where also the ground should be larger. The grounds in those parts designed for the poorer classes should be smaller; and the occupant should be prohibited from subdividing them. Subject to those or other similar conditions, the land should be made over in full proprietary right: with a permanent puttah specifying the conditions to constitute a title deed. At stations where there might be no unoccupied Government land at hand, the new population would necessarily settle on private land. But in this case also much might be done by the influence of the Collector and of the railway authorities combined, to ensure attention to the points above indicated. In particular, all land, except Enam and Zemindary, would be of course liable to the tarum assessment; Government would be prepared to relinquish this payment on land *bona fide* occupied with buildings, streets, &c., in these situations; and this concession would go far to make the puttahdar willing to conform to such rules as those above suggested. He would of course be at liberty to levy a rent on his land thus occupied; and the municipal fee or tax for draining, &c., would be levied. Whether there might be a town site laid out on Government land or not, no restriction should be laid on the building of houses on any private ground where it might suit individual convenience to settle, except such as relate to the particulars above specified. Under such a system as that above set forth, little would be gained at first except scope for future improvement. There would be width and straightness of streets, and each house-ground would be of sufficient size. But these would be no inconsiderable advantages, and others might be expected progressively to develop themselves. Various inducements would be in operation to promote improvement. The sight of the neat and substantial railway buildings; intercourse with the railway officials of various grades; occasional visits to Madras and other places; the cheapness of some materials by reason of the railway; increasing wealth on the part of some at least, it is to be hoped; the emulation arising when once a beginning should have been made; all these would operate to produce the effect sought, more surely than the direct interference of Government. Certainly, the improvement thus effected would be more likely to spread; in the other case, all would be looked on as a Government work, and there would be no thought of attempting to imitate it. The Board of Revenue will communicate these observations to the Collectors of those districts, which will be traversed by the railway for their information and guidance. Where Government waste land may be available in the vicinity of the railway stations, Collectors will take up a moderate extent on each side of the line, and make it out in streets and house sites, to be given for occupation to intending settlers."

2. The main points to be kept in view in these cases are ample roadway, good ventilation, facilities for drainage, and conservancy of the water-supply, so as to keep the source pure and to turn it to the utmost advantage.

3. Tahsildars should be held responsible for preventing unauthorized and disorderly squatting.

Ext. Min. Con., 28th September, 1855; R.D. No. 1,094; 12th November, 1855.

153. Cattle disease.—In order to prevent as far as possible mortality amongst farm stock, ryots should be induced by all legiti-

mate means to follow the directions for the treatment of disease contained in the Cattle Disease Manual. This publication has been translated into the several vernacular languages and distributed throughout the rural parts of the Presidency, and the medicines prescribed can be readily compounded with ingredients procurable in the bazaar of every large village. It is probable however that, owing to ignorance or want of faith in the system, the remedies which the author of the Manual found so efficacious are often not applied. Even the simple expedient of segregating the healthy cattle from the diseased is not unfrequently neglected. Collectors should endeavour to remove the prejudice and ignorance which prevails on this subject by impressing upon their native subordinates and upon the Zemindars of their districts the importance and efficacy of the prescribed method of treatment, and the desirability of resorting to it on all occasions.

2. The skins of animals which have died of cattle disease should invariably be destroyed.

3. Collectors will apply for sanction to introduce Act II of 1866 wherever they may consider such a course desirable.

9th June, 1867, No. 3,466 ; 27th April, 1876 ; G. O., 18th July, 1876 ; 28th July, 1876, No. 1,010, R. D. ; 9th October, 1876.

154. Birth and death registration.—The system of registering vital statistics inaugurated in 1865 has been now so long in force that village officials have no excuse in sending in incomplete or inaccurate returns. Collectors and Divisional Officers will endeavour by personal attention to the matter, and by communication with village officials to secure a constant improvement in the returns. The danger of inducing falsification of returns by injudiciously strict pressure must on the other hand not be overlooked. Real improvement will necessarily be gradual.

2. [Cancelled by Bd.'s Pro., 7th June 1883, No. 1,640.]

3. Collectors should impress on Zemindars the importance of furnishing through their curnams correct and punctual information on vital statistics.

4. In cases of daily reports of cholera deaths, advantage can often be taken of the assistance of the police, whose information will serve as a check on the village returns of mortality.

4th March, 1868 ; 30th January, 1872, No. 206 ; 30th January, 1872, No. 211 ; G. O., 21st July, 1873, No. 762, Revenue ; 5th February, 1874, No. 221 ; Bd.'s Pro., 7th June, 1883, No. 1,640.

155. Persons apparently drowned.—Collectors should make known in their districts the substance of the "Instructions for the treatment of persons apparently drowned," copies of which pamphlet have been distributed to the districts in several languages.

7th July, 1874, No. 1,711.

155A. Damage, which might be prevented by timely notice being given, is often occasioned by unusual floods in large rivers. Collectors will understand that, whenever such floods occur in their districts, they should forthwith telegraph the fact to the Collectors of any districts lower down the streams which are likely to be affected by the floods.

Board's Proceedings, 20th January 1883, No. 164.

156. Christian burial grounds.—European Christian burial grounds are under charge of Collectors and Divisional Officers, and should be inspected yearly by them or by the Covenanted Assistants. A brief report of the condition of the burial grounds should be made to Government through the Department of Public Works. The inspection should extend to all European Christian burial grounds, whether disused or now in use. Particular notice should be taken of the condition of the older monuments or grave stones. Where necessary, Collectors can submit estimates for reducing such burial grounds to order.

9th February, 1857 ; 22nd March, 1859 ; 11th November, 1862 ; 13th February, 1863 ; G. O., 10th April and 24th October, 1867, Nos. 829 and 2,505 ; G. O., 15th November, 1867, No. 2,700 ; G. O., 27th November, 1867, No. 2,814.

157. Medical subordinates.—Revenue officers when returning to stations where they are no longer dependent on the services of the Medical Subordinates attached to their offices for professional aid, will direct those officials to place themselves under the orders of the chief Medical Officer of the station, and to continue so until their services are again required for circuit duty.

2. In these cases Medical Subordinates will still retain charge of stores and medicines entrusted to them for departmental purposes ; but the superior Medical Officer will be at liberty to examine the stock and compare it with the Stock Account, on their coming under and leaving his supervision.

G. O., 30th October, 1865, No. 2,656 ; G. O., 15th November, 1865, No. 2,789.; 8th December, 1865.

158. Distribution of medicine, &c.—Collectors have a discretionary power to incur contingent charges for the purchase of medicines during the prevalence of cholera or other serious epidemic disease in their districts. It is to be understood that the services of the Apothecaries and Dressers attached to the offices of Collectors and their subordinates should not be confined to the establishment, but should, especially when the Cutcherry is on circuit, be made available for the relief of all classes within their reach. On such occasions advice should be freely given, and medicine should if necessary be gratuitously dispensed.

2. Ordinary drugs can be purchased in the bazaar, only a few important medicines being obtained by indent on the Medical Department. The Inspector-General Indian Medical Department has requested Civil Medical Officers to co-operate with Collectors in procuring the medicines which they are authorized to purchase in the local market, and it is highly desirable that Collectors should avail themselves of this assistance, in order to guard against the supply of spurious and old medicines which might escape detection if not subjected to professional inspection.

3. Collectors incurring any Medical charges will send a detailed voucher for them at the end of each month to the Zillah Surgeon, by whom it will be forwarded with his bill to the Deputy Inspector-General of Hospitals to be passed and sent to the Accountant-General.

7th September, 1848 ; 7th April, 1853 ; 20th February, 1862, ; 8th April, 1868.

159. Vaccination.—Collectors should co-operate with the Inspector of Vaccination and use their utmost endeavours to induce the people of their respective districts to avail themselves of the benefits offered to them gratuitously by the Vaccination Department. Revenue officers when on circuit accompanied by a competent medical attendant may give much assistance by directing their Medical subordinates to vaccinate all who are willing. A list of cases should then be kept, distinguishing the successful, and unsuccessful, and the result should be noticed in the yearly Administration Report.

15th July, 1847 ; 31st August, 1848 ; 26th August, 1850 ; 7th April, 1853 ; 20th January, 1865 ; G. O., 23rd May, 1867, No. 1,171, R. D. ; 12th July, 1867 ; G. O., 15th May, 1877 ; No. 555, R. D.

TROOPS AND TRAVELLERS.

160. Carriage for troops.—If the Regimental Authorities and the Commissariat fail in procuring the necessary carriage for troops about to march, it is the duty of the Collector to procure it. On such occasions due notice must be given to the Civil Authorities, who will only obtain carriage on the requisition of the Commanding Officer. The Collector should endeavour whenever practicable to obtain the carriage by contract, and should only resort to impressment in cases of absolute necessity.

2. In cases of impressment the following rules should be attended to :—(1). In those districts in which troops are usually moved by ordinary lines of road, and not by railway, canal, or coastwise by sea, Collectors should, in communication if necessary with the Commissariat-Officer in the district, and with the Commandants of troops stationed there, open and maintain a register of all cart owners in the disrtict, showing their names and residences, the number of carts belonging to each, and the date and circumstances of his carts being last taken up for troops. (2). Carts, the property of any person, which are ordinarily let out on hire, or kept for profit, will be held available if occasion requires it, for the use of the troops marching. Every endeavour should be made to render this compulsory service as little irksome and as fairly distributed as possible. Cartmen from the same village should, whenever possible, be permitted to march, and camp together, and liberal demurrage, at a rate of hire not less than that paid for the actual march, should be allowed when carts are collected from a distance, or detained at a station. The terms of the engagement with the cartmen as to the point at which they are to be released from the service, and the period for which they are, on return to their villages, to be exempted from re-engagement, should be strictly maintained. Carts should never be taken (except in cases of absolute necessity, when an extra rate should be allowed (beyond the first village of the adjoining district or territory without the full and willing consent of the owners. (3). On receiving the requisition for carriage from the Officer Commanding a Regiment, it will be the duty of the Collector to get together the number of carts required, at his cutchery, and as far as practicable, in time

that the carts may be made over to the Regiment on the second day preceding the marching day. (4). When the carts are ready, the Collector will intimate the same by memorandum and request the Commanding Officer to send a responsible person to receive them on the day following. (5). Carts rejected by the responsible person sent will be at once dismissed. Those that are good will be registered in the Collector's Office, and copy of the Register, when all the carts are despatched, will be sent by the Collector to the Officer Commanding the Regiment. (6). The rates of hire shall be fixed by the Collectors with reference to the prices of forage and grain and published in the District Gazette once in six months. The rates fixed shall be on a somewhat higher scale than that usually demanded by private persons; the latter rates only, however, will be charged to the sepoys, the difference being paid by Government. (7). The Collector is authorized to pay, from his Treasury, each cartman, in advance, at the rate of 8 Annas for every 10 miles, if the distance is under 100 miles; and 12 Annas, if above that distance. He will also retain 1 Anna for every 10 miles per cart to be paid to the maistry as his full hire, and disburse so much in advance as he thinks proper, keeping the rest to be paid on the maistry producing a certificate from the Commanding Officer that the carts have arrived at their destination, and that the cartmen have fulfilled the terms of the contract. (8). The Collector is also authorized to pay batta to carts brought from a distance of 15 miles or more, at the rate of 4 Annas for every 15 miles, and also the same rate of batta for every day they are kept at the cutcherry, previous to making them over to the Regiment, which will be two days previous to the march. The Collector will be careful not to retain the carts an unnecessarily long time, but for so many days as it is found necessary to keep them, they will be entitled to receive batta, which batta, as well as the batta for coming from a distance, the Collector will charge in his accounts to Government. (9). The carriage already engaged by other departments should only be impressed for military service after every endeavour has been made to obtain carriage elsewhere. (10). The duties above prescribed will, at the Collector's pleasure, be entrusted to his Assistant, and during the absence of the Collector, and if his Assistant cannot attend, the Tahsildar, assisted by a writer from the Huzur Cutcherry, will superintend the supply of carts to the troops.

3. When carts are supplied to a Commanding Officer, he will be furnished with a register of the carts in the prescribed form. Under orders of Government the Commanding Officer is responsible that the owners or drivers of carts, &c., employed by the corps are in no way ill-treated by either officers or men, and that the carts and bullocks are not overloaded, the cart-load never being allowed to exceed 300 lbs. including persons habitually carried on them; or the bullock load 123 lbs. The Commanding Officer is required to enforce the regular payment of batta to the cart-owners and others, the rates of which are to be previously fixed, for any period of detention exceeding two days after the day originally specified for the commencement of the march; and also for all halts of more than two clear days at a time. On the termination of the march, the Commanding Officer is required to adopt measures for the immediate payment of the balance of hire.

27th February, 1840; 29th April, 1841; 9th May, 1842; 12th February, 1846; 10th September, 1846; 5th May, 1857; 11th May, 1858; 2nd March, 1859; 18th November, 1859; 27th January, 1860; 26th October, 1860; 6th December, 1861; G. O., dated 27th March, 1867, No. 724; 8th May, 1867; G. O., 27th August, 1889, No. 1,035.

161. Provisions for troops on the march.—The attention of Collectors is drawn to the annexed remarks and rules issued by Government, regarding the supplies required by troops on the March:—"Notification to Civil and other Authorities will be made for all parties commanded by a European or Native Commissioned Officer, and for all parties of European troops of whatever strength, but Notifications are not required for any body of native troops (Mounted Corps and Treasure Escorts excepted) under 12 men.—All bodies of troops, consisting of 12 men and upwards, are allowed a halt every fourth day; according to which, dates of proposed progress will be calculated, when notifying to Authorities. Parties of less than 12 men (Treasure Escorts excepted, vide para. 31) will march at the rate of 10 miles a day, with a halt every seventh day.—Commanding Officers will be guided by the following Rules which have been established by Government for furnishing supplies to troops when marching within the territories of the Madras Presidency. (1). On the receipt of intimation from the Quarter Master General's Department or from the Officer Commanding the troops of the route of troops about to march through a District, the Collect-

or and Magistrate should immediately give notice to the Tahsildars of the taluk through which they will pass, informing them of the expected number of troops, of European Officers, and of Camp followers, of the stages at which they will halt in each taluk, and the probable date of arrival. (2). Tahsildars should be directed to send immediately to the Huzoor Treasury for money for the purpose of purchasing such specific quantity of supplies as may be directed. (3). Tahsildars should be directed to depute their Peshkar, or the Karkoon of the Division assisted by two intelligent peons, to purchase and have ready by a certain date at each stage the supplies required. (4). The supplies should be directed to be purchased as far as possible at the neighbouring weekly shandies or markets to which produce of every description is generally brought for sale, but when it may not be possible to procure the whole that may be required in this way, the rest should be purchased from the people voluntarily and on no account collected by contribution. (5). In every instance, whether the supplies are bought at the weekly markets or from the villages, payment must be immediately made and a receipt taken, which receipts should be forwarded as vouchers to the Huzoor along with the detailed account of purchases and sales. (6). Payment for supplies should on no account be made to the head inhabitant or curnam of the village for distribution to the individuals furnishing them, but should always be made direct to the owners. (7). When a regiment or large body of troops is passing through a district, the Tahsildars should be directed if possible to accompany them through their respective taluks, or if in any instance unavoidably prevented, the Peshkar or taluk Sheristadar should be deputed to this duty. They should be ready to obtain more supplies, if what had been already collected should be insufficient, and to afford any assistance that may be required. (8). On the arrival of troops at each stage, the Tahsildar should cause the Peshkar, Karkoon, or other respectable Revenue Officer, assisted by two intelligent peons to issue the supplies to them as they may be required, carefully receiving payment for everything. Any articles that may remain undisposed of, should be immediately afterwards sold by outcry ; and an account, particulars of the purchases, the sales to the troops, and what is realized for the remaining articles, should be transmitted to Huzoor within five days after the troops shall have passed through the taluk. (9). Tahsildars should be distinctly informed that neither coolies, post, fire-sticks, tent-pegs, nor any

articles whatever (although hitherto customary) are in future to be given without payment. (10). Tahsildars should be directed to comply with any requisition for coolies receiving, however, in the first instance the hire of the men, at the rate of 3 Annas per 10 miles for each. (11). Tahsildars should also be directed to give timely intimation to all the villages in the vicinity of each stage, of the day on which the troops will be at that stage, and to invite and encourage the inhabitants to bring in their supplies of every description for sale, the same as at the weekly market, assuring them that nothing will be taken from them and no oppression be permitted to be practised towards them.—All Officers commanding Corps or Detachment, as also all Officers not commanding, nor proceeding with a Corps or Detachment of troops, who may be provided by any servant of the Government with Bearers, Coolies, Boatmen, Carts or Bullocks, or any necessary supplies of provisions or other articles, shall in the first instance pay the prices demanded for the hire of such Bearers, Coolies, &c., or for the value of the articles so furnished notwithstanding any cause for complaint against the Public Servant which, whether for overcharge or neglect of duty, or on whatever ground, they are to prefer immediately to the Zillah Magistrate, and if after his decision thereupon, further reference of the case should be necessary, there representation will be submitted for the information of Government, through the usual and regular ch- -No demands for Coolies, Carts or Cattle is to be made at any intermediate village except in the event of unforeseen accidents on the road, either by the death or desertion of Coolies, or casualties amongst the Cattle, when a representation is to be made to the Commanding Officer, who being satisfied as to the propriety of the application, will make the requisite demands for fresh supplies to the headman of the place in communication with the Revenue Servant, who by the existing Regulations is ordered by the Collectors to accompany troops on the march, and it will be the duty of Commanding Officers upon such occasions to pay a proper consideration to the means and resources of the village, as well as to enforce in the strictest manner an adequate remuneration to the people employed on their requisition.—The Commanding Officer of a Corps or Detachment is the only person entitled to correspond or communicate with the Civil Authorities on the points above stated.—In cases of extraordinary sickness, Officers Commanding Corps and Detachments are authorized to indent upon Collectors

or the Commissariat Department, for such number of Country Cots as may absolutely be necessary.—Charges for expenses connected with the march and encampment of troops within the provinces, such as charges for Boats, Coolies, Talaries for showing the road, &c., &c., will be adjusted under the prescribed rules :—In cases of the above nature, the Officers Commanding are to address their applications for the requisite supplies or assistance to the Collectors of the Districts through which they pass, whose servants will be instructed to comply therewith, the Officers granting Certificates of the number of Boats, Coolies, &c., employed, specifying the periods, numbers and all requisite particulars, which documents are to accompany the Collector's Bill for adjustment in the transfer accounts of the Accountant General's Office.—When claims for remuneration for injury to crops or other charges arise out of the encampment, &c., of troops the extent or particulars of which may not be within the knowledge of Commanding Officers, their Certificates are to be dispensed with and the Collectors' Bills passed on their own signature.—With respect to charges incidental to the march of troops to which the above provision may not be found applicable, the bills of Commanding Officers verified in the manner prescribed for contingent charges to be transmitted to the Quarter Master General of the army with the necessary explanation (particularly regarding their not having obtained the required assistance from Collectors) on receipt of which if found unexceptionable, the Quarter Master General is to affix his signature to the Bills with the word 'Approved,' which is to authorize their discharge."

2. The list given in the Appendix will be of some service in showing the amount of supplies required ordinarily by an Infantry regiment ; the list was however drawn up in 1856, and due allowance must be made for the rise of prices. When a detachment moves smaller than a regiment, less supplies in proportion will be required.

3. In every case where the number of troops is larger than the ordinary bazaars can supply, or where the bazaars are distinct from the line of march, supplies should be purchased and conveyed to the halting places at Government expense, the owners receiving payment when the purchase is made, and not being required to quit their residences. The supplies should, on the arrival of the troops or their advanced guard, be made over at once to some Officer of the Corps, whose duty it is to arrange for their distribution and payment, the

Magistrate's subordinates having simply to provide the articles previously indented for. Articles not bought by the Regiment will be made over to the Magistrate for resale by auction, and the loss which the experience of some districts already shows will be but trifling, will be borne by Government and debited to the Military Department. It will be necessary that a Police officer should accompany a regiment on its march through each taluk or range. All charges incurred to facilitate the march of troops will be passed by the Audit Office on the Collector's signature, unless they are such as can be verified by the Commanding Officer in which case his certificate must be produced in support of the charge. Immediate attention should be given to all complaints from officers commanding troops on the march, and they should be informed of the orders passed thereon.

27th February, 1840 ; 29th April, 1840 ; G. O., dated 27th May, 1856 ; 11th May, 1858 ; 31st May, 1860 ; 15th November, 1861 ; 21st December, 1865.

162. Halting places and cholera camps.—Collectors should from time to time inspect the halting places for troops on the lines of road through their districts, and should be careful that no less than 800 yards square are reserved for the purpose at each encamping ground. The ground should be thoroughly cleaned after occupation by a regiment, the cost of doing so being charged to Government. The village officials should be made responsible for the proper care of these sites, as well as of sites of the cholera camps to be selected in the vicinity of Military stations. There is no objection to cholera camp sites being cultivated, but they must always be available when required, and the approaches must not be obstructed. The sites of cholera camps must be ploughed up immediately after the troops quit them.

14th July, 1865, Misc. ; G. O., dated 10th November, 1865, Military Department, No. 4,167 ; G. O., dated 25th September, 1867, No. 2,248, R. D.

163. Precautions against cholera.—The particular attention of Collectors is drawn to the necessity of communicating to the Military Department information as to the existence of cholera on lines of road usually traversed by troops.

2. The Civil Authorities should at all times keep themselves informed as to the presence of cholera on Military routes running through their districts, and if it is prevalent should intimate the fact to the nearest Military station, and to the Officer commanding the Division,

3. Immediately on receipt of intimation from the Military Authorities that troops are about to march through a district, the Collector will institute particular inquiry whether there is cholera on the route indicated, and will cause the Tahsildars to report periodically on the subject until the troops have passed through. The actual state of the case will then be promptly reported to the Officer commanding the troops as well as to the Division Head Quarters.

4. Collectors should enjoin careful attention of these instructions upon their subordinates in charge of Divisions.

G. O., 3rd August, 1865, Revenue, No. 1,798 ; 5th September, 1865.

164. Carriage for travellers.—It is the duty of the Collector to assist travellers in procuring carriage when necessary, and a traveller in difficulties should always receive assistance. The Collector's intervention will however not be required where private enterprise has supplied satisfactory means of conveyance.

2. The rates of hire arranged by the Collector must be liberal, in order to ensure regular and efficient service, and also because Government cannot guarantee constant employment, this depending on the number of travellers passing along each road. The hire should be fixed with reference to the circumstances of each district and not with the object of having one uniform rate throughout the Presidency. Detention batta and travelling hire, fixed on similar principles, should be allowed. Travelling hire will not be granted when the bearers or bullocks return with the traveller over the same ground or when the distance to the stage does not exceed a couple of miles. Detention batta will be claimable only after 24 hours' detention.

3. Petty contingent charges should be provided for by a light fee to be charged on all dawks laid by Government Officers. The fee should merely suffice for this purpose and its amount can be periodically adjusted as experience is gained.

4. The hire should invariably be paid by the traveller at the end of each stage ; prompt payment into the hands of the persons who have earned it, is the surest way of securing willing and efficient service, and saves much official correspondence and interference. Travellers must be supplied with Way Bills showing clearly what they have to pay at each stage. It will be a standing rule, that on failure of payment the traveller's further progress with Government aid will be stopped. Complaints of overcharge or misconduct must be subsequently made and settled, and payment of the sums entered in the Way Bill is not to be withheld on such pleas.

5. Collectors may require reference or deposit from strangers, before laying dawks for them, but the necessity for such a course will not often arise. If a deposit is made, the money should be returned when the traveller has accomplished his journey through the district.

6. Two adults and a servant should be the limit of passengers in a bullock coach ; two children between three and twelve to be considered equivalent to one adult, and children under three not to be taken into account. For every adult in excess of the limit an additional charge of one-fourth of the full hire is to be made.

7. The rates of hire should be published periodically in the District Gazette, and lists of the rates should be supplied to travellers.

12th September, 1860 ; 17th December, 1860.

165. Supplies to travellers.—In places where there is no bazaar, and where village monegars are consequently bound to assist public servants and travellers in obtaining supplies, it is to be understood that ready-money payments must invariably be made. Should the village officers supply articles on credit, they will do so at their own risk, and must not look to the higher authorities to enforce payment.

E. M. C., 26th April, 1855, No. 492 ; 3rd May, 1855 ; E. M. C., 20th January, 1858, No. 76 ; 23rd January, 1858 ; 27th March, 1872.

DISTRICT PRESSES.

166. District Presses.—District Presses have been established in order to save trouble in copying, and to assist in disseminating useful information to the people. The Presses should be first applied to the use of the Collectors' Offices and the District Gazettes, and then to the assistance of other Government Offices. Private work may also be undertaken, but only when the Press is not occupied with public work. Private work should be charged for according to the rates prescribed in the table given in the Appendix, and public work should be computed in the accounts according to the same rates. Private work should be paid for on delivery, and subscriptions to the District Gazette should be paid quarterly in advance. An estimate of articles required for the working of the Press should be submitted to the Board once a year, and no Press articles should be purchased without the Board's express sanction. Petty articles should however be supplied from the ordinary district Saderwared.

2. Books printed at the District Presses should contain a notice on the title page in English and in the language of the book, stating for whom the book is printed. Diglott almanacs may be printed and published annually for sale, giving the Hindu and Mahomedan monthly Calendar parallel with the Gregorian. There should contain events of historical importance, days of note from local circumstances, as market days and native holidays; rules of Government immediately affecting the people; tables of distances; weights and measures; statistics of trade; and information on any other points likely to affect the well-being of the people. When not otherwise occupied, the Presses may be utilized by printing important district records, the Board's sanction having been previously obtained.

3. The control of District Presses is vested in the Superintendent or Head Compositor under the orders of the Deputy Collector in charge of the Treasury. The accounts of the department, which should be kept and rendered in the prescribed form are under the charge of the second English Clerk, who should also correct all proofs.

28th April, 1858; 12th July, 1858; 18th May, 1859; 25th April, 1860; 3rd June, 1861; 4th July, 1863; 24th September, 1863; 23rd April, 1864; 16th March, 1865; 3rd April, 1879, No. 871.

167. District Gazette.—An Official Gazette should be published in all districts *monthly* in diglott, that is to say in English and the Vernacular of the district. Each issue should be prefaced by a carefully prepared table of contents giving concisely the purport of each notice or article. As a rule, everything in the Gazette should be in diglott, but when the officer forwarding a notice is of opinion that its publication in one language is sufficient it should be so published, unless the Collector is of opinion that an abstract translation, in English or the Vernacular, as the case may be, is desirable. In such case the abstract may be prepared in the Collector's Office, and published. Supplements to the Gazette should be published, where necessary; one will usually be the Police Sheet containing all matters of special interest to the Police Department. As many extra copies of the Police Sheet as are required should be supplied to the Police Department, which should be charged in the accounts to that Department. Whenever Acts, Bills or other lengthy papers are published in the Gazette, they should be put in a supplement, so that all may be filed consecutively. A complete copy of every Gazette issued, including the supplements when they do not contain Acts or Bills, should be submitted to the Board of Revenue.

2. The Calendar and a Statement showing the arrival and departure of Vessels should be published weekly, and the following statements monthly; the cultivation and rain-fall; price list; demand collection balance statement; statement of business in the Taluks; salt sales and manufactures statement; statement of exports and imports; vaccination statement; and statement showing the working of the Dispensary. The Gazette should also contain all orders of a general nature; notices of offences committed; of appointment; promotions; leaves of absence; returns from leave; dismissals; suspensions; punishments; deaths; resignation, &c., among the District servants; abridgments or brief notices of orders of Government or Acts of the Legislatures, and other matters of general or official concernment, such as Rolls of unclaimed sums in Regimental Cash Chests; sales of Land and notices of Abkarry rents; sale notices, &c. All Circulars issued by the Local Authorities when of the nature of Standing Orders; Circular orders of the Board of Revenue and of the High Court; the result of criminal trials; lists of stolen property; description of escaped convicts; and offers of reward for their apprehension; changes in postal rules; the progress of the Railway and other

public works; the proceedings connected with local exhibitions; advertisements inviting tenders for contracts; notices of the dates of preliminary and other hearings in the Civil Courts; decisions of the Civil Courts; whether for Plaintiff or Defendant; place where the Collector will hold his Cutcherry during the ensuing week, and similar items of intelligence should also appear in the Local Gazette. The advertisements and circulars of the Officers of the other Public Departments should be published free of charge. Editorial articles, mere news or correspondence on any subjects, or comments on the proceedings of the Courts or Cutcherries have, however, no place in an Official Gazette. Private advertisements may be published, on payment, but should appear under a distinct heading at the end of the Gazette.

3. Collectors are empowered to permit the publication of Municipal Advertisements, &., in the District Gazette, gratis. Discretion should, however, be exercised as to the space to be allowed to these and such other Municipal notices as are not required to be published in the Gazette under the Act.

4. Collectors should distinctly understand that they while at head-quarters, and in their absence the Covenanted officers left in charge, are responsible for all that appears in their respective District Gazettes.

5. The District Gazette will be supplied gratis to all officers entered in the list given in the Appendix. Collectors are at liberty to give more than one copy to each such officer on being satisfied of the necessity for the additional copy or copies. Collectors are also at liberty to give copies to other officers of similar standing not here provided for, when such officers are serving in their districts.

6. The subscription for all persons not mentioned above will be 2 annas a month.

7. Village servants and officials drawing less than Rs. 25 per mensem will, as a special case, be supplied with the Gazette, post free, for a subscription of one anna per mensem.

1st March, 1859; 17th March, 1859; 2nd September, 1859; 21st September, 1859; 5th October, 1859; 25th April, 1860; 10th December, 1861; 23rd May, 1862; 7th July, 1862; 12th December, 1862; 15th June, 1863; 14th January, 1864; 18th July, 1864, Miscellaneous; 29th September, 1864; 3rd November, 1864, Miscellaneous; 13th December, 1864; 21st June, 1865; 23rd June, 1865; 1st March,

1867; 21st January, 1868; G.O., 4th December, 1867, No. 1,519; 8th April, 1868; 29th May, 1871, No. 2,178; 7th July, 1873; 22nd September, 1875, No. 2,653; 4th December, 1870, No. 7,112; 22nd September, 1875, No. 2,653; 27th February, 1877, No. 891; 18th May, 1881, No. 876.

168. Reprint of district records.—When the local printing presses can undertake the work, the more important of the old district records should be put in print, the selection having in the first place been approved by the Board. The minimum number of copies should be fifty, and ten copies should be sent to the Board and Government. To ensure uniformity, all district records should be printed on paper of foolscap size, and each selection should bear a note on its title page to the effect that the papers are merely printed for convenience of reference, and do not acquire any special authority from being printed.

15th December, 1858; 21st June, 1861.

REVENUE COURTS.

169. Regulation XII of 1816.—Europeans holding lands under the British Government in India are amenable to all existing laws enacted for regulating the conditions of landed tenure and for deciding questions arising out of them. Consequently in disputes between Europeans, or between a European and a Native, it is competent to a Collector to act under Regulation XII of 1816. The punchayets may then be composed either wholly or in part of Europeans.

13th May, 1856; 20th September, 1866; 27th October, 1871, No. 4,514.

170. Regulation IX of 1822.—The persons amenable to the jurisdiction of Collectors under Regulation IX of 1822 supplemented by Regulation VII of 1828 and Act XXXVI of 1837 are described in those enactments. Persons employed in the management of attached estates and village officers in shrotriems are held to be similarly punishable. Complaints made by ryots in private estates against the proprietor's agent cannot be disposed of under these Regulations. The fact of persons having left the service previous to their trial does not bar a Collector's jurisdiction.

2. Where public servants are charged with offences clearly included in the classes defined in clause second, section II, of Regulation IX of 1822, and the charge is supported by reasonable *prima facie* evidence, and is at the same time of a magnitude to require that a severe penalty should follow conviction, it is evidently desirable that the Collector should avail himself of the powers conferred by the Regulation. A public example will check frauds and malversation among a class of men who possess great facilities for carrying on their malpractices without detection. But in trifling cases such as would call for no great punishment if proved, proceeding to a formal trial under this Regulation is unnecessary and inexpedient. It will be better that on such occasions the Collector should have recourse only to the punishments he is empowered to award under his general authority as head of the Revenue establishment. Petty cases of fraud by Village Officers should be disposed of in this manner.

3. Collectors acting under Regulation IX of 1822 must consider themselves as exercising judicial functions. The Regulation is of a highly penal character, and it is of much importance that the investigations which Collectors are authorized to make should be conducted and recorded in the regular form of a judicial inquiry, with a view to revision by the Board and the Government in the event of an appeal being preferred.

4. The charges and the plea of the accused should be distinctly recorded in writing, and the evidence should be fully taken down. The witnesses should invariably be examined in the presence of the accused, including both those in support of the charges and those for his defence, and he should be allowed to cross-examine them. All documents produced in evidence should be submitted for the inspection of the accused, and his remarks thereon should be recorded. It is left to the discretion of Collectors to take evidence without the knowledge of the accused. It is imperative however in every case of this kind eventually to shew all the evidence taken, together with written charges founded thereon, to the party accused; and, after receiving his answer thereto, to afford him an opportunity of rebutting the charges by counter-evidence, and of cross-examining the witnesses against him on their previous depositions.

5. The Collector in passing judgment on the case should briefly sum up the evidence on the several charges, and record in English a distinct sentence of acquittal or conviction on each, with a concise statement of the grounds on which the sentence is founded. In every case in which a judgment is passed upon a person under the provisions of Sections 5 or 6 of this Regulation, the officer passing sentence will notify to him personally the period allowed for appealing, and will endorse upon the copy of the judgment delivered to him the date on which the appeal time will expire.

6. As regards punitive powers, it should be observed that the distinction between offences under Clause 2, Classes, 1, 2, and 3, as defined in the 2nd Section, and offences under Clause 2, Classes 4 and 5, is clearly defined, and maintained throughout the Regulation; as also is the punishment to be awarded in each case, and the procedure to be followed subsequent to conviction. The Collector has power to sentence persons convicted under Classes 1, 2, and 3, to pay a certain sum. See Section 5, Clause 1. After judgment for payment of such sum the convicted person is, under Section 5, Clause 2, to be kept in custody until the judgment is satisfied; first

in the Collector's Cutcherry, and afterwards if necessary in the Zillah Jail as provided. That is to say, in default of payment, judgment for the recovery of the sum is to issue and execution is to follow as prescribed in Section 5, Clause 3. In the event of no property, or not sufficient property, being forthcoming, the Collector must under Section 13, Clause 2, forward the defaulter to the Zillah Court, and proceed as directed in the last-named section. The treatment of persons convicted of offences defined in Classes 1, 2, and 3, Section 2, is analogous to that prescribed for ordinary revenue-defaulters, and charges for their diet should be included under "Land Revenue," minor head "Diet money for defaulters." The case of persons convicted under Classes 4 and 5, Section 2, is different. Under Section 5, Clause 4, the Collector must impose a fine not exceeding a specified sum, and must further award, in default of payment, imprisonment not exceeding twelve months, or until the fine is paid. In these cases no order for recovery of the fine is necessary; it is for the convicted person to pay the fine, and imprisonment follows immediately on judgment passed, in default of payment. Persons so convicted stand therefore on the same footing as any other persons criminally convicted, and must be dealt with accordingly. If sentenced to less than one month's imprisonment, they will be sent to the jails provided under present Jail Regulations for other prisoners sentenced to like term of imprisonment; and if sentenced to more than one month's imprisonment, they will be sent under Police guard to the Zillah Jail, and charges for their diet will be debited to the usual head under "17, Law and Justice." There is, however, no reason why Collectors should not exercise the discretion which Magistrates exercise in permitting convicted persons reasonable opportunity to obtain and pay the fine awarded, if due precaution is taken to prevent miscarriage of justice by the escape of the prisoner. As a matter of fact the fine will generally be forthcoming.

7 Should an appeal petition from the Collector's judgment be submitted, it should be forwarded by the Collector to the Board together with the original proceedings within three weeks from its receipt, accompanied by a letter containing such remarks as may be called for by the allegations in the appeal petition. Although Regulation VII of 1828 prescribes three months as the limit for appealing, it is competent to the Board to admit an appeal after

that time, if just and reasonable cause for the delay is shown. When the Board refer an appellant to the ordinary Courts he must submit his appeal to those Courts within three months of the date of the Board's order.

8. When appeals are presented to Collectors against the decisions of their subordinates under this Regulation, the same procedure should be adopted as in the case of appeals under Regulation VI of 1831.

9. In all cases in which appeals are presented, the provisions of Clause Sixth, Section 15, in regard to the sale of property and the release of accused parties on bail, must be attended to. The summary judgments passed under this Regulation should not be hastily enforced, particularly by the sale of property. If the property is secured in the first instance, it can be sold at any period most convenient to all persons concerned.

10. It is advisable that the powers vested in the Collectors, by Sections 7, 8, 9 and 13 of this Regulation, should be exercised with lenity and forbearance, particularly in cases in which superior Native Servants are concerned. Whenever it may be found necessary to proceed under Section 9 to search a private house for papers, &., care should be taken to mention in the warrant the manner in which it is to be executed, as laid down in that Section. Collectors should bear in mind that any omission to take the attested lists specified therein may invalidate their proceedings, and involve them in much responsibility.

11. Though Collectors are authorized, by Section 6 of the Regulation, in cases "where money actually delivered in charge to a public servant has been embezzled, or is not forthcoming when called for, and the amount embezzled has been clearly ascertained by reference to the public accounts of the 'Cutcherry,'" to proceed to recover the amount in the same manner as for the recovery of arrears of revenue, it is not competent to them to impose a fine as a penalty for the crime of embezzlement, without evidence taken in a regular Judicial manner.

12. Should a Collector fail to conform to the foregoing instructions in regard to recording a judgment in English, or noticing the allegations contained in an appeal petition, the proceedings in the case will be returned for revision.

13. Half-yearly returns of all cases tried by Collectors or their subordinates under this regulation, should be forwarded in the prescribed form. The records and proceedings in such cases may be destroyed five years after the date of the sentence, on the Board's permission being obtained for so doing.

13th April, 1826; 19th June, 1826; 8th January, 1830; Proceedings of late Sudder Udalut, 30th September, 1830; 11th August, 1831; 15th May, 1834; 4th June, 1835; 31st December, 1835; 2nd April, 1838; 15th July, 1839; 30th May, 1844; 10th July, 1848; E. M. C., 11th May, 1852, R. D., No. 430; Pro. F. U., 12th May, 1853; 8th October, 1856; 29th October, 1856; 19th July, 1859; 16th August, 1871, No. 3,478.

171. Regulation VII of 1828.—Clauses I and IV, Section 4, of Regulation VII of 1828, authorize Collectors to refer for investigation to Tahsildars all such petty cases of embezzlement as are punishable with a fine not exceeding Rupees 50. The Regulation however is permissive only. Collectors should refer all important charges against village officers to divisional officers for inquiry, estimating the importance of the case not by the amount embezzled but by the circumstances.

2. Tahsildars cannot take up cases of malversation by village officers under Regulation IX of 1822, unless they are referred to under Regulation VII of 1828.

28th November, 1873, No. 2,431.

172. Regulation VI of 1831.—This regulation is applicable to all village offices, whether situated in Zemindary estates or elsewhere; except in the particular case of curnum or village accountant in a permanently settled estate, which appointment is specially provided for by a separate enactment. It has been held by the late Court of Sudder Udalut that the Regulation applies to the hereditary offices held by village artisans.

2. The Regulation is declaratory of a previously existing law, well-known and based on immemorial custom, where it states that village offices are hereditary. To this extent therefore it may be considered retrospective. In other respects however its provisions cannot be held to apply to persons appointed previously to the date of its enactment.

3. Under the Regulation it is competent to Collectors and to their subordinates in separate charge to dismiss Village Officers from

their posts for culpable neglect of duty or for fraudulent practices, but such dismissals must be reported to the Board in the prescribed form. As these offices are hereditary, and as it is very desirable that the holders of them should be respected in the villages to which they are attached, it is inexpedient to remove the holders except upon very good grounds. Where removal takes place, the nearest heir, if a competent person and unconnected with the offence for which the late holder was punished, should be nominated to succeed to the office. As regards the latter proviso it must be observed that on the one hand the punishment of a delinquent should not reach those who are in nowise connected with or responsible for his offence, while on the other hand a successor must not be so circumstanced that his appointment to the vacated post would be merely a change of name without any guarantee for the more faithful performance of its duties. In cases where, on the dismissal of a village officer, no member of the family can be found, who has not participated in the misconduct, or is not in any other respect disqualified, a man of a totally distinct family may be appointed, with the proviso that his appointment is only to last as long as the life of the dismissed servant, and that on the death of such dismissed servant the office is to revert to his family, and to be filled by the next of kin who is fit for service.

4. The sub-division of the emoluments of office among several persons is objectionable, and in all cases in which this has already taken place, opportunities should be taken of gradually restoring them to such number of persons only as are absolutely necessary for the proper performance of the duties of office. In cases, where persons doing no duty are enjoying the profits of office, the emoluments should be restored to the persons who actually perform the work whenever a lapse takes place.

5. The powers exercised by Collectors as regards suits instituted under the Regulation are judicial in character, and their proceedings should therefore be formal and regular. A file should be maintained of all suits for the possession of the emoluments of a village office, or of succession to the office itself, and the suits should be disposed of in due order, after a personal investigation, except in such cases as may be referred to assessors under the provisions of the regulation. A regular judgment should be recorded in English, and a copy of it should be furnished to each of the parties to the suit.

Although the provisions of the Civil Procedure Code do not specially empower Collectors to enforce the attendance of witnesses summoned under Clause 4, Section 4, of this Regulation, Collectors as public servants are legally competent to issue summons and enforce the penalties prescribed in Sections 172 to 174 of the Penal Code in cases of evasion or disobedience of the summons issued.

6. A suit is not inadmissible under the Regulation, the object of which is to obtain the appointment to a village office already occupied by an incumbent duly appointed.

7. An incumbent should not be liable to be ousted by reason of defective title if he has held office continuously for the space of three calendar years. On the other hand if an objector claims as against the present incumbent, there is nothing to prevent the Collector putting on record a statement of his opinion, that in the event of the demise, resignation, or dismissal, of the present incumbent, the claimant will have a right to secure a reversion of the office.

8. A Collector will be justified in rejecting a plaint which shows upon the face of it that the relief sought is only against a third party. For instance A is in office, and as against him B has no right. B should not be allowed to sue during the incumbency of A on a declaratory decree purporting to shew that his title to succeed A is superior to that of another man claiming to be A's heir.

9. As alienation of the emoluments of office is illegal, even though carried out by the consent of the holders, no claims founded on such private transactions will be admitted as valid, unless dated anterior to the passing of the Regulation. On the other hand, a man should not be allowed to set this up as a plea in repudiation of his private contracts.

10. In deciding between rival claims of succession Collectors should bear in mind that as a rule male members of a family are to be preferred to female, but that the nomination of females who perform the duty by deputy is not positively prohibited. The same remarks apply to minors. Adopted sons may be recognized, if they would be recognized in the ordinary law courts.

11. Regulation VI of 1831, directs that the Collector should adjudicate, and that the appeal from his decision should lie to the Board, and Regulation VII of 1828 vested Divisional Officers with the powers

of Collectors then existing or which might afterwards be conferred upon them. Hence a Divisional Officer acting under Regulation VI of 1831, is in the place of a Collector, as far as that Regulation goes, and the formal appeal from his decision lies direct to the Board. The Collector has however the power to revise and modify any decision passed under Regulation VI of 1831 by his subordinates; and if he does so modify it, then his judgment is the one to be appealed against. When applications are presented to Collectors for the revision of decisions of their subordinates under Regulation VI of 1831, notice should invariably be given to both parties of the day of hearing. The Collector cannot alter a judgment of a subordinate which has once been appealed against, and confirmed, modified or reversed by the Board. Divisional Officers acting under Regulation VI of 1831, should endorse upon the copy of their judgment which is given to the parties a notice to the effect that parties dissatisfied with the decision must present an application to the Collector or prefer an appeal to the Board. And must be presented within three months from the date of the decision. Collectors should give the parties similar warning with reference to appeal to the Board in cases decided by them. When applications are presented to Collectors for the revision of decisions of their subordinates, notice should invariably be given to both parties of the date of hearing, except in cases where such applications may be rejected at once as being groundless.

12. The only fees leviable under the Court Fees Act (No. VII of 1870) in connection with proceedings under Regulation VI of 1831 are :—

Fee of 8 annas each on plaints or petitions for exclusion.

Fee of Rs. 2 each on memoranda of appeal.

Copies of judgments and decisions passed under that Regulation are exempt from Court Fees.

13. Collectors should bear in mind that it is objectionable to attempt to apply or enforce in large towns village institutions such as those here contemplated.

25th August, 1831; 23rd March, 1837; 1st August, 1839; 25th June, 1840; 26th June, 1840; 19th December, 1845; 9th July, 1849; 3rd April, 1850; 17th October, 1850; 28th August, 1851; S. U. to Government, 30th June, 1852, No. 84; 2nd August, 1852; 26th October, 1858; 11th March, 1859; 12th April, 1859; 6th June, 1860; 21st November, 1859; 5th May, 1862; 12th December, 1862; G. O.,

dated 9th August, 1867, No. 2,430, P. W. D.; G. O., dated 13th August, 1867, No. 1,881, F. D.; 21st June, 1869; G. O., 8th March, 1880, Public Dept., 25th August 1880, No. 1,216, 25th March, 1880, No. 420; Board's Proceedings, 15th November 1883, No. 3,481.

173. Records.—Revenue Officers of Government, acting judicially should record their decisions sentences and final orders, in their respective vernacular languages.

2. Collectors exercising the powers vested in them by Regulations XII of 1816, IX of 1822, and VI of 1831, are acting judicially, and they and their English subordinates are bound to record their decisions, with the reasons for arriving at them, in English. The disregard of this requirement not only causes great additional inconvenience to the appellate authority, but allows of an objectionable laxity of procedure growing up, calculated to defeat the object of vesting in Collectors these judicial powers.

3. The simple form of diary appended to the late Regulation V of 1822, will answer for recording decisions under Regulations IX of 1822, and VI of 1831, in which the appeal lies to the Board, and Collectors should invariably adopt it in disposing of such cases.

19th July, 1859.

174. Process service.—The forms of summonses to be issued by Revenue Officers under Madras Act No. III of 1869, are given in the Appendix.

2. The Scale of Process Service Fees given in the Appendix should be adopted in all Revenue Courts.

3. When it is found necessary to employ more than one Amin or Peon for Process Service, as for instance where property is situated in different places, a separate fee is to be charged for each individual employed.

4. When a warrant remains unexecuted for seven days after its delivery to the officer entrusted with its execution, an additional fee at the rate of 6 annas per diem is to be levied from the party at whose instance the warrant was issued for every officer of the Court employed until return is made, provided that the delay in executing the said warrant is not attributable to the officer of the Court.

5. If the process for attachment and sale are issued simultaneously the proper fee for the former process only is to be charged.

6. Under Section 8, Act XXIII of 1861, the lowest rate for serving a process will be deemed to be, as heretofore, 4 annas per diem. A week's batta is to be deposited in advance and renewed at like intervals.

7. Where, in addition to the fees payable under the scale, ferry charges have to be incurred, or special expedition is required in the service of any process, the party at whose instance the process is issued must pay a further fee equivalent to the actual cost of the ferry charge, or the actual cost of travelling by rail, boat, or cart, as the case may be.

8. Where any process has to be served in a district other than that in which it is issued, no extra charge should be made for postage.

9. The salary of Amins employed in Collector's Courts should be Rupees 14 per mensem, and of Amins employed in other Revenue Courts Rupees 12. In exceptional cases batta may be allowed in addition to the fixed salary with the previous sanction of the High Court.

10. Peons employed as process servers in the Collector's Court should be paid Rupees 7 per mensem, and those employed in other Revenue Courts Rupees 6. In exceptional cases batta may be given in addition to the fixed salary with the previous sanction of the High Court.

11. The number of process servers fixed by the Collector for his own office and the officers subordinate to him should be so fixed that the cost of the establishment may be at least covered by the amount of fees levied on the processes served and executed by them. It should be reported to the Board of Revenue and Government in the first instance for confirmation, and should be altered from time to time as they may direct, and it should not be increased without their sanction; but the Collector has power to transfer process servers from one office to another within his jurisdiction as experience may dictate and, when convenience requires that processes issued by one officer should be served by the process servers attached to another, they may be served accordingly.

12. As a rule, no process fees should be collected from parties appearing before Tahsildars and Collectors for obtaining lands or for getting disputes connected with them settled. The processes in such

cases should be served through Government peons and the villag
establishment; but if in any particular taluk the work is too heavy
and the employment of batta peons for processes is necessary, the
Collectors may apply for the entertainment of batta peons as a special
case.

13. Fees deposited in excess of requirements can be refunded to
the proper parties. The refund can be made in money, the sum
being debited to the Contingent Fund.

14. Tahsildars are competent to issue summonses under Act III
of 1869 in dharkast cases, and process fees can be collected from
parties on whose application the summonses are issued.

7th January, 1857; 11th October, 1859; 5th October, 1860, Misc.; 16th August, 1869; 27th October, 1869, No. 7,666; Government Notification, Fort Saint George Gazette, 30th June, 1874; 12th April, 1875, No. 899; G. O., 28th February, 1876, No. 292, Revenue; 17th July, 1877; 14th August, 1878, No. 2,277; Board's Proceedings, 13th April, 1883, No. 1,050.

GOVERNMENT LAW SUITS.

175 1 Preventive Measures.—When Collectors receive from parties notices of intention to sue them or their subordinates for acts done by them in their official capacity, under Section 424 of the Code of Civil Procedure, they should give immediate and careful attention to the complaint, the complainant being desired, if his statements are vague or unintelligible, either to explain orally or set forth succinctly and clearly in writing, his grievances, as the most effectual means towards obtaining such relief as may properly be given. If the proceedings complained of are found to have been wholly indefensible, Collectors should immediately grant the redress sought, if it is in their power to do so, or refer the matter for the orders of the Board. If the complaint is plainly groundless, no action is necessary beyond collecting the needful information for defending the threatened action, but all doubtful cases should be reported to the Board without delay in view to the opinion of the Government Pleader being, if necessary, obtained.

Board's Proceedings, 29th March, 1881, No. 514.

175. Defence of suits.—When suits are instituted in the Civil Courts against Collectors or their subordinates for acts done in their official capacity as Revenue Officers, the fact should be immediately reported to the Board of Revenue with a copy of the plaint, and if the actions are deemed defensible, drafts of the answers or statements proposed to be filed should also be submitted, with the date for filing them. No delay should be permitted to occur in conducting the defence of suits, and the result of all suits instituted in the Courts against the local authorities and authorised to be defended at the public expense should be invariably reported, and a copy of the judgment and decree submitted to the Board.

2. Where the result is adverse to Government, Collectors should be specially careful to forward the stamped copies of the decrees and judgments in the Original and Appellate Courts, at the same time and not later. No time will then be lost, should an appeal to a higher Court be decided on.

3. Collectors are empowered to defend, without reference to the Board, suits brought for the transfer of puttas in cases where there is no complication. Quarterly reports of such cases will be forwarded

by Collectors to the Board in the prescribed form. When the interest of Government is not involved, the result of such suits need not be reported. When the costs actually incurred are in excess of the amount awarded the difference may be adjusted without reference to the Board. In cases in which the decree is adverse to Government in respect of costs, or is otherwise open to objection on the part of Government, a special report, with copy of decree and judgment, should be submitted in time to admit of an appeal or an application for review as circumstances may require.

4. Cancelled by Bd.'s Pro., 22nd March, 1884, No. 1,058.

5. The Courts have been directed to allow three months to officers conducting the defence of suits against Government officers for acts done in their official capacities for the purpose of filing documents, producing witnesses, and taking other steps necessary for the defence of the suit. Any further extension of time is left to the discretion of the judge.

6. When sanction for the defence of a suit has been requested and no reply has been received within the time fixed by the Court for the hearing of the suit, application should be made to the Court for an extension of time. Should such application be refused, the answer with such fresh arguments or other modifications as may have suggested themselves subsequent to the preparation of the draft reply should be filed, and intimation should be given to the Court that the orders of superior authority on the subject have not been received, and that consequently it may be necessary to file a supplementary answer.

7. When there is an important suit in which Government are interested and the Collector considers it desirable that a barrister or other legal practitioner of higher professional standing than the local Government Vakeel should appear on behalf of Government, the previous sanction of Government for which application should be made through the Board, should be obtained before a barrister is retained.

8. If acts performed by a Collector in his magisterial capacity should lead to the institution of a suit against him, the subject does not fall within the province of the Board of Revenue, and application to defend the suit should be made direct to Government.

9. Revenue Officers will understand that they must obtain the authority of Government before having recourse to the Courts for vindication of their public acts, or their character as public functionaries, from defamatory attacks in newspapers. This order will not affect an officer's right to defend his private dealings or conduct in any way that he may think fit; but his official reputation is in the charge of the Government, and it is for the Government which will bear the cost of such proceedings if taken under proper sanction to decide in advance in each case whether the proceedings are necessary or expedient.

19th April, 1827; 27th April, 1829; 6th April, 1837; 24th June, 1839; 22nd June, 1840; 21st March, 1842; Board of Revenue, to Collector of South Arcot, 12th August, 1850, No. 1,642; 21st February, 1856; 10th November, 1856; 29th April, 1862; 26th February, 1870; 22nd July, 1870; 16th November, 1872; G.O., 6th February, 1874, No. 134, Public; G.O., dated 17th June, 1874, No. 1,014, Financial Department; G.O., 16th July, 1874, No. 885; 13th August, 1874; 17th August, 1874; 16th June, 1875; 14th July, 1876; 4th April, 1877, No. 1,534.

176. Responsibility.—The attention of Collectors is drawn to the following extract from an order of Government regarding the defence of suits. They should be careful that the answers and statements are drawn up with attention, and they must understand that unless it is seen from the draft answer that the act complained of can be fully justified under the regulations or orders of Government, the defence of the suit, at the public expense, will not be sanctioned. The Government have announced that they will not scruple to hold personally responsible any public functionary who shall recommend or undertake the defence of any act which, whatever may have been the circumstances which justified its performance at the time, may be clearly and indisputably shown at the period of the institution of the suit, to be such as should not be defended:—"In communicating to Collectors the new rules respecting the defence of suits at the public expense the Board will be pleased to explain to them, that it is deemed a matter of great importance, that previously to submitting the draft of their answers, they should ascertain whether the evidence in their possession is fully sufficient to disprove the allegations of the plaintiff, and substantiate those of the defendant; and should bear in mind that, although the act complained of may admit of satisfactory official explanation, it will be judged of by the Court according to strict rules of law, and that, unless it can be legally as well as morally justified, the defence of it should not be attempted."

2. Subordinates will be held personally responsible for any sum which may be adjudged against Collectors, on account of acts founded on their official reports, if there is reason to believe that the writers had, at the time of making them, the means of knowing that their statements were incorrect.

3. Collectors are personally responsible also for remissness in the conduct of the defence of suits, and they will be left to bear the consequences themselves in cases in which the interests of Government are compromised on this account. The decision as to the manner in which the charges of defence shall be ultimately borne, will be reserved until the decree is passed. The Collector will not be relieved of liability should the decision be adverse to Government, unless it is clear that he has shown proper care and attention throughout the defence of the suit.

From Government, 11th May, 1827, No. 364, R. D.; 17th May, 1827; From Government, 4th August, 1829, R. D., No. 546; 27th December, 1830 to 20th July 1836.

177. Government Pleader.— Fees payable to the Government Pleader at Madras for the conduct of suits, can be paid if necessary previous to pleading, without being delayed pending the result of the suit.

2. The promiscuous translation of the depositions and other documentary evidence, in cases on which the advice of the Government Pleader at Madras is likely to be sought would involve great labor and delay, without in most cases any corresponding advantage. The following rules should be observed :—(1) Copies of decree and judgment passed in Government suits should be obtained and forwarded to the Board. (2) The Government Vakeel at each Court should inform the Collector from time to time as a suit in which Government intersted advances, what documents he considers it advisable to have translated for the consideration of the Government Pleador at Madras in the event of an appeal. Such translations will at the Collector's discretion be prepared without loss of time in his office and kept ready for despatch with the decree and judgment The strict observance of these two rules will be sufficient in ordinary cases. In special cases the Collectors will exercise their own discretion, and provide what they may consider necessary. The pleadings will in all cases be supplied from the Board's office, to save the Collector's establishment the trouble of making duplicate copies.

3. When an appeal suit is to be preferred or defended in the High Court at Madras by the Government Pleader, that officer should be provided with a precis of the case as described in the annexed extract from his letter to the Board, dated 6th December, 1861, No. 207. The leading facts of the case should be noted as far as practicable in chronological order, and reference should be made to the documents which bear upon each point, or the evidence that can be adduced in favour of, or against it. When the particulars wanted are contained in any document, the words of the latter should be quoted as closely as possible. In submitting applications for appeals or special appeals, the precis should be continued to the latest date, by the insertion of all important facts which may have transpired since the preparation of the original precis :—"Paragraph 3. In cases where a private client is either seeking the advice of counsel, or the preparation by him of pleadings in a suit, the Barrister ought always to have, and usually has, a statement or case laid before him, in which is shewn a precis of the claim or defence with reference to the particular parts of documents, or a summary of the oral evidence that can be adduced, which the client thinks supports or cuts against his case. It is evident that a client knows the facts and circumstances attending his case better than any professional man can do, and although it is the peculiar province of the Solicitor to glean all such information as is obtainable, and from his experience suggest the seeking for further information, or explanation, and evidence, and then to put the whole in such form as will best draw the facts most forcibly to the attention of the Barrister, yet the original preparation or collection of the matter must necessarily rest with the client himself, and this is evident from the circumstance to which I have before alluded, that the client must best know the facts and circumstances attending the transation. Paragraph 4. The success of a case very much depends on the client's careful preparation of those facts. Paragraph 5. In public cases, the Department in which a case arises, has always been looked upon as standing in a similar position to that which a client in private cases occupies, and it is highly desirable, that on seeking the advice of the Law Officers, a clear precis of each case should be submitted pointing shortly to the several documents which support or cut against each part of the case, and the particular portion of each document that is relied upon, and also where practicable, stating shortly the nature of the evidence which could be adduced in support of the case ; of course, copies of the

documents should accompany, because, as a general rule, the Law officers could not safely advise without seeing the whole of each document."

4. Due attention should be paid to the instructions of the Government Pleader regarding the preparation of written statements, as contained in the subjoined extract from a letter from that officer, dated 17th August, 1864, No. 184. "Paragraph 5. In preparing instructions for a written statement it should be borne in mind that it is on the plaint and such written statement, and on them alone, that the Court has the means of forming an opinion of the facts of the case, of ascertaining the various points on which the parties are at issue and of adjudicating upon those issues; it should also be borne in mind that (contrary to the rules of the English Courts of Equity) every allegation made in the plaint, which is not traversed by the defendant, is treated as admitted by him (the defendant). If Collectors would bear these few rules in mind, and act upon them, much labor and doubt, and I may safely say anxiety, would be saved to myself when preparing written statements. It appears to be the aim of many Native Pleaders to intersperse their averments with some truth and a large proportion of fiction or to twist their sentences in such a manner as to distort the facts, and thus to render it impossible for a defendant to give a simple denial or a simple admission. In such cases the Collector should give the real facts as they occurred, showing how much of the plaintiff's statement they admit, or with what qualification they admit it, and what portion is not true, or not strictly correct. A Collector should, in the first instance, go carefully through the plaint, and divide off each allegation into a separate paragraph, and then opposite to each paragraph, state the circumstances. If the allegation be strictly correct, say 'Admitted' or 'Correct'; but should the allegation not be in accordance with the facts, or not entirely so, ther the Collector should state fully the real circumstances showing how much of the averment is correct, and how much of it is fiction, referring in all cases, where the Collector's statement is supported by documentary evidence, to the particular document: a copy, or if in a vernacular, a translation of which should accompany. With such instructions as those I have suggested, the Board and Government Pleader would as a general rule, be able satisfactorily to deal with cases, few references to the Collector for further information would be required; and I am satisfied that in the long run, the Collector would find it a great

saving of time, trouble, and vexation; for having once, and in the first instance, fully mastered the case, he would be able with facility to superintend the conduct of the suit to its conclusion."

5. In preparing pleadings in which admissions are made, great care and nicety of language is generally required to prevent undue advantage being taken of the admission, and when a pleading is prepared by the Government Pleader at Madras, the native vakeels to the Government should not be permitted to re-cast such pleading. If in settling a pleading any error be made by the Government Pleader at Madras, consequent on a misunderstanding of the facts, an alteration may be permitted to render the pleading in strict accordance with the facts; but even that should be done with great care, and particularly so as to avoid any difference in expressions relating to the same act in different portions of the pleading. A pleading must be put in, in the language of the Pleader signing it, but if the pleading be in a vernacular, there is no objection to its being accompanied by an English translation. In all cases, therefore, where a pleading is prepared by the Government Pleader at Madras for filing in Mofussil Courts, the Government Vakeels in the Mofussil should be instructed first to satisfy themselves that the facts are correctly stated, and to attend to any note which may require attention; when that is completed then to translate the written statement into the vernacular, and to make a fair copy of the English written statement; the vernacular and such fair copy to be annexed together and filed in the Court.

2nd October, 1858; 14th December, 1860; 14th December, 1861; Government Pleader's letter, dated 17th August, 1864. No. 184; 31st August, 1864; 6th March, 65.

178. Suits under Waste Lands Act.—Formal application for sanction to defend, at the public expense, suits instituted in special Courts for the adjudication of claims to waste lands, is unnecessary, as by Section 10, Act XXIII of 1863, it is provided that in all suits brought before such Courts to establish private claims, which have been rejected by the Collector and Board of Revenue, the claimant shall be the plaintiff, and the Collector or other officer performing the duties of Collector of the district "shall appear as defendant on the part of Government," leaving no option in the matter. A report of the institution of such suits will however be submitted for the information of Government.

G. O., dated 26th July, 1865, No. 1, 742; 18th August, 1865.

179. Disputed decisions.—When questions of general importance are decided by District Courts, and, in the opinion of the Collector, there is reason to dispute the decision, the matter should at once be reported to the Board. If necessary the decision can then be brought before the superior Courts in order that if it is erroneous the error may be corrected immediately, and that the law on the point may be determined by the proper authority once for all.

29th December, 1834.

180. Government Vakeels.—Fees due to Government Vakeels in cases in which Government is a party, should be paid, one-half after the pleadings are over, and the other half after the decree is passed.

2. The High Court have directed that no leave of absence in excess of one week is to be granted to Government Vakeels by the Civil Judge, unless the Collector shall endorse the application to the effect that no inconvenience will arise from their absence.

18th December, 1862; 12th January, 1863; G. O., dated 12th June, 1,868, No. 1,662; 15th July, 1868.

181. Office.—The papers connected with suits filed against Government are sometimes sent to the Board only a few days before the date fixed for hearing, and extensions of time have often to be applied for. In this way the Board are much inconvenienced, and are sometimes left insufficient time to consider cases of great intricacy. Instructions too have to be sent by telegraph, which is expensive and not unlikely to cause misunderstanding. Collectors are requested to see that all work connected with suits in their offices is expeditiously done and that no delays are allowed to occur in making the necessary inquiries and report.

15th October, 1875, No. 2,870.

COURT OF WARDS.

182. Assessment and collections.—Where estates are likely to remain for some years under the charge of the Court of Wards, the ryotwar mode of assessing and collecting the revenues should be introduced, and the system of renting out the lands for terms of years should be discontinued, wherever these arrangements are practicable.

2. Under the provisions of Regulation V of 1804, it is not competent to the officers of Government to sell an estate under the management of the Court of Wards in satisfaction of arrears which have accrued during the period of the Court's management. It is necessary that all such arrears should be written off when the estate is made over to the proprietor. Nor is it competent to the Collector to carry the whole of the receipts from an estate under management to the credit of the Government demand against it. At least ten per cent. of the receipts must be reserved for the expenses of the minor, and the balance may be credited to Government, should the Government demand equal 90 per cent. of the receipts.

3. In the case of an estate which is in arrears when taken under management, this amount may be considered as a charge against the estate when it is made over to the proprietor, if the receipts during the period of management have only sufficed to pay the Government demand and the expenses of the minor during that period.

5. Collectors, as agents to the Court of Wards, have the same powers in regard to questions between tenant and landlord, as the incapacitated proprietor, neither more nor less.

1st May, 1820; S. U. to Government, 7th Dec., 1831; 30th April, 1832; S. U. to Government, 1st June, 1838; E. M. C., 5th Oct., 1850, No. 931, R. D.; 13th February, 1875, No. 338; *4th December*, 1879, No 3,270; *23rd December*, 1879, No. 2,154, *Mis.*

183. Education.—Great care should be bestowed upon the education of minors, both male and female, and a brief report should be obtained monthly from the Head Master of the schools at which they are educated showing their attendance and progress. A tabular statement has been prescribed for the annual report on this head.

2. It is not possible to over-estimate the civilizing effects which are likely to be produced on the country by withdrawing minor heirs and their brothers for a time from their homes when their position there is subjecting them to vicious influences, and by carefully training their minds to a just comprehension of their future responsibilities. On the other hand, care must be taken to prevent the objects which Government would secure by this measure from being misrepresented so as to excite prejudices and collisions fatal to its success.

3. Collectors, as agents of the Court of Wards, should communicate freely with the Inspectors of Schools on the subject of the education and training of the minors under their charge. No recommendation should be made to the Court for the removal of a minor ward from one school to another without previously consulting the Director of Public Instruction, whose opinion should invariably accompany the recommendation. Intimation should be given to that officer whenever a minor either by death or in consequence of attaining his majority ceases to continue under instruction.

4. The officers of the Educational Department have been instructed to communicate with the Revenue authorities before examining minors.

20th December, 1841; 14th October, 1857; 6th February, 1858; 11th May, 1859; 25th November, 1861; 12th June, 1862; 18th August, 1869, No. 6,175 26th July, 1871, No. 3,113; 8th December, 1874, No. 3,560.

184. Managers and guardians.—Under Regulation V of 1804, Sections 11 and 21, public commissions under the seal and signature of the Collector are to be furnished to persons appointed to be managers and guardians of disqualified proprietors whose estates are under the charge of the Court. Forms of such commissions, of security for personal appearance of managers, or guardians, and of the obligations to be executed by them, will be found in the Appendix Vernacular translations should be added by the Collectors. The penalty in the matter of personal appearance will generally be a nominal one.

14th November, 1872, 10*th March*, 1881, *No.* 414; 31*st March*, 1881, *No.* 535.

185. Financial.—When estates under the Court of Wards yield a surplus, it is advisable to appropriate at least a part of it to the permanent improvement of the property, a course which is authorized by Section 16 of Regulation V of 1804. If the whole surplus be invested

2. (
bstain f Government securities it is possible that it may be dissipated by
mall est proprietor on coming into possession. Securities purchased on
3. half of minor proprietors should be forwarded to the Court of Wards
f the Cr deposit in the Bank of Madras.

nd a n
expendi 2. Commission due to Government should be calculated on the
enue, *minus* such charges as relate to the management of the
4. ate collection of revenue and maintenance of public works and
will be ildings. Stationery and other contingent charges may also be
owir luded; but not charges incurred for the maintenance and education
ne a the minor, repairs of pagodas, chattrams and houses, or perform-
com e of Charities.
the
oir 11th July, 1877, No. 3,231.

atu **186. Inam alienations.**—Collectors should make careful in-
xet ry with regard to the Inams granted subsequent to the Permanent
n l tlement, which may exist in estates taken charge of under the
ann gulation.
main 2. Such Inams are generally resumable, and as trustees the
quir rt are bound to uphold the rights and interests of their wards in
with as in all other respects.
(5)
ing 3. Unless any of the Inams have been granted for services
ich it is expedient to retain, or unless some special reason for post-
ning the resumption should exist; as for instance if the grantee
ntitled to consideration as a member of the proprietor's family,
if the resumption is barred by law; they should be resumed at
ce. If the occupant refuses to surrender his Inam right, he can
dispossessed by a regular suit.

4. In cases where the Inams are continued an addition should
made to the quit-rent, so as to preserve the proprietor's title;
a puttah should then be issued showing that the grant is made
avour and not of right, and that it may be set aside when the
d attains his majority.

5. When estates are taken charge of on behalf of the Court,
ectors should at once institute inquiries as to the 'subsequent'
ms existing therein, and report in due course on the way in which
should be dealt with.

4th February, 1869.

187. **Leases.**—When Zemindaries or other estates, or when p
tions of such estates, are leased out by the Court of Wards, the lea
should invariably run in the prescribed form.

16th October, 1877, No. 4,747.

188. **Suits.**—The rule elsewhere given authorizing Collectors
defend suits for the transfer of puttahs, has no application to ca
arising in connection with Court of Ward's estates. In these ca
the Court's orders must be taken.

26th November, 1874, No. 3,423.

189. **Public Works.**—Collectors should apply for and obt
the previous sanction of the Court for all original Public Works wh
ever may be the amount of the cost, and for all repairs costing Rup
200 and upwards.

2. Repairs costing less than Rupees 200 may be executed
Collectors on their own authority, provided the cost can be met fr
the provision made in the Budget.

3. Emergent repairs can be executed under all circumstan
in anticipation of sanction.

O. M., 19th April, 1873, No. 510.

190. **Office.**—Correspondence regarding minors' estates is li
to private postage, and this should be prepaid. Collectors should
ward a supply of labels to such officers as are employed under th
in connection with minors' estates, debiting the cost to the esta
concerned.

2. Collectors should use English Foolscap for correspondei
with the Court.

11th February, 1863; 12th March, 1863; Circular Official Memorandum, dat
28th March, 1871, No. 425; 31st March, 1871.

191. **Reports.**—When submitting the question whether
estate is to be taken charge of by the Court, Collectors are bound
law to send in a detailed report showing as completely as possible
circumstances of the case; they should note especially the age
sex of the incapacitated proprietor, his or her relationship to
deceased proprietor, the apparent financial condition of the esta
the names of the other members of the family, the wishes of
latter, and the manner in which their interests are involved in
matter.

2. Collectors are granted a general discretionary authority to abstain from submitting proposals for taking charge in the case of small estates other than those held on Zemindary tenure.

3. As soon as Government have committed an estate to the care of the Court, Collectors will submit their nomination of a guardian and a manager; together with proposals for management, comparing expenditure briefly with income.

4. As soon as practicable thereafter the following statements will be submitted:—(1). A list of debts due to and by the ward, owing how they accrued, what interest they bear, and within what time and how they will be recovered or paid. This list must be accompanied by a tabular statement showing the financial condition of the estate according to the latest information. (2). A brief memoir on the history of the estate, its extent, position, geographical features, population and villages. (3). A statement with a map annexed showing the existing lines of internal communication, the roads, bridges, etc., which must be made in order to complete the system, the annual expenditure from the funds of the estate required for the maintenance of made roads, and the total estimated expenditure required for new roads and bridges, etc. (4). A similar statement with ragard to buildings and miscellaneous works of public utility. (5). A similar statement with regard to works of irrigation, showing the amount of revenue dependent on each existing work. (6). A memorandum showing the area under cultivation, the nature and conditions of the culture, the particulars of the settlement or settlements in force, the tenures of the cultivators and their condition compared with those in villages belonging to Government in the neighbourhood. (7). The condition of forests and the system of conservancy required. Statements, "3" "4" and "5" will enable the Court to control expenditure on Public Works, and ascertain whether they are systematically improved or not.

5. A budget will be submitted annually on the 1st of April showing the expected receipts and expenditure of the estate during the coming fasli year. In the covering letter the question as to what sum should be expended on public works must be fully discussed.

6. If it is necessary that orders should be obtained on any particular points before the statements are prepared in full, Collectors may report as far as they are able to do so, reserving the rest until

information is available; but the sever . subjects should be noticed in the order of and with reference to the numbers given in paragraph 4, the points not reported on being shown as blank in the first return. The statements detailed above are devised to meet the circumstances of large estates, and many parts of them will be blank when the estates are small; they must be submitted however in every case. Collectors can subsequently make any additional representations which they may see fit to offer.

7. The importance of the prompt realization of the demand and uncollected balance due to estates under management cannot be over rated.

8. A Demand Collection and Balance Statement in the prescribed form should be submitted quarterly for each estate. These returns will be combined in the Court's office and disposed of in one.

9. When detailed proposals are submitted to the Court of Wards for carrying out irrigation works or other improvements in minor estates, a specification report, with levels and sections, should invariably be submitted to the Court. In submitting estimates for the repairs of irrigation works, Collectors should state the highest revenue derived during the last five years under the work which it is proposed to repair, and also whether provision for the work has been made in the budget.

10. When estimates for expenditure are submitted, the following information should be given :—Name of estate; annual income from land; annual income from invested funds or other sources; accumulations; annual expenditure, including costs of management; debts, including arrears of Peishcush; age of Ward.

27th March, 1820; 10th December, 1860, No. 2,359, Revenue Department; 13th January, 1863; 15th June, 1871, No. 2,407; 26th July, 1871, No. 2418; 17th June, 1873; 3rd October, 1876; 19th December, 1879, No. 11,073, Rev.

TREASURY AND FINANCIAL.

192. General Treasury Administration.—1—2. The bulk of the money in the District Treasury should be kept in a chest under the double locks and keys of the Treasury Deputy Collector and the Cash-keeper, a sufficient sum, which should never exceed Rs. 5,000 or the day's expenditure, being placed in charge of the Cash-keeper for current expenditure.

3. The rules laid down in Chapter XII of the Account Code should be carefully observed in receiving money into or giving it out from double locks. Treasury Deputy Collectors must understand that they will be held personally responsible for any loss arising from their neglect of duty, and whatever may be the confidence reposed in the Treasurer, no opportunity whatever for the abuse of such confidence must be afforded.

4. The bulk of the adhesive stamps and stamped papers should be similarly placed in the Treasury in one or more chests or presses under the double locks and keys of the Treasury Deputy Collector and the Cash-keeper in parcels containing known quantities of each value, the remainder of the stamps, which shall not exceed the probable demand for a month, being placed in the sole custody of the Cash-keeper.

5. Every evening the Deputy Collector should sign the cash-book, and he should also examine the balance in the expense chest with the Cash-keeper at least once a week, and report having done so to the Collector.

6. It should be understood that, though the care of the keys of the double locked chests is thus transferred from the collector to the Treasury Deputy Collector and Cash-keeper, it is not intended to relieve the Collector from his general responsibility or affect the subordination of the Deputy Collector to that officer. The Collector should satisfy himself by periodical examination, personally made when possible, otherwise by means of one of his Covenanted Assistants, once in two months for cash, once a quarter for deposits, and once in each half-year for stamps, securities, bills, and money order forms, that the actual stock of cash, stamps, and securities corresponds with the book

balances, that all the registers are kept in due form, and that the Treasurer does not hold a sum larger than is necessary for ordinary public transactions. He should also see that the taluk balances are verified once a year by a gazetted officer, and a report of the same made to the Board. Where Sub-divisional Treasuries are in charge of gazetted officers, the Collector should verify the balances when occasion offers on his tours.

7. The Collector when at head-quarters is required to sign the periodical accounts, and the duty of verifying the cash balance on the last day of the month will also rest with him, provided that when the examination cannot conveniently be conducted by the Collector in person, he may depute a Covenanted Assistant for the purpose. If, however, at any time it should happen that during the Collector's absence from head-quarters no Covenanted Officer is available for the examination of the cash balance, the examination may be conducted by the Senior Uncovenanted Subordinate not being the officer in charge of the Treasury, and of not lower rank than that of Deputy Collector, and the necessary certificate made by him on the cash balance report; but in all such cases the Collector should make a point of examining the Treasury on his return to head-quarters, and report the same to the Accountant-General. The Collector is moreover required to see that exact obedience is given to the instructions issued from the Accountant-General's Office, and to send immediate notice to the Board and Accountant-General of any embezzlement in an Office or Treasury. The notice first named must be supplemented, as soon as possible afterwards, by a detailed report after personal inquiry into the case.

8. The Collector should be especially careful, when assuming or making over charge of a district, to see that the stock is thoroughly verified; and the certificate which is required from the transferer and transferree, showing the state of the cash and stamp balances, should be invariably despatched to the Accountant-General on the same day that charge is transferred. It is not sufficient only to count the bags of the treasure. The contents of all the bags must be turned out and passed through the scales, unless the bags are made of net, when the contents of all are visible.

9. Collectors can, of course, open covers addressed to their Deputies, and when absent from head-quarters make such arrangements as they may consider necessary for their being kept informed of

the correspondence. The Collector should not address his Treasury Officer by a separate letter as if he were an independent officer, and then forward the Treasury Officer's explanation instead of his own in reply to questions or inquiries touching the Treasury business. When any irregularity is brought to his notice, nothing but a report made by himself will be considered satisfactory.

10. The taluk Treasury should be under the joint lock and key of the Shirastadar and taluk Sheristadar, both the keys being in the sole charge of the latter when the former is absent from head-quarters.

11. Shroffs should never be placed in charge of the keys of the Treasury either in the district or the taluk. They should only be held responsible for bad coin and over-payments during the day.

12. The taluk Sheristadar should examine every evening the balance in the Treasury, and sign the chitta with a certificate that the balance has been found to be correct. The chitta should be countersigned by the Tahsildar when he is present at head-quarters.

13. The Tahsildar should examine the balance in the chest, not less than twice a month, and every time he leaves and arrives at head-quarters, and report having done so to the Collector. When however he leaves head-quarters at nights on emergent business, he need not examine the Treasury, but the fact should be reported to the Collector as soon afterwards as possible.

14. When taluk Sheristadars are absent, the next senior officer, the Head Gumastah, may discharge all his duties, including the examination of the Treasury.

27th May, 1867, No. 3,255; 19th November, 1869, No. 8,549; 9th May, 1874, No. 1,080; 27th July, 1875, No. 2,089; 8th February, 1877, No. 529; 23rd June, 1877, No. 2,974; G. O., Bd.'s Pro., 6th February 1882, No. 392.

193. Inspection of subordinate Treasuries.—Collectors must arrange for the examination of taluk and other subordinate treasuries by a Covenanted officer or deputy Collector at least once a year. The attention of the examining officer should be especially directed to the verification of Stamp-stock in addition to the checking of the cash in hand, and ascertaining whether the prescribed accounts are kept.

2. Yearly reports, including all the subordinate treasuries in the district must be made up for the Calendar year and furnished to

the Board. These reports should contain the following columns :—(1). Name of treasury. (2). Date of examination in previous half-year. (3). Date of examination in half-year under report. (4). Name of examining officer. (5). Result of examination of cash and cash accounts. (6). Result of examination of Stamp-stock. (7). Remarks.

3. The examinations should be made, as far as possible, unexpectedly, and not at stated periods.

4. In addition to the examination mentioned above, Collectors will also depute their Treasury Deputies occasionally for the technical examination of taluk treasuries and the accounts connected therewith, making temporary arrangements for the charge of the Huzur treasury during their absence. It is not necessary that every taluk treasury should be thus inspected every year ; but not less than half the number of the treasuries should be inspected annually, and the inspections should be made without notice. Each treasury should be inspected at least once in two years. The number of the treasuries thus inspected and the general state in which the accounts are found should be stated in the Land revenue settlement report every year. The Treasury Deputy Collectors should also, during their stay at the taluk head-quarters, send for as many curnams as possible with their original accounts, and see whether the accounts relating to the accounts of revenue are kept according to rules. Native Treasury Deputy Collectors need not take a clerk with them on these occasions as the inspection should be conducted by themselves entirely. When the Deputy Collector is not a native he may with the permission of the Collector take a clerk for the purpose of reading Vernacular papers to him. Deputy Collectors may take a peon with them on these inspections.

14th November, 1850 ; 10th February, 1871 ; 11th February, 1874 ; G. O., dated 25th November, 1873, No. 1,295 ; 29th October, 1877, No. 4,872 ; 17th October, 1877, No. 4,755.

194. Payments by Treasury Deputy Collector.—Deputy Collectors are authorized on their own responsibility to make the following payments :—(1). All Salary Abstracts, Pensions and Yeomiahs. (2). Bills of Exchange drawn by authorized Officers, for which Letters or Registers of advice shall have been received from those Officers. (3). Drafts of Paymasters and Commissariat Officers,

drawn on account of credit letters issued by the Accountant General's office. (4). Advances to Engineer Officers of the Department Public Works, on the Drafts of the Superintending Engineer, who furnishes to the Collector monthly an estimate of sums required in each month, out of the amount sanctioned by the Government for each year, and communicated to Collectors by the Accountant General. (5). Advances to Deputy Post Masters on account of the Postal Department, on Receipts countersigned by Inspecting Post Masters. (6). Repayments of Deposits of the Revenue and Judicial Departments, and of Deposits on account of the Government Savings' Bank. (7). All advances, either on account of the services of Government, or repayable, which shall have been authorized by Government, and notified by the Accountant General. (8). Interest on Government Promissory Notes which are enfaced as payable in the district.

8th July, 1859.

195. Cash and stocks of stamps.—As a rule, the cash retained in the Taluk Treasury at Huzur stations should be reduced to the smallest amount sufficient for current requirements. The collections in excess of this minimum, should, as they accumulate, be sent daily, or at short intervals, to the Huzur Treasury. In like manner the quantity of stamps, &c., retained in the Taluk Treasury, should be reduced as much as possible, as further supplies can always be obtained, as required, from the adjacent Huzur Treasury. The object of this arrangement is to enable the Inspector-General of Police to reduce the Treasury Guards for the two Treasuries at Huzur stations.

2. The stock of stamps left in the hands of any Treasurer or Treasury Officer should not exceed a month's probable demand, estimated according to the average sales of former months.

28th February, 1851 ; 27th February, 1877, No. 895.

196. Office.—The month's accounts of Receipts and Payments at all sub-offices should be closed at noon of the last day but one of each month, any later transactions that may be absolutely necessary within the month being brought to account on the first of the following month. Collectors should accordingly issue instructions to the following Central Sub-Offices, viz., Taluk Treasuries, Stamp Offices, Register Offices, Sea Customs Treasuries, and Land Customs Trea-

suries, and to any other offices from which accounts of Receipts and Charges are furnished to the Collector's Office, that, as a rule, no transactions are to be permitted on the last day of each month, the Accounts being closed and made up at noon on the previous day, and despatched in the evening, so that all the Accounts of the Sub-Offices may reach the Collector's Office on the 1st of each month. When such offices are situated at a great distance from head-quarters of the District, the Officers should be directed to close their Accounts two days earlier; should indispensable necessity arise for entering on any transaction after the month's account is closed, the preliminaries may be arranged, the final disposal of the matter being deferred till the first day of the next ensuing month. If the day of closing should fall on Sunday or any other holiday on which the Cutcherry is closed, the accounts should be despatched on the previous day. Under these arrangements the monthly Treasury Account to the Accountant General should be despatched, at the latest, on the 5th of each month. The date of despatch should be noted in the Plus and Minus Memorandum submitted to the Board.

2. Treasury servants should not be deprived of the annual holidays enjoyed by others in public employ. Collectors should notify in their Gazettes on what days their Treasuries will be closed, and should make arrangements for the despatch of any emergent business during such periods.

3. Collectors should require all officials in charge of Taluk Treasuries or cash-boxes in their districts, to close them finally by sun-set at latest each day.

4. Spare keys of locks in use in taluk and other Treasuries should be deposited in sealed bags in the Collector's Treasury.

5. If it is impossible for a Covenanted Officer to be present, a senior Uncovenanted Officer other than the Treasury Deputy Collector should sign the Treasury Accounts; but Collectors should if possible make arrangements for a Covenanted Officer to be present at the Huzoor at the beginning of the month. To save references a certificate should be affixed to the Treasury Accounts when signed by an Uncovenanted Officer to the effect that the Collector was unable to have a Covenanted Assistant present for the duty. This practice will not be permitted for more than two successive months at the outside.

6. In order to avoid the inconvenience and risk which accompanies the payment of money upon proceedings recorded in the vernacular languages, and to ensure caution in the issue of such orders, every order issued by a Court or Office for the payment of money from a Government Treasury is to be in English, unless the presiding officer is not acquainted with the English language. Where the disbursing officer does not understand English, and the officer ordering the payment does, the order for payment is to be both in the Vernacular and in English.

6th June, 1861; 16th December, 1862; 17th February, 1864; G. O., dated 21st November, 1865, No. 537, F. D.; 23rd February, 1866; 25th May, 1871, No. 2,135; 1st October, 1875, No. 2,785.

197. Cash-keepers.—Though Cash-keepers are not permitted to keep Collectors' private accounts, or to act as their private agents, there is no objection to the salaries of the Collector or his subordinates when absent from head-quarters on duty being drawn by the Cash-keeper, and payments being made therefrom upon the orders or receipts of such officers, the salary when drawn being placed in a private Cash-chest.

18th July, 1836; 14th April, 1851; G. O., dated 12th December, 1867, No. 547; 29th January, 1868.

198. Appointments.—Except as a temporary arrangement to meet emergent cases, appointments to the charge of District Treasuries will be disposed of under orders of Government only.

G. O., 5th October, 1865, No. 2,407; 30th October, 1865.

199. Accommodation for other departments.—Cash-chests of the Survey, Settlement, and Registration Departments may be lodged, for safe custody in Revenue Treasuries. The chests used must be of secure description, and bags cannot be taken in.

15th July, 1867, No. 4,369; 22nd November, 1877, No. 5,047.

200. Dealings with Branch Banks.—When the Branch Bank is located at the Collector's head-quarters, all monthly remittances from Taluk Treasuries should be made direct to the Bank, accompanied by the usual or Irsalnamah, Remittance List, in duplicate. The original will be receipted and returned by the Bank, and the duplicate retained to be transmitted to the Deputy Collector with the daily account.

2. When the Bank is situated at any place other than the Collector's head-quarters, the remittances from the taluks will be made either to the Bank or to the Huzoor Treasury, according to instructions issued by the Treasury Deputy Collector from time to time.

3. Remittances from villages of the taluk in which the Bank is located will also be made direct to the Bank, but they must invariably be accompanied by an Irsalnamah in duplicate, and containing headings in English and the vernacular. The person bringing the remittance will first present the Irsalnamah in the Taluk Cutcherry, where it will be examined and signed by the Accountant and returned to the individual. He will then proceed to the Bank where the money will be received and the original Irsalnamah returned to the party signed by the Agent, the duplicate being retained by him to be transmitted to the Deputy Collector or Tahsildar with the daily statement.

4. Any person having money to pay on account of Government will likewise tender it at the office of the Deputy Collector or the Tahsildar or the Deputy of the station, who will furnish him with a Chellan, in duplicate, in the Form A, prepared in his office, specifying the heads of account, and will cause both the original and duplicate to be endorsed as "correct" and signed by his Accountant. The person so tendering will then proceed to the Bank where the money will be received, and the Agent will receipt and return the original Chellan to the payer, retaining the duplicate for transmission to the Deputy-Collector or Tahsildar with the daily account.

5. Fines and forfeitures and other miscellaneous receipts will be forwarded by the officer receiving or realizing them, with a similar Chellan, and will be similarly dealt with.

6. The sale of stamps by ex-officio vendors will be thus conducted. The ex-officio will himself receive all moneys offered for the purchase of stamps, and will, at the close of each day's transactions, remit his receipts to the Bank with separate Chellans for judicial and non-judicial stamps. Each Chellan will be in duplicate and will show the gross value of the stamps sold, the rate and amount of discount thereon, and the net amount paid by the purchasers. The Bank will credit the gross sale-proceeds, and debit the discount *per contra*, specifying the rate, etc., and the Agent will deal with the Chellan as in Rule IV. The ex-officio vendor's hours of business will thus have to

be regulated by those of the Bank, and he must close his office at an hour that will admit of his remmittance reaching the Bank before the hour of closing.

7. Deposits on account of the Government Savings' Bank will be received at the Branch Bank under the orders of the Deputy Collector.

8. All disbursements will be made on the written authority of the Deputy Collector. When, however, the Bank is situated in a station other than the head-quarters of the Collector, disbursements may be made on the orders of the Tahsildar of the station, as well as on those of the Treasury Deputy Collector of the district. But the Tahsildar shall not in any case order payments which he would not have been competent to order if his Treasury had not been abolished.

9. Payments from the Government Savings' Bank will be made under the orders of the Deputy Collector only. In regard to entire withdrawals, however, the sanction of the Secretary to the Government Savings' Bank will be necessary.

10. All bills for monthly salaries and contingent expenses of Revenue, Judicial, etc., Departments, the abstracts for which undergo monthly audit in the Accountant-General's Office, will, as usual, be sent by the officers concerned to the Deputy Collector who will examine them and issue cheques upon the Bank for payment.

11. Payments on account of interest due on Government Promissory Notes will also be made upon the order of the Deputy Collector.

12. Payments to Native Officers and Sepoys, etc., on furlough, and Military pensioners shall be made on cheques issued by the Deputy Collector, in favour of each individual after identification.

13. All transfer receipts, whether for cash or in adjustment, will be paid by the Branch Bank; and in cases where they may be issued in part payment of pay and allowances, the necessary adjustment entries should be shown in the Bank's daily statement with full particulars on the receipt side of the amount credited.

14. The credits on account of Military, Public Works, Forest, Postal, and the Electric Telegraph Departments, will be communicated by the Accountant-General direct to the Collector, and he will communicate to the Bank the portions thereof to be drawn at the

Huzoor station. The advices for supply bills and transfer receipts will be communicated by the Accountant-General direct to the Bank.

15. Disbursements on account of Local Funds will be made under the responsibility of the President of the Local Fund Board to which they belong or any officer authorized by him for the purpose. Similarly, disbursements out of Special Funds will be made under the responsibility of the Collector or the officer authorized by him in that behalf.

16. Registers of Deposits will be kept in the Collector's Office, as now the Bank only receiving the amounts tendered and crediting them to the proper heads in the account. Their re-payments will be made on the authority of the Deputy Collector or Tahsildar.

17. Payments on account of refunds, both revenue and judicial, will be made by the Bank on the Deputy Collector's orders; but such orders should not be issued by the Deputy Collector unless the refunds have been previously sanctioned by competent authority as laid down in Standing Order No. 203.

18. The following accounts will be kept by the Bank:—*A.*—A Scroll Cash-book. *B.*—A Daily Statement. *C.*—An Account in the General Ledger in the name of the Collector. *D.*—An Account Particular of coin received and expended on Government account. *E.*—A Daily Statement of currency notes received and issued.

19. In the Scroll Cash-book will be entered all receipts and disbursements on account of Government. In cases where deductions are made from the gross amount payable, the net amount alone will appear in this book.

20. The totals on each side of the account in the Cash-book will form the entries in the General Ledger.

21. In the daily statement, the vouchers will be classified under the several heads to which they properly belong. In cases of documents, on which deductions appear, the gross amount of such documents and the deductions made will be entered on opposite sides of the account under the proper heads.

For instance, in the case of a salary bill for a gross amount of Rupees 300, but subject to a deduction of Rupees 12 for Income tax, the whole sum of Rupees 300 will be debited and the Rupees 12 credited under the proper head of account.

22. The Agent will furnish the Deputy Collector with a Pass-book which will be written up and forwarded with the Daily Statement, the entries therein being counterparts of those in the General Ledger, certified by the initials of the Agent or his Accountant. The Collector or other officer acting for him will examine the Pass-book, initial the entries on both sides if found correct, and return the book to the Bank, having, however, previously taken, with his own hand, to be retained in his own possession, a copy thereof for his own use.

23. Every evening, the Statement for the day, with all the vouchers connected therewith, will be submitted to the Deputy Collector in charge of Accounts, who will forward to the Tahsildar of the Cusbah station an extract therefrom, showing the receipts of his taluk, for his information.

24. This Daily Statement will form the basis of all the returns required from the Collector by the Accountant-General and the Board of revenue.

25. The Bank will also furnish the Deputy-Collector with a weekly cash-balance report.

26. Where the Bank is situated at a place other than the Collector's head-quarters, the daily Statement and the Pass-book will be forwarded to the Tahsildar of the station, and in his absence to the Taluk Sheristadar instead of to the Deputy Collector, and he, on finding it correct, will initial the Pass-book and return it to the Bank, and retain the Statement with him for the preparation of the monthly Account Current.

27. Where the Branch Bank is located at the head-quarters of the Collector, the Account Current of all receipts and disbursements by the Bank will be prepared in the Deputy Collector's Office from the Daily Statements furnished to that officer. No Account Current need be prepared by Tahsildars who will, however, send to the Deputy Collector such accounts as may be called for by him for purposes of check.

G. O., 2nd August, 1873, No. 801; 7th September, 1880, No. 1,285; 11th October, 1880, No. 11,092; Mis., Letter from Accountant-General, 4th November, 1880, No. 3,881; 22nd January, 1881, No. 104.

200/2 Examination of Remittances—Disbursement of Salaries to Village Officers.—The occurrence of certain defalcations in the Kistna District having drawn the Board's attention to the neces-

sity for the adoption of greater precautions in examining remittances received from villages, and making disbursements of the salaries of village officers, the following instructions are issued for the guidance of Collectors.

2. Under G. O., dated 28th February 1859, No. 256, communicated with the Board's Circular, dated 28th March 1859, village chittas or cash-books are sent to the taluk with each remittance, but they do not seem to be regularly examined and the total amounts entered therein compared with those actually remitted. The attention of Tahsildars should be called to this point, and it should be made the duty of the Taluk Sheristadar to examine each chitta received with the remittance, and, after satisfying himself that the amounts entered therein have been duly brought to account, to certify to that effect in the monthly account current sent to the Treasury Deputy Collector. This should be done whether the money is paid into the Taluk Cutcherry or into a Branch Bank. In the latter case the examination should take place before the Irsalnamah is signed in the Taluk Cutcherry under paragraph 3, Board's Standing Order No. 200.

3. When remittances are made from villages direct to a Branch Bank the remittances are first brought to the Taluk Cutcherry, and after the remittance lists have been examined they are passed on to the Bank. In order to ensure every remittance passed on to the Bank duly reaching it, a register of all remittances passed on to the Bank should be maintained in each taluk office, and the entries therein should be compared with the remittance lists returned by the Bank with the daily statements of receipts. The Board believe that such a register is already kept in taluk offices having transactions with Branch Banks, but if such is not the case, steps should be taken to introduce it at once.

4. The amounts entered in the accounts current sent from the taluks to the Treasury Deputy Collector are often found not to correspond with the total of the sums entered for each village in the taluk accounts. This could not occur if the accounts were properly examined in the taluk. It should be the duty of the Taluk Sheristadar to examine the account current before its despatch and certify on it that the amount entered therein corresponds with the figures entered in villagewar accounts prescribed by the Taluk Manual.

5. The pay abstract of village officers drawn on the Bank or Treasury should invariably be written on printed forms as noted in the margin, the amount to be paid being shown in figures as well as in letters. The names of the servants should be shown on the reverse of the cheque.

Please pay to——————————

Rupees | one hundred only | being salaries of the Village Establishment of——————————

due from to——————————

188 .

Rupees 100-0-0.

6. No pay should be disbursed to the village officers without the special sanction of the Deputy Collector when it is left undrawn for more than six months.

7. The Board presume that in every district the taluk office has a "permanent order" of salaries sanctioned for the officers of each village. If this is not the case, a permanent order in the accompanying Form A should be issued at once. It should be in book form, a page being allotted to each village and each page being numbered and sealed. As soon as payment is made or a cheque is issued, the payment should be noted in it by entering the date of payment or the number of the cheque issued, and initialled by the Taluk Sheristadar. If the payment is made in the village by a deduction from the remittance, the same should be noted in the permanent order. To distinguish the taluk copy from that kept in the village, the words original and duplicate should always be entered at the head of the taluk and village copies respectively.

8. No detailed account of the payments made to village officers appears to be received by the Treasury Deputy Collector. In future Tahsildars should be required to send to the Treasury Deputy Collector, with the monthly account current, a statement of disbursements in the accompanying Form B. It should be the duty of the Deputy Collector to see that actual payments do not exceed the amounts due.

9. The Board understand that in some districts Collectors receive no statement from taluks showing the demand, collection, and balance of Village Service Funds. In future a statement should be

received from the taluks in the accompanying Form C, a statement in the same form being sent to the Board monthly for the whole district.

Board's Proceedings, 1st February 1881, No. 156.

201. Carriage of treasure.—In regard to the responsibility of the Police as Treasure Escorts, the spirit of the annexed rules extracted from the General Regulations of the Army, will be followed. The Escorts are not required until the Treasure is packed, and need not be detained after the packages have been delivered :—" Officers Commanding Treasure Escorts are not responsible for the contents of such packages of treasure as may be delivered over to them. The Collector making the remittance is answerable for the contents of the packages, and the officer receiving the charge will only be required to pass his receipt for a certain number of packages, contents unknown, and to see that the same are delivered unbroken and unopened. They are consequently exonerated from the duty of seeing the Treasure either packed or unpacked, and Escorts are not to be required until the treasure has been packed up, and they are to be dispensed with as soon as the packages have been duly delivered, and before their contents are counted out. Officers Commanding Treasure Escorts have, under the preceding Regulations, simply to take charge of, and convey to the named station, a certain number of packages. The Officer Commanding a Treasure Escort being responsible for the safe custody of the packages both as regards their number and condition, the measures to be adopted for that purpose rest exclusively with him. The Shroff and others who accompany the remittance on the part of the Collector being responsible for the contents of the packages, may be permitted as a measure of precaution to examine the seals morning and evening, under such arrangements as the Officer may direct, to satisfy themselves that all is right, and to report to the Officer whatever they may observe requiring notice."

2. Where carts cannot be used, the Collectors should supply tarpaulins to cover the gunny bags. In other places the treasure should be packed in boxes of the prescribed dimensions. Treasure boxes should be made up of such coarse materials as will allow of their being disposed of at little loss by auction as soon as they have been unpacked.

3. In all cases where treasure is shipped from out-ports where a Covenanted Officer or Deputy Collector is not resident, either the Collector of the district or one of his Assistants should be present to see that proper boats are in readiness, and every other necessary preparation made for the shipment of the treasure.

9th December, 1833 ; 7th August, 1848 ; 25th October, 1852 ; 7th July, 1862.

202. Inter-departmental payments.—No cash payment should be made between departments. Where one department has to purchase in the market to meet the wants of another, the latter or indenting department must provide in its Budget Estimate for the cost, and place the supplying department in funds by Transfer Receipts.

2. The following instructions are issued for the guidance of Collectors in the adjustment in accounts of value of work done or stores supplied for Public Departments :—(1). It will invariably be noted by the Collectors in their indents whether the articles therein mentioned are required for " General," " Provincial," or " Special services. (2). For all the works done or stores supplied to the districts by the Public Works Work-shops on the indents passed by the Board, the officer in charge of the Factory supplying will send, in triplicate, bills showing the quantity and cost of the work done. (3). In bills appertaining to work done or stores supplied for Imperial purposes, the supplying officer will add a foot-note " Cash payment not required" in red ink on the bills, in which case cash shall not be remitted. But when they relate to Special or Provincial services, this foot-note will be omitted and cash payments shall actually be made by the officer supplied to the supplying officer, and charged under the heads, viz., Special or Provincial services, as the case may be. (4). On the receipt of these bills and the articles therein mentioned, the officer supplied will approve and countersign the original and return it to the supplying officer. The duplicate will be sent to the Accountant-General, and the triplicate of the bill retained in the office of the officer supplied for record.

12th September, 1863 ; 22nd September, 1863 ; 16th January, 1864 ; 20th November, 1871.

203. Refunds.—Collectors are authorized to sanction refunds by their divisional officers of any sums erroneously credited to Government, either from remission of assessment on appeal or otherwise, provided that the collection has been made within the two preceding years. They will obtain the previous sanction of the Board in cases of such

refunds ordered by themselves. In all cases of more than two yea standing reference must be made to the Board.

1. The Board's sanction will be held to have lapsed if not acted upon within one year after its receipt. These rules apply to Special Fund credits, but a separate return must be made in that case.

2. Departmental Revenue fines may similarly be refunded by Collectors the application for refund being supported by the order of the appellate authority.

3. Collectors may refund judicial fines under the orders of the appellate courts.

4. Applications for the refund of examination fees must be made to the Commissioner for the U. C. S. Examinations, who will apply for the Board's sanction to the refund where he considers the refund a[p]roper.

22nd January, 1835; G. O., 20th April, 1861, No. 903; 25th April, 1861; Letter from the U. C. S. Commissioner, dated 19th December, 1865, No. 507; 19th January, 1866; G. O., dated 24th October, 1868, No. 2,705; 10th December, 1868; 29th August, 1873; G. O., 1st April, 1876, No. 461; 29th June, 1881, No. 1,204; 9th August, 1881, No. 1,665.

204. Spending powers of Collectors and Board.—In the Appendix to this order will be found two tabular statements showing the powers of Collectors and the Superintendent of Stamps on the one side and the Board on the other side, to sanction expenditure under the Civil Budget. Spending powers in subjects connected with the Superintendent of Government Farms are not yet strictly defined.

2. The expenditure under each budget entry must be of a nature such as under an ordinary construction pertains to that entry.

3. Expenditure must be distributed over the year in a reasonable way suitable to the circumstances.

4. The year's budget allotment cannot be exceeded in the year.

5. The subordinate officers named above have no power to transfer funds from one entry to another. The Board will, if necessary, for any one minor item make transfers from the allotment of one district to that of another under that minor item.

17th September, 1878, Misc.; 25th March, 1880, No. 420.

CONTINGENCIES.

205. Contingencies generally.—Certain petty charges of a temporary character not exceeding in amount Rupees 100, and charges for purchase of new articles the cost of which is not in excess of that amount, can be incurred in the Revenue and Magisterial Departments on estimates which have received the Board's previous sanction. The sanction of such estimates will only be accorded when the charge is shown to be indispensable for the prosecution of public business.

2. Collectors are responsible for all contingent charges of their [d]istricts, the Subordinate Officers actually incurring the charge being [r]esponsible to them. Collectors are bound to object to and to strike [o]ff any excessive or questionable charge, and it should be their endeavour to regulate these charges and bring them within proper limits. A few hours' attention on their part once a month will secure this end.

3. *Land Revenue, Saderwared.*—(1). Officers incurring Saderwared expenses for their Offices, for instance Sub-Collectors, Head Assistant Collectors, General Deputy Collectors, Tahsildars, and Sub-Magistrates, should be furnished with the necessary number [o]f [M]agisterial blank forms of vouchers. For the Collector's Cutcherry, the [M]ain[t]ained [s]ub-keeper should be supplied with the forms of vouchers. The [h]eads of the articles should be printed in the local language of the District. (2). Each Tahsildar should be required to close the account connected with the purchase of Saderwared articles one day before the close of the Treasury Account; to make out a bill voucher according to the prescribed form and to draw the amount thereof on the same day charging it in the Cash Account. The vouchers must be signed by the Tahsildar or in his absence by the Serishtadar, and attested as examined by the Head Gumastah. Thus the expenses incurred in any month will appear in the accounts of the same month, and the Permanent Advance Fund need not be large. A very small sum will be sufficient to meet any petty purchases in the course of a month, the fund being replenished at the end of the same month, or oftener if necessary, Lamp-oil &c., can be purchased as required on credit from any bazaarman in the vicinity in the course of a month, and his account settled and paid at the end of the month by drawing money from the Treasury in the manner

above directed. Lamp-oil must be purchased by the viss, and not by fractions of a viss. (3). Sub-Magistrates in a taluk who incur similar expenses should follow the same course and draw the money from the Taluk Treasury by presenting a bill in the prescribed form one day before the close of the Treasury Account. The Bill must be signed by the Sub-Magistrate and attested by his Gumastah as examined. The Sub-Magistrate in Zemindary stations, who have small Treasuries, may take the amount of the Saderwared Bills from the collections remaining with them, charging it in their accounts. (4). The Sub-Collector, Head Assistant, and General Deputy Collectors should follow the same course, and draw the amount from the Treasury of the taluk in which they may happen to be at the time, presenting a bill and voucher in the prescribed form, two days before the close of the Cash Account. The bill must be signed by the Officer, and attested by his Head Clerk as correct. (5). The vouchers above referred to should be forwarded by the taluk authorities to the Treasury Deputy Collector under cover immediately after payment. They will on receipt be delivered to the first Vernacular Accountant, who will examine them and attest them as correct. Should he find a charge in excess of the usual limit, or apparently not reasonable, he will bring it to the notice of the Treasury Deputy Collector, and act according to his orders. If it is decided that any portion of the amount should be retrenched, this will be intimated to the Tahsildar by a Memorandum under the signature of the Deputy Collector, and he will be directed to deduct the same from his next Saderwared bill. The occasions for such retrenchments will be very rare if the expenditure in each taluk is limited after a few months' trial. The vouchers, after examination, will be delivered to the First English Accountant. (6). In the Huzur Cutcherry, the Cash-keeper must make all purchases of Saderwared articles for his own Department, as well as for the English and Vernacular Departments, and should make up his bill two days before the end of the month. The bill should be signed by himself, and attested by his First Gumastah as correct, and forwarded to the Treasury Deputy Collector, who, after examination by the First Vernacular Accountant, should pass it for payment, and the Cash-keeper should draw the amount from the Treasury within the end of the month in which the charges were incurred. (7). In the Huzur and Taluk Cutcherries of some Districts, large quantities of Lamp-oil are purchased, and the reason appears to be that Cutcherries are kept open till a late hour of the night. In some Taluks, the Tahsildars apparently make it a rule to go to Cutcherry in the middle of the day, or in the evening, and to detain the whole Establishment till a late hour of the night, working by lamp-light. This is irregular, and wherever the practice exists, it should be stopped at once. The Cutcherry should be opened regularly not later than 10 o'clock and closed about 6 o'clock in the evening, except on any emergent occasions, and even on such occasions the whole establishment need not be detained. The charge for Lamp-oil will undergo strict scrutiny. (8). Economy should be observed in the purchase of cloth for dufters and money bags. All old records in bundles and volumes can be placed in almirahs properly arranged, cloth being used only for current records. The value of cloth for money bags should be entered opposite to the item " materials," and the hire for sewing, &c., opposite to " making up ;" the cost of materials for making English Ink, according to the prescribed receipt should be entered with the particulars of the articles purchased, for which sufficient space should be left in the voucher that may be printed in the Collector's office. The number of English Bottles of Ink prepared from these materials should also be given. Under petty charges, the purchase of small articles should be entered in detail. (9). After the receipt at the Collectors' office of the vouchers belonging to the several Division Cutcherries, Taluks, Sub-Magistrate stations, &c., the particulars of each voucher as it is examined must be entered in a Register, kept for that purpose. In this Register, a folio should be allotted for each office with columns for twelve months to show expenditure, the particulars of articles being entered once for all in the first column. The work of keeping up the Register should be assigned to one of the Vernacular Accountants. The vouchers being then delivered to the English Department, a list thereof showing in the prescribed form the name of the office and the amount of expenditure must be prepared on a quarter sheet of French Foolscap paper. The names of the offices can be printed, the amounts of expenditure only being entered in ink. The list so prepared should contain one total for the Huzur Cutcherries, and another for the Taluks and Sub-Magistrate stations, and this list with the vouchers enclosed in it must accompany the Land Revenue Contingent Bill to the Accountant General in support of the charge

for Saderwared entered in the Bill. The list must be signed by the Treasury Deputy Collector, and attested by one of the English Accountants or Clerks. (10). The sale, by public auction, of stationery supplied to the various Government Offices is prohibited. Damaged stationery should be returned to store when the quantity is at all large.

4. *Land Revenue, Batta to Establishment.*—When the Collector goes on circuit, he should take with him only such servants as are absolutely necessary. Servants such as Record-keepers and English Accountants, who have much work to attend to in the Huzur Cutcherry, should not be drawn away from it, but should be left under the control of the Treasury Deputy Collector. After the close of each month a bill, in the prescribed form, should be prepared by the Serishtadar in the case of the Collector and Sub-Collector, and by the Head Clerk in the case of the Head Assistant or General Deputy Collector, and being signed by the officer, after being attested by the Serishtadar or Head Clerk, should be forwarded to the Treasury Deputy Collector who will pass it for payment after the necessary examination, by one of the English Accountants. If the details of halts and marches are the same as are entered in the extra-tentage bill, the particulars need not be repeated, and it will be sufficient if only the number of days are entered opposite to each servant, the date being given in the column "From and To;" but if the marches vary, the details should be entered for one servant on the back of the voucher, and the same referred to for the other servants who were in company with him. If any servants travel by rail, a separate voucher must be prepared in the prescribed form, and forwarded for payment in the manner above-mentioned. The original vouchers of the several officers must accompany the District Contingent Bill.

5. *Land Revenue, Extra Tentage.*—Each officer will after the close of each month prepare a Statement of extra tentage in the form issued as C and forward it to the Collector, who, after putting his initials to it, will send it to the Treasury Deputy Collector. The statement will be accompanied by the separate receipt of the officer drawing the amount and it will then be passed for payment. The original Statement received from each officer will be forwarded to the Accountant General with the Contingent Bill.

6. *Land Revenue, Carriage of Records.*—Officers moving in their Districts should take with them only such records as are absolutely necessary. When a march is completed, or at convenient intervals not exceeding a month during prolonged tours, a bill should be made out for the charge in the prescribed form, and the amount drawn from the Treasury of the taluk in which the halt may be made. These bills, if paid in the taluks, should accompany the monthly accounts to the Huzur, and they should be forwarded to the Board with the Monthly Contingent Bill.

7. *Land Revenue, other items.*—The same course as prescribed above should be followed in the case of the other items of charge entered in the Contingent Bill. For items for which no separate vouchers are intended, such as ground and office rent, petty repairs of offices and pandals, details should be entered below these heads in the bill. Office-rent is paid under specific sanction. Charges for binding books should in future be incurred on an estimate previously sanctioned, and should be included in the annual estimate of extra charges. Petty repairs of offices and pandals may occasionally be necessary, but the cost of each of these items for each office must not exceed 10 Rupees without previous sanction. Collectors and other Officers may incur petty charges for repairs of office furniture and for the purchase of petty articles, such as padlocks, keys, &c., to replace those lost, and such expenditure should be included under the head of "Repairs of office furniture." The maximum limit for this expenditure, that is for the whole charge in a District under this head in any one month, will be 10 Rupees in the aggregate for the Collector, Sub-Collector, Head Assistant, and General Deputy Collector, 5 Rupees for all the Tahsildars, and 3 Rupees for all the Sub-Magistrates. Charges for remitting treasure within the district may be paid by Tahsildars from the treasury, the same being included in a Miscellaneous voucher, which should be prepared by the Tahsildars and other officers to exhibit all petty charges of the kind for which no separate vouchers are provided. The vouchers for the Accountant General should be prepared in the Huzur Cutcherry from the particulars obtained from the Miscellaneous voucher. In respect to special messengers' hire and railway fares, it may be observed that such charges are very rare, but whenever such charges are incurred in any District, the necessity for employing the messenger must be explained in the voucher in the prescribed form

with a copy of the message itself. If any charges are incurred on account of postage, the cover when possible, or the receipts, should be forwarded in support of the charges.

8. *Abkarry.*—Charges under the head of Abkarry are incurred only in the Madras Town. In regard to Saderwared, purchase of articles, liquor, &c., the course prescribed for Land Revenue charges will be followed. The account of charges incurred in a month will be closed one or two days before the end of the month, and the amount will be brought to account in the same month, on a bill being prepared in the form prescribed, and passed by the Madras Deputy Collector. No printed voucher is required except for Saderwared, as proposed under Land Revenue ; for all other items the necessary details will be given in the bill itself. This bill will be signed by the Madras Deputy Collector, and attested by the Abkarry Superintendent, and then forwarded to the Treasury Deputy Collector on the last day of the month for examination.

9. *Customs.*—The head "Customs" is applicable only to Coast Districts. The Superintendents of Sea Customs should be furnished by Collectors with blank printed vouchers for Saderwared, and a Miscellaneous voucher should be submitted by the Superintendents at the close of each month, showing the particulars of all other charges incurred by them in the course of the month. The Sea Custom Contingent bill should be prepared from these vouchers. Where Large Custom Chokies exist, the particulars of charges incurred there should be entered separately in the same bill.

10. *Stamps.*—The bill of Stamp Charges should be prepared in the Collector's Office from the Miscellaneous vouchers obtained from the Tahsildars and other officers, and the necessary vouchers should accompany the bill to the Accountant General.

11. *Stationery and Printing.*—The charges on account of Stationery and Printing should be paid by the Huzur Cash-keeper, as in the case of land Revenue charges, and be brought to account within the end of the month, on orders signed by the Treasury Deputy Collector. The cost of printing materials should be paid at once from the Treasury on the receipt of a bill passed by the Board.

12. *Miscellaneous.*—Miscellaneous Contingent charges should be brought to account within the month in which they are incurred,

vouchers passed by the officer in charge of the taluk, which must accompany the Miscellaneous vouchers to be forwarded by the Tahsildar to the Treasury Deputy Collector. For charges for remittance of treasure beyond the district, and for fixed Saderwared, printed vouchers have been provided. For other items, the necessary details must be entered below each of them as shown in the bill, and if too numerous, they may be shown on the back of the bill itself, reference being made to the entry.

13. *Magisterial.*—The several charges, under Magisterial as in the case of Land Revenue charges, must be brought to account within the month in which they are incurred. As regards batta to prisoners and witnesses, each Sub-Magistrate should be furnished with printed blank vouchers in the prescribed form, which, after receipt and examination in the Magistrate's Department, will accompany the Contingent bill to the Deputy Accountant General. Whenever a Vakeel or other subordinate is appointed to attend the Session Court to prosecute a case, the Magistrate should address an order to him in the form prescribed by the High Court. After the conclusion of the case, this order should be presented to the District Magistrate, who will enter on the back thereof the amount of fee to be paid. The prosecutor will then draw the amount, and the order duly receipted by him will form the voucher with the Contingent bill. For other items of charges in the bill, details must be given in a separate Miscellaneous voucher.

14. Refunds of Land Revenue, &c., whether sanctioned by the Collectors, the Board, or Government, should not be included in the ordinary office contingent bill, but should be drawn on a separate bill, and should be supported by all the vouchers, including those for disbursements amounting to less than Rs. 10. Collectors should append to the bill a certificate that the amounts refunded had been duly credited in the accounts and had not already been refunded.

15. *Permanent Advance Fund.*—Officers in charge of Treasuries having been authorized to debit their accounts at once with the several Contingent charges within the month in which they are incurred on vouchers prepared by themselves or others, it will not in future be necessary to entrust them with a large amount of Permanent Advance Fund as heretofore. A small sum will be sufficient for the purchase of petty articles of Saderwared, &c., and payments on

account of batta to prisoners, rewards for killing dogs, snakes, &c.; and if in the course of a month any large payments become necessary on account of any of these items, the money can be drawn from the Treasury by charging it in the accounts, so as to avoid raising the Permanent Advance Fund merely to meet occasional demands.

E. M. C., 26th January, 1853, Financial Department, No. 46; 26th February, 1858; G. O., dated 27th July, 1859, No. 1,009; G. O., 9th December, 1861, R. D. No. 1,509; 24th January, 1862; 3rd March, 1863; 16th May, 1866; 9th July 1872, No. 1,248; G. O, dated 1st May, 1875, No. 674; 22nd May, 1875; G. O. 19th December, 1876, No. 1,986; 26th June, 1879, No. 1862; 7th September, 1880, No. 1,285; 22nd January, 1881, No. 103; 17th September, 1880, No. 1,285, 22nd January, 1881, No. 103.

206. Detailed estimates of extra charges.—At the commencement of each official year, the wants of the district under extra charges should be carefully ascertained and embodied in a detailed post-budget estimate in one view, under the several heads in each department. The estimate should be for the official year, and not for the fusly year, and be submitted between the 15th April and the 31st May. Estimates submitted after that date in any year will be returned.

2. The items which should appear in this estimate are generally as follows :—(1). Purchase of Office Furniture. (2) Charges for binding Books. (3). Peons' Belts and Badges and Table Cloths. The estimate should contain the following particulars accompanied by separate lists :—(1). Number. (2). Items. (3). Actual charges of the past year. (4). Amount provided in the Budget of the current official year. (5). Amount estimated for the current official year. (6). Remarks.

3. The item of office furniture comprehends Almirahs, Chairs, Tables, Desks, Wooden Stands, Horses, Benches, Wooden and Bamboo Boxes, Table Shades, Pedestals, Lamps (brass), &c. The item should be entered in a separate list, and the dimensions, the estimated cost, and the object for which each is intended, be shown. The date of last supply should also be invariably quoted for each article. With regard to Lamps, Table Shades, &c., the cost of which cannot be estimated by the District Engineer, the market price should be ascertained and entered. Table Shades will be allowed only to the Collector, the Sub-Collector, Covenanted Assistants, and Deputy Collectors. Several Collectors have entered Carpets in their estimates for last year under "Office Furniture." This item will not be passed in future. Tahsildars and Serishtadars are now supplied with Chairs and Desks, and the ministerial officers can use Mats which are to be charged to "Saderwared." District Engineers should not be called upon to countersign estimates for office furniture, but their opinion as to rates may be asked.

4. The second item "Charges for binding Books" must be taken to include the Skeleton Books that may be required. A list of all the skeleton books and the books to be made up should be submitted, showing the nature and description of each item together with an explanation of its necessity. The Collectors should, however, exclude from the list, routine correspondence and papers, such as the District Gazettes, the Treasury Accounts, Taluk Accounts, which not being of an important nature, are not referred to after the lapse of the period to which they relate. Such documents do not require binding, and can be kept in sufficient order for reference, by being merely stitched together in convenient volumes. This work should be done by the Office Moochies.

5. The next item is "Peons' Belts and Badges and Table Cloths." With regard to table cloths, this item, as well as cloth for Peons' belts, can be purchased in the local markets, if not obtained from the Army Clothing Department. When Collectors require either table cloths or cloth belts, they will, before obtaining the material for them, submit a list showing the quantity and quality it is in contemplation to buy, with its cost, for the Board's sanction. No cloth whatever is to be procured or bought without the Board's permission previously obtained. The indents will state the purpose for which the cloth is needed, and the date of last supply. In the case of cloth for belts, it will also show whether the belts are for fixed or temporary establishments.

6. The estimate for the purchase of printing materials should be submitted as usual, separately, by the 31st May of each year. Any estimates sent after that date will be returned without notice.

6th June, 1867.

207. Temporary establishments.—Temporary establishments cannot be entertained without the previous sanction of Government unless the contrary has been officially rented (?) by Government in any particular case. The officer under whom such an establishment is employed should prepare an Account Particular in the prescribed form after the close of each month, or on the last day of the month

and send it to the Treasury Deputy Collector, who, after passing it for payment at a Treasury named, will return it to the officer from whom it was received. The officer receiving it will draw the money from the Treasury on which the abstract may be passed and disburse it to the proper parties. In the remark column of this voucher the work turned out during the month by the temporary hands should be briefly stated.

24th July, 1856; 25th June, 1857.

208. Stationery and saderwared in all departments.—The Saderwared expenditure of the several Districts should be carefully restricted within the sanctioned amount. Several articles formerly included in the District Saderwared are now supplied by the Superintendent of Stationery.

2. The annual Indents for Stationery articles should be submitted in the prescribed form and within the prescribed date, and the supply, when received by the Collectors, should be carefully stored and duly entered in the Stock Book. Collectors should avoid supplemental indents as much as possible. The paper required for forms to be printed at Madras for Collectors should be included in Collectors' indents. Paper required for forms supplied to Collectors by the Board itself, such as Death and Birth Registers, will be included in the Board's indent.

3. The bulk of the Stationery should remain in the custody of the Cash-keeper, who should keep a General Store Account in the proper form. In this account such articles of Stationery as have to be issued frequently to the different Departments should be written under regular columns, the rest being entered in some other portion of the same book, half a page being allotted for each article as shown in the form.

4. In the Store Account the balance of the Stationery articles remaining at the beginning of the official year should first be brought forward; then the quantities received from the Superintendent of Stationery should be entered, and the issues to the several Departments on Indents passed by the Deputy Collector being deducted, a balance should be struck at the close of each month. Below the balance of each month a small space should be left for the entry of any articles, which may be received from the Superintendent of Stationery in the course of the month, and all the issues should be written consecutively.

5. As soon as convenient after the receipt of the Stationery from Madras, the supply which is due to the Sub-Collector, Head Assistant, and General Deputy Collectors for one year, should be despatched by the Cash-keeper upon Indents received from the officers concerned. These should be carefully examined by the Treasury Deputy Collector, and passed by him. Should any officer insist on an unreasonable supply of any article being made, the Treasury Deputy Collector should bring it to the notice of the Collector and obtain his orders.

6. In like manner the supply which is due to Taluks, Sub-Magistrates' Stations, and Sea Custom Offices, should be made once a year either in the month of May or June, except as regards paper which may be supplied twice or thrice a year. The Printing paper required for Village Accounts should be despatched to the taluks before the middle of June, and the Tahsildars should be desired to supply the Curnum by the end of the same month with all the books required to be used by them in the ensuing Fasli according to the forms prescribed by the Village Manual. The Treasury Deputy Collector should obtain a report from the taluks, that this has been done. As the Taluk Tappal Goomastah is generally attached to a Taluk or Sub-Magistrate's station, it is unnecessary to make any separate supply of paper to him. He should be furnished with the necessary articles from the supply received for the Taluk or Sub-Magistrate's station.

7. The Collector's Office consists of two principal Divisions, viz., the English Correspondence and Account Department under the supervision of the Treasury Deputy Collector, and the Vernacular Correspondence Department under the supervision of the Sheristadar; and to these Departments as well as to the Treasury Department, which is distinct, Stationery should be supplied once a month from the General Store on Indents passed by the Treasury Deputy Collector. The Cash-keeper should make no issues whatever without a passed Indent or Memorandum from the Deputy Collector, and when the supply is made, the Cash-keeper must obtain on the Indent the signature of the person receiving the articles; and keep the receipted Indent with him in support of the entry of issue in his Store Book.

8. The several Officers who are thus supplied with Stationery whether monthly or once or twice a year, should entrust it to a Clerk or Goomastah in their Office, who should be required to keep a regular

account of the expenditure of all articles received from the General Store in the prescribed form. In the first part of this book, kept in the English Correspondence and Account Department, columns are to be opened for the following articles:—Royal, Medium, Demi, Foolscap, King's Arm, Quarto Post, Octavo Post, French Foolscap paper, 1st sort, French Foolscap paper, 2nd sort, Double Double Pott printing paper, thick, Double Double Pott printing paper, thin: Country paper, Foolscap size, Quills, Steel Pens, Black Lead Pencils, Red Lead Pencils, Red Sealing wax. The balance on the first April should be brought forward, and below it the supply received from the General Store should be entered, and then the consumption as it occurs daily. A balance must be struck at the close of each month.

9. A Clerk or Accountant who may require any kind of paper for use will enter the same in the Expense Book, stating briefly the purpose for which it is required, and signing his name, and then receive the paper wanted. For sundry purposes, such as drafting and fair copying letters, preparing Memoranda and the like, one or two quires of French paper, Foolscap, King's Arm, and Quarto Post, (the kinds most frequently in use), should be placed on the Head Clerk's table, so that whenever the Clerks and Accountants may require paper in the course of the day, they can take such number of sheets of any description as they may want. This will obviate the necessity of their signing in the Expense Account every time they may require paper for sundry purposes. The quantity so laid on the Head Clerk's table must at once be entered in the Expense Account, and so soon as that is consumed a further quantity should be obtained and treated similarly. Paper, &c., issued from time to time for the use of Covenanted Officers and the Treasury Deputy Collector, must be entered in the same manner in the Expense Account, and attested by the Head Clerk; the Officers in question not being required to sign their names in the book.

10. Articles, other than those entered in paragraph 8, such as wafer boxes, tape, &c., being received monthly from the General Store, and issued at once to the several parties according to actual requirements, can be entered in a separate book, the half or quarter page being left for the receipt and expenditure of each article, according to the nature of the consumption, as shown on the back of the form. Similar accounts should be kept, and the same procedure

observed in the Offices of the Sub-Collector, Head Assistant Collector, and General Deputy Collectors, to whom Europe and Country Stationery is supplied. The Sheristadar's Department and Treasury Department of the Collector's Cutcherry will keep an Expense Account of first and second sort French paper and Country paper, which kinds alone are supplied to them; the other articles of Stationery, such as Quills, Pencils, &c., which are supplied according to fixed allotment, being entered in a separate book, and treated as prescribed in paragraph 9 above. In the Taluks, Sub-Magistrates' Stations and Sea Custom Offices, the same course is to be followed.

11. The several Officers who are supplied with Stationery from the General Store, should after the close of each month furnish the Treasury Deputy Collector with a Memorandum, in the prescribed form, of the actual consumption of paper of all kinds, Quills, Pencils and Sealing-wax, and this Abstract should invariably accompany their monthly Contingent Bill. This can be easily prepared from the Expense Account, which comprises only a very few articles.

12. The Store Account should be kept in English Foolscap paper, and for all other Expense Accounts kept in different Departments, and for Abstracts, French paper should be used.

5th April, 1864, Misc.; 15th October, 1864, Misc.; 27th April, 1865, Misc.; June, 1865, Misc.; G. O., dated 10th December, 1873, No. 1,391; communicated with Board's Proceedings, dated 20th December, 1873, Misc.; No. 8,690; 12th August, 1875, No. 2,267.

209. Peons' belts.—Peons in the Revenue and Forest Department will be supplied with belts of dark blue cloth or cotton webbing, with an edging of red in the case of Deloyets and Peons, and of gold lace in the case of Duffadars of Collectors and Divisional Officers. The dimensions will be as follows:—length, 6¾ feet, breadth, 4 inches, breadth of edging, ¾ inch. Peons will also be furnished with a plate of brass or silver, representing the badge of Office.

2. Cloth belts will be renewed biennially, provided renewal be necessary, the cloth and lace edging required being obtained on an indent in the prescribed form submitted to the Board, or purchased in the local market with the previous sanction of the Board.

3. New badges will be of the prescribed patterns, and will be made of brass, except in the case of Duffadars and the Deloyets of Collectors and Divisional officers when they will be of silver.

4. New badges will be supplied only when requisite and on intimation of the necessity for renewal being furnished. They should

be obtained from the Public Works Workshops and Stores on inde
submitted through the Board.

7th December, 1857 ; 31st August, 1859 ; 28th November, 1859 ; 20th February, 1875 ; G. O., 22nd November, 1875, No. 2,469, J. D. ; 28th March, 1876 : Board's Proceedings, 26th December 1883, No. 3914.

210. Contingencies, Imperial rules.—The following extracts from a Circular of the Comptroller-General are reprinted for the information of Revenue Officers :—(1). "Every officer who regularly incurs contingent expenses on the public service will, at the beginning of each year, obtain from the proper Controlling authority a general sanction to the scale of his expenditure for the year, limited in regard to number, rates, or aggregate amount as the Controlling Officer may think expedient. This sanction will be communicated to the Treasury Officer as well as to the officer concerned, and the latter will then be allowed to draw the amount of his monthly bills for contingent expenses within the sanctioned limit, without pre-audit or the previous countersignature of the Controlling Officer. In case no such sanction of the Countersigning Officer be communicated to the Treasury Officer, he will be relieved of responsibility if his payments a covered by sufficient receipts of the Disbursing Officer ; but, if he placed in charge of the Budget grant of the Revenue or Magiste branch of the District Office, he will in this new capacity acq jointly with the District officer, the character and responsibility Disbursing Officer. (2). "Within the above limit a Disbursin Officer may incur ordinary recurring charges, and may purchase or dinary necessaries (such as chairs and country locks) without pr vious sanction, provided he has no fear thereby of exceeding t provision of his own office for the year. For any other articles h must obtain *previous* sanction according to circumstances ; thus, for thermantidote, or a clock, a Collector must obtain previous sancti from the Commissioner, though, as they are within the latter's pow of sanction and are ordinary necessaries, he might purchase them his own office without previous sanction. ["Exceeding the provis of his own office." No officer may, without previously obtaining extra grant, exceed the amount provided for contingencies under major head concerned ; some Governments allow Disbursing Offic free discretion within this limit, whereas others require an officer restrict his expenditure within the grant for each *detailed* head contingencies, unless the Controlling authority have previously tran

ferred part of the grant under another detailed head. Again, the power of making transfers from the contingent grant of one district to that of another under the same major head is not vested in the same officers in every Province ; the local Government may retain the power in its own hands or delegate it, but the transfer can only be of an ascertained surplus within the same major head.] (3). "To officers incurring petty expenses which required to be paid at once before money can be obtained on the usual monthly contingent bill are allowed permanent advances which are in general single for the whole office, *i. e.*, a Collector is not allowed one advance for land revenue, a second for excise, and so on, but only a lump advance, which is held by the Accountant-General at his personal debit. Whenever the available balance of the permanent advance is less than some charge now to be paid, contingent abstract should be prepared, including with it all the charges of the same department. On the last day of the month, too, the permanent advance should be replenished by drawing on abstract bill the contingent charges advanced for each main head of service and the same course should be followed when charge of the office is transferred in the course of the month : in these two cases only may a contingent abstract cover a sum less than the amount of the sanctioned permanent advance. These abstracts, prevented from time to time, will be attached by the Treasury Officer as vouchers to his lists of payments. [In the case of a Collector whose permanent advance has to meet the disbursements of several departments, the contingent abstract of one will not be as large as the total permanent advance ; contingent abstracts for all may, with advantage, be submitted at the same time, but, in the case of this single charge, there is less objection to the presentation of an abstract not as large as the permanent advance.] (4). "The amount of the permanent advance for each office is fixed by the local Government ; it must, of course, be larger when distance from the Treasury renders its frequent recoupment difficult, but should not be larger than is absolutely necessary. It will be recorded by the Accountant-General at the personal debit of the Head of the office, who will, on the first office day after the 31st March in each year, send to the Accountant-General a short acknowledgment that the amount is due from, and will be accounted for by himself ; if any officer should fail to make such acknowledgment the Accountant-General should demand it immediately ; in case of transfer of charge of an office a similar acknowledgment

must be sent by the relieving officer. [Care should be taken not to multiply permanent advances unnecessarily. An officer having subordinates who require petty sums should rather spare a small portion of his own advance for their use than apply for separate advances for them.] (5). The Government of India 'expects that every public officer will exercise the same vigilance in respect to contingent expenses that he would if spending his own money', and has further ordered that 'a register of contingent expenditure should be kept in each office and the initials of the Head of the office shall be entered against the date of payment of each item.' (6.) "This register will be in Form B, and will be printed on royal paper, and the same will serve for record and check in the Controlling and the Audit Office; each Accountant-General will be able, after consideration, to assign to the several columns headings suitable to the condition of each department and office. If the contingent grant of an office be divided under two or three main sections with a single column for the more varied items; if the grant be parcelled out under many detailed only, still under each the most common sub-heads may be detailed heads the most common will have each its own column with grant noted at the top, while the rest with their grants will be thrown into the column of unusual charges; in either case an unusual charge would be explained in the column headed "Description," though in the former the amount might be entered in a column to the left. (7). "Before the register is brought into use in the disbursing office it will be ruled, and, as the office cashier pays away any money, he will enter the date, name of payee, and number of sub-voucher in the three columns to the left, the amount in the proper column (marking off all the others), and, in the case of any unusual charge, he will also take against the description the initials of the officer incurring the charge. When the permanent advance from which he has been making disbursements begins to run short, he will rule a red-ink line across the page, add up the several columns, and enter their cross total in the Column of "Total of each Contingent Abstract;" then he will prepare the several totals in a form of contingent abstract, detailing against each entry the number of the sub-vouchers, and also entering in their proper place the description of each unusual charge, and this contingent abstract he will lay with the sub-vouchers and the register before the Head of the office; the latter will put his initials against the date of each payment and sign the abstract, which the cashier will

then date and number and present for payment at the Treasury. [It has been ruled that the Head of the office must *himself* initial the entries in the Contingent Register, and not delegate the duty to his Superintendent. When the advance is running short, a demand may be presented in excess of the balance; this item, too, should be charged in the register and included in the abstract, the number given being that which the sub-voucher will bear when payment has been made. Even of ordinary charges full details are sometimes required for purposes of check, and in such cases must be given both in the abstract and in the contingent bill, *e. g.*, the number of punkah-pullers entertained and the rate at which they are paid must be stated, the name of any book purchased and its price.] (8.) "The detailed bill will be prepared at the end of the month in Form C, will be headed "*Not payable at the Treasury*," and will show the monthly total of each column with description (as in the abstract) of each unusual charge; the numbers of the sub-vouchers will be entered against each item, at foot will be a memorandum of the number and date of every contingent abstract and the sub-vouchers included in each, and the amount charged in the bill must be agreed with the amount actually drawn from the Treasury within the month. It will be signed by the Head of the office and submitted to the Controlling Officer with all sub-vouchers for sums above Rupees 10, and a certificate in the following form for smaller ones:—[I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouchers for all sums above Rupees 10 in amount are attached to the bill. I have, as far as possible, obtained vouchers for smaller sums, and am personally responsible that they have been so destroyed that they cannot be used again.] A District officer need not personally give the certificate required from a Disbursing Officer; with the sanction of the Commissioner, or, in the Madras Presidency, of the Board of Revenue, he may delegate the duty to one of his gazetted subordinates. By the word *destroyed* is meant that they have been actually destroyed by burning or otherwise, or mutilated at the discretion of the Head of the office. (9.) "These orders touching use and defacements of vouchers are applicable to all moneys disbursed by Government officers in their official capacity, even to take an instance, from the Wards' Rate Fund. (10.) "On receipt of the detailed bill in the office of the Countersigning Officer, its figures

will be transcribed in his register with similar description of the unusual items, and the bill will then be reviewed by the Countersigning Officer with the sub-vouchers. Any disallowance, with the number of the sub-voucher, and explanation of the objection, will be noted at foot of the bill and in the Remarks column of the register, and the amount shown in the register in the column affected will be corrected in red ink; explanation of the objection should be given on the reverse of the bill, if there is no room on the face. The Countersigning Officer will then take up register and bill together, enter in the former the date of admission under his initials, sign the bill, and despatch it to the Account Office with the large vouchers and the following certificate in lieu of the smaller ones :— [I certify that, in support of every charge of more than Rupees 10 made in this bill, a receipt or other voucher has been given me and is now in my possession. The receipts and vouchers for items in excess of Rupees 100 are attached to the bill, and I am personally responsible that the receipts and vouchers for all other items of more than Rupees 10 are in proper form and order, and that they have been so cancelled that they cannot be again used to support claims against the Government.] (11). "After despatch of the bill, the Countersigning Officer should communicate any disallowance to the Disbursing Officer and its amount should be, without fail, refunded by short drawal on the next abstract contingent bill for the same department ; therein the gross amount of each sub-voucher would be entered, and below the total of the abstract would be entered, "Deduct disallowed from bill of

Rupees ," and the receipt given would be for the net amount only. An item disallowed must without fail be recovered, and if, after correspondence, the Countersigning Officer withdraws his objection, the amount may be redrawn : after the total of the sub-vouchers in the next abstract would be entered, "Add amount of disallowance from bill of

refunded by deduction from abstract, No , dated and re-allowed as per

" the receipt would be for the gross amount, and the items would be re-included in the next detailed contingent bill. (12). "It is the duty of a Countersigning Officer to see that the charges made in a contingent bill are of obvious necessity and are at fair and reasonable rates ; that previous sanction for any item requiring it is attached ; that the vouchers are all revised and in order ;

and that the calculations of those which he detains are correct ; and specially that the expenditure has not exceeded, and is not likely to exceed, the grant of the particular district under the head concerned. Should expenditure be progressing too rapidly, he should communicate with the Disbursing Officer and insist on its being checked. It is no answer to say that the charges have been really incurred on account of another district, and (*Bill Rules* 32) cannot be recovered : if they were anticipated, provision has doubtless been made for them in the Budget of the Province, and the grant can be made available by transfer from the grant of the other district ; if they were not anticipated, a case for extra grant may possibly be made out. (13). "The batta and travelling allowances of establishments will not be recorded in the General Contingent Register or in the detailed contingent bill, and more than one bill may be submitted for one month from a single office : the Countersigning Officer may rule columns in the space provided for the name of the payee in a District Office or may keep a separate register for such charges. All other camp charge, cart hire, tent repairs, &c., will be charged in the ordinary bill. (14). "In the case of work being done by a Government factory the officer in charge will prepare an invoice of the quantity and price of the work done, and forward it, in triplicate, to the officer served who, on approving the invoice, will countersign all and return one copy to the supplying officer, another copy he will file in his own office, and the third he will attach to his detailed contingent bill for the current month, noting the amount in the statement of account at foot in order to work out the available balance of his grant, but not including it as a disbursement among the charges of his bill. Before despatching his monthly bill the Disbursing Officer should post the amount of the work bill in his Contingent Register and include it in the forward total in order that he may agree that forward total with that shown in the statement of account on the contingent bills ; in the register of the Countersigning Officer and the Audit Office the amount of such a bill shall in like manner be separately entered. Such invoices will never be retained by the Countersigning Officer. (15). "The charges of two major heads may not be shown in one register nor included in one bill, with the exception of such expenses as are shared in some fixed proportion between two branches of the same office whose bills are reviewed by the same authority, as, for instance, charge for purchase and repair of tents or for carriage of stationery to be used by

the Revenue and Magisterial branches of a District Office whose bills are submitted for the countersignature of a Commissioner. In such a case the joint grant may be entered in one register only for purpose of control, the account adjustment being left to the Accountant-General. After the submission of each month's bill, the forward total in each column should be made in the disburser's register, and, when the foot of the page is reached, it should be carried forward in ink to the top of the next. It will be observed that the totals to be made are those of amounts charged, not of those admitted by the Countersigning Officer; but, when an amount disallowed by him on one detailed head is adjusted by a short charge on another abstract bill, the actual charge for each head may be worked out by entering the amount retrenched in black ink with a *minus* sign in the column of the retrench head on the line of totals for the abstract in which the adjustment is made: the forward totals will thus be correct. (16). "Thus there will be three registers of the same form in the offices of the disburser, the auditor, and the countersigner, respectively. In the first a single line will be given to each sub-voucher; in the second, to each contingent abstract; in the third to each monthly bill, save that in the last to each disbursement which is unusual or special will have an extra line. The third column of the form would be used in the District Office for record of the number of sub-vouchers, but in the Accountant-General's for those of contingent abstracts; in the countersigning office it would be blank. Again, for the columns to the right—that concerning detailed bill would show in the District Office the date of its despatch, in the others the date of its receipt. The column for date of admission would in the Countersigning Office show the date of despatch of the countersigned bill the Account Office the date of final adjustment on the authority of the countersigned bill, while in the case of the District Office it would record the date of recovery of any disallowance or that of the Countersigning Officer's letter further passing a disallowed item not yet actually recovered; any disallowance would be recorded by each in the column of Remarks on the same line with the figures affected. (17). "All charges incurred must be paid at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year. If possible, expenditure may be postponed that the preparation of a new Budget has given opportunity of making provision, and till the sanction of that Budget has supplied means; but

no account may charges actually be incurred and thrown on the ant of another year. Such a course is obviously improper, and has eatedly been strongly condemned by the Government of India. (18). ontingent charges are to be recorded as charges of the month in ch they were actually disbursed from the Treasury. If counter- nature be not required, or if it can be obtained in such time that detailed bill could be presented for payment *before* the Treasury es on the last day of the month whose charges are included n the bill, the bill may be paid and detained as voucher without he use of any abstract bill; if part of the bill have been paid on an abstract, the balance may be paid on the detailed bill. In this case the detail of contingent abstracts at foot would show as the amount of the last abstract the balance drawn on this bill. (19). "If contingent abstract, or a detailed contingent bill, headed as belonging to one month, be presented for payment in the next, it should be returned for correction, as it must be treated in the accounts as a charge of the month in which the money is actually disbursed from he Treasury. (20). "If an officer has drawn part of his contingent penses by means of abstract bills, and present the detailed bill ter countersignature, if countersignature be required) for payment the balance (as provided in the concluding sentence of paragraph the balance can be paid on the detailed bill as voucher if it is pre- ated *within* the month in which the abstracts were paid; if it is esented in the next month it should be returned and the drawer tructed to draw a bill only for the amount actually disbursed in the receding month, and to forward it to the Controlling officer of his epartment for countersignature and transmission to the Accountant- eneral. * * * * * (22) "Travelling allowances should be charged, not in the ordinary monthly contingent bill, but in a separate one. At convenient intervals during an officer's tour, and, as a general rule, immediately on any return to the head-quarter station, a bill should be prepared for the travelling allowance of the Clerks and others who have attended him; and their receipts, with stamps if necessary in any case, being taken on the bill, should be cashed at the Treasury and charged off in the list of payments. These vouchers only certify actual payment of certain allowances claimable by rule (for camp charges appear in the ordinary bill) and consequently need not be sent to the Commissioner, who will review and countersign a bill in the same form in which the details of

these several bills for the month will be reproduced. If the Commi[illegible]sal sioner shall desire to retain such a bill for check of future ones, he m[illegible]er send to the Account Office, instead of the countersigned bill, intimati[illegible] the that he has "passed the travelling bill for [illegible]t o[illegible] month of [illegible] which included vouchers No. for Ru[illegible]unt having disallowed Rupees [illegible] from vouchers No. [illegible]ink the reasons noted below." * * * * bill (24). "A few general rulings on the subject of travelling all[illegible]hen ance may be here recorded for ready reference. (*a.*) Travelling allowances of officers and their establishments moving about their districts must be passed without reference to Budget provision. (*b.*) When a public officer on transfer from one station to another claims travelling allowance, he shall submit with his bill for the allowance a certificate signed by himself that he did not apply for the transfer, and that to the best of his knowledge and belief it was not made for his private advantage, but on public grounds only. (*c.*) Distances for travelling allowance are to be measured from the chief public offic[illegible] in a station or from some other point fixed by the local Government and travelling allowance shall not be given to any public officer for journey of not more than five miles from his head-quarters. (d) A Junior Civil Servant who obtains a reward for proficiency in [illegible] Oriental language is permitted to draw, in addition to the rewa[illegible] travelling allowance at the usual rates for journeys exceeding fi[illegible] miles to and from the place of examination, or, instead of this milea[illegible] allowance, he may, if in receipt of a fixed monthly district travelli[illegible] allowance, draw the latter for the period of the leave granted to hi[illegible] before and after the examination. But Military Officers in civ[illegible] employ who receive rewards on the superior scale authorized for Mi[illegible] tary Officers cannot draw travelling allowance. (25). "Certa[illegible] rulings touching contingent charges may also be noted. (*a.*) [illegible] salary charges of any kind except for hot weather establishment m[illegible] be charged as contingencies or included in contingent bills, not e[illegible] pay of peons in hospital, though fixed allowances for country station[illegible] should be so dealt with. (*b.*) The pay of all establishments (ot[illegible] than hot weather establishment) which are entertained under sanc[illegible] should be billed for separately and should be passed in registers of[illegible] form provided for establishments, and care should be taken to preve[illegible] by drawing lines across the charges of latter months, admission oversight of pay for a period not covered by the sanction receiv

.) No charge should b[illegible] made for copies of official publications pplied to another department, but none should be supplied without hority. Thus copies of the Leave and Pension Codes, or of back ibers of a Gazette or the Public Works Code, cannot be charged (*d.*) Hot weather establishment and fittings are a Government rge, subject to the control of the local Government. (*e.*) Country es are quite good enough for weighing letters. (*f.*) Whenever the ost of an establishment is divided between two heads, the charge for ervice postage labels may be divided in the same proportion. (*g.*) ouchers for less than Rupees 100 may be destroyed after they have een preserved for three complete years. (*h.*) No newspapers may be ought without Government sanction; no newspapers or other peri- dicals published in Europe or America can be obtained save through he agency of the Secretary of State. (*i.*) No charge may be incurred which binds Government beyond a single payment. (*j.*) No charge may be made for section-writing, *i. e.*, for copying manuscript by piece-work, without the previous sanction of the authority which ould sanction employment of an establishment. The sanction shall pecify the number of men, words to be copied per Rupee, and the te for tabular work. The sanction may be given to the expenditure f a specified maximum sum in a fixed period; and the bills must state e number of persons paid, and the amount of matter; no periodical lowance may be charged as section-writing. No person in receipt f a salary from Government can be paid for section-writing save with he special sanction of the local Government. (*k.*) No European or merican stores (excepting State presents in case of emergency) or ooks (except second-hand books) may be bought in the local market; upplies will be obtained from Europe through the Secretary of State. ll instructions are contained in Financial Circular, No. 402, dated l 23rd May 1871. (*l.*) Liveries are supplied to messengers on the ff of the Viceroy or the Governors of Madras and Bombay at the rge of the household allowances. Those of the messengers of utenant-Governors and the Political Department are paid for by State according to existing arrangements. Also at the charge of State they may be supplied to the messengers of a Chief Com- sioner, Agent to the Governor-General, a Government Secretariat, h and Chief Court of Judicial Commissioner, Board of Revenue or ancial Commissioner (with whom for this purpose are ranked the mmissioners of Revenue and Police in the Bombay Presidency),

and also to any establishment located on public grounds at a Hi station; to all these they may be supplied every other year (thoug in case of much wear and tear through travelling, the local Gove ment may grant them not oftener than once a-year) at a charge of more than Rupees 20 a-head, except for Jemadars and such un officers, for whom the limit is Rupees 40. But badges and belts ne still be issued to all peons."

Comptroller General's Circular, 19th May, 1874, No. 175.

OFFICE ROUTINE.

211. Correspondence generally.—In laying subjects before Board, Collectors should as far as possible make the subjects com- e and ready for immediate decision. Where reference must ssarily be made to other officers in the Revenue Department ore decision, this reference should be made by Collectors before ling up the case.

2. Letters addressed to the Board should as a rule be complete hemselves and independent of enclosures. Copies of enclosures any importance will be forwarded, but merely for possible refer- e.

3. Officers addressing the Board on routine and trifling matters y use the docket form. Such dockets will frequently be passed ough the Board's and other offices in original, with orders endors- or stamped.

4. Correspondence should be condensed as much as possible, d repetition and details should be avoided. A clear plain style ould be used, without verbiage or unnecessary ornament.

5. Separate letters should be written on distinct subjects, and e should be taken not to raise general questions, or to apply for cific orders, in periodical reports.

6. Official papers should never be transmitted *in extenso* when acts will suffice, and care should be taken that any parts of them ly to irritate or give offence, without conveying any needful in- mation, are kept back.

7. Such previous correspondence as has taken place on the same ject should be quoted by date and number.

8. Proper names should be written on the prescribed system ransliteration, as elsewhere shewn. Special care should be taken he case of proper names inserted in the blank forms of deeds or er documents of a valuable nature.

9. Letters should be carefully punctuated, the paragraphs should umbered, and the fair copy should be made as complete as possible

and ready for the press. Marginal notes and entries entail m
trouble in printing and should be avoided as much as possible.

10. Letters should be numbered, according to the order of th
despatch, the date entered on them should be the date of their d
patch, and the name of the town, village or other place from w
the letter is written should be added to the date.

11. Every letter should be docketed and abstracted on the b
and the abstract should state clearly the purport of the letter
not merely its title, subject. As the greatest inconvenience is
sioned by the neglect of this rule, a clerk in each office should be
responsible for the correctness and completeness of the dockets.

12. Enclosures and Statements also, whether sent with lett
or merely under cover, should be numbered, docketed and abstrac
The headings of Statements should be written in full to prev
mistakes.

13. Official documents should be authenticated in a uniform a
legible manner, and public officers should adopt an intelligible sign
ture. Beneath every signature in the native character the writer
name should be written in English.

14. Dates will nearly always be given for Calendar years alo
If it is necessary to give them according to the fasli, or other spec
year, the corresponding Calendar year ought also to be given, and
necessary the day and name of the English month.

15. To facilitate identification, Collectors should give in f
the village name as well as the individual name of any Native Gover
ment servant or other inhabitant whom they may have occasion
mention in official correspondence.

31st July, 1823; 9th September, 1830; 16th June, 1831; 24th April, 18
15th November, 1838; 4th August, 1842; 12th September, 1842; and 24th
vember, 1848; 1st July, 1850; 1st December, 1854; 19th November, 1855;
March, 1856; 31st January, 1857; 25th June, 1858; 14th May, 1858; 3rd J
1858; 4th July, 1871; 12th March, 1874; 20th June, 1877, No. 2,097.

212. Vernacular correspondence.—The attention of Col
tors is drawn to the annexed remarks of Government on the imp
priety of leaving the disposal of native correspondence to na
subordinates:—" The second observation is founded upon w
appears to have been the practice in Canara, of permitting the H
Serishtadar to receive, and dispose of, all the Native cor.esponde

between the Tahsildars and other Officers in the Taluks, and the Collector. The Serishtadar, it would seem, had, at the time alluded to, the power of opening what letters he pleased, of reading them in private, of sorting them, of retaining such as he thought proper for reference to the Collector, and of forwarding others to the Subordinate and Assistant Collectors. If this practice is still continued, the Board of Revenue ought peremptorily to forbid it. Every Urzee which comes from the Taluks should be brought to the gentleman whose address it bears, with as much scrupulous care as is maintained with respect to official correspondence everywhere, and they should be kept in a box under the care, and upon the responsibility, of the Head Peon of the Cutcherry, and upon no account permitted to be opened, except in the presence of the Collector himself, or his Subordinates; and no Urzee that has not been read to the Collector by his Moonshees, and decided upon, should be taken away without his permission. No Tahsildar can be expected to write freely, if his representations are supposed to undergo, in the first instance, an inspection by the Huzur servants; and no Collector can successfully administer the affairs of a District, if the correspondence of his Native Officers is placed in a situation where it may be liable to be mutilated or suppressed. Such a system must necessarily throw the management of the Provinces into the hands of men who ought to be under particular control, and who may, like——, have many private motives for betraying their trust, and prostituting their influence."

2. Every vernacular paper of record prepared in an office is to be verified by the signature of the writer or goomastah who prepared it, and also by that of the official who received the verbal instructions of his superior to prepare it. The latter will be held responsible for
s being drawn in strict accordance with those instructions.

All vernacular documents transmitted from a European
or Deputy Collector understanding English to a European
will be must be docketed in English with a brief statement of the
differs wh
and ness the practice of communicating information or orders from
place ess wone European Officer to that of another by means of
do and gistrate n the native languages addressed to the native subor-
As for registeriectionable, and should not be permitted.
an office. (11) 33; 14th December, 1848; 7th June, 1861; 24th July, 1861;
current rec 1863; 10th February, 1872, No. 294.

213. Use of native terms.—The unnecessary use of native revenue terms in English correspondence should be avoided. Whenever it may be found necessary to introduce native measures or weights into English correspondence, the equivalent in English measures or weights should if possible be given ; for instance when the extent of any land is given in local measurement, the equivalent should be also specified in acres.

28th July, 1836; 18th March, 1859; 18th April, 1859; 4th April, 1860; G. O., 2nd June, 1865, No. 1,180; 22nd June, 1865.

214. Transliteration.—When native proper names are introduced into official correspondence, they should as a rule be correctly transliterated from the written spelling of the same word as given in the vernacular language to which they belong. The general principle in such cases is that each letter in the original alphabet is to be represented by a fixed letter of the Roman alphabet according to a pre-arranged scheme. Owing to the great number of vernacular languages in concurrent use in this Presidency, namely, Hindustani, Tamil, Telugu, Malayalum, Canarese and Marathi, to say nothing of the deep traces which have been left by Persian, Arabic and Sanskrit, there are difficulties in the way of arranging a definite scheme for the transliteration of consonants. Substantial progress however will be made towards a uniform spelling by attention to the vowel scale shown in the Appendix, about which there is no difference of opinion. Collectors will adopt this vowel scale, making an exception only in the case of proper names which have become stereotyped in a particular mode of spelling by long usage.

2. The spelling of the names of the more important places in this Presidency has been fixed by the Government, as shown in the two lists given in the Appendix. In the first list are given places spelt for the most part in the popular manner sanctioned by usage. In the second list are given places spelt correctly according to the modified system of scientific transliteration mentioned in last paragraph.

Notification. Fort St. George Gazette, 15th August, 1871.

215. Postage.—Letters addressed to public officers on service to which postage is due should not be refused. Collectors and Covenanted Subordinates are authorized to charge such postage to Government in the case of letters and petitions bearing the

age only, as well as of those also paid as clearly to indicate the intention of paying the correct postage.

2nd August, 1859.

216. Telegraphic messages.—Telegraphic messages should not be despatched except on occasions of real emergency. They should be superscribed "Service," for the information of the Telegraph Department, and should be paid for in cash and debited in the monthly contingent bill. A distinct file of service telegrams despatched should be maintained in the Collector's office, giving the number and the day of month and week on which they were despatched.

19th March, 1860; 5th June, 1861; 1st March, 1862.

217. Despatch of papers, &c.—Plans, maps, &c., and articles likely to be damaged by folding should be despatched in tin cases or tubes. Bills, transfer receipts, orders for money, &c., should be stitched to the letter in which they are enclosed. The practice of forwarding covering letters with routine enclosures should be avoided. It wastes time, wastes stationery, encumbers the records, and adds uselessly to the weight of the mails, while it attains no useful object whatever. All necessary information may be given in a docket on such an enclosure itself.

19th February, 1849; 10th September, 1861; 16th September, 1863.

218. Duties in different offices.—*Collector's Office—Classification.*—The establishment of the Collector will consist of the following Departments :—(1). Serishtadar and Native Correspondence Department. (2). English Correspondence and General Account Department. (3). Treasury and Stamp Department. (4). Press Department. (5). Miscellaneous Office Servants.

2. The Vernacular Correspondence Department will be under the general direction of the Serishtadar ; and the General Account and the English Correspondence Branches of the English Department, as well as the Treasury and Stamp Department, and the Press Department, will differ when the Deputy Collector in charge of the Treasury. The Head Assistant will have the immediate care of the Correspondence and Accounts branches of the English Department, subject to the general supervision and control of the Deputy Collector as already stated. The object of this is to provide for registering the whole English Department under the direct care of the Head Assistant's office. (11). that the several hands attached to the Department may be current responsible for general duties, whenever any heavy work is to

be performed, while at all other times each individual can attend to the work specially allotted to him.

3. *Ditto.—Sheristadar's and Vernacular Correspondence Department.*—The Sheristadar will exercise an immediate supervision over the Vernacular Correspondence Department and records. It will be his duty to see that the reports and petitions are disposed of without delay, to look to the unanswered lists of correspondence in the Vernacular Department from time to time, and to attend to the disposal of such papers as may be specially referred to him by the Collector whether in the Revenue or Magistrate Department. He will have to countersign all the orders prepared for the signature of the Collector whether in the Revenue or Magisterial Department. He will transact the business connected with the Board's orders referred for his disposal; and examine the estimates and papers received from the District Engineers for the countersignature of the Collector. It will be the duty of the Sheristadar to see that the business in the Vernacular departments is promptly and efficiently conducted, and that all Registers are properly kept, and that the Records are well arranged, and preserved in good order. He will, however, have nothing to do with periodical returns; these the Deputy Collector will have charge of; but it will be his duty to compile or prepare with the assistance of the hands in the English Department any special returns that may be called for by higher authorities or required by the Collector. He will accompany the Collector when on Circuit for Jummabundy, and assist him in those duties. When the Jummabundy returns are received from the Taluks it will be his business to examine them first, and after satisfying himself that they are correct, he will forward them countersigned to the Account Department for the preparation of general returns.

4. *Ditto.—Vernacular Clerks.*—There are eleven Verna- Clerks generally to conduct the correspondence duties both Revenue and Magistrate Departments. The number may some Districts, but the following scheme should be taken in distributing the work among the different servants. (1) on 70 Rupees. He will be the chief Native Correspondent in the im is subject to the immediate supervision of the Sheristadar to na principal duty will be to read before the Collector the Revenue upon w get necessary orders prepared and countersigned by the nitting the H and take them for the signature of the Collector. He will be correspondent

24th 1856; 3rd Jun 1857.

to any important correspondance in the Magistrate Department transferred to him. (2). One Clerk on 60 Rupees. He will perform similar duties to the foregoing in the Magistrate's Office. (3). One Clerk on 35 Rupees. He will be employed in the preparation of all Drafts of Revenue Orders under the immediate directions of the first clerk. After they are approved of by the first clerk, he will get them copied fair, and after comparing them will deliver them to the first clerk, to be taken to the Collector for signature. He will also assist the drafting of orders in the Magistrate Department whenever the work may be heavy there. (4). One Clerk on 30 Rupees. His principal business will be to read before the Collector all the Revenue and Magistrate Petitions, and write the endorsements according to the orders he may receive. He will also keep the registers of such Petition and Endorsements, and for this he will have the aid of one of the clerks for a few hours whenever necessary. (5). One Clerk on 30 Rupees. He will assist the Sheristadar in the examination of Jammabundy and other Revenue Accounts. (6). One Clerk on 25 Rupees will be attached to the Sheristadar to assist him in all his general duties and to prepare any orders that may be dictated by him. He will correct all proofs for the press in the Vernacular. (7). One Clerk on 25 Rupees will keep registers of all reports and orders. He will also be employed in despatching all the papers from the office. (8). One Clerk on 20 Rupees will attend on the Deputy Collector in charge of Treasury. His chief business will be to keep a list of all the periodical returns due from the Taluks, and to prepare reminders for those not received in time. He will prepare all the orders in the Account Department according to the instructions of the Deputy Collector, and also attend upon him while engaged in transacting the Magistrate's business. (9). Two Clerks on 15 Rupees each. These two hands will be employed for fair copying all the orders and enclosures for despatch. One of these will be available for taking down depositions or preparing drafts of letters whenever the clerk allotted for that purpose may have more than he can do. (10). One Clerk on 15 Rupees. His chief business will be to collect all references required in the Revenue and Magistrate Departments and assist generally the clerk who is allotted for registering reports and orders and despatching the latter from the office. (11). One Clerk on 15 Rupees. He will have charge of all the current records, and paste the correspondence in the volumes, collect,

and take care of the reports, &c., received daily at the Cutcherry, until distributed, and assist generally the Clerk who has charge of Petitions. (12). One Record-keeper on 50 Rupees will have charge of all the Vernacular records and supply all the papers required for reference. He will also see that the current records are kept in proper order and be responsible for the safe custody of all the papers. The Assistant Record-keeper on 20 Rupees will assist the Record-keeper in all his duties, and keep a register of all the papers issued out for reference.

5. *Ditto.—English Correspondence and General Account Department.*—The English Correspondence and General Account Department consists of two branches, correspondence and account. They shall be under the immediate care of the Head Clerk, subject to the supervision of the Deputy Collector, and the Clerks and Accountants in both Departments will be available for all general duties whenever required, and the distribution of work on such occasions shall generally be made by the Head Clerk.

6. The Head Clerk will be responsible for all the English correspondence. It will be his duty to see that all the papers are disposed of without delay; and that all letters received and despatched are entered in the Register books, and pasted in the volumes according to the Departments; that proper Index books are kept, and that letters despatched are neatly entered in sections and examined, and that the records in the office are well arranged and kept in order. He will draft English correspondence, and correct the drafts prepared by others before they are sent for the approval of the Collector, and in disposing of important Revenue letters except those which are given to the Sheristadar for drafting. It will be also the chief duty of the Head Clerk to supervise the preparation of Periodical returns and accounts, and to see that they are punctually despatched.

7. There are eight Clerks allowed for the correspondence branch. (1). One Clerk on 50 Rupees. He will keep registers of correspondence, and enter all the letters received and despatched every day. He will docket letters, and superintend the despatching of papers from the office. He will assist the Head Clerk in disposing of papers and prepare all ordinary and usual drafts. (2). One Clerk on 45 Rupees. He will be employed in preparing necessary materials in English for the District Gazette, subject to the orders of the Deputy Collector, and correct all English proofs from the press. He will also

attend to the examination of the fair copies of all the letters and returns in the Office. (3). One Clerk on 35 Rupees. He will have charge of the Magistrate papers and dispose of all the ordinary papers, those of importance being taken up by the Head Clerk. He will assist the above two Clerks in entering letters in the Registers, and despatching papers from the office, examining fair copies of letters and correcting proofs of the press. (4). One Clerk on 30 Rupees will have charge of all the papers connected with the Public Work correspondence and attend to the disposal of all ordinary papers in that Department. He will keep registers of estimates received for countersignature of the Collector and attend to the preparation of the returns of Chuttrums and Travellers' Bungalows, and all peridical returns connected with the Department of Public Works. He will also prepare all the monthly returns of fines, trials and dismissals of public servants, and Registers of petitions and all other returns of a similar description submitted to the Board of Revenue. (5). One Clerk on 25 Rupees will have charge of all the papers connected with the postal Department and Military Pensioners and prepare the monthly accounts in those Departments. He will keep Registers of Inams, Yeomiahs and other Pensions, and prepare such returns as are required to be submitted to the Board in connection therewith. He will also prepare quit-rent bills, advertisements for sales of land for arrears, indent for postage labels, and attend to all such duties of a miscellaneous nature. (6). One Clerk on 20 Rupees. His principal duties will be to collect and supply all references that may be required by the Collector, Sheristadar, Head Clerk and others, and replace them in their proper places as soon as they are done with. He will assist the Record-keeper in arranging records, and pasting the papers in volumes. He will also be available for other miscellanious duties. (7). Two Clerks on 15 Rupees will be chiefly employed in fair copying letters and returns in the correspondence Department, and entering the correspondence in the letter [illegible]tions. They will be also available for miscellaneous duties.

8. The Translator will prepare translations and abstracts of all papers requiring translation and those required for publication in the District Gazette, and also to assist the English Department generally in examining letters, &c.

9. The Record-keeper on 60 Rupees will have charge of all English records and be responsible for their proper arrangement and safe

custody. It will be his duty to examine the letters entered in sections, and see that in this part of the business arrears do not accumulate. He will also assist the Head Clerk generally in drafting correspondence, checking references, &c.

10. *Ditto.—General Account Branch.*—This Branch contains thirteen English and seven Vernacular Accountants. The duties generally of each of those persons will be as follows :—(1). One English Accountant on 85 Rupees. He is the Head of the Account Department and is placed under the immediate orders of the Head Clerk and Deputy Collector. He will be responsible for the correct and punctual preparation of all the periodical Statements and Accounts to be sent to the Board of Revenue and Accountant General. (2). One Accountant on 45 Rupees. He will keep the Register of all notices issued by him to the Cash-keeper for all money receipts and disbursements. He will write the Huzur Cash Chitta, and make a monthly abstract of it by posting the transaction of each day. He will examine finally the Taluk Account Current with reference to his register and other vouchers, and see that all the Taluk remittances correspond with the entries in the Huzur Chitta. In these duties he will be generally assisted by one Native Accountant. (3). Accountant on 35 Rupees. He will keep abstract for the Taluk Monthly Account Current, Statement of Demand Collection and Balance, Returns of cultivation and prices, and post the entries in the Abstract from time to time as each return is received with the aid of one of the Vernacular Accountants. (4). One Accountant on 30 Rupees. His principal duty will be to examine all the accounts, rough and fair, prepared in the office for transmission to the authorities. He will also keep abstracts for all the annual accounts in which he will post entries from time to time from the monthly accounts as soon as they are despatched, so that they may be readily available for the preparation of annual accounts as soon as the year is over. (5). Two Accountants on 25 Rupees. The cheif business of these men will be to prepare the monthly and annual financial accounts from the General Abstracts kept in the office relating to Land Revenue, or Sea Customs, deliver them to the Accountant mentioned in the previous para for examination. (6). Three Accountants on 20 Rupees They will have charge of Stationery and all printed blank forms of Bills, Statements and returns, and keep accounts of them. One of them will prepare the pay abstracts and contingent bills and accounts of Sadder-

ward charges. They will keep abstract for the quarterly statement of demand collection and balance to be sent to the Accountant General, and a register of all periodical returns, to be submitted to the different authorities, note down the dates of despatch, and bring to the notice of the first Accountant if there are any arrears. (7). Two Accountants on 15 Rupees. They will have charge of all registers kept in the Account Department for Bills of Exchange and Letters of Advice, Interest Orders on the promissory notes, transactions connected with the Government Savings' Bank and loans. They will also prepare the Bills of Exchange, Letters of advice, Interest Orders and other documents of the kind. (8). Two Accountants on 15 Rupees. They will be generally available for all other duties of a miscellaneous kind not specially provided for, their particular business will be to copy fair all the statements and accounts prepared in the office and to attend to the preparation of the annual Jummabundy accounts and such other accounts as may be given by the 1st Accountant. (9). One Vernacular Accountant on 45 Rupees. His chief duty will be to prepare all orders for payment, whether in the Huzur or Taluks, and to examine Vernacular vouchers received for payments, and the monthly estimates received from Taluks for reserving cash. He will also examine the monthly Taluk accounts in all their details with the assistance of one of the Accountants and deliver them promptly to the 2nd English Accountant for final examination and compilation of general monthly accounts. He will also superintend the preparation of the Jummabundy accounts. (10). One Accountant on 35 Rupees. He will generally assist in the examination of all Taluk accounts and preparation of Jummabundy and other accounts. He will also aid the 2nd English Accountant in transaction of his duties. (11). One Accountant on 20 Rupees be employed in reading off the Taluk accounts for entry in the glish general abstracts, and examining the calculations and addi-s in the several statements received and prepared in the office. Two Accountants on 20, two Accountants on 15. These will vailable for all other general duties of a miscellaneous kind not ially provided for, and for the preparation of any special returns may be required. They will accompany the Collector when he for Jummabundy and examine the settlement accounts and com-te them by additional entries that may be required in them. They will also be chiefly empolyed in the preparation of annual Jummabundy

in the Huzur Cutchery. They will likewise assist the other Accountants in the ordinary duty of examining additions and calculations and dictating accounts to the English Accountants from the Vernacular returns.

11. In the present order the duties of each of the Clerks and Accountants are prescribed as far as the general and usual duties performed in a Collector's office are known. According to this, each Clerk and Accountant will have certain particular duties allotted to him, and he will be responsible for the correct and prompt discharge of these duties. But this is not to prevent such servants from attending to any other business that may be given them from time to time, either by the Head Clerk or English Accountant according to their discretion who are best able to judge of the capabilities of each individual and the work to be done in the office, with reference to which every work will have to be distributed. For instance, supposing the annual Jummabundy accounts are to be prepared, the work is not confined to some particular persons, but it may be distributed among all the Clerks and Accountants, and by this arrangement one or two statements will fall to the share of each individual, who in addition to his usual duty can spare time to attend to the extra work, and in this way the work can be done easily and expeditiously. The same course is to be adopted whenever the annual periodical accounts are to be prepared for submission to the Accountant General and when any special returns are called for. This is the advantage of having one combined Department for all purposes. Whenever any of the servants are absent from illness or other cause, arrangements should be made by the Head Clerk for the duties allotted to him being performed by some other person in the Office, so that the work may not fall into arrears by their absence. The same course is to be followed in all other Departments.

12. When the Collector goes on circuit for Jummabundy, a portion of the Vernacular Correspondence Department and the Sheristadar will accompany him, with the exception of the Record-keeper and four Vernacular Clerks, of whom two being attached to the Deputy and Assistant Collectors will attend on them, the other two will remain in the Huzur to supply any paper that may be required in the Circuit Cutcherry, and to any other calls that may be; during this period these two Vernacular Clerks who will not have much to do, can be employed under the Record-keeper to arrange the old

records, &c., one or two English Clerks will also accompany the Collector to attend to the ordinary current duties of the English department. Two or three Vernacular Accounts will likewise follow him to attend to the examination of the settlement accounts under the immediate superintendence of the Sheristadar.

13. *Ditto.—Treasury and Stamp Department.*—This department is under the immediate control of the Deputy Collector. The Cash-keeper will have charge of the cash and be also the custodian of stamps and postage labels. His business will be to supply them on indents passed by the Deputy Collector, but not to sell them. He will keep the accounts relating to them and be responsible for their correctness. He has three Accountants attached to him, two of them will prepare Chitta for the cash receipts and disbursements, and the other write the accounts connected with postage labels and stamps, and furnish the necessary information to the English Account Department for the preparation of general returns to be submitted to the Superintendent of Stamps. The four Shroffs will attend to the receipt and issue of coins, postage labels and stamps, and one of them will keep the detailed statement of coins received and issued, and prepare rough Chitta. The four Gollahs will watch the Treasury and be employed in conveying cash to other places, and taking bags in and out of boxes, &c.

14. *Ditto.—Press Department.*—This department consists altogether of six Compositors, two pressmen, two Ballmen, and two Apprentices, the Head Compositor will be the Föreman, and will attend to all difficult tasks, one of the Compositors who is on the receipt of 25 Rupees will be employed chiefly in printing the District Gazette and be responsible for that work being done properly and punctually. The assistant Pressman and Ballman will assist the Compositors in distributing types and setting up ordinary matters.

15. *Ditto.—Office Servants.*—There are 26 attenders for the whole of the Collector's office, and their duties will be to attend on different officers to convey messages, to hand over papers called for, and to carry their dufters, and other papers when they go from one place to another in the office, and take care of the papers in the office and tie up bundles and dufters and keep them in proper order. Those employed in the Vernacular Department should understand to read the local language, and those employed in the English Department

to read that language. The two attenders on 10 Rupees each will be attached to the Record Department, one for the Vernacular and the other for the English. The others will be distributed according to the statement given in the Appendix.

16. The Muchees will attend in the English Department generally, and one of them will be chiefly employed in binding books both in the English and Vernacular Departments. There is one Dafadar who will attend on the Collector. Of the 18 Peons, 12 are intended for the Collector, 3 for the Assistant Collector, 2 for the Deputy Collector and one for the Sheristadar. The lamp-lighters and sweepers are to attend all the Departments.

17. *Sub-Collector's Office.*—The Sub-Collectors are allowed an establishment of 463 Rupees. There are nine Clerks given and will be available for all the duties indiscriminately according to the pleasure of the Sub-Collector. The duties of these Clerks will be chiefly those prescribed here. The Sheristadar will attend to the disposal of all important Revenue and Magisterial matters that may be referred to him and aid the Sub-Collector in making the annual settlement. The 1st Clerk will be employed in reading Revenue reports and preparing orders, the 2nd will attend to those duties in the Magistrate Department subject to the immediate sepervision of the Sheristadar. The 3rd Clerk will be employed in conducting the English correspondence, keeping the papers connected with it, and preparing usual periodical returns. The 4th will keep registers of reports and orders and despatch the latter from the office. The other Clerks will be employed in drafting ordinary and usual orders and collecting references. One of them will have charge of records and be responsible for their safe custody. During the time of Jummabundy all the Clerks except the Revenue and Magistrate and English Clerks will be available for the examination of Settlement Accounts. The duties of the other office servants have been already noticed.

18. *Head Assistant's Office.*—An establishment of 177 Rupees is allotted to the Head Assistant Collector. He is allowed 4 Clerks. Their duties will be nearly similar to those prescribed for the Sub-Collector's establishment, but on a smaller scale.

19. *Deputy Collector's Office.*—The Deputy Collectors have an establishment of 129 Rupees. They are allowed four Clerks. The 1st Clerk will be employed for English business, the 2nd and 3rd for

Revenue and Magisterial duties, for keeping Registers of correspondence and despatching papers, and the 4th for attending to all miscellaneous duties. During the time of Jummabundy all the four hands should be made available for the examination of Settlement Accounts.

20. *Taluk Establishment.*—Each Tahsildar is allowed an establishment of 482 Rupees which does not include his pay. He will have altogether one Sheristadar and 8 or 9 Goomastahs and 3 or 4 Revenue Inspectors.

21. The Tahsildar will have a general control over the whole establishment, but will attend chiefly to the correspondence branch, and see that the orders received from the Collector are replied to without unnecessary delay.

22. The Sheristadar is the chief Accountant in the Taluk, and will be held responsible for the correct preparation and punctual transmission of all the Periodical Returns to be submitted to the Huzur. He will see that the several Abstracts and Registers are properly kept, and that the entries are posted in them from time to time with reference to the village accounts. He will also take care that the village Returns are punctually received. He will examine the accounts prepared in the Taluk and sign all such Returns as are sent to the Deputy Collector in charge of Treasury.

23. Of the eight Goomastahs, the first will prepare the Monthly Estimates, Pay Abstracts, Contingent Bills, &c., and the Monthly Account Current of Receipts and Disbursements which are to go to the Huzur, and superintend the preparation of all the other monthly accounts. The 2nd will be engaged in writing Cash Chitta of Receipts and Disbursements and keep Abstracts of them, each day's transactions being posted in them every evening, so that on the last day of the month the totals under different heads may be formed and the abstracts delivered to the 1st Goomastah, who is to prepare the Monthly Account Current. The 3rd will keep the Abstracts of cultivation and prices, and fill them up from the village Returns and prepare the Statement of Cultivation, Return of prices and memorandum about state of season. He will also keep village Abstracts of Demand Collection and Balance and prepare statements relating to the same to be submitted to the Huzur. The 4th will

prepare all annual Jummabundy Accounts, compare all the fair Statements and Returns, and examine the additions and calculations, and keep accounts of Saderwared and Contingent charges, and generally attend to all other duties of miscellaneous nature. The 5th will keep Registers of orders and reports and despatch the latter with the purport of their contents. He will also have charge of all Records in the Cutcherry, and be responsible for their safe custody. The remaining three will attend to the Revenue and Magisterial correspondence, take depositions, prepare drafts of reports according to the instructions of the Tahsildar. During the time of Jummabundy the four Goomastahs with the Sheristadar will be available for the preparation of the Settlement Accounts, besides attending to their proper duties. The three Revenue Inspectors will be at the disposal of the Tahsildar for the examination of cultivation or village accounts, or any other local enquiry that may be required. They are not to be retained at the Cusbah, but sent out in the Taluk when required.

G. O., 11th October, 1859.

219. Preservation of records.—The following are the rules for recording documents in Collector's offices :—(1). There should be one general register for entering all the papers daily received, in the form given in the Appendix. (2). The Registering Clerk, after marking the No. of the Register, receipt, date and the purport on the paper, should stamp on its face the department to which it belongs as Land Revenue, Sea Customs, Public Bunglows, &c., &c., for which purpose he will be provided with Seals; and then deliver to the disposing Clerk. (3). The disposing Clerk, when the paper is disposed of, should mark R. or D. thereon, according as it is to be permanently recorded or eventually destroyed and return it to the Registering Clerk. (4). The latter should keep the papers in bundles according to the departments to which they pertain, and at the close of each week, transfer them to the Record-keeper, obtaining his signature as shewn in the Register mentioned above. (5). Of the Takeeds, &c., issued from the office two copies should be prepared, one to be despatched, and the other to be retained in the office. When the Order issued is a reply to some Urzee received, the Urzee and the office copy of the Order should be kept together; and so with a series of papers on one subject, as when a matter continues for a length of time and occasions several references and answers. Thus

each subject will be complete by itself and be found in one bundle. When an order is issued without reference to an Urzee received, the office copy should be kept by itself, and transferred in due course to the department to which it belongs. It is mostly found practicable and expedient to write orders on the Urzees themselves. In such cases a Register should be kept in the form shewn in the Appendix. (6). The papers issued from the office are to be stamped with the Department to which they belong and to be marked R. or D. in the same manner as in the case of papers received. (7). Registers for Records of Summary Cases are kept as required by the Regulations, and the papers connected with them need not be entered in the Register of petitions, &c. Each case should be complete by itself consisting of all papers filed and proceedings issued, and the Records of these cases should be transferred to the Record-keeper as each case is finally disposed of.

2. The following are the rules for the arrangement of the Record room :—(1). A separate shelf or space must be set apart for each department of business. (2). This receptacle will have two divisions, one for R. and the other for D. (3). On the front of the shelf the name of the department to which the papers therein lodged pertain, should be clearly and durably written. A printed label in large characters will answer well. (4). For each shelf or receptacle, two Registers will be kept, one for R. and the other for D. In these Registers the Record-keeper will enter the papers as he receives them in the form given in the Appendix. (5). The Record-keeper will receive every paper whenever tendered to him without fail, and add it to the bundle to which it belongs, filling up the Register above-mentioned. (6). When any paper is required from the Record Office for reference, the Officer requiring it shall give a note to the Record-keeper mentioning the paper required. The paper must immediately be furnished and the note kept in its stead. On the return of the record, the note must be given up and cancelled. Each department will be supplied with printed forms of these notes. (7). The front and sides of the shelf in which papers of permanent value are lodged, will be furnished with wide-work so as to admit of the free circulation of air.

3. Lists of papers to be permanently retained and periodically destroyed, as drawn up for the Kistna District, are given in the Appendix. These should as far as possible be generally applied.

4. Collectors are at liberty to destroy all Gazettes of districts other than their own of older date than two years preceding the time of destruction.

5. Every precaution should be taken for the proper preservation of old Survey accounts and other valuable records. Collectors should examine them occasionally in person, and when any records are found to be in a state of decay, authentic copies should be prepared.

6. An occasional inspection should be made of the records at the Taluk office, to see that they are properly taken care of.

7. The head official in each department of the office should be held responsible for the complete arrrangement of the past records of his department in the early part of the year.

8. Records, books and papers to be destroyed are to be burnt in the presence of the Record-keeper.

9. A report upon the state of the records in each district should be submitted to the Board once a year.

Board's Proceedings, 12 February 1883, No. 385.

220. Official libraries.—The books in each Revenue office should be collected together in one place under the charge of the English Record-keeper, Head Clerk, or Librarian. If practicable a separate room should be assigned to them.

2. A revised catalogue should be prepared from time to time and missing books must be accounted for.

3. No books can be removed from the library without the permission of the head of the office.

4. A receipt must invariably be taken from an officer removing a book, to be returned to him or cancelled when the book is returned to the library.

5. Every officer, upon receiving charge of an office to which a library is attached, will satisfy himself as to the state of the library. Unless he then reports that the books are out of order, or that any volumes are missing, it will be assumed that he received the library in good order, and he will be thenceforward personally responsible for defects.

6. The state of the library is to be mentioned in the annual report on district records.

7. The volumes of Board's Orders and of High Court rulings, supplied for the use of each revenue office, are to be entered in the library catalogue, and are not to be carried away from the district upon the transfer of an officer.

8. The accumulated monthly issues of an incomplete volume will be counted as one volume only.

G. O., 16th April, 1878, No. 599.

221. Alterations in public records.—Interlineations and corrections in public documents must be initialled by the person signing the paper, and if interlineations and corrections are found in papers passing through the hands of Tahsildars and Sheristadars they must be initialled by those officers should the initials of the person signing the paper be not then obtainable. Gumastahs in charge of Taluk records should examine carefully every paper delivered to them for the purpose of being shelved with the record, and should bring to the notice of the Tahsildar or Sheristadar such interlineations and corrections as may be found, in order that they may be initialled. Divisional Officers should, during their half-yearly examination of cash balances, see that these rules are strictly conformed to, and report the result to the Collector.

2. Revenue Inspectors should during their tours examine and initial all interlineations, &c., in the village accounts which are in charge of the curnums, and the curnums should be warned that the possession by them of accounts with interlineations not so attested will be severely noticed.

3. Curnums should not be allowed to have access to the Taluk records except under proper supervision and with the express permission of the Tahsildar or Sheristadar, and should only be allowed to examine papers in the presence of a person deputed to exercise such supervision by one of the above-named officers.

24th May, 1824; 9th November, 1837; 30th January, 1854; 9th August, 1858; 18th January, 1860; 27th November, 1862; 10th March, 1865, Misc.; 6th July, 1871; 9th October, 1871.

222. District Petitions.—District petitions should be received whenever and by whomsoever presented. Collectors, Sub-Collectors, Assistants, and Deputy Collectors of all grades, should set aside a part of at least three days in each week for personal communication with ryots and others having matters of complaint. An officer's ac-

cessibility to the people is of the utmost importance, both as a matter of justice to persons having grievances to redress or representations to make, and as a check on the officer's own establishment.

2. Revenue officers should call on petitions in office at as nearly the same hour of each day as the exigencies of business will permit.

3. Save in those exceptional cases where the public interests would suffer by a compliance with the application petitioners intending to appeal to the Board are entitled to copies of all correspondence relating to their case, subject to the payment of the usual stamps and fees. This rule applies as well to appeals intended to be made to superior district authorities.

17th September, 1859; G. O., dated 2nd August, 1866, No. 1,927; 21st August, 1866; 11th January, 1872; 17th December, 1872. *Board's Proceedings, 11th January, 1872, No.* 81. *Board's Proceedings 17th August,* 1881, *No.* 1,770.

223. Board Petitions.—When petitions addressed to the Board are referred to Collectors for explanation or report, a reply should be despatched within five or eight days after their receipt, when the necessary information is obtainable by reference to the records of the Collector's office. When it is necessary that the matters referred to in the petitions should be investigated by the examination of individuals, or by reference to Tahsildars or others at a distance from the Collector's station, a further period of time will be allowed. Endeavour should be made in all cases to submit the necessary report within a month at latest, as great hardship is occasioned to individuals by leaving their complaints undisposed of for a length of time.

2. When called upon to report by endorsement the Collector should dispose of the complaint in some detail by an endorsement on the petition, and should then return it to the Board for final disposal. The date of receipt and re-transmission of petitions referred by the Board for endorsement, or report, should be noted by the Collector on the petitions themselves.

3. When petitions are referred by the Board for the Collector's disposal or consideration without reporting to the Board, and the Collector is of opinion that the petitioner's claims are unfounded, the petition should nevertheless be briefly endorsed with a statement of the case so as to enable the Board to dispose of it in the event of the petitioner again appealing to them.

4. The public should be informed that when a petition has been disposed of by the Board by endorsement, no second petition on the same subject will be accepted unless it sets forth some new matter material to the application; and that petitions disposed of by the Board will usually be returned by them to petitioners "post-bearing."

11th December, 1820; 29th January, 1824; 13th July, 1826; 12th September, 1831; 4th April, 1833; 15th May, 1835; 15th April, 1839; 8th May, 1854; 22nd September, 1856; D. M., 13th July, 1868, No. 771.

224. Government petitions.—The following is the text of the Government Petition Rules:—(1). Persons having cause of complaint against any servant of Government, Civil or Military, shall in the first instance, seek redress from the Officer in whom the local authority is vested, who if unable to grant the redress sought, shall pass an order in writing to that effect. If dissatisfied with this decision the petitioner shall be at liberty to address the Board or Court, or superior Civil or Military authority by which the local authority is controlled; or he may address the Government, in cases wherein there is no intermediate authority. (2). The Government will not receive a petition on any matter, unless it shall appear that the petitioner has first applied to the local authority, and also to the Board or other controlling authority, where such exists. The petitions addressed to such local and controlling authorities, or copies of them, and the answers or orders of those authorities respectively, if any shall have been passed, must be annexed to the petition addressed to Government. (3). In order to enable Government to maintain the foregoing rule, without injustice or hardship to complaining parties, all Heads of Offices will understand that a party affected by an order, is entitled to have, on application, a copy of the order, which should contain full details of the grounds of the decision. This is to be furnished to him, on plain paper, and without payment. (4). Government will receive petitions only from Principals; addresses running in the name of a Vakeel or Agent will receive no attention. Anonymous petitions will be totally disregarded. (5). The Government having passed one order on any appeal made to it, will not notice a second petition on the same subject, unless it contains some new and important matter. As the Right Honorable the Governor in Council never interferes with the distribution of Subordinate appointments, applications for situations in the gift of Heads of Departments will also remain unnoticed. (7). Petitions will not be received by Government

regarding any matter which forms the subject of Judicial proceedings in a Court, or which properly falls within the jurisdiction of the Courts, or containing complaints relating to the administration of Civil or Criminal justice, in cases in which another mode of obtaining redress is open to the complaint under the Regulations, and in which by the Regulations a subordinate authority is competent to pass a final decision. (8). The mode and channels through which all ranks of effective Military should make known any complaint or grievance to superior authority, are clearly laid down by the Regulations of the Service. (9). The foregoing general Regulations for petitions are applicable in the Military Department to the following classes. (*a.*) Persons not in the Public Service, residing within the limits of Military Bazaars ; Camp Followers. (*b.*) Contractors for Military Supplies ; Military Abkarry Contractors. (*c.*) Military Pensioners. (*d.*) Persons having claims on Government in any Military Department, either on their own account, or on account of service rendered to the State by deceased relatives.

2. The rules given above should be read and explained to the people when assembled at Collectors' offices for the annual settlement. Their substance should also be occasionally published in the District Gazettes. In order to assist in enforcing Rules (1) and (2) Collectors should be careful to affix their official signature to orders passed upon petitions addressed to themselves.

3. Revenue petitions bearing the endorsement of Government should on receipt by the Collector be returned at once to the parties if they happen to be at or near the spot where the Collector is when the petitions reach him. The Collector will deliver them in person in open cutcherry if the parties attend, and if they do not the petitions will be sent by one of the Collector's Deloyets or through the Tahsildar of the taluk in which the Collector happens to be. If the parties are absent in other parts of the District, the petitions can be forwarded immediately to the Tahsildar for delivery. Statements showing the number of petitions received, the number delivered and undelivered, and the causes for non-delivery, will be sent in monthly by Tahsildars.

29th May 1837 ; 19th June, 1837 ; 14th February, 1842 ; 17th June, 1856 ; 21st September, 1359.

225. Petitions to Her Majesty the Queen and Secretary of State.—The following are the rules for the submission, receipt and transmission of memorials and other papers of the same class, addressed to Her Majesty the Queen, Empress of India, or to the Right Honorable the Secretary of State for India, by private persons or by officers of the Civil department :—(1). No memorial will be received or attended to unless forwarded as hereinafter prescribed. (2). Every memorial should be accompanied by a letter requesting its transmission to the authority to which it is addressed. (3). Every memorial addressed to Her Majesty or to the Secretary of State for India should be forwarded through the Local Government under which the writer is residing or is employed. (4). Memorials to Her Majesty or to the Secretary of State from persons in the Madras and Bombay Presidencies should be forwarded direct by the Local Government, with a full statement of facts and an expression of opinion, except in the case of memorials which relate to any rule or standing order of the Government of India, or which, if granted, would cause expenditure for which the Imperial and not the Local Government would be primarily responsible, or which relate to any legislative proceeding of the Governor-General in Council. Such memorials should be forwarded with a covering letter containing a full statement of facts and an expression of opinion to the Government of India in the Department having cognizance of the subject-matter of such Memorial, by which Department the memorials will be transmitted to the Secretary of State. (5). Memorials to Her Majesty or to the Secretary of State from persons in Bengal, the North-Western Provinces and Oudh, or the Punjab, should be forwarded by the Local Government, with a full statement of facts and an expression of opinion, to the Government of India in the proper Department for transmission to the authority addressed. Appeals by private persons from the orders of Lieutenant-Governors lie, in the first instance, to the Governor-General in Council. An appeal to the Secretary of State will lie only in the event of an appeal to the Governor-General in Council having been rejected. (6). Memorials to her Majesty or to the Secretary of State from persons in the minor Administrations—the Central Provinces, British Burma, Berar, Mysore, Coorg and Assam—should be forwarded with a full statement of facts and an expression of opinion by the Chief Commissioner, or other officer charged with the administration of the Province, to the Government of India in the proper Department, for transmission to the authority addressed. In these minor administrations also appeals by individuals from the

orders of the Chief Commissioners, &c., lie in the first instance, to the Governor-General in Council and thereafter to the Secretary of State. (7). No limit is fixed to the time within which an appeal from an order of the Governments in India must be preferred to the Home Department, except in the case of appeals from a Judicial decision in which the Judge is a political officer and in which the appeal ordinarily lies to Government in the Political Department. Such appeals must be preferred within a period of twelve months from the date of communication to the persons concerned of the order to which objection is taken. When a judicial decision of the nature referred to has been communicated to the party or parties concerned before the 31st July 1877, he or they may appeal from such decision within eighteen months from that date. (8). Memorials may be transmitted either in manuscript or in print, but must, with all accompanying documents, be properly authenticated by the signature of the memorialist on each sheet. (9). Memorials, together with their accompanying documents, should be in English. If the accompanying documents must necessarily be forwarded in the Vernacular, an English translation should be appended, which should be attested by the signature of the memorialist. *N. B.*—It will be well for the transmitting office to examine such translations, and if they are found to be incorrect or faulty, to notice the fact in sending on the memorial. (10). It is not necessary that memorials should be forwarded in duplicate or triplicate. The originals will invariably be transmitted to England, a copy being made and retained by the Government of India, if necessary, for record. (11). As a general rule, the transmission to England of a memorial duly forwarded through the proper channel will not be delayed by the transmitting Government in India beyond a month after the receipt of such memorial. (12). Governments and Administrations in India are vested with discretionary power to withhold the transmission of memorials addressed to her Majesty or the Secretary of State in the following cases. (*a.*) When a memorial is illegible or unintelligible. (*b.*) When a memorial contains disrespectful or improper language. (*c.*) When a second memorial is presented after a decision has already been given by the authority to which it is addressed and when no new facts or circumstances are adduced which afford grounds for a reconsideration of the case. A memorial addressed to Her Majesty by a person whose appeal to the Secretary of State has already been rejected, shall be held to be second memorial to the same authority and shall not be transmitted. (*d.*) When a memorial is a mere application for pecuniary assistance by a person manifestly possessing no claim. (*e.*) When a memorial is an application for employment under one of the Governments in India from a person not belonging to the covenanted service. (*f.*) When a memorial is a mere appeal from a judicial decision. (*g.*) When a memorial is addressed by an officer still in the public service and has reference to his prospective claim to pension. (*h.*) When a memorial is an appeal against an order of the Government of India confirming a decision of a Local Government regarding the dismissal, removal, or reduction of a Government servant whose salary was not more than Rupees 250 a month. (*i.*) When a memorial is a mere appeal against the non-exercise by one of the Governments or Administrations in India of a dispensatory discretion vested in such Government or Administration by law or rule. (13). The Government of India may withhold the transmission of a memorial addressed to Her Majesty or to the Secretary of State unless the memorialist has previously memorialised the Government of India and the Local Government concerned on the same subject. (14). A list of memorials withheld under the discretionary power conferred by Rule XII, will be forwarded quarterly to the Government of India in the case of memorials withheld by Local Governments under the same discretionary power, and by the Government of India in the Department concerned to the Secretary of State.

2. These rules do not in any way affect or supersede orders issued on the same subject by the Military authorities for the guidance of the Army.

Notification from the Government of India, Home Department (Public), 29th March, 1878, No. 707; G. O., 19th February, 1879, No. 676; G. O., 10th Dec., 1879, No. 4,283.

226. Copies to parties.—The following rules relating to the furnishing of copies of official documents to private persons do not apply to sentences, orders, and proceedings in Magisterial and Revenue cases, copies of which it may be necessary to grant free of charge in accordance with any existing law or regulation to parties entitled to receive them.

2. The public officers who are authorized to furnish copies of documents subject to these rules are Collectors, Sub-Collectors, Head Assistant Collectors, Deputy or Assistant Collectors in special charge, and Tahsildars. In the case of those officers who are subordinate to

the Collector, it is necessary that the Collector's permission should be first obtained before any further steps are taken for granting a copy with the exception of the following cases :—(1) Deeds of transfer of lands. (2) Deeds of relinquishment of lands. (3). Extracts from the Quit-rent Registers of Inams. (4). Accounts kept according to the Taluk and Village Manuals. (5). Darkhasts. (6). Orders final in miscellaneous matters ; such as claims to puttahs of deceased Puttahdars ; disputes regarding transfers of lands, assessment of lands, and irrigation ; applications for and disputes regarding waste lands ; notices of concealed cultivation ; and complaints against Village Officers. In the cases here specified divisional officers may grant copies on their own authority.

3. Persons requiring copies of public documents subject to these rules should in the first instance make an application in writing to the officer in whose office the record is deposited, and that officer will either forward the application to the Collector with his remarks, or will reject the same by endorsement. When the record is in the Collector's own office applicants should apply for them to the Collector or Magistrate in writing, through the post or otherwise, and either directly or through one of his Assistants or Tahsildars.

4. The Collector or Magistrate is solely responsible for the grant of copies of documents on the records of his district, so that it remains with him to determine in the case of every application for a copy whether the document is of such a nature that a copy of it may be granted without injury to the public interests or without breach of confidence.

5. If the Collector is satisfied that no objection exists to the granting of a copy, he will, in the event of the document being only a district record, endorse the application to the effect that the Deputy Collector in charge of his Treasury, or one of the other officers specified in paragraph 2 above, as the case may require, will furnish the required copy on the applicants producing the necessary stamped paper ; but should the document in question be a communication from the Board, or from Government, the Collector will in the first instance address the Board or Government by letter, requesting permission to comply with the application.

6. If the Collector or Magistrate considers the granting of a copy objectionable, he will reject the application by endorsement,

stating briefly his reasons for doing so. The applicant may, if so disposed, appeal to the Board of Revenue, submitting with his appeal the endorsement of the Collector.

7. The Deputy Collector in charge of the Treasury is responsible for the accuracy and legibility of the copies granted directly from the Collector's office and for their being speedily furnished, and must countersign every such copy excepting those which he may be specially authorized by the Collector to attest by his own signature.

8. Copies of documents, subject to these rules, required by private parties are not to be made by the regular establishments, but by duly qualified and trustworthy registered copyists, who are to be elected from among passed candidates when such may offer themselves, and who will be attached to the office of each of the officers who under these rules are authorized to grant copies of documents.

9. The power to appoint or remove copyists in the Collector's office is vested in the Deputy Collector in charge of the Treasury, and in other cases in the Head of the office ; subject in all cases to the general control of the Collector.

10. Copies in the Collector's office are to be made under the direct superintendence of the Treasury Deputy Collector.

11. The Sub-Collector and the other subordinate officers mentioned in paragraph 2 above are permitted to give copies of documents on their records under the conditions there mentioned only where the documents relate to that portion of the district which is under their immediate charge.

12. The subordinate offices from which copies may be issued under these rules will be governed by the same rules for securing correct and well-executed copies as the Collector's office. In the Sub-Collector's and the Tahsildar's offices the duties and responsibilities assigned under these rules to the Treasury Deputy Collector will be performed by the sub-division and the Taluk Serishtadars respectively. In the Head Assistant's and the Deputy Collector's offices the head of the office department will himself undertake these duties and responsibilities, except that in the case of vernacular documents the Head Assistant will be at liberty to require his Head Clerk to certify to the correctness of the copy.

13. The copies will be so written as to contain about two hundred and forty words in a page, and will be charged for according to that average, but care must be taken that the copies are well and legibly written.

14. All applications for copies will be registered by the Treasury Deputy Collector, or other superintending officer, and will be attended to according to their order or presentation.

15. No copy is to be delivered to the party applying for it until the regulated charge has been paid.

16. When copies of documents other than magisterial are required, authenticated copies only will be granted, and the charge will be two-and-a-half annas for every page of 240 words if in English and two annas if in a vernacular, over and above the value of the stamp. Of this charge, half an anna per page will be the examiner's fee, the remainder will go to the copyist. Under the orders of the High Court, parties to any criminal proceeding will be entitled to apply for authenticated or unauthenticated copies of depositions etc., at their option, the only difference being that, in the former case, the regulated charge for examining must be deposited in addition to the regulated charge for copying. The charges for copying will in this case be ; authenticated copies one pie a line, unauthenticated copies one pie for two lines. The charge for examining authenticated copies will be one pie for four lines.

17. Parties applying for copies of papers will not be allowed to hold any communication with the copyists, who will be required to do their business in the office and will be strictly prohibited from removing any record therefrom.

18. All copies other than magisterial will before being attested be examined by such officers as the Collectors and their subordinates mentioned in para. 2 above may appoint in their respective offices, and if found correct will be signed by the examiner in one corner in token of the examiner having so examined the paper. The copyist also will sign his name immediately below the signature of the examiner.

19. If it be discovered that a copyist has been guilty of negligence in making inaccurate copies, he will be liable to be punished by having such copies re-written at his expense by another copyist and by having to re-place the stamp paper spoilt.

20. Payments are to be received by the Deputy Collector in charge of the Treasury, or other superintending officer, who will enter them in a Register to be kept by him in the prescribed form.

21. A Memorandum will be transmitted for the information of the Collector every month, from each subordinate office to the Deputy Collector in charge of the Treasury, showing the number of applications for copies received ; the number complied with ; the number refused ; the number given ; the amount of fees collected ; and the sums paid to copyists and examiner ; the names of copyists and examiners employed ; and whether these are passed candidates.

22. No separate account will be kept ; but every sum immediately on its receipt will be then and there paid by the Deputy Collector to the copyist and examiner, whose signatures will be taken in the Register as an acknowledgment that they have been paid. The Register will be submitted to the controlling officer for examination at the close of each week.

23. Each copyist will provide his own ink and pens ; no deduction will therefore be made from the earnings of the copyist for that or any other purpose.

24. The copies forwarded to parties by post, in compliance with applications received through the same channel, will not be franked as on the public service. They will be forwarded with bearing postage, unless the applicants have made arrangements to avoid the charge.

25. In the event of a Collector or Magistrate being directed by a Court to grant copy of a document, and seeing objections to such grant, he will depute a proper officer to attend the Court with the document, who will state the Collector's or Magistrate's reasons for objecting to grant a copy thereof ; and it will be for the Judge to determine whether a copy shall or shall not be furnished.

26. The grant or refusal of copies of Local Fund papers addressed to, or issued by, Circle authorities is left to the discretion of the Presidents of Local Fund Boards. The rules here given are however to be applied.

27. Copies of depositions in revenue suits may be given by the Court having cognizance thereof. These are strictly speaking not revenue papers, but papers of a judicial character.

28. The provisions of the Court Fees Act as to stamps must be attended to.

16th April, 1864 ; 15th November, 1869 ; Government Order, dated 21st August, 1871, No. 1,437, R. D. ; 5th September, 1871 ; 13th May, 1872 ; G. O., dated 17th June, 1874, No. 1,014, Financial Department ; 13th August, 1874 ; 27th November, 1876 ; 8th August, 1872, No. 1,530 ; O. M., 20th August, 1870, No. 893

227. Production of documents in Civil Courts.—The following are the rules issued by the High Court, for providing for the safe custody of public documents and official papers received in Civil Courts from other Courts and offices :—(1). When a Civil Court shall determine to send for, under the Code of Civil Procedure, from any public Office or any Court, any public document or official paper, it shall issue a summons in the prescribed form. (2). When public or official documents from any Court or Public office are produced at the hearing of the suit by an officer deputed for that purpose, the said documents shall be inspected in open Court, and, unless required as exhibits in the suit before the Court, or retained for the presiding Judge's personal inspection, shall be returned to the officer producing them. (3). When such documents are retained, receipt containing a descriptive list of the documents shall be given to the officer producing them, and a duplicate of the receipt placed with the documents. Any apparent erasure or alteration in any document shall be noted in the said list. (4). The said documents shall, as long as they remain in the custody of the Court which required their production, be kept in a sealed packet properly labelled, and this packet shall not be opened except in the presence of the presiding Judge. (5). The Appellate Courts shall observe the same rules as regards public documents connected with appeals coming before them, and it shall be their duty to see that the Lower Courts observe the instructions hereinconveyed. (6). When official papers are transmitted from any Court or office by post, the packet shall be opened in the presence of the presiding Judge, and the papers compared with the list accompanying. The instructions conveyed in Rules (3) and (4) shall then be observed. (7). Whenever it shall appear that any public documents received from any Court or office are no longer required, the said documents shall be returned in a sealed packet to the Court or office whence they came.

2. When a Collector is summoned to produce documents under the Code of Civil Procedure, he may depute a subordinate for that purpose.

3. When public records are sent for under the Code of Civl Procedure and are transmitted by post, they should in all cases be enclosed in a sealed packet and accompanied by a descriptive list, in which any apparent alteration or erasures in the documents can be noted.

25th January, 1871, No. 381.

228. Confidential nature of official papers.—Except in cases where the publication of official papers is duly authorised by Government the communication of such documents to the newspapers, or to any private person, except as provided for in the orders relating to giving copies to interested parties, is strictly prohibited.

28th October, 1839 ; 18th August, 1860.

229. **Reports and returns.**—A list of the principal periodical reports and returns submitted by Collectors to the Board, or by the Board to Government, is shown in the Appendix.

2. Quarterly lists of unanswered references should be submitted to the Board in the prescribed form, and Collectors should be careful that their own arrears' list of correspondence, English and Vernacular, are examined at frequent and stated intervals.

30th September, 1848 ; 1st August, 1856 ; G. O., dated 17th October, and 15th December, 1865, Nos. 2,523 and 3,032 ; 22nd December, 1856.

230. **Public holidays.**—The table given in the appendix shows the several holiday [illegible] allowed to particular sects of Hindus in each district in addition to the general holidays of seven days at Christmas, three at Easter, and one on the Queen's birthday. No class of servants are to have more than ten special holidays throughout the year. All public offices throughout the country must be closed on Sundays, and public officers are prohibited from assuming charge of their offices on that day.

2. Provision for the despatch of emergent business during holidays will be made by all heads of offices, and on all days except those when, by general consent, business is suspended, arrangement must be made for the sale of stamps to the public.

3. Revenue Offices may be closed at 2. p. m. every Saturday, or, in lieu of these half holidays, one whole holiday may be allowed on any one Saturday of the month.

11th December, 1858 ; 14th March, 1859 ; 28th November, 1859 ; 19th December, 1859 ; 2nd April, 1869 ; 25th *March*, 1880, *No.* 420.

231. Chronology.—A table will be found in the Appendix shewing the yearly correspondence between the years of the six eras in general use in this Presidency between A. D. 1723 and A. D. 1880. A daily correspondence between the first five, from A. D. 1751 to

A. D. 1850, can be seen from Brown's Ephemeris which has been communicated to Collectors.

Gazette Notification.

2 2. Copies of Acts and Orders.—The office copy of the Board's Standing Orders should be placed in charge of the Head Clerk of the Collector's office, and he should be held strictly responsible that it is corrected up to date as each new circular order is received. Every new standing circular issued is now given as a sub-number of some existing Standing Order. During the currency of a year reference can be made to these circulars by a note entered in the margin of the volume. At the end of each year a collection of slips bearing the year's standing circulars will be supplied by the Board, and it will be the duty of the Head Clerk to see that these are pasted into the volume in their proper places.

2. An office copy should also be maintained of the Regulations and Acts, Imperial and Local, and the Head Clerk should be required to keep this copy corrected up to date. As each Act is published in the Fort Saint George Gazette, he should read it carefully through, and make the necessary corrections in any previous Acts or Regulations which may be affected by it, referring in any case to the Collector for instructions when in doubt on any point. Two files of Imperial and Local Acts should be kept complete up to date, and special care should be taken that no Act is put upon the file until it has received the assent of the Viceroy, and has been published for general information.

3. The Board attach much importance to the orders now issued being strictly carried out, and Collectors will state, when making the annual reports on the state of their records, whether the office copies of the Acts and Standing Orders have been corrected to date.

4. The subordinate officers of the district should also be required to make the necessary corrections in their official copies of the Standing Orders and Acts, as they will thereby be saved much trouble, frequent references, and many mistakes.

5. Collectors should be careful that all Standing Orders of the Board, and all other orders or papers with which their subordinates in independent charge ought to be acquainted, or which affect the Departments under their authority or their individual interests, are communicated to those officers as soon as possible after receipt.

11th August, 1864; 27th November, 1866; 20th May, 1867.

PUBLIC SERVANTS.

233. Collectors.—The attention of Collectors is drawn to the following remarks of Government :—"The proceedings of the Principal Collector, which have just been reviewed, exhibit not only a want of diligent attention to his duty in general, but an habitual disregard of your commands. The Government cannot look to you for a successful administration of the great interests confided to your care, if the Officers immediately subordinate to you are permitted, with impunity, to transgress your repeated orders. It is impossible to maintain a sound, or uniform system of Government, so indispensable to the prosperity of India, if every Collector is at liberty to act upon his own independent notions of expediency. To you is committed the duty of superintending, directing, and controlling the administration of the Revenues, and by the Regulations under which you act, you are made responsible that the executive officers employed under you, discharge their functions with assiduity; they being required to pay a ready and implicit obedience to your orders. The principles to be observed in the administration of the Revenue having been established, it is for you to take care that they are followed, constantly and uniformly, under such rules as may be suited to the varying circumstances and usages of different districts. The Government will expect from you a strict and vigilant attention to this duty, and will be prepared to support that authority which the law has given you, for the promotion of the public good. The Right Honorable the Governor in Council enters into, and adopts, the sentiments of the Honorable Court, contained in their Despatch of the 27th May 1829, and has resolved that those officers who prove defective in the discharge of their duty, either through inefficiency, disobedience, or neglect, shall be replaced by others, who are better qualified to fill high stations with credit to this Government. Your Board have well remarked, in commenting on the despatch above adverted to, that 'if a Collector is found to be lax in his administration, and negligent of his duty, or unable to perform it in matters which come more immediately under your view, it may be presumed that his remissness, or inability, extends to things out of your sight.' On this principle the

Right Honorable the Governor in Council will judge of the conduct of Collectors, and of their fitness for stations in which the prosperity of the people so essentially depends upon the personal character and influence of the presiding Officers."

2. When once Collectors have received the final decision of the Board on any question, they will immediately act on it.

3. Communications made to Government should be sent through the Board, except where it is specially ordered otherwise.

4. Under no circumstances should Collectors submit explanations touching their official proceedings to the newspapers.

5. Collectors must obtain through the Board authority from Government before having recourse to Courts for the vindication of their public acts or their characters as public functionaries from defamatory attacks in newspapers.

6. It is an important part of a Collector's duties to make an efficient periodic examination of public accounts. When taking charge of an office he will not fail to make a careful examination of the security bonds executed by parties having public property in their hands.

7. As regards his general responsibility a Collector will observe the following instructions:—(1). It is his primary duty to make himself acquainted with all the rules for the administration of the office committed to his charge, and to see that they are observed in practice; and if not, to introduce or propose the necessary reform. Should any considerable irregularity be brought to light, which, had he at first inquired into the practice, and compared it with the rules, would not have suffered to continue, the excuse that it had not been prominently brought to his notice will not be considered admissible. (2.) Although assured of the correctness of returns, &c., prepared by his chief subordinates, he should not invariably take their reports upon trust; he should understand that he makes himself personally responsible for them by adopting them. He cannot be expected other than occasionally to test the accuracy of ordinary returns, &c., in person; but returns or reports made upon special requisitions and for particular purposes cannot be admitted into this category, and it will be his duty to test these in such a manner as to satisfy himself of their correctness. (3.) He will see that on the promotion of any

officer to the post of Deputy Collector or Sheristadar, that officer looks minutely into every department coming within the scope of his supervision, and having ascertained that all is regular and proper, reports the result to himself; and that a similar course is pursued by the same officer periodically afterwards.

To Government, 17th June, 1830, No. 309 (1805), para. 14; 14th February, 1833; E. M. C., 4th August, 1835, No. 940, R. D.; 22nd February, 1836; 6th September, 1847; 24th June, 1852; G. O., datad 16th July, 1867, No. 1,572; 12th August, 1867; G. O., dated 12th February, 1874, No. 74; 14th March, 1874.

234. Sub-Collectors.—A Sub-Collector is, in every respect, as completely under the authority of the Collector as any Assistant Collector. It should be his first object to obey rather than to discuss the orders of his superior. Any attempt on the part of a Sub-Collector to enter into controversy with his principal, with a view to putting the latter in the wrong, will be marked by the severe displeasure of Government. It is not likely that the Sub-Collector will ever receive from the Collector any order which it would be improper to execute. Should anything so unusual occur, the Sub-Collector can state his sentiments respectfully to the Collector, and if the Collector maintains his former opinion he can ask him to refer the matter to the Board.

2. The object of appointing Sub-Collectors was two-fold: to aid the Collector, by relieving him from the direct personal superintendence of a portion of the province; and, by placing young men on a situation which brings them in contact with the great body of the people, to afford them the opportunity of becoming familiar with their customs and prejudices, of acquiring an accurate practical knowledge of the details of revenue in all its branches, and of qualifying themselves for appointments of higher trust and importance.

3. The powers accorded to Sub-Collectors within the tract committed to their charge, are subject to a general control on the Collector's part, and are subject to such instructions as the Collector may give in regard to matters of general principle. All questions not before determined, and matters connected with the appointment, dismissal and punishment of the Sub-division Sheristadar, Deputy Tahsildars and Tahsildars of taluks comprising the Sub-division, are to be referred to the Collector. The nomination of these officers rests with the Sub-Collector, who may also grant leave to them subject to the veto of the Collector.

4. With the exceptions just mentioned, the authority of the Sub-Collector is complete. The settlement of the several villages within his range ; the adjustment of disputes among the ryots in respect to the occupation of land ; the boundaries of fields, or the distribution of water ; the issue of puttahs ; the investigation of claims to remission for crops destroyed by drought, inundation, or blight ; the emergent repair of tanks and water-courses ; the appointment and discharge of the inferior district servants ; the superintendence of the extra sources of Revenue, in a word, the full exercise in fact of the authority vested in the Collector by the Regulations, and delegable by him to his subordinate officers, is left entirely to the Sub-Collector in his own taluks. The ryots, although allowed to appeal to the Collector are to be taught to look to the Sub-Collector as the authority who is to inquire into their complaints, and grant them redress.

5. The Collector should not make reference on matters of detail to officers immediately subordinate to the Sub-Collector. Orders should, as a rule, be issued to these officers through the Sub-Collector except in regard to the few matters which fall immediately under the control of the Collector, as for instance, those relating to the Treasury ; and a list of these references and the replies made to them should be furnished to the Sub-Collector from the Head Quarters and the Taluk Offices once a month at least. Cases of emergency will also be excepted, copy of the communication being then at once despatched to the Sub-Collector.

6. On ordinary and especially on trivial occasions, private communications should be encouraged between the Collector and Sub-Collector, in preference to the interchange of official correspondence. Matters required for record must however be dealt with in the usual official manner.

7. Sub-Collectors who assume charge of a District without being gazetted to act as Collectors, should not take up appeals from the decisions of officers in independent charge of Revenue ranges, appeals from decisions passed under Regulation IX of 1822, or under Regulation VI of 1831, by officers having the full powers of Collector. Such appeals should lie over until an officer is gazetted to act as Collector.

23rd December, 1822 ; 7th February, 1825 ; 1st September, 1828 ; 7th March 1865 ; 12th June, 1866 ; 24th January, 1868 ; 12th April, 1870 ; G. O., 3rd July 1874, No. 827 ; 31st August, 1874.

235. Assistant Collectors.—The rules for the examination of Assistants shewn in the Appendix indicate the character of the work which should be assigned to an Assistant on his first appointment. There is no necessity to exempt an Assistant from regular work until he has passed his examination. On the contrary the tests were framed with the intention that Assistants should acquire the necessary knowledge in the actual course of business and not by mere study of books. A Collector should so regulate the work of his Assistants that it will facilitate their studies.

2. The first point of importance is familiarity with the language and people. The examinations which every Assistant must pass before he is employed in the public service ensure his being well-grounded in the vernacular languages ; but fluency in conversation, ability to take down evidence, to cross-examine a witness, &c., can only be acquired by actual practice in the routine of duty. The work allotted to an Assistant should therefore be of a nature to afford this practice. Urzees should be sent to him for translation, and cases for the preparation of summaries. He should sit with the Magistrate or an experienced Covenanted officer in the trial of cases, and frequently attend the monthly Sessions, taking notes of the evidence.

3. As an aid to Assistants in their actual studies, Collectors should in communication with the Secretary to the Board of Examiners keep up a file of two sets of the questions that have been given in past years for either standard of Examination.

4. Apart from the usual Acts and Orders, Assistants will not omit to read the more important reports contained in the records on the original settlement of the revenue of their particular districts, on any subsequent extensive revisions, and on the more recent annual settlements. The decrees of the late Sudder Court and of the present High Court bearing on important revenue questions must also be read

5. After three or four months of training, one or more villages or the chief town should be placed under the Assistant's charge, and he should be required to undertake their entire management and keep their accounts ; his orders, until he passes the first standard, being subject to the Collector's confirmation. He should further after a certain period forward a full report on the condition of the villages, their tenures, statistics, &c., and this report, with the Collector's notes, should be forwarded to the Board of Revenue.

6. A similar course should be adopted in other departments of work. Thus work should be given in the Treasury and Account Departments.

7. A half-yearly report of the work and progress of each unpassed Assistant should be forwarded by Collectors to the Board.

8. Collectors should keep in view that the object is to train the Assistant for useful service hereafter, rather than to obtain immediate assistance from him at once ; although the Assistant may indirectly be of material assistance to the Collector in many ways, for instance in the inspection of localities regarding which disputes have arisen.

9. Assistants should accompany the Collector in his tours and be encouraged to communicate freely with the people. Advantage should also be taken in like manner of any tour which the Sub-Collector or Head Assistant may make, so as to give the Assistant as much practical and varied acquaintance with the people as possible before he is entrusted with real power. An Assistant might sometimes be placed entirely under the Sub-Collector, to go through the same course as he would under the Collector.

10. As a rule an Assistant Collector will not be entrusted with the management of a taluk, until he has passed the 1st or lower standard of examination, nor at any period with the management of more than two taluks. The degree of power to be delegated to Assistants rests entirely with the Collector, but he will report to the Board of Revenue, who will in turn report to Government, when any Assistant is put in charge of a taluk, or when his charge is extended.

11. An Assistant in permanent independent charge should as a general rule be entrusted with the minor appointments of his range the appointments being duly reported to the Collector and being always subject to his subsequent veto. The appointments of Taluk Sheristada Deputy Tahsildar, and Sub-Magistrate, and all appointments the salary of which is in excess of Rupees 20 per mensem, should be reserved for the Collector ; but in these cases the Assistant may bring the claims of his immediate subordinates to the Collector's notice.

12. Assistant Collectors should observe that it is their duty to be accessible to all, within reasonable limits ; and they should avoid the tendency of allowing themselves to be unduly influenced by

those more immediately around them, or of forming groundless prejudices against individuals.

13. The Board impress most strongly on all young officers the necessity of placing reasonable confidence in their subordinates. They should also remember, with reference to their own conduct, that with the great bulk of the people loyalty to the Government must originate in respect for those servants of Government who are placed immediately over them as rulers.

14. Collectors will not fail to observe the great importance of paying attention to the training of the young men who are entrusted to their guidance, and whose success in life and influence for good depend so greatly on the assistance they receive at the outset of their career.

5th January, 1824 ; 7th February, 1825 ; 13th March, 1854 ; G. O , 11th February, 1864, No. 250 ; 8th March, 1864, No. 1,444.

236. Covenanted Civilians, study of oriental languages.—The following are the rules prescribed for the encouragement of the study of oriental languages by Junior Civilians. They do not in any way affect the departmental examinations in law, language, &c., which Junior Civilians have to pass on first arrival or according to what are called 1st and 2nd Standards.

2. The names of the different standards of examination, and the donations to be given to successful candidates, are shown in the Appendix. A Civilian employed in Ganjam or Vizagapatam passing the special test in Uriya will be entitled to a reward of Rupees 1,000. A Civilian passing in the Khond language colloquially will be entitled to a reward of Rupees 500.

3. The first language in which a Civil Servant will be permitted to offer himself for examination by the two higher standards must be the chief language of any district to which he is or has been attached. And it is not till after a certificate of High Proficiency has been obtained in such language that a Civil Servant will be eligible to present himself for distinctions in other languages.

4. A Civil Servant will be at liberty to present himself for examination in the obligatory and another language simultaneously. But no report of his proficiency in the second language will be prepared unless he is declared to have passed in the obligatory language.

5. No Civil Servant will ordinarily be permitted to appear more than twice as a candidate at any examination. But if a special recommendation is made by the examiners a candidate will be allowed to appear at a third examination.

6. No Civil Servant will be permitted to present himself for the High Proficiency or Honors examinations after the expiration of seven or ten years respectively counted from the date of his first arrival in India. No exception will be made to this rule on account of leave or any other cause.

7. Examinations will be held quarterly on the first Monday in January, April, July, and October of each year at Madras. Junior Civil Servants desirous of attending examinations must apply for leave to do so to Government at least three months before the date of the examination.

8. Junior Civil Servants attending these examinations may be allowed leave on full pay for one month, and on their passing a successful examination may be allowed an extension of leave on full pay for another month and be permitted to count the period of the original leave and of the extension as service and residence, provided that the period of leave on this account which carries pay and counts as service and residence shall in no case exceed 2 months on one occasion or 12 months in the aggregate.

9. A Junior Civilian who obtains a reward for proficiency in an oriental language will be permitted, in addition to the reward, to draw travelling allowance at the usual rates for journeys exceeding five miles to and from the place of examination.

10. In the Appendix is shown the nature of the tests for High Proficiency and Honors in different languages; also the nature of the Special Test in Uriya. The Honors Examination will be of a searching nature, and the exercises, both oral and written, must be performed with such excellence as distinctly to establish a claim to eminent proficiency.

G. I., 14th Sept. 1869, No. 3,076, Finl.; M. G. O., 12th February, 1873, No. 152, Public; M. G. O., 26th May, 1874, No. 586, Public; M. G. O., 18th October, 1875, No. 351, Educational; M. G., 1st November, 1867, No. 1,738 P.

237. Covenanted Civilians, language examinations on arrival.—The following are the language tests for members of the Covenanted Civil Service at the examination held on their first arrival:—

(1). Construing with readiness and accuracy and ability to parse and to explain peculiarities of idiom and grammar, and to answer general miscellaneous questions from the books prescribed for selected candidates in Telugu, Tamil, and Hindustani, and from such books in Canarese and Malayalam as the candidate has studied. (2). Translating into English with accuracy a paper in a plain simple style not taken from the test books. (3). Translating intelligibly and with reasonable accuracy of grammar into the language in which the examination is held, an English paper written in a plain simple style. Sandhi will not be required. (4). Translating in like manner, as a test of idiom, a short paper of English phrases into the language in which the examination is held, and answering in writing a few questions on construction and idiom such as are met with in ordinary conversation or writing. (5). Making a written abstract in English of the contents of an arzi or other official paper written in the language in which the examination is held, and which is to be read out to the examinee who will be at liberty to obtain any verbal explanation he may require from the Munshi, their conversation being held in the language in which the arzi or other official paper is written. (6). Conversing intelligibly on an ordinary subject with a Munshi. (7). Pronunciation. (8). Handwriting.

G. O., 16th January, 1867, No. 65; G. O., 27th September, 1877, No. 1,286.

238. Tents.—To enable an Assistant Collector to draw fixed tentage he is required within three months after his appointment to provide himself with at least three tents; namely, a single-poled tent not less than 14 feet square, a Bechoba tent, not less than 10 feet square, and an ordinary baggage tent.

2. If in any case an Assistant does not possess the requisite funds, the Government will on the recommendation of the Board sanction an advance of such sum as may be required for the purchase of the tents to be re-paid by stoppage of the Assistant's fixed tentage. The tents will be considered the property of Government till paid for.

3. Collectors will report to the Board whenever an Assistant fails to procure or keep up the minimum equipment above ordered.

4. The Board are required by Government to see that Revenue officers above the grade of Assistant keep up an equipment of tents proportionate to their position in the service.

5. The Maximum weight of tents and the number of horses, for the carriage of which, under existing rules, allowances will be sanctioned to the several grades of officers, are shown below:—

	Weight of Tent Equipment. In. mds.	Number of Horses.
Collectors, except Collector of Madras ...	55	4
Sub-Collectors ...	55	4
Director of Revenue Settlement ...	55	4
Deputy Director, Revenue Settlement ...	55	4
Commissioner of Salt Revenue ...	55	4
Deputy Commissioners of Salt Revenue ...	55	4
All officers whose extra tentage is not less than that of a Sub-Collector ...	55	4
Head Assistant Collectors ...	35	3
Assistant Collectors ...	35	3
Deputy Collectors ...	35	3
Superintendent, Revenue Survey ...	55	4
Deputy Superintendent, Revenue Survey ...	55	3
Conservator of Forests ...	55	4
Deputy Conservator of Forests ...	55	2
Assistant Commissioner of Salt Revenue ...	35	3
Superintendent, Government Farms ...	55	3
Assistant Superintendent, Government Farms ...	35	2
Do. Superintendents, 1st grade and 2nd grade Revenue Survey ...	35	3

M. G., 16th February, 1865, No. 338, Revenue; 16th February, 1865, No. 342; 22nd December, 1865, No. 8,249; Board's Proceedings, 16th February 1883, No. 451.

238—Minimum equipment of Tents to be maintained by covenanted Revenue Officers.—The following equipment of tents is prescribed as the minimum to be kept by Covenanted Officers of the different grades in the Revenue Department; the Commissioner of Salt Revenue, and Director of Revenue Settlement and their Deputies:—

Collector of Madras.
Collector of Malabar.
Sub-Collector of Malabar.
Collector of South Canara.
Commissioner of Nilgiris.

Collectors and Sub-Collectors of all districts except those noted in the margin, Director and Deputy Directors of Revenue Settlement, Commissioner and Deputy Commissioners of Salt Revenue, and all other officers whose extra tentage is not less than that of a Sub-Collector—

Two tents about 14 feet square, either single or double pole.
One Bechoba or other small tent.
One servant's or baggage tent.

Head Assistant and Assistant Collectors—

One tent of about 12 or 14 feet square.
One Bechoba or other small tent.
One servant's or baggage tent.

For officers of all grades in the districts of Malabar and South Canara, the Commissioner and Assistant Commissioner of the Nilgiris, and for officers in charge of the hill tracts in Ganjam and Vizagapatam the same equipment as is prescribed for Assistant Collectors, except that a hill tent may be substituted for the tent about 12 or 14 feet square.

2. To entitle an officer to draw tentage he must provide himself with the equipage prescribed for his substantive appointment. An officer acting in a higher appointment can obtain the higher rate of tentage on his certifying that he has the equipage prescribed for the appointment in which he is acting, but he is not required to provide himself with it until he has acted for six months.

10th June, 1879, No. 1,623; G. O., 29th May, 1879, No. 1,170.

239.—Extra tentage for Covenanted Civilians.—Covenanted Revenue Officers when halting or travelling away from their head-quarters and within their own district can draw a daily allowance at the rates shown in the Appendix. If a halt is made at a place for more than ten consecutive days, the allowance will cease after the tenth day. The Board have been authorized to sanction a relaxation of this rule in cases in which the whole amount drawn for the journey in which the halt occurs falls short of the expenses of locomotion. When in such cases claims are preferred to halting allowances for periods in excess of ten days, a certificate should be appended to the travelling allowance bill in the following form:—

Certified that the halt commencing on the was prolonged beyond the period of ten days allowed by rule in the *bona fide* interest of the public service, and that the daily allowance for the ten days alone would be insufficient to cover the expenses of locomotion only incurred during the tour in which the halt occurred.

The travelling allowance bill with the certificate appended should be submitted to the Board for sanction.

2. Covenanted Revenue Officers when temporarily absent from their head-quarters on duty may, whether they carry their tents or not, be permitted to draw, instead of a daily allowance, travelling allowance at 8 annas a mile (except for the distance travelled by railway, for which they will be allowed double first-class fare) on the understanding that either the daily allowance or the mileage, and not sometimes the one and sometimes the other, shall be drawn during one continuous period of absence from their head-quarter stations. When, however, the actual personal fare, including freight of personal baggage only, paid for a journey by rail, steamer or other public conveyance exceeds the daily allowance for the day on which the journey is made, the daily allowance for that day may be exchanged for the travelling allowance to which he would be entitled if he had no fixed travelling allowance. When they are obliged to carry with them their tents and horses by steamer or railway, either on a temporary absence on duty from head-quarters or on transfer, under orders which may require them to proceed very quickly to a distant station, they may, under the special sanction of the Board of Revenue, recover, in addition to their authorized travelling allowances, the cost of their carriage, provided the weight of tents and number of horses carried do not exceed the scale prescribed in paragraph 5 of Standing Order, No. 238.

3. To entitle an officer to the daily allowance or travelling allowance, the journey on duty must be to a distance of more than five miles from his permanent head-quarters or his camp (the distance being calculated by the nearest available route).

4. Extra tentage is payable to officers proceeding to an examination in their own district, whether as examiner or examinee.

5. Sub-Collectors and other Covenanted officers in separate charge, subordinate to the Collector, when absent from their own head-quarters and halting on duty at those of the Collector, are entitled to draw extra tentage there as usual.

6. Cancelled by C. O. No. 4 of 1880.

7. Sub-Collectors when in charge of the district and absent from the Collector's head-quarters with the Collector's cutcherry will be permitted to draw the higher rate of extra tentage of Rupees 7 after receiving sanction from the Board. Head Assistants, or Assistants, when in charge of the district or sub-division and absent from the district or sub-division head-quarters with the Collector's or Sub-Collector's cutcherry will be permitted to draw the higher rate of extra tentage of Rupees 7 and 6 respectively after receiving sanction from the Board.

8. It will be borne in mind that extra tentage is granted to enable officers to move about their districts and not to congregate in favorite localities.

9. A journey on duty of more than five miles from permanent or temporary head-quarters coupled with absence therefrom for upwards of twelve hours, shall be deemed a march entitling an officer to draw extra tentage or travelling allowance.

E. M. C., 18th May, 1849, No. 493; G. O., 7th July, 1860, No. 1,121, R. D.; G. O., 28th November, 1862, No. 2,500, R. D.; M. G., 23rd November, 1866, No. 1,901, Financial; M. G., 16th September, 1867. No. 2,180, Revenue; G. O., 16th September, 1867, No. 2,180; 14th October, 1867; R. D., 15th March, 1873, No. 386; G. of India Notification. dated 5th February, 1878; G. O., No. 444, dated 21st March, 1878, Revenue; G. O., 3rd August, 1878, No. 1,222; *18th November*, 1881, *No.* 2,796; *21st November*, 1878, *No.* 102; *G. O., dated 23rd September*, 1878, *No.* 1,549; Board's Proceedings, 6th February, 1883, No. 451.

240. Cancelled by Board's Proceedings, 18th November, 1881, No. 2,756.

240A. Rules for regulating allowances to officers for providing office accommodation.—Allowances to officers for the provision of office accommodation when no office accommodation has been provided by Government will be regulated by the following rules:—

1. If separate accommodation is provided by the officer, the allowance shall not exceed the actual rent paid for such accommodation.

II. If the officer provides accommodation for the office in his own house, the allowance shall not exceed half the rent paid by the officer if he rents the house, or half the proper rent of the house if it is his own property and it shall not exceed also what is ascertained in the Public Works Department to be a proper proportion of the rent of the house jointly occupied, with reference to the share of the accommodation occupied and to the injury to the house as a private residence from its partial occupation as a public office.

2. Except in the Forest Department all grants for office accommodation shall be recorded as office rent and charged to Provincial Revenues.

17th October, 1879, No. 3,253, in G. O., 6th November, 1879, No. 2,123.

241. Public Servants holding lands—Covenanted officers are prohibited from holding lands within the Presidency for farming purposes under any circumstances whatever, whether they are personally engaged in their management or not, and whether or not the lands are situated in the districts in which they are employed. In the case of Companies formed for the development of the resources of the country, agriculturally or otherwise, there is no objection to Civil Servants holding shares, provided they take no part in the management and are not employed in the districts where the operations of the Company are carried on. This permission is not to be taken to extend to mere speculations in the funds or shares.

2. The prohibition from taking part in the management of Companies applies to all public servants, whether they be Covenanted or Uncovenanted, and whether actually doing duty or on furlough.

16th March, 1846; 25th February, 1863; E. M. C., 16th March, 1846, No. 116; Secretary of State's Despatch, dated 31st May, 1882, No. 46; Board's Proceedings, 18th December 1882, No. 3150.

242. Covenanted servants at Presidency town.—Covenanted Civil Servants arriving at the Presidency, whether on return from furlough, on leave of absence, or about to enter upon or resume an appointment, must report themselves by letter to the Chief Secretary to Government immediately on their arrival. At their departure they must similarly report the day on which they leave the Presidency and the place to which they are proceeding.

19th June, 1848.

243. Civilians and natives, pecuniary dealings.—Pecuniary dealings between Civil Servants and natives living under their authority are prohibited, except where provided for by a general or specific sanction from Government.

2. Under the head of pecuniary dealings prohibited are the borrowing or lending of money, the purchase or sale of houses, horses or carriages, inducing natives to build or buy houses for the accommodation of public officers, and generally every transaction in which profit to a public officer is in view. The supply of the ordinary wants of life by natives, according to their several trades, does not fall within the prohibition. These instances are specified in order that the nature of the prohibition may be distinctly comprehended; but it is by its general substance and spirit, that the conduct of officers concerned will be judged.

3. Every inhabitant of a district is under the authority of every Revenue officer in it; so also is every native having transactions in the district or with the department, such as Merchants, Renters or Contractors; so in a higher degree are the native servants on any public establishments.

E. M. C., 19th November, 1822, Revenue; E. M. C., 23rd May, 1856, No. 604, Public; Court's Despatch, 12th August, 1857, No. 12; 10th December, 1857.

244. Powers of Collectors over certain subordinates.—The nomination to the offices of Deputy Tahsildar and Tahsildar rests with the Collector, except in the Sub-division, where he has the right of veto, but the sanction of Government obtained through the Board is required to such appointments. Nomination to the posts of Head Sheristadar and Sub-division Sheristadar rests with the Collector and Sub-Collector, respectively, the Collector having a right of veto in the latter case, and the confirmation of the Board being required in both cases. Collectors will always give information as to the education, conduct, service, and character of the nominee. The date on which the nominee passed his required tests, and the page of the Supplement to the Fort St. George Gazette in which his name is to be found, should be stated. Persons should never be nominated for the posts of Head Sheristadar and Sub-Division Sheristadar who have not had a large revenue experience. The sanction here mentioned is required whether the appointment is permanent or temporary.

2. When a Collector is absent on privilege leave, all appointments of Tahsildars and of the Huzur Sheristadar nominated by the officer

who acts for him, will be considered subject to the approval of the Collector on his return to the district.

3. The appointment, punishment, and dismissal of all servants below the grade of Tahsildar, Deputy Tahsildar, or Head and Sub-division Sheristadar, rests with the Sub-Collector in the Sub-division subject to the Collector's general powers of revision and control, and in the Principal Division with the Collector, provided that Assistant Collectors and Deputy Collectors in independent charge are entitled to fill up all minor appointments the salary of which does not exceed Rupees 20 per mensem, the appointments made being duly reported to the Collector and being always subject to his veto. They are also competent to fine or suspend all their subordinates below the grade of Taluk Sheristadar subject to the Collector's control, but can only dismiss such as they are empowered to appoint. Although the appointment to posts the salary of which is in excess of Rupees 20 per mensem is reserved to the Collector in the Principal Division, Assistants and Deputy Collectors in independent charge may bring to the Collector's notice the claims of their immediate subordinates, and their recommendations should be duly considered. Appointments should always appear in the first issue of the District Gazette after they are made. A list of public servants thrown out of employment through no fault of their own should be published in the Gazette; and in filling up such vacancies as may occur in their offices, Collectors will appoint from this list, as far as is compatible with the due claims of others.

4. In the case of Taluk Sheristadars appointed by Collectors, the application for magisterial powers is to be made direct to Government.

5. The nomination or appointment of servants to act temporarily, should be avoided as much as possible. When a vacancy by removal or death occurs it should be filled up at once.

7. Collectors are competent to remove Tahsildars from one taluk to another when the transfer involves no loss of salary. In this connection however the following remarks of Government dated 19th May 1835, should be read :—"(1). The attention of the Right Honorable the Governor in Council having been drawn to the constant changes which are made, in some Districts, in the distribution of the Native Servants, and the serious inconvenience experienced

in consequence, I am directed to make the following communication of the observations and sentiments of Government on the subject, for your information and guidance. (2). Situations of trust and responsibility, such as those of Tahsildars, should be rendered an object of ambition to the most meritorious natives in the country; and they should be impressed with the conviction that as servants of the State, they have a right to expect, and are entitled to receive, from Government, a support commensurate with the arduous duties they have to execute, and the zeal and success with which they perform them. It has been brought under the notice of Government, that there are instances where, in a large district, no Tahsildar has held his present office more than two years, and very few for that short term. The Right Honorable the Governor in Council is unwilling to suppose that there can be adequate cause for such repeated changes, and if a *system* of such changes is once established, it must tend to throw everything into disorder. Our interest is directly opposed to such a state of things, and it should be our aim to substitute permanency for what is now capricious and uncertain. We ought to devise the best means for counteracting the evils which are continually arising from the fluctuations in our European agency; and, certainly, the very best remedy would be, a body of servants, holding high appointments, who, having, for a long period, been employed in each province, would have acquired complete experience of its revenue administration. As the business of the Government would, under such men, be constantly conducted on one uniform plan, and as the people would be free from the disquietude which cannot but attend frequent alterations in their immediate superiors, the appointment of a new Collector, instead of producing, as it is at present too apt to do, a struggle of contending interests, and a general anxiety throughout the province, would be comparatively unfelt. (3). It is understood to be a very general idea amongst Collectors, that frequent changes of their Amildars from taluk to taluk, operate advantageously to the district, and they argue that the fear of it has the effect of preventing their forming connexions, and establishing interests, in any one taluk in which they have been long resident, for the maintenance or forwarding of which they are supposed to resort to corruption; and it is also supposed that the ryots are more likely to expect impartiality from a person devoid of all local knowledge, than they would be from one whose knowledge of the taluk (it is assumed) necessarily involves also

the existence of private, incompatible with the public, interests in it. A little reflection will however show the fallacy of such opinions, and the Right Honorable the Governor in Council is persuaded, that the immense benefit which must necessarily be derived both to the people and the Collectors, from Native officers being intimately acquainted with the localities and individuals of the taluks over which they preside, must outweigh any speculative evils which are thought to attend a long residence, in one taluk, of the same officer; and the Right Honorable the Governor in Council is satisfied, that the settlements would be always better made, and the kists more readily collected if, in the selection of Tahsildars, the advantage of local experience were permitted its due weight. It must never be forgotten that a Tahsildar is exposed to more temptation, to more obloquy, and to more vindictive accusation, than any other class of Public Officers, and the only security he has for keeping his place in defiance of it all, is the conviction that he will not be the victim of frivolous complaint, or of those secret confederacies which, in every district, are at work for the overthrow of those who really perform their duty. (4). With the view of effectually counteracting the public evil which arises from the precarious tenure by which Native office, is, in this country, held, I am directed earnestly to press upon you the justice of endeavouring to substitute, for this shifting and vacillating state of things, a system better calculated to win the confidence of the people, and to give to a class of servants upon whom the well-being of the Government so essentially depends, a feeling of self-respect, and an assurance that the administration of our provinces, as it relates to the employment of high Native Officers, instead of being a system of expedient, uncertain and fluctuating, is founded upon the principle of giving honorable and durable employment to men of the highest character and consideration in the country. (5). The Right Honorable the Governor in Council feels assured that he may calculate upon your cordial co-operation to effect what appears to him the desirable end of endeavouring to convince the Tahsildars under you that they have a permanent interest in their offices, and I am directed to intimate to you that Government will always consider it honorable to yourself to have men in your District, who have served the public, in elevated stations, for long periods of time. You will be pleased to acquaint them that, as servants of the State, it is the desire of Government to recognise them as Native gentlemen of consideration, holding offices of responsibility, and that

the Government have as much interest as themselves in maintaining and raising their reputation. This has not been sufficiently considered in our administration of Indian affairs, but the Government is satisfied, that it is called upon to pay more attention to it, both from motives of justice, as well as from sound principles of political wisdom."

8. Proposed transfers of Tahsildars involving a reduction of salary or suspensions of Tahsildars must be reported for the orders of the Board but transfers of Deputy Tahsildars need not be reported. In emergent cases immediate suspension from office of Tahsildars and Deputy Tahsildars is permitted; but in such cases a report must be made to the Board within twenty-four hours of the order for suspension being issued. The entire salary of a suspended Tahsildar must be kept in deposit until the Board's final orders in his case are received, and, as a rule, the Sherishtadar of a taluk will be left in charge until these orders are issued, though Collectors will exercise their own discretion in the matter, bearing in mind that the Officer deputed to officiate will only be considered as "in charge" of the taluk, and not as "Acting Tahsildar."

9. Collectors are competent on their own authority to dismiss servants of grades inferior to that of the officers mentioned in paragraph 1. In the case of Taluk Sherishtadar they must report the dismissal to Government in order that the sanction given to their employment as Magistrates may be revoked. Whenever a sentence of dismissal for a specific offence or for general neglect of duty is passed upon a Village Officer, the Divisional Officer must record in English the reasons of such dismissal and give the party dismissed an opportunity of appearing before him.

10. Proposals to dismiss either of the officers specified in paragraph 1 must be submitted to the Board. In the case of Tahsildar and Deputy Tahsildars the Board will submit the case for the orders of Government.

11. Prosecutions of Village Magistrates for offences committed by them in their magisterial capacity should not be permitted by Collectors without their own sanction.

12. Previous sanction for the prosecution by Collectors of servants below the grade of those mentioned in paragraph 1 for acts done as such is not necessary; but in the case of a Taluk Sheristadar if the offence charged is alleged to have been committed by him in his

magisterial capacity a reference must be made to Government through the Board.

13. Prosecutions of Tahsildars or Deputy Tahsildars for acts done as public servants either in their Revenue or Magisterial capacity must be previously sanctioned by the Board or by Government through the Board as the case may be. If the alleged offence, for prosecution on account of which previous sanction is required, is one purporting to be done in the discharge of duty, *e. g.*, if a Tahsildar is said to have passed a corrupt decision, the sanction of Government is necessary. If it does not purport to have been done in the discharge of duty, *e. g.*, if a Tahsildar is said to have demanded or received a bribe or extorted money, the sanction of the Board is sufficient.

14. No superior native servant should be dismissed without a formal trial and enquiry into his conduct. When the offence is cognizable under that enactment, Regulation IX of 1822 should be put in force, and, as a rule, unless the offence charged is fully proved, dismissal from office will be disallowed. Cases may arise in which circumstances of suspicion may be elicited so strong against an individual as to produce a moral conviction of his being unfit to continue in the public service, although it may be impossible to procure evidence of such a nature as would be received in a Judicial proceeding. In such cases deprivation of office without punishment or disqualification will be the appropriate way of meeting the case.

15. When an officer is acquitted of an offence by a Court of competent jurisdiction, he is entitled to re-instatement, provided the acquittal is *bona-fide* on the merits of the case, and not in consequence of a mere technicality, a legal flaw in the evidence, collusion with the witnesses, or some similar circumstance. In cases in which, notwithstanding a full acquittal, the re-instatement of the officer is inexpedient, or the infliction of some punishment, such as fine or suspension is necessary, in consequence of some neglect or minor dereliction of duty brought to light during the inquiry, the matter should be referred for the special orders of the Board. The power of re-instatement without blame, after a full acquittal, rests with the Officer who possessed the original power of appointment; but if this power of appointment is restricted by being dependent on the sanction or veto of any higher authority, then the confirmation of the re-instatement by the latter authority is requisite.

16. Revenue officers cannot dismiss their subordinates or remove them from the service, upon the ground of ill-health, or of physical incompetence to perform their duties, unless they have undergone medical examination, and unless a certificate to their unfitness for further performance of their duties has been obtained. Whenever a public servant, who is entitled to any allowance upon retirement, is so certified to be unfit and removed from the service, application on his behalf must be at once submitted through the proper channel.

17. Returns showing dismissals and suspensions of all servants drawing more than Rupees 10 per mensem, and of all Village Officers should be submitted to the Board in the prescribed forms. Suspension from office should always be for a definite period, and the cause of dismissal or suspension should be carefully and concisely entered in the proper column of the return.

27th March, 1820, Note 3; 25th August, 1831; 27th March, 1837; 2nd November, 1837; 3rd August, 1840; 8th June, 1843; 15th January, 1852; 7th April, 1859; 14th April, 1860; 30th August, 1860; 20th April, 1863; 17th Noyember, 1864; 6th December, 1866; 19th November, 1867; 12th October, 1869; Government Order, dated 10th December, 1869, No. 1,696, P. D.; 18th January, 1870; 13th June, 1873; 8th August, 1873; G. O., dated 2nd October, 1873, No. 1,682, Judicial Department, communicated to all Collectors with Board's Proceedings, dated 10th November, 1873, Miscellaneous No. 7,630; 28th November, 1873; G. O., dated 12th December, 1873, No. 1,410, communicated in Board's Proceedings, dated 17th January, 1874, Miscellaneous No. 310; 22nd January, 1874; G. O., 24th July, 1874, No. 920; 4th September, 1874; *25th March* 1880, *No.* 420; *G. O., 10th January*, 1881, *p.* 35, *J. D., 9th March*, 1881, *No.* 411.

245. Deputy Collectors.—There are four classes of these officers with the following salaries:—1st Class Rs. 600, 2nd Class Rs. 500, 3rd Class Rs. 350, 4th Class Rs. 250.

2. The appointment of Deputy Collectors will always appear in the Official Gazette.

3. To carry out the object of Government in appointing this class of public officers, it is essential that they should be treated with the same consideration and respect as is held to be the due of the Covenanted Assistants. Those of European extraction will be addressed in the superscription of English correspondence with the affix of Esquire. Natives serving in this grade will be addressed in a similar

case with the prefix of M. R. R. The corresponding modes of address for vernacular correspondence are given elsewhere.

4. Until Deputy Collectors are found qualified for an independent charge, they should be employed under the Collector's guidance, or that of an experienced Covenanted subordinate, in the same way as Assistant Collectors. While thus learning their duties, they may be of much use in examining complaints brought forward by petitioners, in taking evidence and preparing decisions in summary suits or in questions about lapsed Inams or in charges preferred against native subordinate servants. A portion of their time may also be employed, when necessary, in examining and classifying records. These details will be for the Collector's consideration, but the Board desire to impress upon all Collectors two leading principles; first, that the Deputy Collectors are to perform the duties entrusted to them in such a manner as to relieve the Tahsildars, and not so as to increase their work; secondly, that the Deputy Collectors are not to be employed in merely ministerial duties, but in such a way as will most quickly qualify them for an independent charge. With a view to this last requirement Deputy Collectors should not only investigate cases, but should also decide cases for themselves and pass their own orders.

5. On a Deputy Collector's assuming charge of a division the Collector will be careful to assign to him by a formal notice in the District Gazette powers equal to those of a Covenanted Assistant Collector in charge of a division. Such officers have, when once placed in an independent Revenue charge, the powers described in Section 3 Regulation VII of 1828. The decision whether the Deputy Collector has the necessary qualifications for a separate charge is left to the Collector; the Collector will however report to the Board when any one of these Officers is placed in charge of a taluk, or when his charge is extended.

6. One Deputy Collector, who will be specially nominated to the duty by Government, will be located at the head station, and have charge of the treasury, the Account Department, Stamps, Postage Labels, Yeomiahs and Pensions, the Press and other miscellaneous details. It will be the duty of this officer to prepare the ordinary Monthly and other Periodical Statements and Returns, and to conduct the routine correspondence connected with the accounts, both in the Collector's presence and in his absence. When present at the Hu

it will be optional with the Collector, as the responsible head of the district, to countersign all these statements, and the Treasury Officer is always to be subject to his control in the discharge of his duties. It is also to be clearly understood that the authority entrusted to him of forwarding Statements and Returns in his own name, and conducting the correspondence of the Account Department, extends only to ordinary and routine matters, on which point the Collector is to furnish him with detailed instructions after consultation, when necessary, with the Revenue Board, and the Accountant General. The Treasury Officer is to be authorized to send orders to the Tahsildars about the ...n, or the punctual transmission of their accounts, but should abs... the Collector's notice instances of carelessness, inattention to ...ons, or undue delay on their part.

of v... Further instructions to Treasury Deputy Collectors will be ...der the head of "Treasury."

9. Cancelled by C. O. No. 11 of 1880.

Col... When Deputy Collectors are in charge of taluks periodically ...nt of and visits to the taluks should be made by the Collector or ... Collector.

dir... The Treasury Deputy Collector is in the position of a pr... ssistant to the Collector, and does not acquire any independent ... over the Huzur establishment.

a ... 2. Neither the head-quarter residence nor the range of a wi... y Collector on general duties, may be altered without special ...ion from the Board. A report will also be made to the Board, ...enever these officers are called into the Collector's head-quarters ...rom their own ranges.

13. When Deputy Collectors have relatives in the service of Government, they are not to employ such relatives in their office establishments.

14. Deputy Collectors are Uncovenanted servants, and all rules regarding pecuniary dealings and possessing lands within the districts which they are employed, are applicable to them.

C. O., No. 32, Nov. 24, 1841; 10th May, 1859; 21st July, 1859; 8th ...ust, 1859; 20th August, 1859; 12th November, 1859; 23rd January, ...; 12th March, 1860; 25th September, 1860; 28th March, 1861; 15th ..., 1861; 19th September, 1861; 12th November, 1861; 8th March, 1864;

17th March, 1864 ; 8th December, 1864; G. O., dated 15th January, 1867, No. 123, R. D. ; 26th March, 1867 ; 30th August, 1869 ; 13th January, 1874.

246. Sub-magistrates.—Although Taluk Sheristadars have been as a rule appointed Sub-Magistrates concurrently, their time should not be absorbed with Magisterial work to the detriment of their proper functions. They may be permitted by the Collector to act as Town Magistrates in the absence of the Tahsildar.

26th October, 1860 ; G. O., 24th December, 1863, No. 2,021 ; 18th January, 1864 ; 14th May, 1879, No. 1,259.

247. Village officers.—The attention of Collectors is called to the annexed Proceedings of the Board, regarding the treatment to be employed, Village officers. Every endeavour should be made to raise the Deputation of these officials :—"I am directed to call your attention to the details Board's Circular of 20th February 1855, expressing the case their Government that Village Officers should be relieved from unnecessary attendance at the Tahsildars' Cutcherries, and from all need quickly convenience in the discharge of their duties. Those orders last re principally to Police proceedings : but the spirit of them is applicable to revenue business, and Government rely on your their endeavour to make the office of head of the village respectable and an object of laudable ambition. Government and the Board that this important end depends chiefly on Collectors themselves. the example they set of considerate forbearance towards their subordinates, and by the care they take in selecting persons of education character for the office of Tahsildar, in making known to them instructions of Government, and seeing that those instructions are acted on with a willing and effective obedience. The subject is one on which precise rules can be laid down or are necessary ; but the principle to be kept in view is, that Heads of Villages are not to be summoned away from their homes without good cause; and that on all practicable occasions, especially in matters of minor importance, information or explanation is to be obtained from them by sending a takeed (written order), instead of requiring their personal attendance. It is also to be clearly understood that it is not necessary for the Head of a Village always to accompany the village remittance to the Taluk Treasury. It is his duty to see the collections are fully made and that the remittance is despatched with a correct account and

invoice, under a trustworthy and sufficient guard. But if the collections are equal to the current demand, or nearly so, and no circumstances call for extra precautions during the transit of the remittance, the head of the village may act on his discretion in omitting to accompany it. In this case the remittance is to be examined and received into the Taluk Treasury immediately on its arrival, in the same manner as if the Head of the village was present. Under this arrangement a Head of a village will still be held responsible if he should despatch a remittance without due precautions for its safety, and he will be equally so for any difference or deficiency which may be found on examining the remittance at the Taluk Cutcherry."

2. Care should be taken not to appoint more headmen than are absolutely necessary.

3. Collectors are not at liberty to increase the existing number of village officials without special sanction.

26th February, 1855 ; 4th July, 1856 ; 20th October, 1865, Misc.

248. Uncovenanted servants holding lands.—No Deputy Collector will be allowed to hold, except in cases of lands previously acquired about which the orders of Government will be taken, or to acquire by purchase, bargain, mortgage, transfer, by any means, directly or indirectly, any landed property, or interest in any landed property, within the district in which he may be employed.

2. Collectors' Sheristadars are forbidden to hold land other than ancestral land already acquired, or to acquire land, in the districts in which they are employed.

3. Officers of the grade of Tahsildar or Sub-magistrate or Taluk Sheristadar exercising the powers of a Sub-Magistrate are forbidden to hold or acquire lands within the limits of the taluk over which they preside.

4. Revenue and Magisterial servants above the grade of peon and other than village officers are prohibited from purchasing directly or indirectly any kind of property, moveable or otherwise, at sales on account of Government dues in the taluks in which, or at the Huzur station at which, they may be employed.

5. Large purchases of land by Uncovenanted officers made with a view to agricultural profit under the Waste Land rules or otherwise will not in any case be permitted.

6. With the exception of the prohibitions given above, and on the fulfilment of certain conditions as shewn below, Uncovenanted servants of Government are permitted to hold and acquire lands.

7. Every Uncovenanted servant on the establishments under the Collector above the grade of peon must, on the 15th January of each year, give in, for registry in the Collector's office, a statement of all land purchased or otherwise acquired by him during the preceding year, whether within or without the district in which he is employed, and not already registered in his name, with a declaration at foot duly signed by him to the effect that it truly represents all the landed property possessed by him, or in which he is in any way interested, in the district in which he is serving, or elsewhere. The lands included in these statements will be entered in the District Registers of lands owned by Revenue servants. Care should be taken that delusive entries are not made, as for instance the registry of property in the name of a public servant's wife or other relation. Such servants will be warned of the heavy penalty attached to any omission on their part to give full and correct information on this point. The newly purchased lands are not to be transferred to the names of purchasers in the Village and District Registers until the selling parties have presented the usual deed of assent or Razinama to one of the Covenanted Revenue officers of the district.

8. When Uncovenanted servants as above specified become possessed of land, or of an interest in land, by individual inheritance, or as members of a family, they will immediately upon such property devolving upon them, communicate all particulars respecting it to the Collector for registry, with a declaration as to their truthfulness.

9. When persons holding land, or having any interest in land, are appointed Deputy Collectors, or are appointed to situations in a Collector's or Magistrate's Huzur or Taluk establishment, they will immediately upon such appointment, communicate to the Collector, for record in the District Register, all necessary particulars of such landed interests, should they not be already fully recorded in the same District Register, with a declaration as to their truthfulness.

10. Candidates for appointments must submit similar declaration of interest in land with their applications on pain of summary rejection; and where the appointments have to be made by Government or confirmed by the Board, all nominations or recommendations will state whether the person nominated or recommended is possessed of landed property, and in what locality.

11. Deputy Collectors, and Revenue and Magisterial servants, who, under the conditions above given may acquire or retain lands or interest in lands, must not under any circumstances take a direct part in the cultivation of such lands, and no portion of that time and attention which ought to be devoted to their public duties can be applied to the management of such property, nor will longer or more frequent leave of absence be allowed to them on that account. It will be the duty of Collectors to make such arrangements as shall, as far as possible, prevent the employment of Revenue and Magisterial Subordinate Officers in the taluk within which their lands may be situated, or in such appointments as may enable them to interfere in the management of those lands.

12. When a Village Officer purchases land at a sale on account of Government dues, the name of his office is to be exhibited in Forms 9 and 10 under Act II of 1864.

13. Failure to make the returns prescribed in paragraphs 7, 8 and 9 and in the manner therein laid down, will render the individual liable to immediate dismissal from the public service.

14. Collectors will keep a register in their Office of all lands referred to in these rules. In the case of Deputy Collectors a copy of the register of lands held by them will be maintained in the Board's Office; it is necessary therefore that all information on this head should be submitted to the Board by Collectors as obtained. Collectors will state in their annual Jummabundy Reports, for the information of the Board, the number of public servants who have acquired land during the fasli, the extent so acquired, with any other important particulars that may seem necessary. The information may be furnished in a short and convenient abstract statement.

15. The previous consent of the Collector is not necessary to enable a servant to purchase or acquire landed property where it may be admissible for him to do so under these rules.

16. Nothing contained in the rules will be held to apply to houses and grounds taken up for ordinary dwelling purposes, nor to public topes planted under the tope-rules.

17. The rules should be made generally known throughout the districts. They should be occasionally published in the Distric

Gazettes, and copies of them with translations should be posted up in the Revenue offices.

*11th September, 1848; 26th February, 1855; 4th July, 1856; G. O., 17th January, 1860, No. 84; 13th October, 1862; 19th December, 1862; 4th July, 1863; 25th November, 1863; 26th January, 1865; 20th October, 1865; Misc.; 20th January, 1866; 25th January, 1866, No. 591; 30th August, 1870, No. 934; 16th M[illegible], 1871, No. 2,070; 28th July, 1871, No. 3,171; 27th September, 1872, No. 1,9[illegible].

248A.—Officers in positions of trust and responsibility in the Uncovenanted Service are absolutely prohibited from entering into any money or other dealings whatever with persons resident within their official ranges and liable to be brought into any official relations with them, if such transactions are of a nature to place the Government officer under an obligation to the private individual incompatible with perfect freedom and independence of official action.

2. It is not necessary or expedient to attempt to define all the transactions to which the prohibition applies. It clearly includes all gifts of value, loans, credits, advances, supply of articles, or accommodation at unduly low rates or for insufficient consideration, and sales of property for inordinate prices; and while it is evident that no honest man will find any difficulty in applying the rule to his individual case, the Government will not be induced by any unworthy plea of non-violation of the letter of the rule to pass unpunished any disregard of its spirit, but will, on the other hand, visit such cases with their severest displeasure.

3. This rule will apply in the Revenue Department to all Deputy Collectors, District and Sub-division Serishtadars, Tahsildars, Taluk Serishtadars, Sub-Magistrates, Deputy Tahsildars, Forest Range Officers and all Government servants in corresponding positions of responsibility and trust.

Board's Proceedings, 26th April 1883, No. 1177.

249.—Batta to Uncovenanted servants and peons employed on district duty.—Daily allowance or travelling allowance allowed to Deputy Collectors is as follows:—

(a.) Daily allowance at Rupees 3 per diem,
(i) to First and Second Class Deputy Collectors for halts;
(ii) to Treasury Deputy Collectors for halts;
(iii) to all classes of Deputy Collectors for journeys when tents are carried.

(b.) Daily allowance at Rupees 2 to Third and Fourth Class Deputy Collectors for halts when not in tents.

(c.) Mileage at 4 annas per mile by road and double second-class fare for journeys by rail.

(d.) To Treasury Deputy Collectors the Railway fare of two servants and of a horse when taken.

The rule prescribed in the case of halts in excess of ten days referred to in paragraph 1 of Standing Order No. 239 and the rule in paragraph 2 that either daily allowance or mileage alone can be drawn during one tour are applicable to Deputy Collectors.

2. Subordinate officers in the Revenue and Magisterial Departments are allowed daily batta at the rates given in the Appendix when absent on duty from head-quarters. The rule prescribed in paragraph 1 of Standing order No. 239 regarding halts in excess of ten days is applicable, but a relaxation of the rule will be allowed by the Board in favor of sub[illegible]inate and non-gazetted officers who do not draw a fixed tentage allowance, provided the halt was necessary in the interest of the public service and the allowance for the extended period is not a source of profit to the recipient. Peons can also draw batta when detached to do duty with troops passing through the district.

3. Hospital Assistants attached to the Revenue establishment are entitled ordinarily to the same batta as the other servants on that establishment; but see the proviso in paragraph 15.

4. The travelling allowances prescribed for subordinate officers in the Revenue and Magisterial Departments are inapplicable to taluk officials with the exception of (a) Gumastahs, Shroffs, Peons, Attenders, and Masaljees while absent from Cusbah Station on duty; and (b) of Tahsildars, Deputy Tahsildars, Sherishtadars, Salt and Sea Custom Superintendents required to proceed beyond the limits of their taluks or divisions under orders from competent authority.

4*a*. A journey on duty of more than five miles from permanent or temporary head-quarters coupled with absence therefrom for upwards of twelve hours, shall be deemed a march entitling an officer to draw extra tentage or travelling allowance.

5. Cancelled by Board's Proceeding 18th November 1881, No. 2,769.

6. Subordinate officers in the Revenue and Magisterial Departments who are entitled to batta at Rupees 3 a-day and are not members of office establishments may exchange the daily allowance due to them for each period of absence for an allowance of 4 annas per mile of the distance travelled during that period, excepting for so much of the distance as is travelled by railway, for which the officers will be allowed to draw in lieu of mileage double second-class railway fare. All other Subordinate officers, when they travel rapidly otherwsie than by railway or steamer, are entitled to actual travelling expenses up to a maximum of 4 annas a mile if their rank is not lower than that of Clerks, and of one anna a mile if they are Peons. The following rules regulate the allowances of these officers when they travel by railway.

(1.) For an officer whose service is superior under the Civil Pension Code.

At the option of the officer in lieu of any daily or monthly allowance.

If the officer's salary is not less than Rs. 50, second-class fare; or where there are only two classes, upper class fare.

If the officer's salary is less than Rs. 50, but not less than Rs. 10 a month, intermediate class fare; or if there is no intermediate class accommodation in the train by which he is required to travel, third; or where there are only two classes, lower class fare.

For an officer whose service is inferior under the Civil Pension Code.

In addition to any daily or monthly allowance to which he may be otherwise entitled, the fare of the lowest class in the train by which he may be ordered to proceed whether called lower, third, or fourth class.

(2.) If the journey involves the absence of the officer from his head-quarters or standing camp for one or more nights, so as to make it necessary for him to carry with him servants and baggage, double the fare to which he would otherwise be entitled may at the discretion of his superior officer be granted to him.

(3.) An officer in superior service may not, except as provided in Rule (4), charge railway fare on any day for which he receives daily or monthly travelling allowance.

(4.) If an officer in superior service is required to travel on one day partly by railway and partly otherwise, or to make a railway journey in the course of another journey or tour, then at the discretion of his superior officer he may be reimbursed his actual expenses not exceeding on the whole the amount to which he may be entitled under Rule (1) or (2) added to the amount to which he would otherwise be entitled, for the period occupied by the journey by railway as daily or monthly (consolidated) allowance.

8. Cancelled by Board's Pros., 18th November 1881, No. 2,796.

9. A free passage or refund of passage money may be granted at the following rates to an officer when travelling by sea or in a river steamer if he would be entitled to draw travelling allowance if he were travelling on land. Covenanted Civil Servants and Uncovenanted Officers with rank not lower than a Deputy Magistrate or Deputy Collector or with salary not less than Rs. 200 a-month are entitled to free passage for himself or refund of passage money at first-class rates; to free passage money at lowest class rates for two, or, if his salary is not less than Rs. 1,000, for three servants; and to the freight of such horses and tents as he would have been entitled to carry at the public expense had he been travelling by railway. Uncovenanted Servants in superior service as defined in the Civil Pension Code, with the exception of those included in the first class and of those on monthly salaries of less than Rs. 30, who ought, in the opinion of the heads of their offices, to belong to the third class, are entitled to free passage for themselves or refund of passage money at middle or second-class rates and to free passage or refund of passage money at lowest class rates for one servant. An officer of the third class is entitled to free passage for himself or refund of passage money at lowest third class rates.

10. Except horses and camp equipage which an officer of the first class is entitled to carry, no more personal luggage can be carried at the expense of the State than the quantity the freight on which, by custom, is included in the charge for passage.

11. If board is provided on the vessel either by its owners or its Commander, table money is recovered from an officer of the first class at the following rates for every day on which dinner is provided for him on board—(*a*) if the board includes wines and liquors, three-twentieths of salary up to a maximum of Rs. 8; (*b*) if the board

does not include wines and liquors, three-fortieths of salary up to a maximum of Rs. 4, provided, however, that table money shall not be recovered from a native of India compelled by caste or other scruples to make special arrangements for his board. Table money will not be recovered from officers of the second and third classes. If such an officer makes his own arrangements for messing, he is entitled to table money at the rate of three-tenths of his salary, but not exceeding Rs. 3 and not less than 4 annas for every day on which he dines on board, provided that a second-class passenger is not entitled to be supplied at the public expense with first class mess, *i. e.*, mess at the commander's table unless no other mess is provided in the steamer.

12. The families of the officers of the second-class are conveyed at the public expense. Table money will be paid at full rates for those members of the family of an officer who are not less than six years of age and at half-rates for other members ; but a passage will not be provided for more servants than the officer may take with himself under the rules when travelling alone.

13. The foregoing rules do not apply to an officer travelling otherwise than on payment of passage money in any vessel the cost of which is borne from Imperial, Provincial or Local Funds. Such an officer is not without the special sanction of the Government of India entitled to any travelling allowance unless he can certify that he has during the voyage incurred actual personal expenses, in which case he may recover the actual sum which he has so incurred not exceeding the amount of the daily or monthly travelling allowance to which he would have been entitled for the period of the voyage if during that period he had travelled by land.

14. Under the contract with the British India Steam Navigation Company passages for Government officers are granted at reduced rates when the journey is made on duty. No claim in excess of such rates will be admitted in auditing travelling allowance bills, and to avoid retrenchment the following procedure should be observed whenever Government servants proceeding on duty have occasion to travel by vessels belonging to the above Company. In the case of officers not below the rank of Deputy Collector passages at contract rates will be granted on their application, provided it is expressly stated at the time that the journey is made on duty. In the case of Government servants below the rank of Deputy Collector the application for passage must be accompanied by a certificate from the Head of the Office to the effect that the subordinate is entitled to the benefit of the contract rates. Officers taking up their passages as private individuals will be required to bear the extra cost themselves.

15. Should a Hospital Assistant attached to the Revenue establishment be required to proceed to any distance beyond five miles from his fixed or temporary station, for the purpose of conducting a post mortem examination or of attending a departmental examination, he will draw mileage at 2 annas per mile if travelling by road, and actual fare by the 2nd or 3rd class according as the pay is Rs. 50 and above a month or not, if proceeding by rail or steamer.

16. The rule given in Order 239 as to journeys by Covenanted officers to places not more than 5 miles' distant from their permanent head-quarters applies equally to all officers mentioned in this Order.

28th March, 1859 ; 29th September, 1859 ; 7th January, 1860; 28th May, 1860 ; 20th August, 1860 ; 21st September, 1860 ; Government of India, 23rd July, 1861, No. 1,467, Financial ; 14th January, 1863 ; 25th October, 1865 ; 13th December, 1865 ; G. O., dated 29th June, 1866, No. 1,603 ; G. O., dated 20th July, 1866, No. 1,790 ; 24th July, 1866 ; 15th August, 1866 ; G. O., dated 7th September, 1866, No. 2,396 ; 5th October, 1866 ; 18th December, 1866 ; G. O., 19th June, 1867, No. 710, P. D. ; G.O., dated 9th August, 1867, No. 1,844, R. D. ; 12th October, 1867 ; 22nd February, 1868 ; Government of India, 24th April, 1868, No. 2,248, Financial ; 13th May, 1868 ; Government Order, 2nd February, 1869, No. 276, R. D. ; Government Order, 13th August, 1869, No. 2,327, R. D. ; Government Order, 3rd September, 1869, No. 2,492, R. D. ; 14th October, 1869 ; Government of India, 31st January, 1872, No. 778, Financial ; 9th September, 1872 ; Govt. of India Notifiction, 5th February, 1874 ; Government of India, 17th April, 1874, No. 2,466, Financial ; Government of India, 30th April, 1874, No. 2,696, Financial ; 22nd May, 1874 ; G. O., dated 10th June, 1874, No. 642 ; G. O., dated 13th July, 1874, No. 870, Revenue Department ; 10th August, 1874 ; 2nd September, 1874 ; 30th May, 1876 ; 9th July, 1877, No. 3,186 ; G. O., 16th November, 1877, No. 6,363, Revenue ; G. O., 18th February, 1878, No 254 ; G. O., 8th August, 1878 No. 1,394, Financial ; G. O., 23rd September, 1878, No. 1,549 ; 21st November, 1878, No. 3,102 ; 18th November, 1881, No 2796.

249—Travelling allowance to Tahsildars, Deputy Tahsildars, Sheristadars and other Taluk Officials.—The travelling allowances prescribed for subordinate officers in the Revenue and Magisterial Departments are inapplicable to taluk officials with the exception of (*a*) Gumastahs, Shroffs, Peons, Attenders, and Masaljees while absent from the cusbah station on duty ; and (*b*) of Tahsildars, Deputy Tahsildars, Sheristadars, and Salt and Customs

Superintendents required to proceed beyond the limits of their taluks or divisions under orders from competent authority.

2. The rates of travelling allowance admissible to the subordinates of Class (*a*) are those prescribed in Standing Order No. 249, paragraph 4, appendix. Officials of Class (*b*) may draw travelling allowance in the shape of mileage at four annas a mile or at the daily rates of batta allowed to officers of their class (Standing Order No. 249, paragraph 2, appendix) ; but the claim to the allowance must be vouched for by the order of the divisional or superior officer directing the subordinate official to proceed beyond the limits of his taluk or division.

3. This order is applicable to peons of the Salt and Customs Departments when they travel on duty beyond their ranges.

250. Uncovenanted examination rules, general test.—No one can ordinarily be appointed to any situation in the public service of Government, the salary of which is Rs. 20 or more, unless he pass a satisfactory examination in the General Test subjects detailed in the Appendix. Persons exempt from this rule are matriculated students of an Indian University, with a proviso as mentioned in paragraph 13, below ; graduates of an Indian University ; passed Candidates according to one or other of the tests laid down in the Government Notification of 4th March, 1858 ; and persons who were employed in the public service on or before 1st January, 1859, and have been continuously employed in a permanent appointment such as those of Clerk or Gumastah, the duties of which require a knowledge of reading and writing. Servants also displaced by revision of establishment, may be re-employed, if of five years' service, independent of the General Test Examination Rules.

2. Candidates for the General Test Examination must be not less than 18 years of age.

3. The General Test Examination will be held annually, and both in Madras and in the Provinces.

4. Candidates must send in their applications addressed to the Collectors of the districts in which they wish to be examined on printed forms, which may be obtained from all Tahsildars and Treasury Deputy Collectors. The forms of application must reach the Collectors on or before a fixed date, and under no circumstances will applications received after that date be accepted. For Trevandrum and Cochin the applications should be sent to the Resident of Travancore ; for Bangalore, to the Director of Public Instruction, Mysore ; and for Secunderabad, to the Executive Commissariat Officer, Secunderabad.

5. Candidates must pay to the officer from whom they obtain the form of application the prescribed fee, a receipt for which will be given separately, and also on the face of the form which is supplied to them. The fee must be paid in every case without exception, and will not be returned under any circumstances.

6. No application will be received unless it is accompanied by a certificate signed by a Medical Officer or Medical Subordinate of the following rank, showing that the candidate has been vaccinated or has had the small-pox :—Zillah Surgeon, Sub-Assistant and Native Surgeon, First and Second Apothecaries, Superintendent of Vaccination, or, failing any of the above, Hospital Assistant. In the case however of candidates who have produced certificates at any previous examination, no further voucher of this description will be necessary. Candidates will not be permitted to produce their vaccination certificates on the day of examination.

7. To facilitate reference, those candidates who have already passed for one branch as hereafter specified, and wish to enter for another branch, should state in their applications the year in which the passed and the page, &c., of the Gazette containing their names.

8. No candidate will be admitted to the examination at any other place than that named in his application. The place so named should be the nearest examining station to the candidate's permanent place of residence.

9. The following are the fees which each candidate is required to pay for admission to the Examination :—for the English Branch, Rupees, five ; for the Vernacular Branch, Rupees five ; for the Anglo-Vernacular Branch, Rupees seven ; for Matriculated Students, Rupees two.

10. For the purposes of these examinations, the Uncovenanted Service is divided into three branches :—English, Vernacular, and Anglo-Vernacular. The appointments belonging to the first of these branches include all appointments, the duties of which are conducted

entirely in the English language; those belonging to the second include all appointments, the duties of which are conducted entirely in the vernacular language; and those belonging to the third include all appointments requiring a knowledge both of English and of a vernacular language. A schedule has not been drawn up.

11. Candidates for employment in the English branch of the service are required to execute the test in the English language. Candidates for employment in the Vernacular branch are required to execute the test in the vernacular language of the district in which they seek employment. Candidates for appointments in the Anglo-Vernacular branch of the service must pass the History, Geography and Arithmetic tests in English, the test of handwriting, orthography, and composition both in English and in the vernacular language of the district in which they seek employment. In the latter case they may pass the English and vernacular tests either at the same examination, or at two different examinations, as they prefer.

12. Candidates who have already passed for one of the branches of the service, and gone up again for examination for another branch, will not be required to take up History, Geography, and Arithmetic a second time.

13. In the case of persons who have passed the Matriculation Examination of the Madras University, and who wish to be employed in the Government service without passing the General Test, it is provided that they must at any rate pass the test in Handwriting and Orthography in English, as laid down in G. O., 3rd December, 1875, No. 402, Ed. Dept. Such persons will apply in a special form to be given them by the Collectors.

14. Officials in the service of Government prior to 1st June, 1867, for whom a modification of the examination has been sanctioned by Government in their Order dated 23rd May, 1876, should apply to the Secretary to the Commissioner for the U. C. S. Examinations direct on a special form which will be supplied on application to that office. The fee for the modified test is Rupees 3, which should be remitted by a Money Order.

15. In all the papers executed in the examination-room in the vernaculars the words must be written separately, a space being left before and after each word, and the writing must be plain.

16. The candidates entered in each class will be ranked in the order of proficiency in a register prepared in a prescribed form.

17. It is to be distinctly understood that the Government do not undertake to provide appointments for all persons who may pass the prescribed examinations under these or other rules. Appointments are regulated by the requirements of the public service, and are in the hands of the usual authorities. It is likewise to be understood that it is open to Government, and with their sanction to other controlling subordinate authorities, whenever they see necessary to prescribe the period of service which must be passed in one grade of appointment before promotion to a higher grade, altogether irrespective of the examination rules.

Fort Saint George Gazette, dated 9th March, 1858, page 295; 7th August, 1860; Fort Saint George Gazette, 30th April, 1861, page 587; 17th May, 1861; 6th June, 1862; Supplement to Fort Saint George Gazette, dated 21st November, 1862; Fort Saint George Gazette, 13th June, 1865; 14th July, 1865; 9th November, 1865; Fort Saint George Gazette, 3rd January, 1866, page 3; Notification Gazette, 27th February, 1866, page 330; G. O., dated 14th March, 18[illegible]; No. 645; 21st April, 1866; G. O., dated 21st February, 1867, No. 50, Educational Department; 19th March, 1867; 11th September, 1872; G. O., 27th August, 1874, No. 296, Educational Department; *5th October*, 1880, *No.* 1,446.

251. Uncovenanted examination rules, special tests.—No person can be appointed to any situation for which the Government have ruled that special qualifications are required, unless he pass the Special Test examination prescribed for that situation.

2. In the appendix is given a schedule showing the names of the different tests, the offices to which each applies, and the particulars of the test examination, and a second schedule showing the fees payable under each test.

3. Persons will not be admitted to any of the Special Tests unless they have been employed continuously in the public service in a permanent appointment, the salary of which has exceeded Rupees 10 per mensem and other than that of peon or village servant since 1st January, 1859; or unless they have passed the General Test examination, not having been exempted from doing so by special order of Government; or unless they have passed the University Entrance examination. Special exemption from passing the General Test includes permission to appear for the Special Tests, unless such permission is specially withheld.

4. No person will be admitted to the Special Tests in English who has not passed either the English or the Anglo-Vernacular branch of the General Tests. Persons already in the service of Government, and known by their superiors to be sufficiently conversant with English, may be exempted from this rule on a certificate from a Judge or Collector.

5. Every application for examination by a Special Test must be accompanied by a vaccination certificate signed by a Medical Officer or Medical Subordinate of the following rank showing that the candidate has been vaccinated or has had the Small-pox :—Zillah Surgeon, Sub-Assistant and Native Surgeon, First and Second Apothecaries, Superintendent of Vaccination, or failing any of the above, Hospital Assistant. In the case, save however, of candidates who produce such certificates at previous examinations, these certificates will be dispensed with under arrangements to be made from time to time by the Commissioner for the U. C. S. Examinations.

6. Candidates must send in applications on printed forms, to be obtained from Tahsildars and Treasury Deputy Collectors, so as to reach the Collectors of the Districts in which they desire to be examined on or before a certain fixed date, after which date no applications will be received. All applications must be prepared in the English language.

7. Candidates in the Police Department who may apply for examination in the judical portion of the "Police Test" alone should submit their applications direct to the Superintendent of Police, and not to the Collector of the District in which they are employed.

8. Every application must be accompanied by the prescribed fee. The fee must be paid in every case without exception. Fees paid by candidates will not be returned to them or reserved for another examination.

9. Candidates will not be permitted to apply to be examined in both the lower and the higher standard of any Test at the same examination.

10. Candidates will not, under any circumstances, be permitted to come up for examination in a part only of the subjects prescribed for a Test.

11. Candidates will be permitted to take up at the same examination any or all of Tests I, II, VII-B, and VIII, on a single application. Separate certificates will be granted for each such Test successfully passed, and no candidate will be required to pass in the same Test twice.

12. Candidates will not be permitted to take up any of the Judicial Tests together with Test III in either Grade.

13. Candidates will not be allowed to appear for examination in Tests I-A, II-A, III-A, I-B, V, and VI in a vernacular language, unless specially permitted by an order of Government to do so.

14. Candidates taking up Test I-A may, if they have done sufficiently well, and if the Commissioner permits, be passed for Pleaders in the District Munsifs' Courts.

15. There will be an annual examination in Tests I, II, III, VIII, IX, X and the lower grade of Test VII open to all servants who have been continuously in the permanent employ of Government since the 1st January, 1859, or regular Pleaders of any Court, who have been continuously employed as such since the 1st January, 1859, to graduates and matriculated members of an Indian University, and to men who have passed the General Test Examination, on production of a vaccination certificate, and payment of the prescribed fees. There will be an annual examination also in Test IV, V, VI and the Higher Grade Test VII, but candidates in addition to being qualified to appear for these Tests as above must produce certificates (in the case of Tests IV and V from the Collectors of Districts; in the case of Tests VI and VII-A from the Heads of Departments in which employment is sought) recommending them for examination. Test VII-A will be also held from time to time (as occasion may require) under instructions from the Commissioner.

16. Graduates in Law of an Indian University may be appointed to any of the posts specified under I-A, II-A, II-B, without passing those Tests: but if they are candidates for the posts specified under I-B, that Test must be passed. The exemption here given extends only to the Tests named, and not to any other Tests which may be prescribed for the same posts.

17. Candidates for the Police Test mentioned in paragraph 6 must have previously passed in departmental subjects, and will pay a fee of Rupees 3.

18. Candidates for any of the Special Test Examinations will, except in cases where a higher minimum has already been fixed, be

required to get at least one-fourth of the marks allotted to each paper in a Test and half marks on the whole to secure a pass.

G. O., 10th March, 1871; G. O., 27th August, 1874, No. 926; G. O., 2nd September, 1874, Revenue; 25th March, 1880, No. 420.

252. Insolvency.—Government servants who have recourse to the law for relief of insolvent debtors will, without exception, be suspended, and for the period of their suspension their pay will follow the rule laid down for other case of suspension in the pay and Acting Allowance Code of the Government of India.

2. In case of imprisonment for debt pay may be withheld altogether, subject to the further orders of Government.

3. Each case of insolvency will on occurrence be reported to the Board, who will transmit the report to Government in the Public Department.

23rd June, 1881, No. 1,138; 29th September, 1881, No. 2,024.

253. Examination committee.—The constitution of the committee for the examination of Assistants, who examine Covenanted Civilians and others in native languages under various tests, is shewn in the Appendix.

Notification, Fort St. George Gazette, dated the 15th January, 1878, page 81

254. Salary to uncovenanted officers under suspension or trial.—Rules regulating the allowances while out of employ of an Uncovenanted Officer dismissed from office, or suspended from office as a penalty for misconduct or pending enquiry into his alleged misconduct.

I. Saving as provided in Rule III (*ii*) the salary of an officer who is dismissed ceases absolutely from the date of his dismissal; no allowances may be granted to him for any period occupied in the prosecution of appeals against the order dismissing him.

II. Saving as provided in Rule III (*ii*) an officer suspended in office as a penalty for misconduct is entitled to no salary while he is absent from duty.

III. Subject to the proviso that, without the permission of the Local Government, no expenditure in excess of what would have taken place if the officer remained on duty may be incurred—

(*i.*) Subsistence allowance at a rate not exceeding one quarter of his salary may be granted by the authority suspending him, to

officer removed from office pending enquiry into his alleged misconduct: provided that if the officer is a European, his subsistence allowance should not commonly be less than Rupees 25 a month; if his salary be less than Rupees 100 a month, the rate may be increased accordingly.

Note.—The subsistence allowance is authorized as a matter of grace only and cannot be claimed as of right.

(*ii.*) If the suspension of an officer as a penalty for misconduct is upon reconsideration or appeal held to have been unjustifiable or not wholly justifiable, or if an officer dismissed from office or suspended pending enquiry into his alleged misconduct is, after enquiry, or upon reconsideration or appeal, reinstated, then the revising or appellate authority may grant to the officer for the period of his absence from duty—

(1) if the officer is honorably acquitted—full salary;

(2) otherwise, such portion of his salary as to the revising or appellate authority may seem expedient.

G. O., 3rd September, 1878, No. 1,565 Fin. Dep.; 15th November, 1878, No. 3,058.

255. Security to be given by public servants.—Collectors should require security from their subordinates according to the following list:—Huzur Cash-keeper, Rs. 5,000; 1st Class Shroff, Rs. 2,000; 2nd Class Shroff, Rs. 1,000; 3rd Class Shroff, Rs. 500; 1st Class Taluk Shroff, Rs. 700; 2nd Class Taluk Shroff, 500; Stamp Vendor, Rs. 500; Frontier Shroff, Rs. 100.

2. Security is also to be taken from Deputy Tahsildars, Sea Custom Superintendents, the amount of security to be taken from them being calculated on the average monthly transactions in stamps and money, and fixed according to the following scale:—When the value of stamps and money transactions monthly is below Rs. 1,000; Rs. 100; when the value is above Rs. 1,000 but below Rs. 5,000, Rs. 500; when the value is between Rs. 5,000 and Rs. 10,000, Rs. 1,000; when the value is between Rs. 10,000 and Rs. 20,000, Rs. 2,000; when the value is above Rs. 20,000, Rs. 3,000.

3. Except with the special sanction of Government the only form of security to be taken from treasurers or other officers of Government entrusted with the charge of public money, &c., shall consist of Government promissory notes or stock notes or savings bank deposits. Shroffs on receipt of a salary of Rs. 20 per mensem and under have

been exempted as a class from the operation of this order, and they may therefore be allowed to furnish security in any other form they may find most convenient ; but in filling up vacancies in this class in future preference should be given, other qualifications being equal, to candidates who are able and willing to furnish securities in Government promissory notes, stock notes or savings bank deposits.

4. Where security is given in the form of title-deeds of immovable property, *i.e.*, where the property itself is the security, the bond should be attested by two witnesses and registered under Section 59 of the Transfer of Property Act IV of 1882. When accepting title-deeds as security care should be taken to make such deeds available for the realization of the property if required, which can best be effected by entering all persons interested in them in the bond and in the endorsement of deposit as parties thereto. Enfranchised inam land may also be taken as security under this rule. When personal security is given the security should be for double the amount prescribed in paragraphs 1 and 2.

5. When Savings' Bank Deposit books are taken as security, the deposit will be in the name of the depositor, but the Savings' Bank will hold a letter of agreement in the prescribed form signed by the depositor.

6. The security must be furnished within one month after the date of appointment. No salary is to be passed to a servant until the prescribed security has been furnished by him.

7. The competency of all securities should be periodically examined, and a report should be made to the Board once a year. On appointment of a person to a new office, fresh securities should be entered into, but care should be taken that no liability has been incurred under the old securities before they are cancelled. When personal security is taken the annual enquiry must be very careful.

27th July, 1837 ; 7th July, 1845 ; 27th May, 1847 ; 11th August, 18 9th May, 1860 ; 6th December, 1860 ; 13th January, 1863 ; 21st Mar 1864 ; 28th September, 1864 ; Letter from Accountant General, dated 1 January, 1865, No. 5,498 ; 4th April, 1865 ; 15th June, 1865 ; 15th April, 18 26th November, 1869 ; 23rd April, 1870, No. 2,722 ; 14th July, 1871 ; Fr the Accountant General, 12th August, 1874 ; G. O., dated 26th August, 18 No. 1,288 ; 23rd September, 1875 ; 22nd November, 1879, No. 3,218.

256. Entertainment of public servants.—The Government do not recognise caste, or any religious distinction, as a ground of civil disability. All classes or castes are therefore alike eligible to offices for which they have qualified under the examination rules, and for which the head of the office may consider them well suited. In engaging public servants care should be taken that they are not advanced in years, and Collectors should also be specially careful that the subordinate offices of their districts are not monopolised by the members of a few influential families. Endeavour should always be made to divide the principal appointments in each district among the several castes ; for instance where the Head Sheristadar is a Mahratta Brahmin the Sub-division Sheristadars may well be a member of some other class. A proportion of the Tahsildars in each district should belong to castes other than the Brahmin, and it should be a standing rule that the two chief Revenue servants in the Collector's Office should be of different castes.

3. Care should be taken to appoint one or more persons conversant with English to each Taluk Office as Gumastahs in order to assist the Tahsildar in the disposal of bills for payment.

4. Subject to considerations of honesty and efficiency, men who have devoted their past lives to the public service have a moral claim to preferential employment. Claims based on long service to the State should always be treated with full consideration.

5. Servants employed in another Department should not be entertained except by the express permission of the head of the Department.

6. A person who has passed the special test required for the post of Tahsildar cannot nevertheless be nominated to that office, unless he has served three years in one or more of the following situations : Sherishtadar, Sub-Magistrate or Deputy Tahsildar ; Head Clerk in the offices of the Collector, *Agent to the Governor*, Sub-Collector or Head Assistant ; Head Clerk in the Office of the Special Assistant Collector, Malabar ; Police Inspector ; Head Magisterial Clerk and Head Vernacular Clerk in Collectors' Offices ; the following offices in the Settlement and Survey Departments—namely, in the former Uncovenanted Assistant to a Deputy Director, Supervisor of Field Parties, and Inspector of Field Parties, and in the latter, Manager, Sub-Assistant and Inspector of Boundaries ; and Superintendent of Sea Customs, exercising magisterial powers.

2nd April, 1846 ; 23rd April, 1846 ; 9th March, 1854 ; 5th March, 1855 ; 7th November, 1859 ; 20th May, 1862 ; 30th August, 1865 ; 18th November, 1865 ; G. O., dated 7th July, 1866, No. 1,681 ; 3rd August, 1866 ; Government Order, dated 22nd July, 1868, No. 2,015, R. D., and G. O., dated 26th May, 1869, No. 1,477, R. D. ; 5th July, 1869 ; Government Order, dated 26th July, 1871, No. 1,302, R. D. ; 16th August, 1871 ; G. O., 18th October, 1873 ; 29th April, 1879, No. 1,111 ; G. O., 23rd August, 1880, No. 2,946 ; Board's Proceedings, 15th September, 1883, No. 2,782.

257. Service books.—To ensure the service books of Uncovenanted servants being properly kept up, the chief subordinate in every office must report to the head of the office at the close of each year whether the books of the several servants are correctly written up to date or not.

G. O., 26th December, 1877, No. 2,957, F. D. ; 4th March, 1878, No. 589.

258. Volunteers.—Collectors should very strictly limit the number of volunteers employed either in their own offices, or in those of their subordinates. None should be allowed but such as are registered after enquiry as to qualification and character ; and none should be so registered who have not passed the Uncovenanted Service General Test Examination.

25th August, 1859.

259. Leave generally.—Officers in the Revenue Department who obtain their leave from Government must apply for it through the Board.

3rd April, 1876, No. 904.

260. Casual leave.—Casual leave which effects o internal discipline of an office is not referred to by the Civil Code. Casual leave on full pay for a few days at a t granted by the head of an office to subordinates on his esta on occasions of deaths of near relatives, sickness, &c. S though not reported to the Audit Office, should be entered in and privilege leave will be granted or refused with reference amount of casual leave previously granted to the applicant.

8th July, 1856 ; 7th March, 1857 ; 21st December, 1857 ; 3rd December, 7th July, 1859 ; 12th August, 1859 ; 4th August, 1863 ; 16th July, 1864 ; 20th tember, 1864 ; 28th April, 1865 ; 12th June, 1865 ; 27th July, 1865 ; 26th Septem 1865.

261. Leave without pay.—The system or allowing officer long terms of so-called "leave" without pay, to enable them in fac to do duty in other departments, and to see how they like the work or how their new employers are satisfied with them is objectionable, the result being seriously to disorganize establishments. Leave is not to be given or sought on such pretences. Officers may be allowed to "act" in posts of higher pay for temporary duty, retaining a lien on their substantive posts, or on probation for terms of not more than three months in other departments in which permanent vacancies need to be filled, at the end of which time if not confirmed in their new posts they will revert to their substantive employment.

18th October, 1871, No. 4,420.

261A. Temporary Appointments.—In the case of the retirement of an officer on application for pension, an acting incumbent should be appointed on acting pay until the final orders of Government on the application for pension are passed. The officer appointed will subsequently, if he has proved himself qualified for the post, be confirmed retrospectively, and allowed full pay from the date from which the pension takes effect, or from that of retirement in case gratuity only is allowed to the retiring applicant.

16th November, 1870, No. 6,696 ; 11th October, 1881, No. 2,225.

262. Charges against public servants.—The Board impress upon all officers under their control the necessity of careful and close examination of charges brought against native public servants. If those servants are to be held strictly responsible for the due exercise of powers entrusted to them, and if any abuse of these powers is 5. severe punishment, it is necessary that they should not be entertained on light or insufficient grounds. Care should be taken that departments not sacrificed to mere clamour, and that they are not caught Co concocted to entrap them. It is indispensable that the 6. A into alleged offences should be conducted without haste, post of Ta ery opportunity should be afforded to the accused of provless he ha nocence.

Clerk in ne, 1856 ; Ext. Min. Con., 8th August, 1856, Rev. Dept., No. 86 ; 28th Collect 56 ; 23rd September, 1856 ; 1st April, 1857.

Assist 3. **Fines.**—The object of imposing a fine is to convey censure Clerme specific fault, and a series of small fines for a number of ing neglects should not be inflicted on one individual. A general thtention to duty would be better punished by suspension, or a change of grade. A revenue servant should seldom be fined more than two or three Rupees, and never more than ten unless the Col-

lector has obtained special sanction from the Board of Revenue. Th restriction includes village servants.

2. Frequent personal inspection of the mode of doing busines is more efficacious than fining or suspending Tahsildars.

3. A Quarterly Return of all fines imposed on servants, whos salaries exceed Rupees 10 per mensem, and also of fines imposed o village servants, will be submitted in the prescribed form.

4. Fines should not be inserted in District Gazettes.

5. Tahsildars are empowered to impose fines within a limit of one Rupee.

28th July, 1825; 13th July, 1826; 23rd December, 1856; 25th February 1859; 23rd May, 1873.

264. Payment of salaries.—Collectors should make such ar rangements as will secure to every subordinate the receipt of his full pay. They should hold one person in each department responsible for the correct disbursement of the salaries of the servants composing it.

2. The pay of the subordinate officers, both on the Huzur and Taluk establishments, will always be distributed in the presence of the native head of each department. The pay of each of the Talu establishments will be distributed at least once in the year under th immediate supervision of the Collector, or one of his subordinates i independent charge.

3. Collectors are not at liberty to make any alteration in t salaries of their establishments without special sanction, and th salary of an officer on leave is not at the disposal of the head of office for division among the other clerks. In the latter case nt acting officer should be appointed, so that the full strength of ve office may be kept up.

4. Collectors have discretionary authority to disburse the p of public servants absent on duty to persons whom they may empo to receive it at head-quarters, but care should be taken that all salar are drawn in the real names of servants.

5. The salaries of suspended officers should always be retai in deposit until the period for appeal has elapsed, and, in the cas officers of the superior grades, until the orders of the Board received.

9th February, 1822; 2nd May, 1833; 3rd July, 1834; 9th March, 1843; 27th February, 1845; 3rd March, 1851; 10th February, 1853; G. O., 21st June, 1865, No. 1,391; 13th July, 1865; 9th October, 1865.

265. Certificates of character.—The attention of Revenue officers is called to the necessity of observing care in framing the certificates of character or testimonials given by them to subordinates. An officer writing a certificate is naturally disposed to dwell on merits and pass over demerits as lightly as he conscientiously can; but, if the result is to give a wrong idea of character or to induce the reader of the certificate to believe that the bearer is fitted for employment for which the writer had good reason to believe he was unfitted, serious injury may accrue to the public service.

Government Order, dated 16th December, 1870, No. 2,051, R. D.; 18th January, 1871.

266. Dismissed servants.—Public officers are forbidden to entertain in their establishments any servant who has been dismissed from a public situation for recorded misconduct unless the special sanction of Government has been first obtained. Permanent exclusion of such persons from the service is the natural result in any case of deliberate fraud in the matter of money or accounts.

2. The prohibition given in the last paragraph does not include the cases of servants who have been removed from office merely for neglect of orders, unfitness for its particular duties, or from any consideration of expediency, without the imputation of criminality or malversation. Due care should therefore be taken in drawing up orders of dismissal to specify clearly the grounds on which the order is passed.

G. O., 30th November, 1830; 9th May, 1833; 2nd December, 1850; 20th December, 1859.

267. Government servants as witnesses.—Public servants may be summoned as witnesses by the Law Courts in any matter without reference to their official superiors, and when summoned they should be considered as absent on duty and should not be put under stoppages. The other servants in the office must carry on their duties without extra remuneration during such short periods of absence. Precautions should of course be taken to prevent servants from causing themselves to be cited as witnesses to suit their own convenience.

2. When it is found necessary by Revenue officials to require under Madras Act III of 1869 the attendance of any Government official not employed in the Revenue Department, due and sufficient notice should be given to the Head of the Division, Office, Range to whom he is subordinate. The time at which the witness summoned to appear must, in this case, be within office hours.

7th January, 1857; 11th October, 1859; 5th October, 1860, Misc.

268. Charge of office.—When an officer of lower grade than a Collector assumes charge of his office the fact need not be reported to the Board of Revenue. It will be sufficient if intimation is given to the Audit Office.

2. Revenue officers are not to make over charge of their office on the ground of sickness unless the necessity for the measure is duly certified by the Medical Officer of the station. The certificate should be forwarded direct to Government with the report of the temporary relinquishment of office.

3. When an Uncovenanted officer is gazetted to another office and no special instructions are given, he should give over charge and proceed directly on his receipt of the Gazette, and proceed at once to the presence of his new appointment. The responsibility of postponing Taluk duties will rest with the individual officer in orders, or with the superior officer who detains him. The Collector or Sub-Collector will issue such arrangements as may be necessary. Temporary arrangements can always be made immediately.

Board's Proceedings, 22nd March, 1851, No, 594; E. M. C., 2nd October, 1852, No. 649, Judl. Dept.; 18th October, 1852; 3rd July, 1854, G. O., 22nd August, 1874; No. 1,065; G. O., 30th January, 1878, No. 151.

269. Styles of address.—In the Appendix are given the modes of address to be adopted in vernacular correspondence between various classes of officials.

2. There is no objection to Officers of the Public Works and other Departments corresponding with Taluk officers in English when they are optionally aware that the officers addressed understand them, but it will be desirable if it is more convenient to Officers so addressed to reply in the vernacular. Officers of other Departments are to do. When Taluk Officers address the official letter form in English they may adopt the ordinary [illegible] be similarly addressed by letter by

the Upper Subordinates of the Public Works Department and by official memorandum by the superior officers, mentioned in the table annexed to Form III given in the Appendix.

10th February, 1876, No. 407; G. O., 11th August, 1880, No. 953.

270. Death of Uncovenanted European Officers.—The death of every European Uncovenanted Officer in the Revenue Department must be immediately reported by Collectors to the Board for transmission for information to Government.

9th July, 1870, No. 4,787.

271. Public servants as Vakeels.—Collectors will prohibit their subordinates from practising as vakeels without their knowledge and sanction, under pain of immediate dismissal from Government service.

G. O., 11th December, 1871, No. 1,642, Judicial.

272. Public servants as arbitrators.—The following are the Government of India rules subject to which public officers may undertake arbitrations:—(1). An officer may not act as arbitrator in any case without the sanction of his immediate superior, or unless he be directed so to act by a Court having authority to appoint an arbitrator. (2). No public officer may act as an arbitrator in any case which is likely to come before him in any shape in virtue of any judicial or executive office which he may be holding. (3). If an officer act as arbitrator at the private request of disputants, he can accept no fees. (4). If he act by appointment of a Court of Law, he may accept such fees as the Court may fix.

G. O., 21st February, 1873, No. 285, Judicial.

273. Sale, &c., of property by European Officers.—When a European public servant wishes to dispose of a house, bungalow, elephant, horse or carriage, or other valuable property, to any native within his jurisdiction, or within the limits of the district in which he is employed on the public service, and from which he is not about to remove, he must report his intention to the Government stating the facts and circumstances, and the price offered for the article to be sold. The Government will then pass such orders on the reference as may seem fit and proper. The same remarks apply to purchases.

2. When a European public servant is about to quit his station or district permanently, or for a considerable period, and wishes to

dispose of his house, bungalow, elephant, carriages and horses, and the like property of value to native purchasers, he will report his intention to the head local authority to which he may be immediately subordinate, and that authority will use its discretion in allowing the transaction, or in reporting the circumstance to the Government for further orders.

3. When a public servant, on quitting his station or district wishes to dispose of his furniture, household goods, live stock, &c. he is at liberty to do so either by circulating lists of such property amongst the community generally, or by having the same put up to public auction, without reference to any authority whatever. All that is necessary is, that the transaction should be open and patent to everybody on the spot.

4. These rules are applicable to European public servants of all descriptions, Civil, Military, and Uncovenanted.

5. Reports to Government must come through the Board in the case of officers under the Board's authority.

31st December, 1868.

274. Location of Revenue Officers.—No Revenue officer, Covenanted or Uncovenanted, subordinate to the Collector can leave the district at any time without leave from the Collector.

2. The further sanction of the Board is necessary in the case of officers in independent charge seeking to leave the district at times other than recognized vacations.

3. Collectors cannot leave the district at any time without the previous sanction of the Board.

4. Officers in independent charge are prohibited from leaving their charges at any time without sanction from the Collector.

5. There is no objection to the Sub-Collector, under permission from the Collector, occasionally visiting the District head-quarters for the purpose of conferring with the Collector on questions of administration, and thus ensuring one system and mode of revenue management in the district; but such visits should not occupy more than a month or two during the year.

8th Sept., 1834; G. O., 16th May, 1854, No. 556; 6th July, 1854; 8th December, 1864, Misc.; 22nd August, 1866; 19th June, 1868; 27th November, 1876, No. 2,982.

275. Appointments by temporary incumbents.—When an officer is put in charge of an office under circumstances which entitle him to deputation allowance, he is in the same position as one who has been formally gazetted to that office and should have the same privileges as regards making appointments.

14th April, 1875, No. 916.

276. Government servants and the public.—Collectors and other officers in the Revenue Department are prohibited from receiving valedictory or other complimentary addresses or testimonials of any kind. A farewell entertainment comes within the scope of this prohibition.

2. Native public servants are forbidden to raise subscriptions for the building of choultries, or similar purposes without the Collector's previous sanction.

3. The following is a summary of the existing law and rules regarding the acceptance by Government servants of presents from Native Chiefs and others. No deviation from the rules is permitted except with the sanction of the Government of India:—(1). The main provision of the law on the subject are contained in 13 George III, Chapter 63, Sections 23-24; 33 George III, Chapter 52, Sections 62-63; 3 and 4 William IV, Chapter 85, Section 76. (2). The prohibition of the receipt of presents from Native Chiefs and others does not extend to the receipt of a few flowers or fruits and articles of inappreciable value, although even such trifling presents should be discouraged. (3). It does not extend to the exchange of presents between Governors, Lieutenant-Governors, Chief Commissioners, Agents to the Governor-General, or Political Officers generally in their ceremonial intercourse with Native Chiefs, on which occasions the presents from the Chiefs are deposited in the Government Treasury and return presents are given at Government expense. (4). It does not apply to presents to Medical Officers made *bona fide* for service rendered. (5). The general prohibition extends to all servants of Government, Native or European, Covenanted or Uncovenanted, in whatsoever department they may be serving. (6). Where presents cannot be absolutely refused without giving offence, they must be delivered up to Government, and to this rule no exception whatsoever is permissible except with the express sanction of the Governor-General in Council, which will only be given under very special circumstances.

4. The following is the text of the Government of India Resolution relative to the connection of officers in the service of Government with the Press :—" (1). No officer in the service of Government is permitted, without the previous sanction in writing of the Government under which he immediately serves, to become the proprietor, either in whole or in part, of any newspaper or periodical publication, or to edit or manage any newspaper or publication. Such sanction will only be given in the case of newspapers or publications mainly devoted to the discussion of topics not of a political character, such for instance as art, science, or literature. The sanction will be liable to be withdrawn at the discretion of the Government. (2). Officers in the service of Government are not prohibited from contributing to the Public Press, but their position makes it incumbent upon them to confine themselves within the limits of temperate and reasonable discussion, and they are prohibited from making public, without the previous sanction of Government, any documents, papers, or information of which they may become possessed in their official capacity. These rules have been hitherto in most cases honorably observed. In case of a departure from them, or if the Government should consider the connexion of any officer with the Press to be contrary to the public interests, his liberty to contribute will be withdrawn. (3). The Government of India will decide, in case of doubt, whether any engagements of officers with the Press are consistent with the discharge of their duties to the Government. (4). Nothing in this Resolution is intended to relax the provisions of any regulations on this subject which now apply to the Army."

E. M. C., 4th March, 1851, No. 141, R. D. ; 17th March, 1851 ; 22nd September, 1860 ; G. O., 2nd June, 1865, No. 1,185, R. D. ; 26th June, 1865 ; 9th September, 1865 ; 9th November, 1867 ; G. O., 2nd June, 1875, No. 730, Public Department ; 16th July, 1875 ; G. O., 22nd July, 1875, No. 935, Public ; G. O., 31st July, 1876, No. 850, Public Department, communicated with Board's Proceedings, 31st August, 1876, No. 2,239 ; Board's Proceedings, 21st July, 1883, No. 2,101.

SUNDRY.

277. Rewards for killing wild animals.—Collectors, Divisional Officers, Tahsildars, and Deputy Tahsildars in independent charge are authorized to grant rewards for the destruction of wild beasts at the uniform rates shown in the appendix, and subject to the conditions hereafter specified. These rates will be uniformly paid in all cases whether the tiger, panther, &c., be large or small, male or female, half-grown or a mere cub. When it may appear necessary to offer a special reward for the destruction of some particular animal, the previous sanction of Government must be obtained.

2. Except in the case of elephants, officers will not consider themselves authorized to grant any reward unless the entire skin and the claws of the animal be produced.

3. Shikaris and others may equally claim the rewards due to them for the destruction of wild beasts from Tahsildars or Deputy Tahsildars in independent charge, without proceeding to head-quarters, and these officers on being satisfied by a report from the head of the village or otherwise, that the animal has been killed in the district, should invariably pay the rewards according to the sanctioned scale in full, and promptly, and should send a report to the head-quarters at the end of each month, or with the remittances or otherwise as the Treasury Deputy Collector may direct, with all the skins produced, as vouchers for the payments. On receipt of the skins at head-quarters they should be marked with one uniform mark for all districts, so that they can never be presented again, viz., with two blows of a one-inch chisel so as to form two sides of a triangle cut right through the skin just at the root of the tail.

4. When special rewards have been sanctioned for the destruction of some particular animal, however, the Collector or Divisional Officer may properly require to be satisfied by report from the taluk that the animal to be paid for is the one proclaimed.

5. Revenue officers are not to disburse rewards for the destruction of elephants, except where specific rewards have been previously offered for animals known to be man-killers or notoriously infesting

and destroying cultivation. It will be the duty of Collectors on the other hand to offer rewards for animals of the class just described when they are known to be occupying any locality.

6. These rules should be periodically published, and as opportunities occur the instructions on the subject should be verbally conveyed to shikaris and others interested. Taluk Officers should be particularly reminded of their duties under this order and of the necessity for promptness in disbursing the rewards.

G. O., 4th March 1882, Nos. 261-261A Bd.'s Procs., 5th May 1882, No. 1,239

278. Elephant-shooting.—The Government have reserved in their own hands the power of sanctioning issue of individual licenses to shoot elephants. Collectors will receive applications, and forward them for sanction to Government in the Public Department.

G. O., 7th May, 1875, No. 597, Public.

279. Unclaimed property.—It is the duty of Revenue officers to take charge of public property when requested to do so.

2. In the case of personal property left by intestates and not claimed by any one, the ownership vests in Government, and the provisions of Regulation III, Section 16, Clause 7, are applicable. Where the Civil Court takes no action on account of the trifling value of the property, Collectors are authorised to recover the property on behalf of Government. Articles of very small value can be returned to the finder, if no claimant appears after 3 months' notice. Other articles should be disposed of, after the same notice is given. Accumulations of unclaimed property should be avoided.

3. The personal or moveable property of persons dying intestate and without heirs is not an escheat, and that Regulation VII 1817 does not apply to such a case.

Court's Despatch, 16th May, 1838, No. 31; 14th September, 1840; 4th February, 1869.

280. Report upon draft Acts.—Collectors should invariably use draft Acts published in the Gazette. If they desire to make observations they should submit their remarks to the Board within two weeks from the date of publication.

23rd October, 1854.

Educational Department

Revenue Officers have many ...s, without resorting to ... measures of exercising a

useful influence in their districts in the direction of promoting a desire for education; this should be regarded as part of their duties.

2. Collectors and Divisional Officers should confer frequently with the Inspector of Schools.

G. O., 21st June, 1860, No. 1,021, R. D.; 14th November, 1862, R. D.

282. Trigonometrical Survey stations.—It is the duty of Taluk and Village Officers to preserve the stations of the Great Trigonometrical Survey from encroachment or destruction. Collectors are authorized to expend, for the protection of each station, a sum not exceeding on an average Rs. 4 a year; outlay in excess of this amount should not be incurred without special authority of the Superintendent of the Great Trigonometrical Survey. Payment should be made on a receipted bill, accompanied by a separate receipt; the bill should be sent by the Treasury Officer to the Superintendent of the Survey, who will countersign and transmit it to the Comptroller-General; the separate receipt will support the charge in the District Accounts. A notice written in English and the Vernacular should be given to the officials in charge of the stations to be shown to persons who may seek to remove the stones or in any way injure the station. Mischief of this nature is punishable under the Penal Code, and Collectors should give due notice to that effect, and should visit offenders with suitable punishment. Where reports are necessary, Collectors will report direct to the Superintendent.

G. O., 23rd October, 1863, No. 266, Ed. Dept.; 1st November, 1862; 29th August, 1870; 29th August, 1874, No 2,429; 25th March, 1880, No. 420.

283. Concessions on account of prohibited fines.—It will be understood that proprietors of Zemindaries, Polliams, Shrotriems, or other estates, are absolutely prohibited from levying fines of the nature contemplated in the Cattle Trespass Act, No. I of 1871. Where such fines were originally taken into account in fixing the peshcush, a corresponding deduction may as a rule be made. In cases where the power of collecting such fines has been exercised by prescription only, the compensation will be computed on the average collections of the last five years. This compensation has been granted not as a right, but as being fair and equitable under the circumstances.

E. M. C., 14th September, 1858, No. 1,221; 20th September, 1858; 1st March, 1869, No. 530.

284. **Impounded cattle.**—The provisions of the law requiring that unclaimed cattle should be kept in the pound for at least fourteen days before they are sold, must be complied with even where the value of the animals is not sufficient to cover the cost of their keep for that period.

30th July, 1869, No. 5,569.

285. **Rewards in escheats.**—When property which should properly have escheated to Government is illegally assumed, and information is given to the authorities by a private individual, a reward of ten per cent. on the value of the escheat will be given to the informant. Cases must however be reported for the orders of Government.

4th May, 1870, No. 2,939.

286. **Government Translators.**—Applications by Collectors for aid in translating must be made to the Government Translators through the Government and not direct.

G. O., 30th December, 1872, No. 1,424, Public.

287. **Boundary Marks.**—In districts in which the Revenue Survey is progressing, curnums and heads of villages should be required to satisfy themselves that the village and field boundary marks have been properly erected before the Demarcation officers leave the locality, and to sign the acknowledgment at the foot of the list of marks which will be presented to them by the Demarcation officers.

2. The village officials will thenceforward be held responsible for the careful maintenance of the marks. It will be their duty to bring to the knowledge of the Tahsildar all cases of marks being erased, altered, removed or injured.

3. Tahsildars and Revenue Inspectors will consider it an important part of their duty to ascertain the state of the village boundary marks from time to time as opportunity offers, and to see that the village officials do their duty. Whenever an injury to boundary marks has been detected, whether the offender is discovered or not, the matter should be reported by the Tahsildar without delay to the Divisional officer in order that necessary measures may be taken for repairing the injury.

4. The attention of Sub-Magistrates is called to the provisions of Section 9, Act XXVIII of 1860, which vest them with power to fine persons convicted of committing injury, &c., to boundary marks.

22nd May, 1863.

288. **Managed estates.**—When an estate is placed under management of the Collector by order of any of the Civil Courts, the circumstance should be reported to the Board. A report on the management of each estate should be submitted to the Board by Collectors annually, and surplus funds should be invested each year in Government Securities. The annual report should be accompanied by a statement showing the amount of surplus funds in hand, the amount invested, and the balance.

2. The proprietor himself, or one of his relatives whenever a competent person can be selected from among them, may with the Civil Court's permission be appointed as ameen for the management of the sequestered estate. The direction of affairs will thus be left in the hands of one having an interest in the resources of the estate, instead of in the hands of a stranger. It will be competent to the Collector to remove the ameen at any time, if his acts or management should prove unsatisfactory.

3. The course mentioned in the last paragraph may with advantage be adopted in the case also of estates under attachment for arrears.

16th July, 1829; 3rd August, 1829; 6th January, 1831; 1st August, 1836; 20th May, 1839.

289. **Security bonds.**—When real property is tendered as security to Government by any person, the security bonds should be duly registered under the provisions of the Registration Act, and care should be taken that all Government Promissory Notes given as security are duly endorsed to Government.

2. When Abkarry contractors or other persons called upon to give security to Government deposit money in a Bank it should be in the name of the Collector of the district as such and not in the name of the individual who may at the time be Collector.

3. Where the registration of assurances is optional, as for instance in leases for terms less than a year, purchase of lands or property with value less than 100 Rupees, Liquor Ferry and other Farm Kaboolayats; and where Government is a party; registration should be the rule and not the exception.

7th July, 1845; 2nd December, 1864; 26th May, 1865.

290. **Weights and measures.**—Government transactions are to be carried out, according to the tables of standard weights and measures given in the Appendix.

2. The weights and measures of shopkeepers and bazaarmen will be stamped free of charge at the several Arsenals, but fees will be charged when they are stamped by special establishments. The object should be to induce the recognition of the established standards, and without interfering with the use of locally established weights and measures, to test them, and record on them their values according to those recognized standards. It will be very generally found that weights and measures not corresponding in name with any recognized standard, are really exact multiples or fractions of some such standard, and that they may be stamped with reference to this.

3. When weights are sent to be verified by standard weights and only common scales or balances are available, the first thing to be done is to try the balance as to its degree of sensibility, apart from the question of its equilibrium. Suppose a maund weight of 25 lbs. to be sent for verification. Put a maund weight in the right hand scale, and exactly counterbalance it by weights in the left. If $1\frac{1}{2}$ dram weight Avoirdupois will then make a difference when placed in either one scale or the other, the balance may be considered good enough for the verification of a common maund weight of commerce. The maund weights sent for verification may then be examined thus. Place the standard Maund weight in the right hand scale, and exactly counterbalance it; then take it out and put in its place the weight to be verified. If the beam shows an equipoise, the weight is correct. It is of no consequence whether the arms of the beam be equal or not, or in other words, whether the scales are, or are not, correct. To ascertain if the balance is in equipoise, put a maund weight as before into the right hand scale, and exactly counterbalance it in the left hand scale. Then take it out, and put in other weights into the right hand scale, and produce exact equipoise this time in the right hand scale, not the left hand. It is now evident that the two weights weighed in the right hand scale are equal to one another, remove the weight from the left hand scale, and put therein the weight taken out of the right hand scale, and if the beam shows a true equipoise, the balance is correct; if not, the beam, or the scales, can only be adjusted by some competent workman. The same remarks hold good with reference to all other balances large or small. If a beam will not turn with $\frac{1}{500}$ part of the weight that may be in one scale, it cannot be used for very accurate purposes.

4. The following are the rules to be observed in testing grain measures:—(1). If the measure is to be used fully heaped, the weight of the heap due to the diameter according to the table shown in the Appendix must be deducted from the supposed or standard contents in rice before the test can be applied. If the measure is used only "half heaped," or merely "topped", half the amounts shown in the table should be deducted. The remainder in each case is the struck content of the measure to which alone the tests apply. (2). The diameter should be carefully measured to tenths of an inch. If a measure is not quite round a mean between the longest and shortest diameter should be taken. Some wooden measures are made with a flat rim, and the grain will be found to heap almost to the outer edge. In such cases the external diameter should be taken. It may exceed the internal diameter by $\frac{3}{4}$ths of an inch which in wide measures will cause a considerable difference in the weight of the heap. (3). For the struck contents thus obtained tests are to be applied either by volume of water, by weight of water, or by weight of grain. The first test should be always used if possible. A test by volume of water is the most trustworthy and much the most easily applied. The fluid oz. being of a volume accurately defined with reference to all conditions (viz., 1·73295 cubic inches), the test is independent of variations in temperature, barometric pressure, and matter in solution. It must be adopted in preference to the tests by weight of water or grain; but these tests are useful as a check and should not be entirely discontinued. (4). In the test by volume, (that is to say ounces) of water the best drinking water obtainable should be used as it is the clearest. The measure to be tested should be well washed out, and if it is of wood water should be allowed to stand in it for a quarter of an hour before testing, so as to guard against absorption during that process, whereby the result would be falsified. The capacity of the measure to hold water must be carefully ascertained, and leaks caulked on the outside only with pitch or sealing wax. But even though it be found impossible to staunch the measure, good results may be obtained by catching the water which escapes by leakage, measuring it, and deducting the amount from that poured into the measure from the test glass. Much care is required in filling the measure. The rim should be moistened before testing and the water should not be allowed to overtop it. If the rim be dry, water will stand without spilling quite a sixteenth of an inch above it; and in a

measure of five inches diameter this will represent 1·39 tolahs of rice. The surface of the water must be exactly level with the rim. (5). The test by weight of water is next best after that by volume of water. The measure must be first weighed empty and then full. The difference is of course the weight of the water. The same precautions as to filling and measure must be observed as for the volume test; and care must be taken against spilling. (6). In tests by weight of grain the paddy test is better than the rice test. Ordinary specimens should be used; there should be no attempt to procure old or well dried grain for the purpose, or to procure uniformity by using the same grain again and again. The tests by grain must always be by struck measure. The measure should be placed in a basket of grain so that the orifice is level. It should then be filled with both hands till no more will remain in the heap. This is full or liberal heaping. It seems to be considered in some places to be equivalent to "filling to overflowing." The heap is then to be swept off gently till level with the rim with a straight flat stick, not with the hand, and the remaining contents weighed. (7). The table in the Appendix gives the correspondence between Rice Tolahs, Paddy Tolahs, Water Tolahs, Water Ounces (volume), and Cubic Inches. The weight of distilled water at 80° with barometer at 30 inches is known to be 140·02 tolahs to 100 cubic inches, and the tables are based on the following assumptions:—Undistilled water 100 cubic inches,=undistilled water 140·75 tolahs,=in Telugu districts 111 tolahs rice and 82 tolahs paddy,=in Tamil districts 113·5 tolahs rice and 84 tolahs paddy. (8). The following is an illustration of the procedure indicated above. A measure which is supposed to represent, well heaped, 132 tolahs of rice is brought to be tested. Its heaping diameter is $5\frac{1}{4}$ inches. From Table quoted in clause "1" the heap weighs 15 tolahs. The struck contents ought to be 117 tolahs of rice, or from Table quoted in clause "7" for Tamil Districts $86\frac{5}{8}$ tolahs of paddy, $143\frac{1}{8}$ tolahs of water, and $59\frac{1}{2}$ ounces of water, according to the sum shown in the Appendix. (9). When the proper precautions as above described have been observed, measures may be stamped which are found to vary from standard within the following limits:—Test by ounces of water, $\frac{1}{2}$ per cent. Test by weight of water, 1 per cent. Test by weight of grains, 2 per cent. (10). Every stamping officer should have a twenty oz. glass epuivalent to a pint, and a five oz. glass graduated to quarter of an ounce.

5. The cubic capacity of the conical heap at the top of a measure can be directly calculated, if necessary, as follows:—The base and perpendicular height of the cone being known, multiply the square of the base by ·7854. This product being multiplied by one-third of the height will give the cubic contents. Thus the cubic contents of a Cone, whose base is 7·25 inches and perpendicular height 2·25 inches, is equal to $7{\cdot}25^2 \times {\cdot}7854 \times {\cdot}75$ or one-third of the height=$52{\cdot}5625 \times {\cdot}7854 \times {\cdot}75$=30·961940624 cubic inches.

6. The following are the directions for conducting the actual process of stamping weights and measures—(1). The large brass weights should be stamped on the top close to the handle on either side; the smaller weights on any part (the handles excepted) having sufficient even surface to receive the impression equally. Flat weights should be marked either on the top or underneath. (2). Measures of iron, or other metal, should be stamped below the rim, to effect which, it will be necessary to introduce the beak of an anvil or beak iron, into the vessel (held horizontally for the purpose) and the part to be marked held closely and firmly down on the beak by one person, whilst another applies the die on the upper surface, and a third party strikes steadily with a sledge, or heavy hand-hammer, until the required impression has been produced. (3). Measures may also be marked on the bottom by being inverted on an iron stake with flat top somewhat larger than the die. (4). In applying the large die, whether on brass or iron, the sledge-hammer must be used; for the small die the heavy hand-hammer will be sufficient. (5). The operation will be best performed by a Smith, Hammerman, and Bellows-boy; but where there is an Arsenal in the vicinity, within a moderate distance, the weights and measures should be sent there to be marked. (6). For weights or measures of irregular shapes in use with Bazaarmen and Native Merchants, no uniform system can be laid down; but as a general rule, they should be marked on a part on which the die can be applied equally. (7). If there is a joining at the side of a measure, an impression should he made across it.

7. In the Appendix is given a table showing the result of the recent conversion of local measures of capacity throughout the country into seers weight of 80 tolahs, for the purpose of the Imperial returns of food-prices. The first column of the table shows the names of the stations from which returns are received. The second column

shows the name of the standard measure in use in different localities formed of groups of stations; the third column shows the mode in use of each standard, that is to say whether it is used struck or with greater or less heaping. Column 4 shows the cubic capacities of certain specimen measures sent from each station to the Board's office, as indicating the particular specimen in use at that station. Column 5 gives the normal total contents, as far as they can be ascertained, of the selected standard measures used according to local custom; the contents being expressed in tolahs weight of 2nd sort rice, otherwise called average rice. In arriving at the conclusions contained in column 5 the Board have taken into consideration not only a number of expiremental measurements and weighments recently made and the figures given in column 4, but also certain similar data accumulated by Mr. Bayley in 1852. Columns 6 and 7 give the contents of the standard measures expressed in terms of the old Government seer of 80 tolahs, for 1st sort rice and 2nd sort rice. Column 8 gives the heaping diameter of the particular specimen measures sent up from each station. Columns 9—18 give the total contents of these particular measures in terms of the seer of 80 tolahs, for ten different commodities other than rice. The reason why in the two columns for 1st and 2nd sort rice there is only one entry for each selected local standard, whereas in columns 9—18 there is an entry for each particular reporting station is as follows. Diameters of measures vary at different reporting stations, and with the custom of measuring with the heaped measure this implies a varying quantity in the heap or in the contents which are in excess of the actual cubic capacity of the measure. The variation in diameter and heap is of no consequence for rice, because, that being the standard commodity of the country, all the measures are constructed purposely to measure it. A small diameter and consequently small heap will be compensated for in the construction by increased actual cubic capacity, and so on; so that all measures designed to give the same contents will do so for rice whatever be their diameter. When these measures of different diameters however are applied to the measurement of other commodities, they fail to agree, because these commodities have a law of heaping distinct from that of rice and differing also each from the other. In the case therefore of commodities other than rice it is necessary to calculate a different total contents for every different diameter, even though the struck contents be the same in each case.

8. The process of calculating the total contents as just mentioned may be followed thus. Column 5 of the Conversion Table gives the normal contents of the standard measure of the locality in average or 2nd sort rice. Column 8 gives the diameter of the particular specimen in use at the reporting station. Table X in the Appendix gives the heaping of the different commodities ascertained by experiment. Table Y shows the average ratio maintained throughout the Presidency between the weights of all the commodities, except salt, and 1st sort rice taken as standard; the figures in terms of average or 2nd sort rice can be ascertained by using the factor there given, viz., 100·62. The calculation for salt can be seen by consulting Board's Proceedings dated 2nd April 1875, No. 799; the figures are there recorded in terms of 100 cubic inches, but can be converted into terms of 2nd sort rice by using Table Y. Column 7 of the Conversion Table is column 5 divided by 80. Column 6 is obtained from column 7 by using the ratio between 1st and 2nd sort rice given in Table Y. For calculating the remaining commodities the variable value of the heap has to be considered. Deduct then from the weight shown in column 4 the weight of heap of rice due, to the diameter shewn in column 8, taking the figures from Table X. This will give the struck contents in average rice. The weight of the struck contents for any other commodity will be the number of tolahs of rice thus obtained multiplied by the figures giving ratio between that commodity and 2nd sort rice in Table Y. Add the weight of heap for the particular diameter and commodity, and the weight of total contents for that commodity is given. Dividing by 80 the figures are reduced to terms of the Government seer.

9. A Table is given in the Appendix for converting Indian Maunds of eighty-two and two sevenths lbs. into Tons and *vice versa*.

17th September, 1859, No. 3,710, P. S.; G. O., 6th October, 1859, No. 1,357, paragraph 2; Board's Circular, dated 11th October, 1859, No. 4,103; Board's Proceedings, 15th January, 1873, No. 51; Board's Proceedings, 2nd April, 1875, No. 799.

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Order 5, para. 2.]

STANDARD RATES FOR WATER-RATE ON DRY LANDS.

	First-Class Tanks, River and Spring Channels.	Second-class ditto.
	RS. AS. P.	RS. AS. P.
a. Water-rate for a single wet crop raised on dry lands, per acre ...	4 0 0	3 0 0
b. Second crop on the same land, per acre	2 0 0	1 8 9
c. For sugar-cane, betel, cocoanuts, plantains, &c., requiring water longer than an ordinary wet crop, per acre	6 0 0	4 8 0
d. For dry crop watered, whether first or second crop, per acre ...	2 0 0	1 8 0

Order 12, para. 7.]

RATES FOR DEDUCTIONS IN PEISHCUSH.

Estimated Number of years within which the land is likely to be cultivated.	Proportion which the deduction to be made in the Peishcush or quit-rent should bear to the Assessment of the lands taken up.
From 1 to 2 years.	·9
Do. 2 to 4 do.	·8
Do. 4 to 6 do.	·7
Do. 6 to 9 do.	·6
Do. 9 to 12 do.	·5
Do. 2 to 16 do.	·4
Do. 6 to 21 do.	·3
Do. 21 to 28 do.	·2
Do. 28 to 40 and above.	·1

Order 33, para. 2.]

DATES FOR RELINQUISHING RYOTWARY LANDS.

Name of District.		Date for relinquishing land.
1st Circle	North Canara South do. Malabar	30th April.
2nd do.	Ganjam Vizagapatam Godavery Kistna	31st May.
3rd do.	Bellary Kurnool Cuddapah Nellore North Arcot Salem Coimbatore	15th July.
4th do.	Madras South Arcot Trichinopoly Tanjore Madura Tinnevelly	15th August.

Order 34, para. 8.]

ADVERTISEMENT FORM UNDER RULES FOR DISPOSAL OF UNASSESSED WASTE LAND.

Notice No.

District of

Notice is hereby given that the lands hereunder specified will be put up to auction at (under the Government rules for the sale of waste lands, dated 6th March 1863, No. 476) and sold to the highest bidder above the upset price or prices enumerated in the following schedule at o'clock on the day of 18 .

2. Government reserves to itself all gold and other minerals, coal and stone or rock containing or supposed to contain gold or other minerals, and coal known to exist or which may at any time hereafter be discovered on in or under the said lands or any part thereof, together with full and free liberty and right of ingress, egress and regress by nearest way at all times for Government servants, agents, and workmen and all persons duly authorized by

Government in and upon the said lands, and either with or without horses and other cattle, carts, waggons, and other carriages, and to erect on the said lands and use any engines and machinery for the purpose of searching for, working, getting, and carrying away such gold and other minerals and coal and also to sink, drive, make and use upon the said lands mines, pits, shafts, drifts, adits, air-courses and water-courses, and to use all water which may be lifted or raised from the same; also to appropriate and use any part of the surface of the said lands for placing thereon the minerals, waste, rubbish and other substances got from such mines, and generally to do all acts and things necessary or proper for working and getting such gold and other minerals and rendering same merchantable, Government paying or rendering compensation to the purchaser his heirs representatives and assigns for all damage he or they shall sustain by reason of the exercise of such right of way or by the erection and use of any such engines, machinery or works or the exercise of all or any of such rights.

3. Government not to be at liberty to sink any mine, pit or shaft or to exercise any of the abovementioned reserved rights upon any part of the said lands occupied by any messuage or dwelling-house or its curtilage or by any enclosed garden or orchard.

4. All parties having claims on the said lands incompatible with the sale as herein notified are hereby required to prefer their claims on or before the day aforesaid to the undersigned.

Schedule of Lands to be sold.

District.	Taluk.	Village.	Number of Lot.	Name (if any) and Boundaries	Extent.	Upset Price.

5. The sale will be made subject to the following conditions :—

Conditions of Sale.

1. "That the highest bidder above the upset price shall be the purchaser of the premises, and if any dispute arise between two or more bidders at the same price the premises shall be im-

mediately put up again at the last preceding undisputed bidding and resold.

2. "That immediately after the lot is knocked down, the purchaser thereof shall pay to the Collector a deposit of ten rupees per centum in part of his purchase money and intimate to the Collector whether he elects to pay the residue within thirty days or by three yearly instalments as provided by the rules passed by the Honorable the Governor in Council under date the sixth day of March 1863, No. 476, and shall at the same time sign an acknowledgment in one of the Forms C and D (as the case may require) annexed.

3. "That if the purchaser shall elect to pay the residue of his purchase money within thirty days, he shall within thirty days from the day of sale, pay to the said Collector the residue of his purchase money and shall thereupon receive a conveyance of the premises in the Form marked A prescribed in G. O., dated 7th June 1881, No. 895.

4. "That if the purchaser shall elect to pay the residue of his purchase money by three yearly instalments, he shall within ten days from the day of sale execute a deed in the Form marked B prescribed in G. O., dated 7th June 1881, No. 895, Revenue Department.

5. "That all persons desirous of becoming purchasers are to satisfy themselves as to the identity and correct description of the property and the measurement and boundaries of the premises previous to the sale, as by having the premises knocked down to him, the purchaser thereof shall be held to have waived all objections to any mistakes that may afterwards appear to have been made in the description of the premises, as well as to any other error whatever, in the particulars of the property.

6. "That if the purchaser elects to pay within thirty days, and if from any cause whatever the purchase shall not be completed by the thirtieth day from the day of sale, or if the purchaser shall elect to pay by instalments and shall neglect for ten days from the day of sale, to execute a deed in the Form maked B prescribed in G. O., dated 7th June 1881, No. 895, Revenue Department, then the purchaser shall pay to the Collector interest at the rate of twelve rupees per cent. per annum on the remainder of his purchase money from the day of sale until the purchase shall be completed in the one case, or until a deed in the Form B be executed in the other case, without prejudice nevertheless to the right of resale reserved by the 7th Condition.

7. "That if the purchaser shall neglect or refuse to comply with the above conditions, or any of them, his deposit money shall be forfeited and retained by Government and the Government

shall be at liberty to resell the premises either by public auction or private contract without the necessity of previously tendering a conveyance to the purchaser, and the deficiency, if any, arising from such resale together with all expenses attending it shall be made good by the purchaser at the present sale, who shall so neglect or refuse as and for liquidated damages."

Order 34, para. 15.]

No. DEED A

THIS INDENTURE made the day of One thousand eight hundred and eighty BETWEEN THE RIGHT HONORABLE THE SECRETARY OF STATE FOR INDIA IN COUNCIL of the one part And of in the District of of the other part

WHEREAS under the Rules for the Sale of Unassessed Waste Land passed by the Honorable the Governor of Fort Saint George in Council on the 5th day of March One thousand eight hundred and sixty three and numbered 476 the Collector of did on the day of One thousand eight hundred and eighty offer for sale by public auction the land described in the Schedule hereunder written and WHEREAS at such sale the said offered the sum of Rupees for such land and being the highest bidder was declared to be purchaser thereof according to the terms and conditions in such Rules contained AND WHEREAS previously to the execution of these Presents the said has paid into the Treasury of the said Collector to the credit of Her Majesty's Government of India the full sum of Rupees

NOW THIS INDENTURE WITNESSETH that in consideration of the said sum of Rupees so paid by the said (the receipt whereof is hereby acknowledged) the said Secretary of State in Council doth sell alien enfranchise and convey unto the said the piece or parcel of land containing British Statute Acres situated in the village of in the Taluk of in the Collectorate of bounded as mentioned in the Schedule hereunder written and delineated in the Map or Plan hereunto annexed Together with all erections and buildings (if any) thereon erected and build And all ways paths passages watercourses wells fences ditches easements profits rights members and appurtenances whatsoever to the said land and premises and every or any part thereof belonging or appertaining EXCEPT and always reserved out of these presents all existing and customary rights of Government and of Proprietors of lands adjoining or lying

near to the land and premises hereby conveyed EXCEPT ALSO and always reserved unto the said Secretary of State in Council his successors and assigns all gold and other minerals coal and stone or rock containing or supposed to contain gold or other minerals or coal already found or which may hereafter be found to be within or under the said land and premises hereby conveyed or any part thereof TOGETHER with full and free liberty and right of ingress egress and regress by nearest way at all times for the said Secretary of State in Council his successors and assigns and his and their servants agents and workmen and for all persons by him or them duly authorised in and upon the said land and premises and either with or without horses and other cattle carts and waggons and other carriages and to erect upon the said land and premises and use any engines or machinery for the purposes of searching for working getting and carrying away the said gold and other minerals and coal AND with full liberty for the said Secretary of State in Council his successors and assigns to sink drive make and use upon the said piece or parcel of land mines pits shafts drafts adits air-courses and water-courses and to use all water which may be lifted or raised from the same AND ALSO to appropriate and use any part of the surface of the said land and premises for depositing placing and heaping thereon the minerals waste rubbish and other substances which may be got from the said mines AND GENERALLY to do all other acts and things necessary or proper for working and getting the said gold and other minerals and coal and rendering the same merchantable THE said Secretary of State in Council his successors and assigns paying or rendering compensation to the said

his heirs personal representatives or assigns for all damage which the said

his heirs personal representatives or assigns shall sustain by reason of the exercise by the said Secretary of State his successors or assigns of such right of way as is hereinbefore reserved or by the erection or use of any such engines machinery or works as are hereinbefore mentioned or the exercise of all or any of the rights hereinbefore reserved to the said Secretary of State his successors and assigns Provided always that nothing hereinbefore contained shall authorise the said Secretary of State his successors or assigns to sink any mine pit or shaft or to exercise any of the rights hereinbefore reserved to him and them upon any part of the said piece or parcel of land hereby conveyed which shall be occupied by any messuage or dwelling-house or its curtilage or by any enclosed garden or orchard TO HOLD the said land and premises hereby conveyed with the appurtenances to the said

his heirs personal representatives and assigns for ever FREE from all demand on the part of Her Majesty for or on account of quit-rent assessment land tax or other land revenue BUT

SUBJECT nevertheless to all general taxes and local rates now existing or which at any time hereafter may be imposed by law and to the covenant hereinafter contained AND the said

for himself his heirs personal representatives and assigns doth hereby covenant with the said Secretary of State in Council his successors and assigns that he the said

his heirs personal representatives and assigns will (at his and their own costs and charges) forthwith erect and at all times hereafter maintain and keep in good repair permanent boundary mark round the land and premises hereby conveyed.

IN WITNESS WHEREOF the Honorable the Governor of Fort Saint George in Council on behalf of the said Secretary of State in Council hath hereunto affixed the seal of the said Governor in Council and the said hath set his hand and seal the day and year first above written.

The Schedule to which the above-written Indenture refers.

District.	Registration Sub-District.	Village.	Name (if any) and Boundaries.	Extent.

The Seal of the Honorable the Governor of Fort Saint George in Council was hereunto affixed in the presence of

Secretary to Government.

Signed Sealed and Delivered by the above-named

at
in the East Indies in the presence of

Received from the above-named the sum of Rupees being the consideration money above mentioned to be by him paid.

Rupees

WITNESS

Collector of

B.

THIS INDENTURE made the day One thousand eight hundred and eighty BETWEEN THE RIGHT HONORABLE THE SECRETARY OF STATE FOR INDIA IN COUNCIL of the one part And of in the District of of the other part.

WHEREAS under the Rules for the Sale of Unassessed Waste Land passed by the Honorable the Governor of Fort Saint George in Council on the fifth day of March one thousand eight hundred and sixty-three and numbered 476, the Collector of did on the day of One thousand eight hundred and eighty offer for sale by public auction the piece or parcel of land containing British Statute Acres situated in the village of in the taluk of in the Collectorate of bounded as mentioned in the Schedule hereunder written and delineated in the Map or Plan hereunto annexed,

AND WHEREAS at such sale the said offered the sum of Rupees for such land and being the highest bidder was declared to be the purchaser thereof according to the terms and conditions in such rules contained

AND WHEREAS at the time of such sale the said paid to the said Collector the sum of Rupees being the amount of deposit at the rate of ten rupees per centum on the said purchase money as required by the said rules and under the provision contained in those rules has elected to pay the balance of such purchase money amounting to the sum of Rupees in three yearly instalments of Rupees each with interest on such balance or on such part thereof as shall from time to time remain unliquidated at the rate of six per centum per annum

NOW THIS INDENTURE WITNESSETH that in consideration of the said sum of Rupees so paid to the said Collector as hereinbefore mentioned (the receipt whereof is hereby acknowledged) and of the covenants on the part of the said hereinafter contained THE SAID SECRETARY OF STATE IN COUNCIL for himself his successors and assigns doth hereby covenant with the said his heirs personal representatives and assigns that on payment by the said his heirs personal representatives or assigns of the said sum of Rupees with interest thereon as herein mentioned, he

the said Secretary of State in Council his successors or assigns will convey unto the said his heirs personal representatives and assigns for ever The said land and premises TOGETHER with all erections and buildings (if any) thereon erected and built AND ALL ways paths passages waters water-courses wells fences ditches easements profits rights members and appurtenances whatsoever to the said land and premises and every or any part thereof belonging or appertaining EXCEPTING NEVERTHELESS all existing and customary rights of Government and of proprietors of lands adjoining or lying near to the said land and premises purchased as aforesaid in all existing roads and paths and in streams of water running through or bounding the purchased land and premises AND EXCEPTING ALSO and reserving unto the said Secretary of State his successors and assigns all gold and other minerals coal and stone or rock containing or supposed to contain gold or other minerals and coal already found or which may hereafter be found to be within or under the said land and premises purchased as aforesaid or any part thereof TOGETHER WITH full and free liberty and right of ingress egress and regress by nearest way at all times for the said Secretary of State in Council his successors and assigns and his and their servants agents and workmen and for all persons by him or them duly authorized in and upon the said land and premises and either with or without horses and other cattle carts and waggons and other carriages and to erect on the said land and premises and use any engines or machinery for the purposes of searching for working getting and carrying away the said gold and other minerals and coal AND WITH FULL liberty for the said Secretary of State in Council his successors and assigns to sink drive make and use upon the said piece or parcel of land mines pits shafts drafts adits aircourses and water-courses and to use all water which may be lifted or raised from the same AND ALSO to appropriate and use any part of the surface of the said land and premises for depositing placing and heaping thereon the minerals waste rubbish and other substances which may be got from the said mines AND GENERALLY to do all other acts and things necessary or proper for working and getting the said gold and other minerals and coal and rendering the same merchantable, THE SAID SECRETARY OF STATE IN COUNCIL his successors and assigns paying or rendering compensation to the said his heirs personal representatives and assigns for all damage which the said his heirs personal representatives or assigns shall sustain by reason of the exercise by the said Secretary of State his successors or assigns of such right of way as is hereinbefore reserved or by the erection and use of any such engines machinery or works as are hereinbefore mentioned or the exercise of all or any of the rights here-

inbefore reserved to the said Secretary of State his successors or assigns Provided always that nothing hereinbefore contained shall authorize the said Secretary of State his successors or assigns to sink any mine pit or shaft or to exercise any of the rights hereinbefore reserved to him and them upon any part of the said land and premises which shall be occupied by any messuage or dwellinghouse or its curtilage or by any enclosed garden or orchard to be held by the said his heirs personal representatives and assigns FREE from all demand on the part of Her Majesty for or on account of quit-rent assessment land tax or other land revenue BUT SUBJECT nevertheless to all general taxes and local rates now existing or which at any time hereafter may be imposed by law and to the observance of the several conditions in the said rules contained and the said

for himself his heirs personal representatives and assigns doth hereby covenant with the said Secretary of State in Council his successors and assigns in manner following (that is to say) THAT he the said his heirs personal representatives and assigns will at his and their own cost and charges forthwith erect and at all times hereafter maintain and keep in good repair permanent boundary marks round the land and premises so purchased and further that he the said his heirs personal representatives and assigns will on the day of One thousand eight hundred and eighty pay or cause to be paid to the said Secretary of State in Council his successors or assigns the sum of Rupees of lawful money of British India and on the day of which will be in the year One thousand eight hundred and eighty a like sum of Rupees and on the day of which will be in the year One thousand eight hundred and eighty a like sum of Rupees of like lawful money, and also will pay to the said Secretary of State in Council his successors or assigns interest at the rate of Rupees 6 per centum per annum on the said balance of the said purchase money or sum of Rupees or on such part thereof as shall from time to time remain unpaid by two equal half-yearly payments on the day of and the day of in each year TOGETHER with a proportionate part of like interest until the said balance shall be fully paid or satisfied or until the said Secretary of State in Council shall obtain possession of the said land and premises under the provisions hereinafter contained and it is hereby declared and agreed by and between the said parties hereto THAT until default shall be made by the said his heirs personal representatives or assigns in payment of the said instalments or any or either of them or any part thereof respectively or of the said interest or any part thereof it shall be lawfull for the said his heirs personal representatives and assigns peaceably and quietly to occupy possess and enjoy the said land and premises so purchased and received and take the rents issues and profits thereof to and for his and their own use and benefit and the said for himself his heirs personal representatives and assigns doth hereby further covenant with the said Secretary of State in Council his successors and assigns in manner following (that is to say) THAT in case he the said his heirs personal representatives and assigns shall make default in payment of the said instalments or any or either of them or any part thereof respectively or in payment of the interest hereinbefore covenanted to be paid or any part thereof as and when such instalments and interest shall respectively become due Then and in such case and within one month after demand of possession shall have been made on him of them by or on behalf of the said Secretary of State in Council his successors or assigns he the said his heirs personal representatives and assigns will deliver to any person authorized by an order passed by the Governor of Fort Saint George for the time being in Council to receive the same the quiet and peaceable possession of the said land and premises TOGETHER with all erections and buildings which now are or which at any time between the date of these presents and such delivery of possession may be erected and built or standing on the said land and all improvements made to the said land in the mean time and moreover that in the event of such default being made by the said his heirs personal representatives and assigns or in case of the breach or non-performance of any of the covenants and agreement herein contained on the part of the said his heirs personal representatives and assigns it shall be lawful for the said Secretary of State in Council his successors or assigns at any time thereafter to resell the said premises either by public auction or private contract and if on such resale the said premises should be sold for a sum less than the said sum of Rupees he the said his personal representatives and assigns will pay to the said Secretary of State in Council his successors or assigns the difference between the sum for which such premises shall be resold and the said sum of Rupees Or it shall be lawful for the said Secretary of State in Council his successors or assigns at any time after such default or breach into and upon the said land and premises or any part thereof in the name of the whole to re-enter and the

same to have again repossess and enjoy as in his and their former estate anything hereinbefore contained to the contrary notwithstanding.

IN WITNESS WHEREOF the Honorable the Governor of Fort Saint George in Council on behalf of the said Secretary of State in Council hath hereunto affixed the seal of the said Governor in Council and the said

hath set his hand and seal the day and year first above written.

The Schedule to which the above-written Indenture refers.

District.	Registration Sub-District.	Village.	Name (if any) and Boundaries.	Extent.

The Seal of the Honorable the Governor of Fort Saint George in Council was hereunto affixed in the presence of

Secretary to Government.

Signed Sealed and Delivered by the above-named

at
in the East Indies in the presence of

Received from the above-named the sum of Rupees

being the consideration money above mentioned to have by him been paid.

Rupees

WITNESS.

Collector of

G. O., 7th June 1881, No. 895.
Board's Proceedings, dated 13th August 1881, No. 1799.
G. O., 5th Oct. 1881, No. 1481.

Board's Proceedings, 18th Nov. 1881, No. 2817.
Do. 20th Oct. 1882, No. 2556.
Do. 25th Oct. 1882, No. 2580.

Order 34, para. 16.]

ACKNOWLEDGMENTS UNDER RULES FOR DISPOSAL OF UNASSESSED WASTE LANDS.

(1) *Form C.*

I, (A.B.) of , do hereby acknowledge that I attended at the sale mentioned in the annexed * Notice dated the day of 186 , No , and that I bid for the premises therein specified and distinguished as lot No. , the sum of Rupees (a) and that I was declared the purchaser thereof at that price under and subject to the conditions of sale set out in the said Notice. I have paid to the Collector of the sum of Rupees (a) being a deposit of ten Rupees per cent. in part of my purchase money, and I elect to pay the residue thereof within thirty days from this day. Dated the (a) day of (a) one thousand eight hundred and sixty (a)

WITNESS, (b) Signature of A. B.

(2) *Form D.*

I, (A. B.) of , do hereby acknowledge that I attended at the sale mentioned in the annexed * Notice dated the day of 186 , No. , and that I bid for the premises therein specified and distinguished as lot No. , the sum of Rupees (a) and that I was declared the purchaser thereof at that price under and subject to the conditions of sale set out in the said Notice. I have paid to the Collector of the sum of Rupees (a) being a deposit of ten Rupees per cent. in part of my purchase money and I elect to pay the residue thereof in three yearly instalments of Rupees (a) each, with interest thereon at the rate of six Rupees per cent. per annum as prescribed by the Rules passed by the Honourable the Governor in Council on the 5th March 1863 and numbered 476. Dated the (a) day of (a) 186 .

WITNESS, (b) Signature of A. B.

(a) Enter in words.

(b) The place of residence as also the occupation or other description of the witness must be written under his name.

* Be careful to annex a copy of the Notice, signed by the purchaser and Collector, to the Forms C and D.

Order 34, para. 23.]

UPSET PRICE OF LANDS UNDER RULES FOR DISPOSAL OF UNASSESSED WASTE LANDS

DISTRICTS.	Forest land.	Open land
Ganjam ...	2½ Rupees an acre ...	5 Rs. an acre.
Vizagapatam ...	5 do. an acre ...	For all kinds.
Cuddapah ...	5 do. ...	2½ Rupees.
Kurnool ...	10 do. for black cotton soil ...	5 do. for all other qualities of soil.
Nullamallays ...	5 Rupees an acre ...	
North Arcot ...	5 do. ...	2½ Rs. an acre.
Trichinopoly ...	5 do. ...	2½ do.
Madura Pulnis ...	10 do. ...	5 do.
Do. in the plains ...	5 do. ...	2½ do.
Tinnevelly Hill ranges ...	10 do. ...	5 do.
Do. in the plains, all kinds ...	2½ do. ...	
Coimbatore (except Neilgherries) ...	5 do. ...	2½ do.
Salem (except Shevaroys) ...	5 do. ...	5 Rs. per acre.
South Canara, Hill ranges ...	10 do. per acre ...	5 do. do.
Do. in the plains ...	5 do. ...	2½ do.
*Godavery ... Kistna ...	2½ do. per acre ...	For all kinds.
Nellore ...	5 do. ...	2½ Rs. per acre.
South Arcot ...	5 do. ...	2½ do. do.
Malabar ...	5 do. per acre for Ponum land ...	10 do. per acre for the more open and level lands exclusive of Wynaad.

*The Delta lands are excepted from the ordinary operations of the Rules.

Order 37, para. 1.]

FORM OF TITLE-DEED IN SPECIAL CASES.

WHEREAS has purchased at public auction the land specified below save and except thereout all gold and other minerals coal and stone or rock containing or supposed to contain gold or other minerals or coal known to exist or which may at any time hereafter be discovered all of which are hereby expressly reserved to the Right Honorable the Secretary of State for India in Council his successors and asssigns TOGETHER with full and free liberty

and right of ingress egress and regress by nearest way at all times for the said Secretary of State in Council his successors and assigns and his and their servants agents and workmen and for all persons by him or them duly authorized in and upon the said land and premises and either with or without horses and other cattle carts and waggons and other carriages and to erect on the said land and use any engines or machinery for the purposes of searching for working getting and carrying away the said gold and other minerals and coal And with full liberty for the said Secretary of State in Council his successors and assigns to sink drive make and use upon the said land mines pits shafts drifts adits air-ccurses and water-courses and to use all water which may be lifted or raised from the same AND ALSO to appropriate and use any part of the surface of the said land and premises for depositing placing and heaping thereon the minerals waste rubbish and other substances which may be gotten from the said mines AND GENERALLY to do all other acts and things necessary or proper for working and getting the said gold and other minerals and coal and rendering the same merchantable THE SAID SECRETARY OF STATE IN COUNCIL his successors and assigns paying or rendering compensation to the said his heirs personal representatives and assigns for all damage which the said his heirs personal representatives or assigns shall sustain by reason of the exercise by the said Secretary of State his successors or assigns of such right of way as is hereinbefore reserved or by the erection and use of any such engines machinery or works as are hereinbefore mentioned or the exercise of all or any of the rights hereinbefore reserved to the said Secretary his successors and assigns Provided always that nothing hereinbefore contained shall authorize the said Secretary of State his successors or assigns to sink any mine pit or shaft or to exercise any of the rights hereinbefore reserved to him and them upon any part of the said land which shall be occupied by any messuage or dwelling-house or its curtilage or by any enclosed garden or orchard

AND WHEREAS the said having paid into the Treasury at the sum of Rupees being the purchase money of the said land I hereby acting under the authority of the Governor in Council of Madras and for and on behalf of the said Secretary of State in Council confirm the said land to the said and heirs in permanent property (subject to the reservations and exceptions aforesaid) free of all demand on account of quit-rent assessment or other land tax PROVIDED HOWEVER that this Certificate in no ways affects the liability of the said land to payments for municipal or other local purposes.

Specification of the Land.

District.	Registration Sub-District.	Village.	Name, if any.	Boundaries.	Extent.	Sum paid.	Date of payment.

By order of the Government of Madras,

Dated this day of 188 .

Collector of

G. O., 7th June 1881, No. 895.
Board's Proceedings, 13th August 1881, No. 1729.
G. O., 5th October 1881, No. 1481.
Board's Proceedings, 18th November 1881, No. 2817.
Do. 20th October 1882 ,, 2556.
Do. 25th ,, ,, ,, 2580.

Order 38, para. 15.]

FORM OF TITLE OF PERMANENT SETTLEMENT FOR OCCUPIED LANDS CONVERTED INTO FREEHOLD.

THIS INDENTURE made the day of One thousand eight hundred and eighty BETWEEN THE RIGHT HONORABLE THE SECRETARY OF STATE FOR INDIA IN COUNCIL of the one part And of the village of in the Collectorate of of the other part.

WHEREAS the said registered proprietor of the land described in the schedule hereunder written and delineated in the map or plan hereunto annexed under the provisions contained in the rules for the redemption of land revenue passed by the Honorable the Governor of Fort St. George in Council under date the twenty-seventh day of August One thousand eight hundred and sixty-three number 1575 has paid into the Treasury at the sum of Rupees (the receipt whereof is hereby acknowledged) in redemption of the annual assessment or quit-rent at present payable on the said land NOW THIS INDENTURE WITNESSETH that in consideration of the said sum of Rupees so paid as aforesaid the said Secretary of State in Council

doth hereby declare that the said land is henceforward free from all demand on the part of Her Majesty for or on account of quit-rent assessment land tax or other land revenue PROVIDED however that these presents in no way affect the liability of the said land to the payment of all general taxes and local rates now existing or which at any time hereafter may be imposed by law and of the owners thereof to the observance of the several conditions in the said rules contained Nor do they in any way affect any rights or interests which other parties than the abovesaid may have in the said land AND PROVIDED FURTHER that these presents shall in no way be considered to grant to or in any way vest in the said his heirs personal representatives or assigns any right title or interest in or to gold and other minerals or coal or stone or rock containing or supposed to contain gold or other minerals or coal known to exist or which may at any time hereafter be discovered on in or under the said land or any part thereof all of which are hereby respectively reserved to the Right Honorable the Secretary of State for India in Council his successors and assigns together with full and free liberty and right of ingress egress and regress by nearest way at all times for the said Secretary of State in Council his successors and assigns and his and their servants agents and workmen and for all persons by him or them duly authorized in and upon the said land and premises and either with or without horses and other cattle carts and waggons and other carriages and to erect on the said land and premises and to use any engines or machinery for the purposes of searching for working getting and carrying away the said gold and other minerals and coal and with full liberty for the said Secretary of State in Council his successors and assigns to sink drive make and use upon the said land mines pits shafts drifts adits air-courses and water-courses and to use all water which may be lifted or raised from the same AND ALSO to appropriate and use any part of the surface of the said land and premises for depositing placing and heaping thereon the minerals waste rubbish and other substances which may be got from the said mines AND GENERALLY to do all other acts and things necessary or proper for working and getting the said gold and other mineral and coal and rendering the same merchantable The said Secretary of State in Council his successors and assigns paying or rendering compensation to the said his heirs personal representatives and assigns for all damage which the said his heirs personal representatives or assigns shall sustain by reason of the exercise by the said Secretary of State his successors or assigns of such right of way as is hereinbefore reserved or by the erection and use of any such engines machinery or works as are hereinbefore mentioned or the exercise of all or any of the

rights hereinbefore reserved to the said Secretary of State his successors and assigns Provided always that nothing hereinbefore contained shall authorize the said Secretary of State his successors or assigns to sink any mine pit or shaft or to exercise any of the rights hereinbefore reserved to him and them upon any part of the said land and premises which shall be occupied by any messuage or dwelling-house or its curtilage or by any enclosed garden or orchard.

AND THIS INDENTURE FURTHER WITNESSETH that for and in consideration of the declaration hereinbefore contained and in consideration of the premises he the said
for himself his heirs personal representatives and assigns doth hereby covenant with the said Secretary of State in Council his successors and assigns that he the said
his heirs personal representatives and assigns will at his and their own costs and charges forthwith erect and at all times hereafter maintain and keep in good repair permanent boundary marks round the said land and premises.

IN WITNESS WHEREOF the Honorable the Governor of Fort Saint George in Council on behalf of the said Secretary of State in Council hath hereunto affixed the seal of the said Governor in Council and the said hath set his hand and seal the day and year first above written.

The Schedule above referred to.

District.	Registration Sub-District.	Name, if any.	Boundaries.	Extent.

The Seal of the Honorable the Governor of Fort Saint George in Council was hereunto affixed in the presence of

Secretary to Government.

Signed Sealed and delivered by the above-named
of
in the East Indies in the presence of

Received from the above-named the sum of Rupees being the consideration money above-mentioned to be by him paid.

Rupees

WITNESS.

Collector of

Order 38, para 16.]

FORM OF TITLE OF PERMANENT SETTLEMENT FOR LAND OF WHICH THE ASSESSMENT IS CAPABLE OF BEING REDEEMED.

WHEREAS holder on terminable lease of the land specified in the schedule hereunder written and delineated in the Map or Plan hereunto annexed has made application that the said tenure may be changed into a permanent holding and has paid the actual cost of the survey and durable demarcation of the land.

I Collector of acting under the authority of the Governor in Council of Madras do hereby confirm the said land to the said
and his heirs in permanent property (with the exception of the right of mining as is hereinafter mentioned) and subject to the regular yearly payment of the sum of Rs. now payable thereon to Government.

PROVIDED that this quit-rent shall be paid for each Revenue year to the proper receiving officer on or before the 31st March in that year failing which it will be recoverable by the ordinary process for recovering arrears of land revenue by the Madras Code.

Provided also that the said or other lawful owner of the said land shall be at liberty at any time to redeem the aforesaid annual payment by paying to Government the sum of Rs. being equal to twenty-five times the amount of the said yearly quit-rent and that on such payment a certificate shall be given to him declaring the land to be thenceforward free from all payment of revenue or quit-rent.

Provided also that the said or other lawful owner of the said land shall at all times hereafter at his own expense repair and maintain in good order, the boundary marks erected round the said lands.

Provided also that this certificate in no way affects the liability of the above-said land to payments for general municipal or other local purposes nor does it in any way affect any rights or interest which other parties may have in the said land or any of the other conditions on which it is now held.

AND PROVIDED further that these presents shall in no way be considered to grant to or in any way vest in the said ( ) his heirs personal representatives or assigns any right title or interest in or to gold and other minerals or coal or stone or rock containing or supposed to contain gold or other minerals or coal known to exist or which may at any time hereafter be discovered on or under the said land or any part thereof all of which are

hereby respectively reserved to the Right Honorable the Secretary of State for India in Council his successors and assigns Together with full and free liberty and right of ingress egress and regress by nearest way at all times for the said Secretary of State in Council his successors and assigns and his and their servants agents and workmen and for all persons by him or them duly authorized in and upon the said land and premises and either with or without Horses and other cattle carts and waggons and other carriages and to erect on the said land and premises and to use any engines or machinery for the purpose of searching for working getting and carrying away the said gold and other minerals and coal And with full liberty for the said Secretary of State in Council his successors and assigns to sink drive make and use upon the said land mines pits shafts drifts adits air-courses and water-courses and to use all water which may be lifted or raised from the same and also to appropriate and use any part of the surface of the said land and premises for depositing placing and heaping thereon the minerals waste rubbish and other substances which may be got from the said mines And generally to do all other acts and things necessary or proper for working and getting the said gold and other minerals and coal and rendering the same merchantable The said Secretary of State in Council his successors and assigns paying or rendering compensation to the said his heirs personal representatives and assigns for all damage which the said his heirs personal representatives or assigns shall sustain by reason of the exercise by the said Secretary of State his successors or assigns of such right of way as is hereinbefore reserved or by the erection and use of any such engines machinery or works as are hereinbefore mentioned or the exercise of all or any of the rights hereinbefore reserved to the said Secretary of State his successors and assigns Provided always that nothing hereinbefore contained shall authorise the said Secretary of State his successors or assigns to sink any mine pit or shaft or to exercise any of the rights hereinbefore reserved to him and them upon any part of the said land and premises which shall be occupied by any messuage or dwelling-house or its curtilage or by any enclosed garden orchard.

Specification of the Land.

District.	Taluk.	Village.	Name, if any.	Boundary.	Extent.

By order of the Government of Madras.

Collector.

G. O., 7th June 1881, No. 895.
Board's Proceedings, 13th August 1881, No. 1726.
G. O., 5th Oct. 1881, No. 1481.
Board's Proceedings, 18th Nov. 1881, No. 2817.
Do. 20th Oct. 1882, No. 2556.
Do. 25th Oct. 1882, No. 2580.

Order 41.]

FORM OF PERMANENT SUNNUD.

Sunnud-i-Milkeut Istimrar, or Deed of Permanent Property, granted by Governor in Council of Fort St. George, on behalf of the Right Honorable the Secretary of State for India in Council, to Zemindar of

WHEREAS for a long series of years your Estate of consisting of the villages hereinafter named, has been held on a terminable tenure by yourself and your predecessors, and whereas the Government have now determined to confer on you a permanent property in it, it is hereby declared that the assessment of your estate has been fixed from the commencement of Fasli at the annual sum of Rupees which said sum of Rupees shall be, and is hereby accordingly declared by this Sunnud to be the permanent annual Jumma of your estate, payable in the current coin of the realm, in fixed monthly instalments, agreeably to the separate Kistbundy signed by you.

2. This permanent assessment of the land-tax on your estate is exclusive of the revenue derived from the manufacture and sale of salt and saltpetre; exclusive of the Sayer, or duties of every description, whether by sea or land, the entire administration of which the Government reserves to itself; exclusive of the Abkarry or tax on the sale of spirituous liquors, and intoxicating drugs; exclusive of the excise which is or may be levied on commodities or articles of consumption; exclusive of all taxes, personal and professional as well as of those from Markets, Fairs, and Bazaars; exclusive of Lakheraj lands (lands exempt from the payment of public revenue) and of all other alienated lands paying a small quit-rent (which quit-rent unchangeable by you, is included in the assets of your estate); and exclusive of all lands and russooms heretofore appropriated to the support of Village and Police Establishments. The Government reserves to itself the entire exercise of its discretion in continuing or abolishing temporarily or permanently the articles of revenue included, according to the custom and practice of the country, under the several heads above stated.

3. You shall regularly pay in all seasons the amount of the permanent assessment above fixed, the remissions which have occasionally been granted according to the custom of the country on account of draught, inundation, or other calamity of the

season, shall now cease, and never be revived, and if you should fail to discharge your engagements, your estate and your personal property shall be answerable for the consequence of such failure.

4. In the event of your failure, and as often as you shall fail to pay the amount of your permanent assessment according to the monthly instalments set forth in your Kistbundy hereinbefore referred to, all arrears of revenue due by you shall be recoverable under and in the manner provided for the recovery of arrears of revenue due by defaulters not holding a Sunnud-i-Milkeut Istimrar or other similar instrument, by Madras Act Number Two of 1864, entitled an Act to consolidate the Laws for the recovery of arrears of Revenue in the Madras Presidency, or by any law which may be hereafter enacted for the same purpose.

5. You shall be at free liberty to transfer, without the previous consent of Government or of any other authority, to whomsoever you may think proper, either by sale, gift, or otherwise your proprietory right in the whole, or in any part of your estate; such transfers of your land shall be valid, and recognized by the Courts and Officers of Government, provided they shall not be repugnant to the Mahomedan or the Hindoo laws, or to the Regulations of the British Government; but unless such sale, gift, or transfer shall have been regularly registered at the office of the Collector, and unless the public assessment shall have been previously determined and fixed on such separated portions of your estate by the Collector, such sale, gift, or transfer shall be of no legal force or effect, nor shall such transactions exonerate you from the payment of any part of the public land-tax assessed on your entire estate previously to such transfer, but your whole estate shall continue to be answerable for the total land-tax in the same manner as if no such transaction had occurred.

6. In the event of the sale of any part of your estate for the liquidation of arrears of the assessment or in satisfaction of the decree of a Court of Judicature, or in the event of the transfer of any part of your estate by gift, sale, or otherwise, you shall furnish the Collector with true and correct accounts of your entire estate, and of the portion of your estate to be so separated, for a period not less than the three years preceding such sale or transfer, in order that the due proportion of the public revenue may be fixed thereon. The assessment to be settled on the separated parts of your lands shall always bear the same proportion to the actual produce of the separated portion, as the total permanent Jumma on your estate bears to the actual produce of the whole estate, so that, if the accounts to be furnished by you should be correct, no partial assessment can happen, nor any increase of the fixed Jumma be ever made under whatever changes or improvements your interests or your pleasure may lead you to introduce into the estate.

7. In order that you may at all times be enabled to comply with the conditions of the 6th Article of this Sunnud, by which you are bound to furnish true and correct accounts of your estate when required by the Collector, you shall support the regular and established number of Curnums in the several villages of your estate. The Curnums shall be appointed from time to time by you, and shall obey all regular orders issued by your authority, but they shall not be liable to be removed from their offices except by the sentence of a Court of Judicature or the order of an officer of Government as may be determined by law. In the event of your having, or of your under-farmers, tenants, or ryots having cause of complaint against the Curnum of any village for a breach of duty, you shall be at liberty to institute, at your own peril, a suit in any Court of competent jurisdiction for the purpose of bringing such Curnum to trial and punishment; but in the event of your dispossessing a Curnum of his office without such previous regular process, or without the order of a competent officer of Government, you shall be liable to make such satisfaction for the injury as any Court of competent jurisdiction may decree. Where a Curnum may be dismissed from his office by the sentence of a Court of Judicature, or the order of an officer of Government, you shall, in the first instance, select a successor from the family of the last incumbent, provided any member of that family shall be capable of the duty of Curnum; but if no member of it shall be capable of discharging that duty, you shall exercise your discretion in the appointment of a proper person. The name of the person appointed to succeed shall be reported to the Collector.

8. You shall aid and assist the officers of Government in apprehending and securing offenders of all descriptions; and you shall inquire and give notice to the Magistrates of all robbers or disturbers of the public peace, who may be found, or who may seek refuge, in your estate.

9. You shall enter into engagements with your ryots either for a rent in money or in kind and shall, within a reasonable time, grant to each ryot a puttah or cowle, clearly defining the amount to be paid by him, and explaining every condition of the engagement, and you shall grant, or cause to be granted, regular receipts to the ryots for all discharges in money, or in kind made by them to you or for your account. If after the expiration of a reasonable period of time from the execution of your Cabooleat, you shall neglect, or shall refuse to comply with the demand of your under-farmers, or ryots, for the puttahs and receipts abovementioned, you shall be liable to be sued in any Court of competent jurisdiction, and you shall also be liable to such damages as may be decreed by such Court to the complainant.

10. Continuing to conform to the above stipulations, to render allegiance to the British Government, and to obey all the

Laws and Regulations which are now or may be hereafter in force in British India, you are hereby authorized and empowered to hold in perpetuity to your heirs, successors, and assignees at the permanent assessment herein-named the Estate of

Given in Fort St. George this day of

by the Right Honorable the Governor in Council on behalf of the Right Honorable the Secretary of State for India in Council.

Order 64, para. 1.]

PORT DUES TO BE CHARGED AT DIFFERENT PORTS.

Eastern Group.	Rates.		
Ganjam	As. 2	Tranquebar	As. 2
Gopaulpore	,, 2	Negapatam	,, 2
Calingapatam	,, 2	Nagore	,, 3
Bimlipatam	,, 2	Tuticorin	,, 3
Vizagapatam	,, 2	*Western Group.*	Rates.
Cocanada and Coringa	,, 3	Cochin	As. 2
Masulipatam	,, 2	Calicut	,, 2
Madras	,, 3	Beypoor	,, 2
Cuddalore	,, 2	Tellicherry	,, 2
Porto Novo	,, 2	Cannanore	,, 2
		Mangalore	,, 2

Order 67, para. 1.]

TABLES TO BE USED IN GAUGING SPIRITS.

Table I.

Showing the Average Gauge of Casks for different kinds of Liquors.

Beer	Hhd.	50 to 54	Imperial Gallons.
Do.	Do.	50 to 54	,, ,,
Madeira Wine	Pipe	93 to 95	,, ,,
Do. ,,	Hhd.	46 to 50	,, ,,
Sherry ,,	Butt	108 to 113	,, ,,
Do. ,,	Hhd.	53 to 56	,, ,,
Do. ,,	Quarter Cask	26 to 28	,, ,,
Port ,,	Pipe	110 to 115	,, ,,
Do. ,,	Hhd.	54 to 56	,, ,,
Do. ,,	Quarter Cask	26 to 28	,, ,,
Cape ,,	Pipe	95 to 100	,, ,,
Do. ,,	Quarter Cask	21 to 22	,, ,,
Marsala ,,	Pipe	92 to 97	,, ,,
Lisbon ,,	Hhd.	59 to 62	,, ,,
Ginger ,,	Do.	53 to 55	,, ,,
Do. ,,	Quarter Cask	28 to 29	,, ,,
Brandy	Hhd.	56 to 59	,, ,,
Do.	Barrel	33 to 35	,, ,,
Do.	Quarter Cask	24 to 27	,, ,,
Whiskey	Do.	25 to 26	,, ,,

Table II.

Showing the Dryage or Ullage in Gallons corresponding to a measured Dryage in Inches.

Cask of 31½ Common Gallons = 26¼ Imperial Gallons.			
Depth of Dryage.		Quantity of Dryage	
Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.
1	7	1	5/6
2	1	2	1 2/3
3	6	3	2 1/2
4	7	4	3 1/3
4	9	5	4 1/6
5	1	6	5
5	6	7	5 5/6
6	6	8	6 2/3
7	2	9	7 1/2
7	7	10	8 1/3
8	2	11	9 1/6
8	7	12	10
9	2	13	10 5/6
9	7	14	11 2/3
10	1	15	12 1/2
10	5	16	13 1/3

Cask of 42 Common Gallons = 35 Imperial Gallons.			
1	4	1	5/6
2	4	2	1
3	1	3	2 1/6
3	8	4	3 1/3
4	3	5	4 1/6
4	8	6	5
5	2	7	5 5/6
5	3	8	6 2/3
6	2	9	7 1/2
6	7	10	8 1/3
7	1	11	9 1/6
7	5	12	10
7	9	13	10 5/6
8	3	14	11 2/3
8	7	15	12 1/2
9	1	16	13 1/3
9	5	17	14 1/6
9	9	18	15
10	2	19	15 5/6
10	4	20	16 2/3
10	6	21	17 1/6

Cask of 63 Common Gallons = 52½ Imperial Gallons.			
Depth of Dryage.		Quantity of Dryage.	
Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.
1	5	1	5/6
2	2	2	1 2/3
2	8	3	2 1/2
3	4	4	3 1/3
4	1	5	4 1/6
4	4	6	5
4	9	7	5 5/6
5	3	8	6 2/3
5	7	9	7 1/2
6	1	10	8 1/3
6	5	11	9 1/6
6	8	12	10
7	2	13	10 5/6
7	6	14	11 2/3
7	9	15	12 1/2
8	3	16	13 1/3
8	6	17	14 1/6
8	9	18	15
9	2	19	15 5/6
9	5	20	16 2/3
10	1	21	17 1/2
10	2	22	18 1/3
10	5	23	19 1/6
10	8	24	20
11	1	25	20 5/6
11	3	26	21 2/3
11	7	27	22 1/2
12	2	28	23 1/3
12	5	29	24 1/6
13	1	30	25

Cask of 84 Common Gallons = 70 Imperial Gallons.			
1	4	1	5/6
2	0	2	1 2/3
2	5	3	2 1/2
3	0	4	3 1/3
3	4	5	4 1/6
3	8	6	5
4	3	7	5 5/6
4	7	8	6 2/3

Table II—(continued.)

SHOWING the Dryage or Ullage in Gallons corresponding to a measured Dryage in Inches.

CASK OF 84 COMMON GALLONS = 70 IMPERIAL GALLONS.

Depth of Dryage.		Quantity of Dryage	
Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.
5	0	9	7½
5	4	10	8⅓
5	7	11	9⅙
6	0	12	10
6	3	13	10⅚
6	5	14	11⅔
6	8	15	12½
7	1	16	13⅓
7	4	17	14⅙
7	7	18	15
8	0	19	15⅚
8	2	20	16⅔
8	4	21	17½
8	5	22	18⅓
9	0	23	19⅙
9	2	24	20
9	5	25	20⅚
9	7	26	21⅔
10	0	27	22½
10	2	28	23⅓
10	6	29	24⅙
10	8	30	25
11	0	31	25⅚
11	2	32	26⅔
11	4	33	27½
11	7	34	28⅓
12	0	35	29⅙
12	2	36	30
12	4	37	30⅚
12	6	38	31⅔
12	8	39	32½
13	0	40	33⅓
13	3	41	34⅙
13	5	42	35

CASK OF 108 COMMON GALLONS = 90 IMPERIAL GALLONS.

1	0	1	⅚
2	0	2	1⅔
2	4	3	2½
2	9	4	3⅓
3	4	5	4⅙
3	7	6	5
4	1	7	5⅚
4	5	8	6⅔

CASK OF 108 COMMON GALLONS. = 90 IMPERIAL GALLONS.

Depth of Dryage.		Quantity of Dryage.	
Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.
4	8	9	7½
5	2	10	8⅓
5	6	11	9⅙
5	9	12	10
6	2	13	10⅚
6	5	14	11⅔
6	7	15	12½
7	0	16	13⅓
7	2	17	14⅙
7	5	18	15
7	7	19	15⅚
8	0	20	16⅔
8	3	21	17½
8	5	22	18⅓
8	7	23	19⅙
9	0	24	20
9	2	25	20⅚
9	5	26	21⅔
9	7	27	22½
10	0	28	23⅓
10	2	29	24⅙
10	5	30	25
10	7	31	25⅚
10	9	32	26⅔
11	1	33	27½
11	3	34	28⅓
11	5	35	29⅙
11	7	36	30
11	9	37	30⅚
12	2	38	31⅔
12	4	39	32½
12	6	40	33⅓
12	8	41	34⅙
13	0	42	35
13	2	43	35⅚
13	4	44	36⅔
13	6	45	37⅓
13	9	46	33½
14	1	47	39⅙
14	3	48	40
14	5	49	40⅚
14	7	50	41⅔
14	9	51	42½
15	1	52	43⅓
15	3	52	44⅙
15	5	54	45

Table II—(continued.)

SHOWING the Dryage or Ullage in Gallons corresponding to a measured Dryage in Inches.

CASK OF 100 COMMON GALLONS = 91⅔ IMPERIAL GALLONS.

Depth of Dryage.		Quantity of Dryage.	
Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.
1	6	1	⅚
2	2	2	1⅔
2	7	3	2½
3	1	4	3⅓
3	5	5	4⅙
3	9	6	5
4	3	7	5⅚
4	8	8	6⅔
5	2	9	7½
5	5	10	8⅓
5	9	11	9⅙
6	0	12	10
6	5	13	10⅚
6	8	14	11⅔
7	1	15	12½
7	4	16	13⅓
7	8	17	14⅙
7	9	18	15
8	2	19	15⅚
8	5	20	16⅔
8	7	21	17½
8	9	22	18⅓
9	2	23	19⅙
9	5	24	20
9	8	25	20⅚
10	0	26	21⅔
10	3	27	22½
10	5	28	23⅓
10	7	29	24⅙
10	9	30	25
11	2	31	25⅚
11	4	32	26⅔
11	6	33	27½
11	8	34	28⅓
12	2	35	29⅙
12	4	36	30
12	6	37	30⅚
12	8	38	31⅔
13	1	39	32½
13	3	40	33
13	5	41	34⅛
13	8	42	35⅙
14	0	43	35
14	2	44	36⅚
14	4	45	37½
14	6	46	38⅓

CASK OF 110 COMMON GALLONS = 91⅔ IMPERIAL GALLONS.

Depth of Dryage.		Quantity of Dryage.	
Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.
14	9	47	39⅙
15	0	48	40
15	3	49	40⅚
15	5	50	41⅔
15	7	51	42½
16	0	52	43⅓
16	1	53	44⅙
16	3	54	45
16	6	55	45⅚

CASK OF 120 COMMON GALLONS = 100 IMPERIAL GALLONS.

1	4	1	⅚
2	2	2	1⅔
2	7	3	2½
3	2	4	3⅓
3	6	5	4⅙
4	0	6	5
4	3	7	5⅚
4	6	8	6⅔
5	0	9	7½
5	3	10	8⅓
5	6	11	9⅙
5	9	12	10
6	2	13	10⅚
6	5	14	11⅔
6	8	15	12½
7	0	16	13⅓
7	2	17	14⅙
7	5	18	15
7	7	19	15⅚
8	0	20	16⅔
8	2	21	17½
8	5	22	18⅓
8	7	23	19⅙
8	9	24	20
9	2	25	20⅚
9	4	26	21⅔
9	7	27	22½
9	9	28	23⅓
10	1	29	24⅙
10	3	30	25
10	5	31	25⅚
10	8	32	26⅔
11	0	33	27½
11	2	34	28⅓

Table II—(continued.)

SHOWING the Dryage or Ullage in Gallons corresponding to a measured Dryage in Inches.

CASK OF 120 COMMON GALLONS = 100 IMPERIAL GALLONS.			
Depth of Dryage.		Quantity of Dryage.	
Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.
11	4	35	29 1/6
11	6	36	30
11	9	37	30 5/6
12	1	38	31 2/3
12	3	39	32 1/2
12	5	40	33 1/3
12	7	41	34 1/6
12	9	42	35
13	1	43	35 5/6
13	3	44	36 2/3
13	5	45	37 1/2
13	7	46	38 1/3
13	9	47	39 1/6
14	1	48	40
14	3	49	40 5/6
14	5	50	41 2/3
14	7	51	42 1/2
14	8	52	43 1/3
15	1	53	44 1/6
15	3	54	45
15	5	55	45 5/6
15	7	56	46 2/3
15	9	57	47 1/2
16	1	58	48 1/3
16	3	59	49 1/6
16	5	60	50

CASK OF 140 COMMON GALLONS = 116⅔ IMPERIAL GALLONS.			
1	2	1	5/6
1	7	2	1 2/3
2	1	3	2 1/2
2	5	4	3 1/3
2	9	5	4 1/6
3	3	6	5
3	6	7	5 5/6
4	0	8	6 2/3
4	3	9	7 1/2
4	6	10	8 1/3
4	9	11	9 1/6
5	2	12	10
5	5	13	10 5/6
5	7	14	11
5	9	15	12
6	1	16	13
6	3	17	14 1/6

CASK OF 140 COMMON GALLONS =116⅔ IMPERIAL GALLONS.			
Depth of Dryage.		Quantity of Dryage.	
Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.
6	6	18	15
6	8	19	15 5/6
7	0	20	16 2/3
7	2	21	17 1/2
7	4	22	18 1/3
7	6	23	19 1/6
7	8	24	20
8	0	25	20 5/6
8	2	26	21 2/3
8	4	27	22 1/2
8	6	28	23 1/3
8	8	29	24 1/6
9	0	30	25
9	2	31	25 5/6
9	4	32	26 2/3
9	6	33	27 1/2
9	8	34	28 1/3
10	0	35	29 1/6
10	2	36	30
10	4	37	30 5/6
10	6	38	31 2/3
10	8	39	32 1/2
11	0	40	33 1/3
11	2	41	34 1/6
11	4	42	35
11	6	43	35 5/6
11	8	44	36 2/3
11	9	45	37 1/2
12	0	46	38 1/3
12	2	47	39 1/6
12	4	48	40
12	6	49	40 5/6
12	8	50	41
12	9	51	42
13	1	52	43
13	2	53	44 1/6
13	4	54	45
13	5	55	45 5/6
13	7	56	46 2/3
13	9	57	47 1/2
14	1	58	48 1/3
14	3	59	49 1/6
14	4	60	50
14	6	61	50 5/6
14	8	62	51
14	9	63	52 1/2
15	0	64	53 1/3

Table II—(continued.)

SHOWING the Dryage or Ullage in Gallons corresponding to a measured Dryage in Inches.

CASK OF 140 COMMON GALLONS = 116⅔ IMPERIAL GALLONS.			
Depth of Dryage.		Quantity of Dryage.	
Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.
15	2	65	54 1/6
15	4	66	54
15	5	67	55 5/6
15	7	68	56 2/3
15	8	69	57 1/2
16	0	70	58 1/3

CASK OF 160 COMMON GALLONS = 133⅓ IMPERIAL GALLONS.			
1	2	1	5/6
1	7	2	1 2/3
2	1	3	2 1/2
2	5	4	3 1/3
2	7	5	4 1/6
3	0	6	5
3	3	7	5 5/6
3	7	8	6 2/3
4	0	9	7 1/2
4	3	10	8 1/3
4	5	11	9 1/6
4	8	12	10
5	1	13	10 5/6
5	4	14	11 2/3
5	8	15	12 1/2
5	9	16	13 1/3
6	1	17	14 1/6
6	3	18	15
6	5	19	15 5/6
6	7	20	16 2/3
6	9	21	17 1/2
7	1	22	18 1/3
7	3	23	19 1/6
7	5	24	20
7	7	25	20 5/6
7	9	26	21 2/3
8	0	27	22 1/2
8	2	28	23 1/3
8	4	29	24 1/6
8	6	30	25
8	8	31	25 5/6
9	0	32	26 2/3
9	1	33	27 1/2
9	3	34	28 1/3
9	5	35	29 1/6
9	7	36	30

CASK OF 160 COMMON GALLONS = 133⅓ IMPERIAL GALLONS.			
Depth of Dryage.		Quantity of Dryage.	
Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.
9	8	37	30 5/6
10	0	38	31 2/3
10	2	39	32 1/2
10	4	40	33 1/3
10	5	41	34 1/6
10	7	42	35
10	9	43	35 5/6
11	1	44	36 2/3
11	2	45	37 1/2
11	4	46	38 1/3
11	5	47	39 1/6
11	7	48	40
11	8	49	40 5/6
12	0	50	41 2/3
12	1	51	42 1/2
12	3	52	43 1/3
12	5	53	44 1/6
12	6	54	45
12	7	55	45 5/6
12	9	56	46 2/3
13	1	57	47 1/2
13	2	58	48 1/3
13	4	59	49 1/6
13	5	60	50
13	7	61	50 5/6
13	8	62	51 2/3
14	0	63	52 1/2
14	1	64	53 1/3
14	3	65	54 1/6
14	4	66	55

CASK OF 180 COMMON GALLONS = 150 IMPERIAL GALLONS.			
1	1	1	
1	6	2	1 5/6
2	0	3	2 1/2
2	4	4	3 1/3
2	7	5	4 1/6
3	0	6	5 5/6
3	3	7	5
3	6	8	6 2/3
3	9	9	7 1/2
4	2	10	8 1/3
4	5	11	9 5/6
4	8	12	10

Table II—(continued.)

SHOWING the Dryage or Ullage in Gallons corresponding to a measured Dryage in Inches.

CASK OF 180 COMMON GALLONS = 150 IMPERIAL GALLONS.				CASK OF 180 COMMON GALLONS = 150 IMPERIAL GALLONS.			
Depth of Dryage.		Quantity of Dryage.		Depth of Dryage.		Quantity of Dryage.	
Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.	Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.
5	1	13	0 5/6	12	1	52	43 1/3
5	3	14	1 2/3	12	3	53	44 1/6
5	6	15	2 1/2	12	4	54	45
5	8	16	3 1/3	12	6	55	45 5/6
6	1	17	4 1/6	12	8	56	46 2/3
6	3	18	5	12	9	57	47 1/2
6	5	19	5 5/6	13	1	58	48 1/3
6	7	20	6 2/3	13	3	59	49 1/6
6	9	21	7 1/2	13	4	60	50
7	1	22	8 1/3	13	6	61	50 5/6
7	3	23	9 1/6	13	7	62	51 2/3
7	4	24	20	13	8	63	52 1/2
7	6	25	20 5/6	13	9	64	53 1/3
7	8	26	21 2/3	14	1	65	54 1/6
8	0	27	22 1/2	14	2	66	55
8	2	28	23 1/3	14	3	67	55 5/6
8	4	29	24 1/6	14	5	68	56 2/3
8	5	30	25	14	6	69	57 1/2
8	7	31	25 5/6	14	8	70	58 1/3
8	8	32	26 2/3	14	9	71	59 1/6
9	1	33	27 1/2	15	0	72	60
9	3	34	28 1/3	15	1	73	60 5/6
9	5	35	29 1/6	15	3	74	61 2/3
9	7	36	30	15	4	75	62 1/2
9	8	37	30 5/6	15	6	76	63 1/3
10	0	38	31 2/3	15	8	77	64 1/6
10	1	39	32 1/2	15	9	78	65
10	2	40	33 1/3	16	0	79	65 5/6
10	4	41	34 1/6	16	1	80	66 2/3
10	5	42	35	16	3	81	67 1/2
10	7	43	35 5/6	16	4	82	68 1/3
10	9	44	36 2/3	16	6	83	69 1/6
11	0	45	37 1/2	16	7	84	70
11	1	46	38 1/3	16	8	85	70 5/6
11	3	47	39 1/6	17	0	86	71 2/3
11	5	48	40	17	2	87	72 1/2
11	6	49	40 5/6	17	3	88	73 1/3
11	8	50	41 2/3	17	4	89	74 1/6
11	9	51	42 1/2	17	5	90	75

Order 71, para. 1.]

SCALE OF REWARDS TO INFORMERS UNDER CUSTOMS ACT.

I. Cases of under-valuation, false description, and attempts at evading duty—if the value of the goods confiscated is—

Rupees 100 or less, 75 per cent.
More than Rs. 100, and not more than „ 250, 70 „
Do. „ 250 do. „ 500, 65 „
Do. „ 500 do. „ 1,000, 55 „
Do. „ 1,000 ... ... 50 „

II. In all other cases where goods are confiscated—if the value of the goods is—

Rupees 250 or less, 75 per cent.
More than Rs. 250, and not more than „ 500, 45 „
Do. „ 500 do. „ 1,000, 40 „
Do. „ 1,000 do. „ 2,000, 35 „
Do. „ 2,000 ... ... 30 „

III. In cases of the detection of successful cases of smuggling, 75 per cent. of the value of the goods confiscated may be granted whatever that value may be.

Order 72, para. 2.]

CUSTOMS FORM A.— GENERAL PASS.

No. of 18 .

This General Pass is granted to the Steam Ship
Tonnage belonging to
under the provisions of Section 164 of the Sea Customs Act VIII of 1878, and on the conditions prescribed by the Chief Customs authority of the Madras Presidency in the Rules for Coasting Steamers, dated the

This Pass holds goods for the period of one year from throughout the ports and Coasts of the Madras Presidency.

Dated at Madras, this

(By Order.)

Secretary to the Board of Revenue.

Order 72, para. 8.]

CUSTOMS FORM B.—CARGO TO BE LANDED.

List of Cargo per Steamer *discharged at the Port of*

on the 18 .

Marks, Number, and kind of Packages.		Description of Goods when known.	To whom addressed or consigned.	Remarks.
	From the Port of Bombay, sailed the 5th September 1864.			
B. B. and F. ...	10 Bales ...	Silk goods ...	Messrs. Burjorjee Byramjee.	
F. F. L. L.	15 Cases ...	Wine, Sherry...	A. Campbell, Esq.	
Total...	25			
	From Rutnagherry, sailed the 16th September 1864.			
None	100 Bags ...	Linseed ...	Keshon Laljee.	
A. F. and Co. ...	50 Pieces ..	Timber ...	W. Nicol & Co.	
Total...	150			
	From Goa, sailed the 18th September 1864.			
M. ...	50 Boxes...	Wine	Manockjee Linjee.	
L. M.	10 Bags ...	Rice	Unknown.	
Total...	60			
Grand Total...	235			

And so on as the case may be.

Dated

(Signed) A. B.,
Commander, Steam Ship.

Order 72, para. 4.]

CUSTOMS FORM C.—COASTING PASS.

Port of

Ship's Name.	Tonnage.	Port of Registry.	Master's Name.	Whither bound.	Foreign goods Duty paid.	Warehouse goods removed in bond.	Country goods.	Restricted goods and goods liable to Duty of Excise.
1	2	3	4	5	6	7	8	9

Here state the particulars according to the above headings :

Cleared the day of 18 .

(Signed) ( ) (Signed) ( )

Officer in charge of Customs House. *Name of Master.*

Order 74, para.]

LIST OF PORTS FOR THE LANDING AND SHIPMENT OF GOODS.

Districts.	No.	Names of Ports and Sub-Ports.	Names of Ports.
Ganjam ...	1	Ganjam ...	గంజాం.
	2	Gopaulpore ...	గోపాలపురము.
	3	Sonapore ...	సోనపురము.
	4	Barwah ...	బారువ.
	5	Pundy ...	పూండి.
	6	Bapanapadu ...	బాపనపాడు.

List of Ports for the landing and shipment of Goods—(contd.)

Districts.	No.	Names of Ports and Sub-Ports.	Names of Ports.
	7	Calingapatam	కలింగపట్టణం.
Vizagapatam.	8	Conada	కోనాడ.
	9	Bimlipatam	భీమునిపట్టణం.
	10	Vizagapatam	విశాఖపట్టణం.
	11	Pudimadaka	పూడిమడక.
	12	Pentacottah	పెంటకోట.
Godavery...	13	Uppada	ఉప్పాడ.
	14	Coconada	కాకినాడ.
	15	Coringa	కోరంగి.
	16	Bendamurlanka	బెండమూరులంక.
	17	Narsapur	నరసాపురము.
Kistna ...	18	Masulipatam	మచిలిపట్టణం.
	19	Kottapalem	కొత్తపాళెం.
	20	Nagavalanka	నాగయలంక.
	21	Nizampatam	నిజాంపట్టణం.
	22	Gangadipalem	గంగాడిపాళియం.
	23	Penumudi	పినుమూడి.
	24	Morutota	మూరటుటా.
	25	Bodivanipalem	బాదువానిపాళియం.
	26	Ipurpalem	ఇపూరుపాళెం.
	27	Mottupalli	మోటుపల్లి.
Nellore ...	28	Kottapatam	కొత్తపట్టణం.
	29	Itamukala	యితముక్కల.
	30	Pakala	పాకల.
	31	Ramapatam	రామయ్యపట్టణం.
	32	Channayapalem	చెన్నయ్యపాళెం.
	33	Tummalapenta	తుమ్మలపెంట.
	34	Juvaladinne	జువ్వలదిన్నె.
	35	Iskapalli	ఇసుకపల్లి.

List of Ports for the landing and shipment of Goods—(contd.)

Districts.	No.	Names of Ports and Sub-Ports.	Names of Ports.
	36	Ponnapudi	పొన్నపూడి.
	37	Maipadu	మైపాడు.
	38	Krishnapatam	కృష్ణపట్టణం.
	38a	Kanuparti	కనుపర్తి.
	39	Pamanji	పామంజి.
	40	Tupili	తూపిలి.
	41	Dugarazupatam	దుగరాజపట్టణం.
	42	Pudi	పూడి.
Madras ...	43	Ennore	ఎణ్ణూర్.
	44	Madras	చెన్నపట్టణం.
	45	Covelong	కోవలం.
South Arcot.	46	Merkanam	மரக்காணம்.
	47	Cuddalore	கூடலூர்.
	48	Porto Novo	பரங்கிப்பேட்டை.
Tanjore ...	49	Kodiempalliem	கொடியம்பாளையம்.
	50	Tirumalavasal	திருமலவாசல்.
	51	Tranquebar	தரங்கன்பாடி.
	52	Nagore	நாகூர்.
	53	Nagapatam	நாகப்பட்டணம்.
	54	Valangani	வெளாங்கணி.
	55	Topatorai	தோப்புத்தொரை.
	56	Point Calimere	கோடிகரை.
	57	Muttupettai	முத்துப்பேட்டை.
	58	Adrampatam	அதிராம்பட்டணம்.
	59	Krishnajipatam	கிருஷ்ணாஜிபட்டணம்.
	60	Kattumavadi	காட்டுமாவடி.
	61	Ammapatam	அம்மாப்பட்டணம்.
	62	Kottaipatam	கோட்டைப்பட்டணம்.
	63	Gopalapatam	கோபாலப்பட்டணம்.
	64	Sundrapandiapatam	சுந்தரபாண்டியபட்டணம்
	65	Pasipatam	பாசிப்பட்டணம்.
Madura ...	66	Damodarapatam	தாமோதரப்பட்டணம்.
	67	Tondi	தோண்டி.
	68	Nambidalai	நம்பிதாளை.
	69	Pudupatam	புதுப்பட்டணம்.

List of Ports for the landing and shipment of Goods—(contd.)

Districts.	No.	Names of Ports and Sub-Ports.	Names of Ports.
Madura ...	70	Carungadu ...	காரன்காடு.
	71	Terupalancudi ...	திருப்பாலன்குடி.
	72	Devipatam ...	தேவிப்பட்டணம்.
	73	Mudiapatam ...	முடியன்பட்டணம்.
	74	Attangarai ...	ஆத்தங்கரை.
	75	Pillaimadam ...	பிள்ளைமடம்.
	76	Emanangundu ...	எமனங்குண்டு.
	77	Paumben ...	பாம்பன்.
	78	Rameswaram ...	ராமேசரம்.
	79	Mandapam ...	மண்டபம்.
	80	Vedalai ...	வெதாளை.
	81	Marakayapatam ...	மரக்காப்பட்டணம்.
	82	Muttupettai ...	முத்துப்பேட்டை.
	83	Kilakarai ...	கீழ்க்கரை.
	84	Ervadi ...	ஏர்வாடி.
Tinnevelly ...	85	Valinokkam ...	வாலிநோக்கம்.
	86	Vaippar ..	வைப்பார்.
	87	Tuticorin ...	தூத்துக்குடி.
	88	Coilpatam ...	காயல்பட்டணம்.
	89	Kulasegarapatam ...	குலசேகரப்பட்டணம்.
	90	Cochin ...	കൊച്ചി.
	91	Attupuram ...	ആറ്റുപുരം.
	92	Madayi ...	മാഡായി.
Malabar ...	93	Kurkuyi ...	കുക്കുഴി.
	94	Attakuyi ...	അട്ടക്കുഴി.
	95	Chowghat ..	ചാവക്കാട.
	96	Velliangode ...	വെളിയങ്കൊട.
	97	Ponani ...	പൊന്നാനി.
	98	Kuttayi ...	കുട്ടായി.
	99	Paraparma ...	പറപണ്ണ.
	100	Tanur ...	താനൂർ.
	101	Parpanangadi ...	പറപ്പനങ്ങാടി.
	102	Cadalondi ...	കടൽവണ്ടി.
	103	Beypoor ..	ബേപ്പൂർ.

List of Ports for the landing and shipment of Goods—(contd.)

Districts.	No.	Names of Ports and Sub-Ports.	Names of Ports.
	104	Molankadava ...	മൊളകടവ.
	105	Calicut ...	കൊഴിക്കോട.
	106	Pudiangadi ...	പുതിയങ്ങാടി.
	107	Elatur ...	എലത്തൂര.
	108	Kapatt ...	കാപ്പാട്ട.
	109	Quilandy ...	കൊവിൽകണ്ടി
	110	Kolam ...	കൊല്ലം.
	111	Cuddalore ...	കടലൂര.
	112	Trikodi ...	തൃക്കൊടി.
	113	Kottakal ...	ക്കൊട്ടക്കൽ.
	114	Vadakarai or Badagarai ..	വടകര.
	115	Mattungal ...	മുട്ടുങ്കൽ.
	116	Chombayi ...	ചൊമ്പായി.
	117	Callayi ...	കല്ലായി.
	118	Tellicherry ...	തലശ്ശേരി.
Malabar ...	119	Talayi ...	തലായി.
	120	Darmapatam ...	ധർമ്മപട്ടണം.
	121	Ezhara ...	എഴര.
	122	Cannanore ...	കണ്ണൂര.
	123	Pudiangadi ...	പുതിയങ്ങാടി.
	124	Balaipatam ...	വളപട്ടണം.
	125	Etticolam ...	എട്ടികുളം.
	126	Kavvayi ...	കുവ്വായി.
	127	Katcacherri ...	കാടക്കചേരി.
	128	Bekal ...	ಬೇಕಲ್.
South Canar...	129	Kasargodi ...	ಕಾಸರಗೋಡ.
	130	Cumbla ...	ಕುಂಬಳೆ.

List of Ports for the landing and shipment of Goods.—(concld.)

Districts.	No.	Names of Ports and Sub-Ports.	Names of Ports.
	131	Manjeshwar ..	ಮಂಜೀಶ್ವರ.
	132	Mangaloro ...	ಮಂಗಳೂರು.
	133	Mulki ..	ಮುಲ್ಕಿ.
	134	Padubidri ...	ಪಡುಬಿದ್ರಿ.
	135	Ermal ...	ಮೆರ್ಮಾಳ.
	136	Uchil ...	ಉಚ್ಚಿಲ.
	137	Caup ...	ಕಾಪು.
	138	Udiavar ...	ಉದಿಯಾವರ.
	138a	Udipi ...	
	139	Malpe ...	ಮಲ್ಪೆ.
	140	Barkur or Hungarcutti ...	ಬಾರ್ಕೂರು ಅಥವಾ ಹಂಗಾರಕಟ್ಟೆ.
	141	Kundapur ...	ಕುಂದಾಪುರ.
	142	Mayakankotta ...	ನ್ಯಾಕಿನಕಟ್ಟಾ.
	143	Baindur ...	ಬೈಂದೂರುಗಾ.
	144	Shirur ...	ಶಿರೂರು.

N.B.—Principal Ports at which there is a Superintendent or Assistant Superintendent are printed in large type, Subordinate Ports are printed in small type.



Order 75, para 6.]

RATES OF WHARFAGE IN THE MOFUSSIL.

	Per month.		
	RS.	A.	P.
Beer, whole pipes, butt, or puncheon..	0	12	0
Beer, half pipe, or hogshead.....	0	6	0
Beer, quarter pipe ...	0	3	0
Large casks containing glass or earthenware.....	1	0	0
Tierce. do. do. or provisions	0	12	0
Large crates, 12 dozen bottles	0	6	0
Small crates, 6 or 8 dozens more or less.....	0	4	0
Wines, butt or pipe.	2	0	0
Do. half pipe or hogshead.....	1	0	0
Do. quarter pipe....	0	8	0
Do. chests above 12 dozen size.....	0	8	0
Do. do. of 12 dozen or above 6 dozens.	0	6	0
Do. do. of 6 do. or 3 do.	0	3	0
Do. quarter chest, or 3 dozens.....	0	2	0
Do. all boxes under 3 dozens and above 1 dozen.....	0	1	0
Do. 1 dozen boxes	0	0	9
Spirits, per pipe.....	2	0	0
Canvas, per bale.....	0	3	0
Silk do.	0	6	0
Do. Piece Goods per case.....	0	6	0
Indigo, per chest...	0	6	0

	Per month.		
	RS.	A.	P.
Opium.....	0	6	0
Cotton, hemp, jute and safflower, per bale of 300 lbs. ...	0	4	0
Sugar, rice, and seeds, per 100 bazaar maunds..... ...	2	8	0
Cutch, per 100 bazaar maunds.....	2	0	0
Shell lac and lac dye, per chest.....	0	4	0
Vermillion, per box..	0	2	0
Arsenic do.	0	3	0
Brass leaf, per box...	0	2	0
China paper, per case.....	0	2	0
Do. Cases of Nankin, Cassia, camphor, silk, aniseed, &c., per case.....	0	3	0
Ginger or turmeric, per 100 bazaar maunds.....	3	0	0
Betel-nut, per bazaar maund.....	0	0	6
Cloves, do. do.	0	1	0
Coffee, pepper, cardamom, cumminseed, aniseed, in bags or bales, per bazaar maund.....	0	1	0
Spirits, hogshead.....	1	0	0
Do. in bottle case of 1 dozen.....	0	1	0
Do. above 1 and 3 dozens.....	0	1	6
Do. 3 dozens	0	2	0

Rates of Wharfage in the Mofussil—(continued.)

	Per month.		
	RS.	A.	P.
Spirits, above 3 and under 6 dozens.....	0	3	0
Do. 6 dozens.....	0	4	0
Do. For every doz. in excess of 6 doz. size.....	0	0	9
British Piece Goods, per case above 12 dozens.....	0	8	0
Do. do. per case of 12 dozens or above 6 dozens.....	0	6	0
British Piece Goods, per case of 6 dozs. or above 3 dozens.	0	3	0
Do. do. do. 3 do. or less.....	0	2	3
Do. do. per bale of size of bale of twist of 4 to 500 lbs.	0	6	0
Do. do. per bale of smaller size.....	0	4	0
Twist of all sorts, per bale of or 500 lbs.	0	6	0
Do. do. of smaller size.....	0	4	0
Metals, per bazaar maund.....	0	0	6
Sugar, spices, or any other similar articles, per Logshead.	0	8	0
Do. do. do. do. per tierce.....	0	4	0
Sugar-candy, per tub.	0	0	6
Tea, per whole chest.	0	2	0
Do. do. smaller box.	0	1	0
Paint, per keg of 56 lbs.....	0	0	6
Salmon, herrings, or other fish, per keg.	0	0	6
Turpentine, linseed, or other vegetable oil per jar.	0	2	0
All cordage, per cwt.	0	1	0
Rosin or dammer, per bazaar maund.	0	1	0
Tobacco, unmanufactured, per 1 maund bale.....	0	2	0
Gunnies, per large bale.....	0	8	0
Do. do. smaller do.	0	6	0
Cow hides, per large bale.....	0	12	0
Do. do. smaller do.	0	8	0
Goat skins, per bale.	0	8	0
Quicksilver, per bazaar maund.....	0	2	0
Tin plates, per box...	0	0	6
Bricks, per 1,000.....	1	0	6

Order 84, para. 7]

FORMS OF ABKARI ADVERTISEMENT.

(1) *Excise Districts—Arrack.*

Tenders are hereby invited for the exclusive privilege of manufacturing and selling country spirits and arrack in the districts and parts of districts , from the to the subject to the conditions hereinafter set forth. The privilege will not include the sale of toddy, of European wines and spirits or of beer, or the manufacture of beer; and the Collector shall be at liberty to issue licenses for these purposes, provided that no license shall be issued for the manufacture of country beer until the consent of the Board of Revenue has been obtained. When bodies of troops pass through the district or tract they may at the option of Government, and the privilege notwithstanding, be supplied with arrack by a separate contractor. Further, it is hereby notified that spirits manufactured in the country by the European process will under Section 12 of the Abkari Act be freely excised at the rate of duty of Customs in force for the time being on spirits imported by sea, and will be allowed into the market for sale: but the sale of such spirits in the shops licensed for the sale of country spirits and arrack will in no case be permitted.

2. Tenders are to specify the minimum revenue which the tenderers will guarantee to Government if the exclusive privilege above described is granted to them, and state the security which they are prepared to offer for the fulfilment of their engagement. Each tender must be accompanied by a deposit of Rupees in cash and enclosed in a cover subscribed with the words, "Tender for the exclusive privilege of making and selling arrack in ." It must be sent to the Collector of the district to which it refers so as to reach him on or before the , after which no tender will be received. The tenders will be opened by the Collector in public and before any tenderers who are present at the Cutcherry on the at 12 o'clock noon. The final disposal of the tenders will rest with the Board of Revenue, to whom the Collector will forward all the tenders he receives. The Board will have full power to accept the tender which they consider most advantageous to the public interests. The decision of the Board will be announced on or before the , and communicated direct to the tenderers, and the deposits will then be returned to the unsuccessful tenderers on their application to the Collector.

3. The party whose tender is accepted shall, within one fortnight after the Board's decision has been communicated to him, deposit with the Collector a sum in cash or Government Securities endorsed to the Collector, which, with the deposit of Rupees made at the time of the tender, is equal to one-tenth of the annual revenue which the tenderer has offered to guarantee, and if he fails to do so, the deposit already made will be forfeited, the Board's decision accepting his tender will be cancelled, and the Board will come to a new decision on the tenders already received,

or call for further tenders or dispose of the exclusive privilege in some other way.

4. The party whose tender has been accepted shall further, on or before the , deposit with the Collector a sum in cash or Government Promissory Notes endorsed to the Collector, which, with the sum before deposited, is equal to one-fourth of the annual revenue which the tenderer has offered to guarantee or he may deposit security, if any security has been previously approved by the Board of Revenue for the same amount, and if he fails to do so, the Board's decision accepting the tender will be cancelled, the deposits already made will be forfeited, and the Board will come to a new decision on the tenders already received or dispose of the exclusive privilege in some other way. If approved security for the full amount of one-fourth of the guaranteed revenue is deposited, the previous deposits of cash or Promissory Notes will be returned.

5. When the deposit of the as described above is made, the party whose tender and final deposit have been accepted shall execute an agreement binding the said party to conform to the conditions hereinafter set forth, and if he fails or refuses to sign the agreement, a copy of which may be obtained from the Collector by the , all deposits already made will be forfeited and the exclusive privilege will be assigned otherwise as the Collector may determine.

6. As soon as the agreement has been executed, the Collector will issue a license assigning to the party whose tender has been accepted and who has made the deposits and executed the agreement the exclusive privilege described in the first clause of this notice subject to the following conditions:—(1) Excise duty of the amount specified in the schedule annexed shall be paid on every Imperial gallon of spirits issued by the holder of the license, less 2½ per cent. allowed for wastage.* The payments of excise duty shall be made on or before the 25th of the month following that on which the liquor is issued, and interest at 6 per cent. shall be paid on all arrears left outstanding on that date. Such arrears shall be recoverable by attachment and sale of the property of the holder of the license as provided in Section 10, Madras Act III of 1864. One-fourth of the annual revenue which the holder of the license has guaranteed, shall be paid into the District Treasury by the 25th October, one-half by the 25th January, three-quarters by the 25th April in each fasli, (the revenue year beginning with the 1st July and ending with 30th June), and the whole by the 25th July in the next fasli, and if the payments of excise duty do not satisfy these requirements, they shall be supplemented to the necessary extent. Interest at 6 per cent. shall be paid on all

*In the Bellary Cantonment none.

arrears left outstanding on the dates mentioned in this clause, and in the event of any default in the payments of the guaranteed revenue, the Collector may declare the license cancelled and recover all arrears with interest at 6 per cent. either by means of the security which has been deposited, or by attachment and sale of property, or by both. No credit towards making up the guaranteed revenue shall be allowed on account of excise duty which may have been already paid on any balance of liquor remaining in depôts from the present contract or which may come into the possession of the holder of the license.* (2.) Distilleries and depôts shall be established at the place or places approved by the Collector and nowhere else, and shall be open at all times to inspection by the Collector or any subordinate whom he may depute for that purpose. If the Collector shall consider the building or place proposed for use as a distillery to be insecure or such as cannot be properly guarded, he shall be at liberty subject to the orders of the Board of Revenue to forbid its use as a distillery or to require such alterations or works to be carried out as he may consider necessary to fit it for the purpose. The cost (not exceeding Rupees 150 a month for each distillery or depôt whence unexcised liquor is issued) of such police guards and gauging establishments as the Collector may consider necessary, shall be paid into the Treasury by the holder of the license monthly on the 1st of each month. No liquor shall be taken out of a distillery until it has been gauged and passed by an official appointed for that purpose by the Collector. The following rules regarding the issue of spirits shall be observed:—(*a*). Issues shall be of a strength as near as possible to 30° under proof or 60° under proof. (*b*). No spirit shall be issued at a strength greater than 30° under proof. (*c*). All liquor issued at a strength above 60° under proof and below 30° under proof, shall be charged the duty on 30° under proof. (*d*). No liquor shall be issued at a strength below 60° under proof.† (3). The materials used in distilling shall be of the best quality. No ingredients obnoxious to health shall be used in distilling or put into the spirit after

*NOTE.—In Districts in which a surcharge of duty on liquor sold within the limits of certain large towns is to be levied, the following Clause should be inserted here:—Besides the rate of excise duty paid at the time of issue from the distillery there shall be paid a surcharge of duty at 8 annas per gallon at 30° U. P. and at 4 annas per gallon at 60° U. P. on all spirits sold under the license in shops within the Municipal limits of the towns of— the maximum and minimum prices will be higher than the rates prescribed for sales in the District by the same amount; the amount of such separate guarantee which the tenderers are prepared to make good should be stated in the tender.

† Issue at 20° U. P. will only be allowed when duty equivalent to the full rate of duty on imported spirits is paid; in such cases a rule similar to rule (c) shall apply as between 20° U. P. and 30° U. P.

it is made. The holder of the license shall keep true accounts of his receipts and disbursements and of the quantity and strength of the spirit manufactured, issued, and received at each distillery and depôt, and produce them when required for inspection by the Collector or any subordinate whom he may depute for the purpose. The holder of the license shall also furnish or cause to be furnished such information or returns as may be called for regarding the management of the rent or consumption of spirits in the district or tract under it. (4). In order that the holder of the license may be enabled to commence with sufficient stock on date of commencement of the lease, he will be allowed to commence distilling one month before that date, provided that no liquor so distilled shall be sold or pass out of the custody of the holder of the license and his employes before the date of commencement of the lease. (5.) Liquor shall not be sold except at shops duly sanctioned. A list of shops already sanctioned may be seen on application to the Collector; and that officer shall be competent, subject to the orders of the Board of Revenue, to permit transfers of shops from one locality to another; to sanction new shops; and on grounds of Police, good order, or public expediency to direct shops to be closed. Sign-boards shall be affixed in a conspicuous part of the front of each shop showing the name of the shop-keeper and the price of the arrack sold by him in the vernacular of the part of the district in which the shop is situated. No shops shall be opened before sun-rise, and all shops shall be closed before 8 P. M., unless for special reasons the Board of Revenue consent to their being kept open longer. An account shall be kept at each shop showing the quantity and strength of the spirits received each day, the quantity of each sort or strength sold and the price which it is sold at, and the quantity of each sort or strength remaining unsold, and the account shall be produced for inspection whenever required by the Collector or any subordinate whom he may depute for that purpose. Shop-keepers shall furnish such returns and information as may be called for. (6.) Arrack shall be sold unadulterated and undiluted at the strength supplied from the distillery or depôts maintained by the holder of the license, which must be either 30° under proof or 60° under proof. Shop-keepers shall not sell any spirits other than those supplied by the holder of the license, and the prices shall not be above the maximum nor below the minimum specified for each strength in the schedule annexed. Shop-keepers shall use any measures which may be prescribed by the Board of Revenue, and, pending further orders, shall use a dram measure, 48 of which make an Imperial gallon. Measures shall, if the Collector so require, be tested and stamped in his own or in the Taluk offices at the expense of the holder of the license. Each shop-keeper or each group of shop-keepers, where in the Collector's opinion the shops are sufficiently close together and there is no objection on other grounds, shall be in possession of such simple form of hydrometer not costing more than 5 Rupees each as may be prescribed and supplied on payment of cost price to the holder of the license by the Board of Revenue, and the holder of the license shall be bound to apply and pay for a sufficient number of these hydrometers as soon as the Board announce that they are ready for distribution. Grain, goods, ornaments, wearing apparel, or other property shall not be received in barter or pawn for arrack. No arrack shall be sold or given to any European soldier or sailor or to any European vagrant under escort of the police. All shops for the sale of arrack on or adjacent to the line of march shall be closed whilst a regiment or detachment of European soldiers is passing by or encamped in the vicinity. (7.) The holder of the license shall not sub-rent any portion of the exclusive privilege either of manufacture or of sale; nor enter into any agreement in connection with the working of the exclusive privileges which in the opinion of the Board of Revenue is of the nature of a sub-rent. The holder of the license shall cause every person whom he may employ to superintend distilleries or depôts, or place in charge of shops to execute previous to such employment, the engagements prescribed in Section 8, Madras Act III of 1864, and such engagements taken from the persons who are to be employed on the date of commencement of lease shall be deposited with the Collector within one month from that date. The holder of the license shall be bound to employ and maintain sufficient establishments for the inspection of shops, and for the prevention of irregularities or malpractices therein contrary to the terms of the licenses or of these conditions and shall use his best endeavours to secure on the part of all persons employed by him in the manufacture, carriage and sale of arrack, a strict adherence to the provisions of the engagements entered into by them and of the law, and if it comes to his knowledge that a breach of those provisions has been committed, he will bring the circumstance to the notice of the Collector in order that the penalties prescribed for the offence may be enforced and dismiss the offender from his service. (8.) The holder of the license shall not hold or have any interest in the exclusive privilege of vending toddy in any part of the district. (9,) The holder of the license shall obey any additional rules which may be prescribed from time to time, under Madras Act III of 1864 by the Board of Revenue, and shall cause the men employed by him in the manufacture, carriage, or sale of liquor to do the same. (10.) If any wilful breach of these conditions is committed by the holder of the license, or with his connivance and privity by any of the men employed by him in the manufacture, carriage, or sale of arrack, the Collector shall have power to declare the deposit forfeited and to cancel the license, and either resell the exclusive privilege at the risk of the holder of the cancelled license or take it

under Government management, and in every case arrears shall be recoverable by attachment and sale of property under Madras Act III of 1864.

(2.) *Rented Districts—Arrack.*

Notice is hereby given that the exclusive privilege of manufacturing and vending country spirits and arrack in the several taluks or Zemindaries of the District from the to the , subject to the conditions hereinafter set forth, will be sold by public auction at on the at 11 A. M., and if the sale be not completed on that day, on the next following days at the same hour. The exclusive privilege of selling European spirits or wines, or of selling toddy or beer, and the privilege of manufacturing country beer, or of manufacturing rum, &c., by the European method of distillation, are not included in the exclusive privilege to which this notice relates, and the Collector will be at liberty to grant licenses for these purposes, provided that no license for the manufacture of country beer or rum, &c., shall be issued until the consent of the Board of Revenue has been granted. It is hereby notified that spirits manufactured in this country by the European process will, under Section 12 of the Abkari Act, be freely excised at the rate of duty of customs in force for the time being on spirits imported by sea, and will be allowed into the market for sale; but the sale of such spirits in shops licensed for the sale of country spirits and arrack will in no case be permitted. When bodies of troops pass through the district, they may, at the option of Government, be supplied with arrack by a separate contractor.

2. The exclusive privilege already described will be put up at the upset price shown in the margin, and will be knocked down to the highest bidder above that price, subject to the orders of the Board of Revenue. The upset price and the bids will represent the amount which is to be paid per annum for the exclusive privilege. Parties intending to bid must attend either in person or by duly accredited agents, and no person will be permitted to bid either on his own behalf or on account of any one else until he has deposited the sum of Rupees . The deposits of all unsuccessful bidders will be returned at the close of the sale. The successful bidder must, on the result of the sale being declared, deposit a further sum to make up the deposit to one-tenth of the amount bid.

Taluks.	Upset Prices. Rs.
(Here enter.)	

3. The successful bidder shall further, on or before the 30th April 1878, deposit such further sum in cash or Government

Promissory Notes endorsed to the Collector, as with the first and second deposits, will make up an aggregate sum equal to one-fourth of the amount which is to be paid per annum for the exclusive privilege, and if he fails to do so, the deposits already made will be forfeited, and the exclusive privilege will be resold at such time and place as the Collector may determine, or be otherwise disposed of.

4. Resales effected under clauses 2 and 3 will be at the risk of the defaulting bidder who will forfeit all gain, and in the event of a loss by the resale, will make good the deficiency between the total amount payable by him for the whole period under the terms of the original sale, and the total amount payable by the successful bidder at the resale.

5. The purchaser of the exclusive privilege, besides being subject to all the provisions of Madras Act III of 1864, shall sign an agreement binding him to observe the conditions hereinafter set forth, and the agreement shall be executed on or before the 15th May 1878. If the purchaser of the exclusive privilege fails or refuses to sign the agreement, a copy of which may be obtained from the Collector on or before that date, all deposits already made will be forfeited and the exclusive privilege will be resold at the risk and loss of the first purchaser as set forth in clause 4, or otherwise disposed of. In the case of the purchaser's death after signing the agreement, it will be binding on his heirs and assigns.

6. As soon as the agreement has been executed, the Collector will issue a license, assigning to the purchaser the exclusive privilege described in the first clause of this notice subject to the following conditions:—(1.) The annual amount for which the exclusive privilege has been sold shall be paid in the following instalment:—[Here enter.] Interest at 6 per cent. per annum shall be paid on all arrears. In the event of any default the Collector shall have power to take the right of manufacturing country spirit, and of vending such spirit and arrack under Government management at the risk of the defaulter, or to declare the license forfeited, and resell the exclusive privilege at the risk of the defaulter. In every case all arrears will be recoverable by attachment and sale of property under Madras Act III of 1864.* (2). Stills or distilleries shall not be opened except at the

* A special clause is to be here entered in notices relating to Amani farms, viz., those which are to be retained under the direct management of the renters, the number of stills being restricted and sub-renting being prohibited, as follows:—The exclusive privileges shall not be sub-rented, nor shall any agreement be entered into in connection with the working of either of them which, in the opinion of the Board of Revenue, is of the nature of a sub-rent. The liquor shall be manufactured under the orders of the holder of the license at one or at most two distilleries in a taluq and supplied thence to the shops or depots.

places determined by the Collector, a list of which may be obtained from him. † The materials used in distilling shall be of the best quality; and no ingredient, obnoxious to health, shall be used in distillation, or put into the spirit to increase its intoxicating power, or for any other reason. An account shall be kept at each still or distillery showing the quantity and strength of the spirit distilled each day, the quantity of each sort or strength issued or sold, and the quantity of each sort or strength remaining in store, and this account shall be produced for inspection whenever required by the Collector or any subordinate whom he may depute for that purpose. The holder of the license shall also furnish or cause to be furnished such information or returns as may be called for regarding the management of the exclusive privilege or consumption of spirits in the tract to which it extends. Distilleries shall always be open to inspection by the Collector or any subordinate whom he may depute for that purpose. The spirit shall be supplied to the shopkeepers who are to sell it at 30° under proof or 60° under proof. (3.) Liquors shall not be sold except at shops duly sanctioned. A list of shops already sanctioned may be seen on application to the Collector, and will be produced at the time of sale. The Collector shall, subject to the orders of the Board of Revenue, be competent to permit transfers of shops from one locality to another; to sanction new shops; and on grounds of Police, good order, or public expediency, to direct shops to be closed. Sign-boards shall be affixed in a conspicuous part of the front of each shop, showing the name of the shopkeeper and the price of the several sorts or strength of the liquor sold by him in the vernacular of the part of the district in which the shop is situated. No shops shall be opened before sunrise, and all shops shall be closed by 8 P. M. An account shall be kept in each shop showing the quantity of liquor of each sort received each day, the quantity sold, and the price at which it is sold, and the balance and this account shall be produced when required for inspection by the Collector or any subordinate whom he may depute for that purpose. Shopkeepers shall furnish such returns and information as may be called for. No ingredient, obnoxious to health, shall be put into the liquor. In shops supplied with spirit by the holder of the license, the spirit shall be sold unadulterated and undiluted at the strengths supplied by him, elsewhere it shall be distilled and sold at strengths 30° under proof and 60° under proof. The price at which liquor is sold shall not be above the following maximum nor below the following minimum :—Shopkeepers shall use any measures that may be prescr

† A special clause is here to be inserted where the number of stills is restricted, as follows :—The number of stills shall not exceed one for every shops.

ed by the Board of Revenue, and, pending further orders, shall use a dram measure, forty-eight of which make an Imperial gallon. Measures in use shall, if the Collector so require, be tested and stamped in his own or in the taluk offices at the expense of the holder of the license. Each arrack shopkeeper or group of shopkeepers where, in the Collector's opinion, the shops are sufficiently close to each other, and there is no objection on other grounds, shall be in possession of such simple form of hydrometer not costing more than 5 Rupees each as may be prescribed and supplied on payment of cost price to the holder of the license by the Board of Revenue, and the holder of the license shall be bound to apply and pay for a sufficient number of such hydrometers as soon as the Board announce that they are ready for distribution. Grain, goods, ornaments, wearing apparel, or other property shall not be received in barter or pawn for liquor. No liquor shall be sold or given to any European soldier or sailor or to any member of the Police whilst on duty, or to any European vagrant under escort of the Police. All shops on or adjacent to the line of march shall be closed whilst a regiment or detachment of European soldiers is passing by, or during its march encamped in the vicinity. (4.) The holder of the license shall cause all persons whom he may employ to superintend distilleries or depots, or place in charge of shops, [or to whom he may sub-rent any portion of the exclusive privilege]* to execute previous to such employment the engagements prescribed in Section 8 of Madras Act III of 1864. Such engagements taken from the persons who are to be employed on the date of commencement of the lease shall be deposited with the Collector within one month from that date. Moreover the holder of the license shall use his best endeavours to secure on the part of all persons employed by him in the manufacture, carriage, or sale of liquor, a strict adherence to the provisions of the engagements entered into by them and of the law, and if it comes to his knowledge that a breach of those provisions has been committed, he shall bring the circumstance to the notice of the Collector in order that the penalties prescribed for the offence may be enforced, and dismiss the offender from his service. (5.) The holder of the license will have no claim to the use of trees growing on Government waste. [He will be at liberty to draw toddy for distillation from any trees in Government waste lands which the Collector may assign for the purpose, to make arrangements with private owners of trees for the supply of toddy, and to grant permits for the transport of such toddy to the place of distillation.]† (6.) The holder of the license shall not hold or have any interest in the exclusive privilege of selling toddy in the part of the

* To be inserted only in notices relating to farms not under the Amani system.

† To be inserted only when the renter is to be allowed to make arrack from toddy.

district to which his license relates. (7) The holder of the license shall obey any additional rules which may be prescribed from time to time under Madras Act III of 1864 by the Board of Revenue, and shall cause the persons employed by him in the manufacture, carriage, or sale of liquor to do the same. (8.) If any wilful breach of these conditions is committed by the holder of license or with his connivance and privity by any of the persons employed by him in the manufacture, carriage, or sale of liquor [or to whom he sub-rents any portion of the exclusive privilege,]† the Collector shall have power to declare the deposit forfeited and to cancel the license, and either resell the exclusive privilege at the risk of the holder, or take it under Government management, and in every case arrears shall be recoverable by attachment and sale of property under Madras Act III of 1864.

(3.) *All Districts—Toddy.*

Notice is hereby given that the exclusive privilege of manufacturing and vending toddy in the several taluqs or Zemindaries of the District from the to the subject to the conditions hereinafter set forth will be sold by public auction at on the at 12 o'clock noon, and if the sales be not completed on that day, on the next following days at the same hour. The privilege will not include the manufacture or sale of any liquor except toddy, and the Collector will be at liberty to issue licenses for the sale of European liquors, for the manufacture and sale of country beer, and for the manufacture of rum, &c., by the European method of distillation. Moreover, when bodies of troops pass through the district, they may at the option of Government be supplied with toddy by a separate contractor.

2. The exclusive privilege above described will be put up for auction at the annual upset price shown in the margin, and will be knocked down to the highest bidder above that price subject to the orders of the Board of Revenue. The upset price and the bids will represent the amount which is to be paid per annum for the exclusive privilege.

Taluqs.	Upset price. Rs.
(Here enter.)	

Parties intending to bid must attend either in person or by duly accredited agents, and no person will be permitted to bid either on his own behalf or on account of any one else until he has deposited Rupees . The deposits of all unsuccessful bidders will be returned at the close of the sale. The successful bidder must, on the result of sale being declared, deposit a further

† Only in non-Amani farms, as above.

sum of Rupees , on failure of which the deposit already made will be forfeited, and the exclusive privilege will be resold at such time and place as the Collector may determine, or be otherwise disposed of.

3. The successful bidder shall further on or before the 30th April 1878, deposit such further sum in cash or Government Promissory Notes endorsed to the Collector as with the first and second deposits, will make up an aggregate sum equal to one-fourth of the amount which is to be paid per annum for the exclusive privileges, and if he fails to do so the deposits already made will be forfeited and the exclusive privilege will be resold at such time and place as the Collector may determine, or be otherwise disposed of.

4. Resales effected under clauses 2 and 3 will be at the risk of the defaulting bidder, who will forfeit all gain and in the event of a loss by the resale, will make good the deficiency between the total amount payable by him for the whole period under the term, of the original sale, and the total amount payable by the successful bidder at the resale.

5. The purchaser of the exclusive privilege besides being subject to all the provisions of Madras Act III of 1864, shall sign an agreement binding him to observe the conditions hereinafter set forth and the agreement shall be executed on or before the 15th May 1878. If the purchaser of the exclusive privilege fails or refuses to sign the agreement, a copy of which may be obtained from the Collector on or before that date; all deposits already made will be forfeited, and the exclusive privilege will be resold at the risk and loss of the first purchaser as set forth in clause 4 or otherwise disposed of. In the case of the purchaser's death after signing the agreement it will be binding on his heirs and assigns.

6. As soon as the agreement has been executed the Collector will issue a license, assigning to the purchaser the exclusive privilege described in the first clause of this notice subject to the following conditions. (1.) The annual amount for which the exclusive privilege has been sold shall be paid in the following instalments:—[Here enter.] Interest at 6 per cent. per annum shall be paid on all arrears. In the event of any default the Collector shall have power to take the right of vending toddy under the Government management at the risk of the defaulter, or to declare the leases forfeited and resell the exclusive privilege at the risk of the defaulter. In any case all arrears will be recoverable by attachment and sale of property under Madras Act III of 1864. (2.) The holder of the license shall keep true accounts of his receipts and disbursements, and full information as to sub-rents, dowles, and agreements formed with shopkeepers and details of management; and shall furnish to

the best of his ability such returns as may be called for. (3.) Toddy shall not be sold except at shops duly sanctioned. A list of shops already sanctioned may be seen on application to the Collector and will be produced at the time of sale. The Collector shall, subject to the orders of the Board of Revenue, be competent to permit transfers of shops from one locality to another; to sanction new shops; and on grounds of Police good order or public expediency to order shops to be closed. Sign-boards shall be affixed in a conspicuous part of the front of each shop, showing the name of the shopkeeper and the price of the toddy sold by him in the vernacular of that part of the district in which the shop is situated. No shop shall be open before sunrise, and all shops shall be closed by 8 P. M. An account shall be kept in each shop, showing the quantity of toddy brought to the shop each day, the quantity sold, and the price at which it is sold, the balance, and the manner in which it is disposed of, and this account shall be produced when required for inspection by the Collector or any subordinate whom he may depute for that purpose. The distillation of toddy [except by a person licensed to manufacture arrack] is absolutely prohibited.* No ingredient obnoxious to health shall be put into the toddy either to increase its intoxicating power or for any other reason. The price at which toddy sold shall not be below the following minimum:—Shopkeepers shall use any measures that may be prescribed by the Board of Revenue, and pending further orders shall use a dram measure, forty-eight of which make an Imperial gallon. Measures in use shall, if the Collector so require, be tested and stamped in his own or in the taluq offices at the expense of the holder of the license. Grain, goods, ornaments, wearing apparel, or other property shall not be received in barter or pawn for toddy. No toddy shall be sold or given to any European soldier or sailor, or to any member of the Police whilst on duty or to any European vagrant under escort of the Police. All shops for the sale of toddy on or adjacent to the line of march shall be closed whilst a regiment or detachment of European soldiers is passing by, or during the march encamped in the vicinity. (4.) The holder of the license shall cause all persons whom he may place in charge of toddy-shops, or to whom he may sub-rent any portion of the exclusive privilege to execute previous to such employment the engagements prescribed in Section 8, Madras Act III of 1864, and such engagements taken from the persons who are to be employed on the date of commencement of lease shall be deposited with the Collector within one month from the date. Moreover, the holder of the license shall use his best endeavours to secure on the part of all persons

* The portion in brackets to be inserted only in districts in which the arrack renter has been accustomed and is allowed to make arrack from toddy. It will be omitted in notices relating to excise districts.

employed by him in drawing, carrying, or selling toddy a strict adherence to the provisions of their engagements and of the law, and if it comes to his knowledge that a breach of those provisions has been committed, he shall bring the circumstances to the notice of the Collector in order that the penalties prescribed for the offence may be enforced and dismiss the offender from his service. (5.) The holder of the license will be allowed the use of toddy trees growing on Government waste land as customary hitherto. The Collector may, however, at his discretion, subject to the orders of the Board of Revenue, reserve the trees growing on any particular Government waste land; and in such case or in the event of such land being granted for cultivation the holder of the license shall have no claim for compensation. [Further when the arrack renter is allowed to distil arrack from toddy, the Collector shall be at liberty to allot trees on Government waste if he thinks fit to the arrack renter whence toddy for such purpose may be obtained; the arrack renter will be at liberty to cause toddy to be drawn from such trees, to make arrangements with private owners of trees for the purchase of toddy drawn from the same, and to grant permits for the transport of any such toddy to the place of distillation; and the holder of the license shall not in any way impede or obstruct the arrack renter or persons under engagements with him in obtaining or furnishing supplies of toddy for distillation.]* The holder of the license shall not in any way meddle with or use cocoanut, date, palmyra, or other trees growing in Putta or Inam lands or in backyards or land the property of any individual without the permission of the owner. (6.) The holder of the license shall not hold or have any interest in the exclusive privilege of manufacturing and selling arrack in the part of the district to which his license relates. The holder of the license shall obey any additional rules which may be prescribed from time to time under Madras Act III of 1864 by the Board of Revenue, and shall cause the persons employed by him in drawing, carrying or selling toddy to do the same. If any wilful breach of these conditions is committed by the holder of the license or with his connivance and privity by any of the persons employed by him in drawing, carrying, or selling toddy, or to whom he sub-rents any portion of the exclusive privilege, the Collector shall have power to declare the deposit forfeited and to cancel the license, either resell the exclusive privilege of vending toddy at the risk of the holder or take it under Government management, and in every case arrears shall be recoverable by attachment and sale of property under Madras Act III of 1864.

* *Vide* note above.

Order 86.]

FORMS OF ABKARY LICENSES AND ENGAGEMENTS.

B. (1.)

Engagement to be executed by arrack renters of Excise Districts.

I being appointed by
Collector of , Renter of the exclusive privilege of manufacturing and vending country spirits and arrack only within the limits of from to
do hereby bind myself, my heirs, and assigns as follows :—*

1. The privilege to which this engagement relates shall not be held to include the sale of toddy, of European wines and spirits or of beer, the manufacture of country beer, or the exclusive privilege of manufacture of spirits by the European method of distillation or the exclusive privilege of the sale of such spirits, and the Collector shall be at liberty to issue licenses for these purposes provided that no license for the manufacture of country beer or of spirits by the European method of distillation shall be issued without the sanction of the Board of Revenue. Spirits manufactured by the European process may, under section 12 of Madras Act III of 1864, be freely excised at the rate of duty of Customs in force for the time being on spirits imported by sea and may be allowed into the market for sale.

2. † I will pay an excise duty of the following amount on every Imperial gallon of spirit issued by me (*minus* 2½ per cent. for wastage* :—)

I will make these payments of excise duty on or before the 25th of the month following that on which the liquor is issued, and interest at 6 per cent. shall be paid by me on all arrears left outstanding on that date. Such arrears shall be recoverable by attachment and sale of my property as provided in Section 10, Madras Act III of 1864. I hereby guarantee that the total revenue which I will pay to Government in and for each year shall not be less than Rupees ,
one-fourth of which shall be paid into the Districts Treasury by the 25th October, one-half by the 25th January, three-quarters by the 25th April in each fasli (the revenue year beginning with the 1st July and ending with the 30th June), and the whole by the 25th July in the next fasli, and if the payments of excise duty do not satisfy these requirements, they shall be supplemented by me to the necessary extent.† Interest at 6 per cent. shall be paid on all arrears left outstanding on the dates mentioned in this clause, and in the event of any default in the payments of the guaranteed revenue, the Collector may declare the license cancelled and recover all arrears with interest at 6 per cent., either by means of

* The first clause of the license shall be as follows :—

I Collector of , being duly authorised by the Board of Revenue under the provisions of Madras Act III of 1864, hereby appoint Renter, &c., to the said having bound himself, his heirs, and assigns as follows :—

† NOTE.—In districts in which the surcharge system is in force the following should be substituted as clause 2 :—I will pay an excise duty of the following amount————on every Imperial gallon of spirit issued by me *minus* 2½ per cent. for wastage. Besides the rate of excise duty paid by me at the time of issue from the distillery, I will pay a surcharge of duty at eight annas per gallon at 30° under proof and four annas per gallon at 60° under proof on all spirits sold under the license in shops within the Municipal limits of the town of payments of excise duty on the quantity of liquor issued from the distillery shall be made monthly on or before the 25th of the month following that in which the liquor is issued. and surcharge of duty shall be payable fortnightly, the sum due on the quantity sold during the first half of the month being paid on the 25th of the month, and that due on the sales of the last half of the month being paid on the 10th of the following month, and interest at 6 per cent. shall be paid by me on all arrears left outstanding on the above duties. Such arrears shall be recoverable by attachment and sale of my property as provided in Section 10, Madras Act III of 1864. I hereby guarantee that the amount of the aforesaid surcharge payable by me in and for each year shall be less than Rs. and that the *total* revenue which I will pay to Government in and for each year inclusive of such surcharge shall not be less than Rs. , one-fourth of which shall be paid into District Treasury by the 15th October, one-half by the 25th January, three-quarters by the 25th April in each fasli (the Revenue year beginning with the 1st July and ending with the 30th June), and the whole by the 25th July in the next *fasli*; and if the payments of excise duty do not satisfy these requirements, they shall be supplemented by me to the necessary extent. Interest at 6 per cent. shall be paid on all arrears left outstanding on the dates mentioned in this clause, and in the event of any default in the payments of the guaranteed revenue, the Collector may declare the license cancelled, and recover all arrears with interest at 6 per cent., either by means of security which has been deposited, or by attachment and sale of property, or by both. I will not claim any credit towards making up the guaranteed revenue on account of excise duty which may have been already paid on any balance of liquor remaining in depots from the present contract which may come into my possession.

* In the Bellary Cantonment portion in brackets should be omitted.

† NOTE.—The following special condition has been sanctiond for insertion here as regards the Nilgiri and Wynaad farms which are conjointly held by one renter—In the event of my electing to supply both the Nilgiri, District and the Wynaad Taluq of Malabar wholly or in part from the same distillery or place, I will declare for which tract each consignment of liquor issued is intended, and the duty shall be credited accordingly ; otherwise the duty shall be taken to the credit of the farm to which the distillery or place where duty is levied is attached. Payments in excess of the guaranteed revenue for either the Nilgiri District or the Wynaad Taluq of Malabar shall be set against deficiency in the other.

the security which has been deposited, or by attachment and sale of property, or by both. I will not claim any credit towards making up the guaranteed revenue on account of excise duty which may have been already paid on any balance of liquor remaining in depots from the present contract or which may come into my possession.

3. Distilleries and depots shall be established by me at the place or places approved by the Collector and nowhere else, and shall be open at all times to inspection by the Collector or any subordinate whom he may depute for that purpose. If the Collector shall consider the building or place proposed by me for use as a distillery to be insecure or such as cannot be properly guarded, he shall be at liberty to forbid its use as a distillery, or to require such alterations or works to be carried out as he may consider necessary to fit it for the purpose, and I will conform to his orders accordingly. The cost (not exceeding Rupees 150 a month for each distillery or depot whence unexcised liquor is issued) of such Police guards and guaging establishments, as the Collector may consider necessary, shall be paid into the Treasure by me monthly on the first of each month.* No liquor shall be taken out of a distillery until it has been gnaged and passed by an official appointed for that purpose by the Collector. The following rules† regarding the issue of spirits shall be observed:

* NOTE.—To be modified as follows where issues at 20° under proof are specially allowed:—

(*a.*) Issues shall be of a strength as near as possible to 20° under proof, 30° under proof, or 60° under proof.

(*b.*) No spirit shall be issued at a strength greater than 20° under proof.

(*c.*) All liquors issued at a strength above 30° under proof and below 20° under proof shall be charged the duty on 20° under proof.

(*d.*) All liquors issued at strength above 60° under proof and below 30° under proof shall be charged the duty on 30° under proof.

(*e.*) No liquor shall be issued at a strength below 60° under proof.

† (*a.*)—Issues shall be of a strength as near as possible to 30° under proof, or 60° under proof.

(*b.*)—No spirit shall be issued at a strength greater than 30° under proof.

(*c.*)—All liquor issued at a strength above 60° under proof and below 30° under proof shall be charged the duty on 30° under proof.

(*d.*)—No liquor shall be issued at a strength below 60° under proof.

* When renters are specially permitted to supply liquor from distilleries situated outside the districts of the farm the following should be here inserted:—

"Having been permitted by the Board to supply the liquor required for consumption in the Tanjore District under the present contract from my distilleries in the South Arcot District, I agree to the following terms:—

1*st.*—That I will construct a distillery or distilleries in the Tanjore District at any time upon notice at the discretion of the Board being given to me that I am required to do so.

4. The materials used by me in distilling shall be of the best quality. No ingredients noxious to health shall be used in distilling or put into the spirit after it has been made. I will keep true accounts of my receipts and disbursements, and of the quantity and strength of the spirit manufactured, issued, and received at each distillery and depôt, and produce them, when required to do so, for inspection by the Collector or any subordinate whom he may depute for the purpose. I will also furnish or cause to be furnished such information or returns as may be called for regarding the management of the rent or consumption of spirit in the district or tract under it.

5. In order that I may be enabled to commence with sufficient stock on the , I shall be allowed to commence distilling one month before that date, provided that no liquor so distilled shall be sold or pass out of my custody or that of my employés before the

6. Liquor shall not be sold except at shops duly sanctioned. Shops shall not be opened except at the places determined by the Collector who shall be competent to permit transfers of shops from one locality to another, to sanction new shops, and on grounds of police, good order, or public expediency to direct shops to be closed. Sign-boards shall be affixed in a conspicuous part of the front of each shop, showing the name of the shopkeeper and the price of the arrack sold by him in the vernacular of the part of the district in which the shop is situated. No shop shall be opened before sunrise and all shops shall be closed before 8 P. M. unless for special reasons the Board of Revenue consent to their being kept open longer. An account shall be kept at each shop showing the quantity and strength of the spirits received each day, the quantity of each sort or strength sold, the price at which it is sold and the quantity of each sort or strength remaining

2*nd.*—That I will comply with such regulations as to the despatch of such liquor from my distilleries in South Arcot as the Collector, under the orders of the Board of Revenue, may prescribe, and will cause all liquor despatched under such regulations to be passed into one or more properly secured central depôts in the Tanjore District, maintaining a Police guard and guaging establishment for each such depôt to be termed a depot of excise.

3*rd.*—That I will pay duty according to the strength of the liquor at the rates of excise fixed in my current contract for the arrack rent of the South Arcot District on all liquor which on arrival at the Tanjore depots of excise may be found deficient on comparison of the quantity and strength received with that despatched, provided that duty shall not be charged on actual wastage, in transit within a limit of 2 per cent., such duty to be recoverable by the Collector of Tanjore and credited towards the arrack rent of that district.

No liquor shall be taken out of a depôt of excise until it has been gauged and passed by an official appointed for that purpose by the Collector, &c., &c."

unsold, and the account shall be produced for inspection whenever required by the Collector or any subordinate whom he may depute for that purpose. Shopkeepers shall furnish such returns and information as may be called for.

7. Shopkeepers shall not sell any spirits other than those which have been supplied by me, and the same shall be sold unadulterated and undiluted at the strength supplied from the distilleries or depôts maintained by me which must be either 30° under proof or 60° under proof or both and the prices shall not be above the maximum nor below the minimum specified for each strength below.

I will not permit spirits manufactured by the European method of distillation and excised under Section XII of Madras Act III of 1864 to be sold in shops licensed for the sale of country spirits and arrack under this engagement.

8. Shopkeepers shall use any measures which may be prescribed by the Board of Revenue and, pending further orders, shall use a dram measure, forty-eight of which make an Imperial gallon. Measures shall, if the Collector so require, be tested and stamped in his own or in the taluk offices at my expense. Each shopkeeper or each group of shopkeepers where, in the Collector's opinion, the shops are sufficiently close together and there is no objection on other grounds, shall be in possession of such simple form of hydrometer not costing more than Rupees 5 each, as may be prescribed and supplied on payment of cost price to me by the Board of Revenue, and I am bound to apply and pay for a sufficient number of these hydrometers as soon as the Board announce that they are ready for distribution. Grain, goods, ornaments, wearing apparel or other property shall not be received in barter or pawn for arrack. No arrack shall be sold or given to any European soldier or sailor, or to any member of the Police whilst on duty, or to any European vagrant under escort of the Police. All shops for the sale of arrack on or adjacent to the line of march shall be closed whilst a regiment or detachment of European soldiers is passing by or encamped in the vicinity. Troops passing through the district or tract may, at the option of Government, be supplied with arrack by a separate Abkari contractor, no compensation being in such case claimable by me.

9. I will not sub-rent any portion of the exclusive privilege either of manufacture or of sale, nor enter into any agreement in connection with the working of the exclusive privileges which, in the opinion of the Board of Revenue, is of the nature of a sub-rent. I will cause every person whom I may employ to superintend distilleries or depôts, or place in charge of shops, to execute

previous to such employment the engagements prescribed in Section 8, Madras Act III of 1864, and such engagements taken from the persons who are to be employed on the date of commencement of leave shall be deposited with the Collector within one month from that date. I am bound to employ and maintain sufficient establishments for the prevention of illicit manufacture and sale, for the inspection of shops, and for the prevention of irregularities or malpractices therein contrary to the terms of the licenses or of these conditions, and will use my best endeavours to secure on the part of all persons employed by me in the manufacture, carriage, and sale of arrack, a strict adherence to the provisions of the engagements entered into by them and of the law and if it comes to my knowledge that a breach of those provisions has been committed, I will bring the circumstance to the notice of the Collector in order that the penalties prescribed for the offence may be enforced, and dismiss the offender from my service.

10. I will not hold or have any interest in the exclusive privilege of vending toddy in any part of the district.

11. I will obey any additional rules which may be prescribed from time to time under Madras Act III of 1864 by the Board of Revenue, and will cause those employed by me in the manufacture, carriage, or sale of liquor to do the same.

12. If any wilful breach of these conditions is committed by me, or with my connivance and privity by any of the persons employed by me in the manufacture, carriage, or sale of arrack, the Collector shall have power to declare the deposit forfeited and to cancel the license and either resell the exclusive privilege at my risk or take it under Government management, and in every case arrears shall be recoverable by attachment and sale of my property under Madras Act III of 1864.

B (2).

Engagement to be executed by Arrack renters of Farmed Districts.

I , being appointed by , Collector of , renter of the exclusive privilege of manufacturing and vending country spirits and arrack only within the limits of from the to the , do hereby bind myself, my heirs, and assigns as follows :—*

*The first clause of the license shall be as follows :—
I , Collector of , being duly authorized by the Board of Revenue under the provisions of Madras Act III of 1864, hereby appoint renter, &c., to the said having bound himself, his heirs, and assigns as follows :—

1. The privilege to which this engagement relates shall not be held to include the sale of toddy, of European wines and spirits or of beer, the manufacture of beer or the exclusive privilege of manufacture of spirits by the European method of distillation or the exclusive privilege of the sale of such spirits, and the Collector shall be at liberty to issue licenses for these purposes, provided that no license for the manufacture of country beer or of spirits by the European method of distillation shall be issued without the sanction of the Board of Revenue. Spirits manufactured by the European process may, under Section 12 of Madras Act III of 1864, be freely excised at the rate of duty of Customs in force for the time being on spirits imported by sea and may be allowed into the market for sale.

2. I will pay the annual amount for which the exclusive privilege has been sold in the following instalments:—

Interest at 6 per cent. per annum shall be paid by me on all arrears. In the event of any default, the Collector shall have power to take the right of manufacturing country spirit, and of vending such spirit and arrack under Government management at my risk, or to declare the license forfeited and resell the exclusive privilege at my risk. In every case all arrears will be recoverable from me by attachment and sale of property under Madras Act III of 1864.

[The exclusive privilege shall not be sub-rented by me, nor shall any agreement be entered into in connection with the working of either of them which, in the opinion of the Board of Revenue, is of the nature of a sub-rent. The liquor shall be manufactured under my orders at one or at most two distilleries in a taluk, and supplied thence to the shops or depots.]*

3. Stills or distilleries shall not be opened by me except at the places named in the annexed list. If the number of stills is specially restricted, here enter. [The number of stills shall not exceed one for every shops.] The materials used by me in distilling shall be of the best quality, and no ingredient obnoxious to health shall be used in distillation or put into the spirit to increase its intoxicating power or for any other reason. An account shall be kept at each still or distillery showing the quantity and strength of the spirit distilled each day, the quantity of each sort issued or sold, and the quantity of each sort or strength remaining in store, and this account shall be produced by me for inspection whenever required by the Collector or any subordinate whom he may depute for that purpose. I will also furnish, or cause to be furnished, such information or returns as may be called for regarding the management of the exclusive privilege or consumption of spirits in the tract to which it extends.

* Special clause to be entered in notices relating to Amani Farms.

Distilleries shall always be open to inspection by the Collector or any subordinate whom he may depute for that purpose. The spirit shall be supplied to the shopkeepers who are to sell it at 30° under proof or 60° under proof.

4. Liquors shall not be sold except at shops duly sanctioned by the Collector, who shall be competent to permit transfers of shops from one locality to another, to sanction new shops, and on grounds of police, good order, or public expediency to direct shops to be closed. Sign-boards shall be affixed in a conspicuous part of the front of each shop showing the name of the shopkeeper and the price of the several sorts or strengths of liquor sold by him in the vernacular of the part of the district in which the shop is situated. No shop shall be opened before sunrise, and all shops shall be closed by 8 P. M. An account shall be kept in each shop showing the quantity of liquor of each sort received each day, the quantity sold and the price at which it is sold, and the balance and this account shall be produced when required for inspection by the Collector or any subordinate whom he may depute for that purpose. Shopkeepers shall furnish such returns and information as may be called for. No ingredient obnoxious to health shall be put into the liquor. In shops supplied by me with spirit the spirit shall be sold unadulterated and undiluted at the strengths supplied by me. Elsewhere it shall be distilled and sold at strengths 30° under proof and 60° under proof. The price at which liquor is sold shall not be above the following maximum nor below the following minimum.

I will not permit spirits manufactured by the European method of distillation and excised under Section 12 of Madras Act III of 1864 to be sold in shops licensed for the sale of country spirits and arrack under this engagement.

5. Shopkeepers shall use any measures that may be prescribed by the Board of Revenue and, pending further orders, shall use a dram measure, forty-eight of which make an Imperial gallon. Measures in use shall, if the Collector so require, be tested and stamped in his own or in the taluk offices at my expense. Each arrack shopkeeper or group of shopkeepers where, in the Collector's opinion, the shops are sufficiently close to each other and there is no objection on other grounds, shall be in possession of such simple form of hydrometer not costing more than five Rupees each, as may be prescribed and supplied on payment of cost price to me by the Board of Revenue, and I am bound to apply and pay for a sufficient number of such hydrometers as soon as the Board announce that they are ready for distribution. Grain, goods, ornaments, wearing apparel, or other property shall not be received in barter or pawn for liquor. No liquor shall be sold or given to

any European soldier or sailor, or to any member of the Police whilst on duty, or to any European vagrant under escort of the Police. All shops on or adjacent to the line of march shall be closed whilst a regiment or detachment of European soldiers is passing by, or during its march encamped in the vicinity; and when bodies of troops pass through the district or tract they may, at the option of Government, be supplied during their march with arrack by a separate contractor, no compensation being claimable by me.

6. I will cause all persons whom I may employ to superintend distilleries or depots or place in charge of shops (or to whom I may sub-rent any portion of the exclusive privilege)* to execute previous to such employment the engagements prescribed in Section 8 of Madras Act III of 1864. Such engagements taken from the persons who are to be employed on the date of commencement of lease shall be deposited with the Collector within one month from that date. Moreover, I will use my best endeavours to secure on the part of all persons employed by me in the manufacture, carriage, or sale of liquor a strict adherence to the provisions of the engagements entered into by them and of the law; and if it comes to my knowledge that a breach of those provisions has been committed, I will bring the circumstance to the notice of the Collector, in order that the penalties prescribed for the offence may be enforced, and I will dismiss the offender from my service.

7. I will lay no claim whatever to the use of trees growing on Government waste (I shall be at liberty to draw toddy for distillation from any trees in Government waste lands which the Collector may see fit to assign for the purpose, to make arrangements with private owners of trees for the supply of toddy, and to grant permits for the transport of such toddy to the place of distillation).†

8. I will not hold or have any interest in the exclusive privilege of selling toddy in the part of the district to which this engagement relates.

9. I will obey any additional rules which may be prescribed from time to time under Madras Act III of 1864 by the Board of Revenue, and will cause the persons employed by me in the manufacture, carriage, or sale of liquor to do the same.

10. If any wilful breach of these conditions is committed by me or, with my connivance and privity, by any of the persons employed by me in the manufacture, carriage, or sale of liquor (or whom I may sub-rent any portion of the exclusive privilege),‡ the

* The portion in brackets to be omitted in Amani Farms.

† To be inserted only when the renter is to be allowed to make arrack from toddy.

‡ The passage in brackets to be omitted in Amani Farms.

Collector shall have power to declare the deposit forfeited and to cancel the license, and either resell the exclusive privilege at my risk, or take it under Government management, and in every case arrears, shall be recoverable by attachment and sale of property under Madras Act III of 1864.

B (3).

Engagement to be executed by Toddy renters.

I , being appointed by , Collector of , renter of the exclusive privilege of manufacturing and* vending toddy (fermented palm-juice) within limits of from the to the , do hereby bind myself, my heirs, and assigns as follows:—†

1. The privilege to which this engagement relates shall not be held to include the manufacture of sale of any liquor except toddy, and the Collector shall be at liberty to issue licenses for the sale of European liquors, for the manufacture and sale of country beer and for the manufacture of spirits by the European method of distillation.

2. I will pay the annual amount for which the exclusive privilege has been sold in the following instalments:—

Interest at 6 per cent. per annum shall be paid by me on all arrears. In the event of any default, the Collector shall have power to take the right of vending toddy under Government management at my risk, or to declare the license forfeited and resell the exclusive privilege at my risk. In any case all arrears will be recoverable from me by attachment and sale of property under Madras Act III of 1864.

3. I will keep true accounts of my receipts and disbursements and full information as to sub-rents, dowles, and agreements formed with shopkeepers and details of managements and shall furnish to the best of my ability such returns as may be called for.

4. Toddy shall not be sold except at shops duly sanctioned by the Collector, who shall be competent to permit transfers of shops from one locality to another, to sanction new shops, and on grounds of police, good order, or public expediency to direct shops to be closed. Sign-boards shall be affixed in a conspicuous part

* The words "manufacturing and" will be omitted in the engagements for toddy in districts in which the arrack renter is allowed to distil from toddy.

† The first clause of the license shall be as follows:—
I , Collector of , being duly authorized by the Board of Revenue under the provisions of Madras Act III of 1864 hereby appoint , renter, &c., to , the said having bound himself, his heirs, and assigns as follows:—

of the front of each shop showing the name of the shopkeeper and the price of the toddy sold by him in the vernacular of the part of the district in which the shop is situated. No shop shall be opened before sunrise, and all shops shall be closed at 8 P. M. An account shall be kept in each shop showing the quantity of toddy brought to the shop each day, the quantity sold and the price at which it is sold, the balance, and the manner in which it is disposed of, and this account shall be produced when required for inspection by the Collector, or any subordinate whom he may depute for that purpose. Shopkeepers shall furnish such returns and information as may be called for. The distillation of toddy [except by a person licensed to manufacture arrack] will be absolutely prohibited.* No ingredient obnoxious to health shall be put into the toddy either to increase its intoxicating power or for any other reason. The price at which toddy is sold shall not be below the following minimum :—

5. Shopkeepers shall use any measures that may be prescribed by the Board of Revenue and, pending further orders, shall use a dram measure, forty-eight of which make an Imperial gallon. Measures in use shall, if the Collector so require, be tested and stamped in his own or in the taluk offices at my expense. Grain, goods, ornaments, wearing apparel, or other property shall not be received in barter or pawn for toddy. No toddy shall be sold or given to any European soldier or sailor, or to any member of the Police whilst on duty, or to any European vagrant under escort of the Police. All shops for the sale of toddy on or adjacent to the line of march shall be closed whilst a regiment or detachment of European soldiers is passing by, or during the march encamped in the vicinity ; and when bodies of troops pass through the district they may, at the option of Government, be supplied during their march with toddy by a separate contractor, no compensation being claimable by me.

6. I will cause all persons whom I may place in charge of toddy shops, or to whom I may sub-rent any portion of the exclusive privilege, to execute previous to such employment the engagements prescribed in Section 8 of Madras Act III of 1864. Such engagements taken from the persons who are to be employed on the date of commencement of lease shall be deposited with the Collector within one month from that date. Moreover, I will use my best endeavours to secure on the part of all persons employed by me in drawing, carrying, or selling toddy, a strict adherence to the provisions of the engagements entered into by them and of the law ; and if it

* The portion in brackets to be inserted only in districts in which the arrack renter has been accustomed and is allowed to make arrack from toddy. It will be omitted in excise districts.

comes to my knowledge that a breach of those provisions has been committed, I will bring the circumstance to the notice of the Collector in order that the penalties prescribed for the offence may be enforced, and I will dismiss the offender from my service.

7. I shall be allowed the use of toddy trees growing on Government waste land as customary hitherto. The Collector may however at his discretion, subject to the orders of the Board of Revenue, reserve the trees growing on any particular Government waste land ; and in such case, or in the event of such land being granted for cultivation, I will lay no claim for compensation. [Further, when the arrack renter is allowed to distil arrack from toddy, the Collector shall be at liberty to allot trees on Government waste, if he thinks fit, to the arrack renter whence toddy for such purpose may be obtained. The arrack renter will be at liberty to cause toddy to be drawn from such trees, to make arrangements with private owners of trees for the purchase or use of the same and to grant permits for the transport of toddy to the place of distillation. I will not in any way impede or obstruct the arrack renter or persons under engagements with him in obtaining or furnishing supplies of toddy for distillation.]*

I will not in any way meddle with or use cocoanut, date, palmyra, or other trees growing in Putta or Inam lands or in backyards or land the property of any individual without the permission of the owner.

8. I will not hold or have any interest in the exclusive privilege of selling arrack in the part of the district to which this engagement relates.

9. I will obey any additional rules which may be prescribed from time to time under Madras Act III of 1864 by the Board of Revenue, and will cause the persons employed by me in manufacturing, carrying, or selling toddy to do the same.

10. If any wilful breach of these conditions is committed by me, or, with my connivance and privity, by any of the persons employed by me in manufacturing, carrying, or selling toddy or to whom I may sub-rent any portion of the exclusive privilege, the Collector shall have power to declare the deposit forfeited and to cancel the license, and either resell the exclusive privilege at my risk, or take it under Government management, and in every case arrears shall be recoverable by attachment and sale of property under Madras Act III of 1864.

* *Vide* note to paragraph 4.

C.

Form of License to be issued to persons placed in charge of a shop by Abkarry Renters under the provisions of Section 8 of the Abkarry Act (Madras Act III of 1868.)

I, A. B., Collector of the district of , being duly authorized by the Board of Revenue, hereby license you , appointed to the charge of a shop (or shops) at by C. D., renter of the exclusive privilege of vending in the of , to sell the said liquors at the said shops on the conditions expressed in the subjoined engagement which has been duly executed by you, and a copy of which has been deposited in my office.

This license may be recalled by me otherwise it will remain in force during the currency of the said C. D.'s lease.

Given under my hand and seal this day of in the year 186 , at

(Signed) A. B., Collector.

D (1).

Engagement by Arrack Shopkeeper.

I, being appointed to the charge of a shop (or shops) at by renter (or sub-renter) of the exclusive privilege of vending arrack in the of do hereby bind myself as follows :—

1*st*.—To place my license with a duplicate copy of this engagement subjoined thereto in a conspicuous place in my shop.

2*nd*.—To sell all liquor at the prices inscribed on the sign-board of my shop. To fix in a conspicuous part of the front of my shop a sign-board, on which my name and the price of the liquor sold by shall be legibly inscribed.

3*rd*.—To prevent all drunkenness or disorder or gaming within my shop.

4*th*.—Not to harbor robbers, thieves, or riotous persons, but, on the contrary, to give information to the nearest Magistrate, or Police officer, of any suspected persons who may resort to my shop.

5*th*.—Not to receive any grain, jewels, goods, wearing apparel or other property in barter or pawn for liquor, but, on the offer of any such, to give information to the nearest public officer.

6*th*.—Not to allow any quantity of liquor exceeding one Imperial quart to be removed by an individual at one time from my shop under any pretence whatever.

7*th*.—Not to open my shop before sunrise, not to keep it open after 8 P. M., and not to harbor any person in it during the night.

8*th*.—Not to sell or give any liquor to any European soldier or sailor, to any member of the Mofussil Police while on duty, nor to any European vagrant under the escort of the Police, nor to sell any liquor on credit.

9*th*.—To keep an account showing the quantity and strength of the spirit received each day, the quantity of each sort or strength sold, with the price at which it is sold, and the quantity of each sort or strength remaining unsold, and to produce this account when called on to do so by the Collector or any subordinate whom he may depute for that purpose.

10*th*.—To use any measures that may be prescribed by the Board of Revenue and, pending further orders, to use a dram measure, forty-eight of which make an Imperial gallon.

11*th*.—To sell arrack unadulterated at 30° or 60° below proof,* and to sell no illicit liquor.

12*th*.—To keep, if required to do so, a hydrometer of the prescribed description.

13*th*.—Not to sell liquor at a price above the following maximum nor below the following minimum:—

(Here enter maximum and minimum price fixed for the district or farm and applicable to the shop).

D (2).

Engagement by Toddy Shopkeeper.

I , being appointed to the charge of a shop (or shops) at by renter (or sub-renter) of the exclusive privilege of vending in the of do hereby bind myself as follows :—

1*st*.—To place my license with a duplicate copy of this engagement subjoined thereto in a conspicuous place in my shop.

2*nd*.—To sell all liquor at the prices inscribed on the sign-board of my shop. To fix in a conspicuous part of the front of my shop a sign-board on which my name and the price of the liquor sold by me shall be legibly inscribed.

3*rd*.—To prevent all drunkenness or disorder or gaming within my shop.

4*th*.—Not to harbor robbers, thieves, or riotous persons; but, on the contrary, to give information to the nearest Magistrate,

* In licenses for shops in Amani Farms and in excise districts, *for* "at 30° or 60° below proof, &c.," *read* "and undiluted at the strength supplied by the distillers and to sell no liquor other than that so supplied."

or Police officer, of any suspected persons who may resort to my shop.

5*th.*—Not to receive any grain, jewels, goods, wearing apparel, or other property in barter or pawn for liquor; but, on the offer of any such, to give information to the nearest public officer.

6*th.*—Not to allow any quantity of liquor exceeding one Imperial quart to be removed by an individual at one time from my shop under any pretence whatever.

7*th.*—Not to open my shop before sunrise, not to keep it open after 8 P. M., and not to harbor any person in it during the night.

8*th.*—Not to sell or give any liquor to any European soldier or sailor, to any member of the Mofussil Police while on duty, nor to any European vagrant under the escort of the Police, nor to sell any liquor on credit.

9*th.*—To keep an account showing the quantity of toddy brought to the shop each day, the quantity sold and the price at which it is sold, the balance and the manner in which it is disposed of, and to produce this account when called on to do so by the Collector or any subordinate whom he may depute for that purpose.

10*th.*— To use any measures that may be prescribed by the Board of Revenue and, pending further orders, to use a dram measure, forty-eight of which make an Imperial gallon.

11*th* —Not to sell toddy at a price below the following minimum :—

12*th.*—Not to distil toddy into spirit.

E.

Form of license to be granted under the provisions of Section 8 of the Abkarry Act (Madras Act III of 1864) to persons employed to superintend Distilleries by an Abkarry Renter.

I, A. B., Collector of the District of , being duly authorized by the Board of Revenue, hereby license you E. F., employed by C. D., the Abkarry renter of the exclusive privilege of manufacturing and selling in the of , to superintend a distillery at , to superintend and work the said distillery at the said place on the conditions expressed in the subjoined engagement which has been duly executed by you, and a copy of which has been deposited in my office.

This license may be recalled by me. Otherwise it will remain in force during the currency of the said C. D.'s lease.

Given under my hand and seal this day of in the year 186 , at .

(Signed) A. B., Collector.

F.

Form of Engagement to be executed in duplicate in accordance with the provisions of Section 8 of the Abkarry Act (Madras Act III of 1864) by persons employed to superintend Distilleries under an Abkarry Renter.

I, E. F., being appointed by C. D., renter of the exclusive privilege of manufacturing in the of , to superintend a distillery at , do hereby bind myself not to mix, or knowingly permit any other person to mix in the liquor distilled in the stills under my charge, any ingredient pernicious to health, such as chunam, oomittakay, or other such noxious material intended to increase the power of the spirit, or to add to, its intoxicating quality. Any breach of the above engagement will subject me, under Section 19 of the Abkarry Act, to a fine of Rupees 200 for each offence, and to the forfeiture of my license, and should it amount to the offence of adulteration, will subject me under Section 272 of the Penal Code to be tried by the Magistrate, and to be sentenced to imprisonment and hard labour for six months, and to a fine of Rupees 1,000.

G (1).

Engagement to be executed by holders of License for Distillation of Spirits by the European process.

I , being licensed by Collector of the to establish a distillery at the village of in the Taluk of in the District of for the distillation of spirits by process similar to the European system during the Revenue year ending , and to sell the same by wholesale in the event of the Board of Revenue permitting such spirits to be excised, do hereby bind myself, my heirs, and assigns as follows :—*

(a) Here enter whether an Abkarry renter or sub-renter or a licensed vendor authorized by the Collector to grant permits.

* The first Clause of the license shall be as follows :—
I , Collector of the District of being duly authorized by the Board of Revenue under the provisions of Madras Act III of 1874, in consideration of the payment of a fee of one hundred Rupees, hereby license to establish &c., &., during the Revenue year ending the said having bound himself, his heirs and assigns as follows :—

1*st*.—That the whole of the spirits so distilled by me, unless they be methylated under the rules prescribed by the Board of Revenue or be excised under the provisions of Clause 2, Section 12, of Madras Act III of 1864, shall be exported by sea, or shall be sold only to the officers of Government empowered to purchase the same on account of the public service, or to Abkari renters for retail sale within the limits of their respective farms, and that I will not directly or indirectly sell or permit to be sold any quantity of such spirituous liquor to any person other than those to whom it is hereinbefore declared that such liquor may be lawfully sold.

2*nd*.—That in the event of the Board of Revenue permitting the spirit manufactured by me to be excised and brought into the market for sale, I will pay an excise duty at the rate of Rupees 4, or at such other rate as may from time to time be fixed as duty on spirit imported by sea, on every imperial gallon of liquor issued by me at proof strength and at rates increased in proportion as the strength of the liquor exceeds proof. I will make these payments of excise duty on or before the 25th of the month following that on which the liquor is issued and interest at 6 per cent. shall be paid by me on all arrears left outstanding on that date, and in the event of any default in the payments of the excise duty the Collector may declare the license cancelled and recover all arrears with interest at 6 per cent. by attachment and sale of my property.

2. The site of the distillery shall be subject to the collector's approval, and the building and premises shall be open at all times to inspection by the Collector or any subordinate whom he may depute for that purpose. If the Collector shall consider the building or place proposed by me for use as a distillery to be insecure or such as cannot be properly guarded, he shall be at liberty to forbid its use as a distillery, or to require such alterations or works to be carried out as he may consider necessary to fit it for the purpose, and I will conform to his orders accordingly. The cost (not exceeding Rupees 150 a month) of such Police guards and gauging establishments as the Collector may consider necessary shall be paid into the treasury by me monthly on the first of each month. No liquor shall be taken out of a distillery until it has been guaged and passed by an official appointed for that purpose by the Collector. The following rules regarding the issue of spirits shall be observed :—

(*a*.)—Issues may be of any strength.

(*b*.)—All liquor issued at a strength at or below proof shall be charged the duty at proof, and all liquor issued at a strength greater than proof shall be charged increased duty proportionate to that strength. I will not sell such spirits in any less quantity than 50 gallons and will obtain a permit under the provisions of Section 15 of Madras Act III of 1864 for the transit of the spirits sold by me. I will keep true accounts of my receipts and disbursements and of the quantity and strength of the spirit manufactured at and issued from the distillery and produce them when required to do so for inspection by the Collector or any subordinate whom he may depute for the purpose.

3*rd*.—I will not directly or indirectly sell or permit to be sold any quantity of such spirituous liquor to any Non-commissioned Officer or Soldier without the permission of the Commanding Officer in writing, nor to any member of the Police while on duty, nor to any European vagrant under escort without the consent of the escort.

4*th*.—I will obey any additional rules which may be prescribed from time to time under Madras Act III of 1864 by the Board of Revenue, and shall cause the person employed by me in the manufacture of liquor to do the same.

5*th*.—If any wilful breach of these conditions is committed by me or with my connivance and privity by any of the persons employed by me in the manufacture of spirit, the Collector shall have power to cancel the license.

H.

Form of License for the manufacture and wholesale vend of fermented Liquors (Arrack and Toddy excepted.)

I, A. B., Collector of the district of , being duly authorized by the Board of Revenue, under the Abkarry Act (Madras Act III of 1864), in consideration of the payment of a fee of Rupees Twenty-five, hereby license C. D. to establish a manufactory during the Revenue year ending June 30th, 186 ,at the village of in the Taluk of in the District of , for the manufacture of the following fermented liquors which are not included in the Abkarry rent of viz., (*a*) and to sell the same by wholesale during the same period on the following conditions :—

1st.—That the said C. D. shall not manufacture any spirituous liquor of any description.

2nd.—That the said C. D. shall not manufacture or sell any fermented liquor other than those included in this license.

3rd.—That the said C. D. shall not sell any liquor in any less quantity than 30 gallons.

4th.—That the said C. D. shall obtain a permit under the provisions of Section 15 of the Abkarry Act for the transit of all liquors sold by him.

5th.—That this license shall be revocable by me forthwith if the said C. D. fails to comply with any of the conditions contained in it, and with the sanction of the Board of Revenue, shall be revocable for any other cause on giving fifteen days' notice of such re-call.

Given under my hands and seal this day of in the year 186 , at

(Signed) A. B., Collector.

N. B.—A breach of any of the conditions of this license will render the above said C. D. liable to the penalties prescribed in the Abkarry Act.

H*a*

Form of License for the manufacture and wholesale vend of country-brewed Beer.

I, A. B., Commissioner of the Nilgiri Hills, being duly authorized by the Board of Revenue under the Abkari Act (Madras Act III of 1864) in consideration of the payment of an Excise Duty of one anna or 4 annas per Imperial Gallon on Ale, Beer is tried from the distillery according as the alcoholic strength thereof does not exceed 6 per cent. or is above that limit, hereby license C. D. to establish a manufactory during the Revenue year ending 30th June 187 at the village of , in the District of the Nilgiri Hills, for the manufacture of Beer which is not included in the Abkari rent of the Nilgiri Hills, and to sell the same by wholesale during the same period subject to the following conditions :—

1*st*.—That the said C. D. shall not manufacture any spirituous liquor of any description.

2*nd*.—That the said C. D. shall not manufacture or sell any fermented liquor other than country-brewed beer.

3*rd*.—That in the manufacture of Beer the said C. D. shall not use or permit to be used any ingredients other than properly prepared Malt, or preparations of it, sugar and hops, with the further proviso that the proportion of sugar shall not exceed 25 per cent; that the quantity of hops shall not fall short of 3 lbs. per hogshead; and that the Beer shall not contain more than 8 per cent. of alcohol.

4*th*.—That the said C. D. shall not sell Beer in any less quantity than 50 gallons.

5*th*.—That the said C. D. shall obtain permits under the provisions of Section 15 of the Abkari Act for the transit of all Beer leaving his factory whether for consumption on the Nilgiris or elsewhere.

6*th*.—That the said C. D. shall keep correct accounts connected with his Manufactory, showing the materials used in the manufacture, the quantity of beer brewed, and the quantity issued; that such accounts shall be open at all times to the inspection of the Commissioner or any subordinate who may be deputed for the purposes; and that the said C. D. shall furnish such returns as the Board of Revenue may from time to time prescribe.

7*th*.—That this license shall be revocable by me forthwith if the said C. D. fails to comply with any of the conditions contained in it, and with the sanction of the Board of Revenue shall be revocable for any other cause on giving fifteen days' notice of such recall.

Given under my hand and seal this day of in the year 187 at Ootacamund.

(Signed) A. B.
Commissioner.

N. B.—A breach of any of the conditions of this license will render the abovesaid C. D. liable to the panalties prescribed in the Abkari Act.

I.

Form of License for the sale of Liquors (other than those included in the Abkári Farm and country-brewed Beer) not to be drunk on the premises.

I, A. B., Collector of the District of , being duly authorised by the Board of Revenue under the provisions of the Abkari Act (Madras Act III of 1864) in consideration of the payment of a fee of Rupees 25, hereby license C. D. to vend at in the district of during the Revenue year ending June 30th, 187 , such liquors as may not be included in the Abkari Farm of with the exception of *country-brewed* beer *(and to grant permits for the transit within the said district of such quantities of liquor as may have been sold by him not exceeding fifty gallons)** on the following conditions :—

1*st*.—That the said C. D. shall not sell to any one arrack or toddy (fermented palm-juice), or country-brewed beer, or any liquor included in the Abkari Farm of

2*nd*.—That the said C. D. shall not permit any person to consume on the said C. D.'s premises any of the liquor sold by the said C. D.

3*rd*.—That the said C. D. shall not sell or give any liquor to ony Non-commissioned Officer or Soldier without the permission of the Commanding Officer in writing, nor to any member of

* To be entered in such licenses only as the Collector thinks proper.

the Mofussil Police while on duty, nor to any European Vagrant under escort without the consent of the escort.

4th.—That the said C. D. shall not sell liquor to any person in any quantity less than one-sixth of a gallon at a time, and that in sales of bottled liquors one-sixth of a gallon shall be held to be equivalent to one ordinary wine bottle.

5th.—That the said C. D. shall keep accounts showing the quantity of liquor obtained by him for sale, the source whence it has been obtained and the quantity sold and the price realized that such accounts shall be at any time open to the inspection of the Collector or any subordinate whom he may depute for that purpose, and that the said C. D. shall furnish such returns of sales as the Board shall from time to time prescribe.

6th.—That this license shall be revocable by me forthwith if the said C. D. fails to conform to any of its conditions, and shall be revocable with the sanction of the Board of Revenue for any other cause on giving fifteen days' notice of such recall.

Given under my hand and seal this day of in the year 187 , at

(Signed) A. B., Collector.

N. B.—Any breach of the conditions of this license will render the abovesaid C. D. liable to the penalties prescribed in the Abkari Act.

I*a*.

Form of License for the sale of country-brewed Beer not to be drunk on the premises.

I, A. B., Collector of the District of , being duly authorized by the Board of Revenue under the Abkari Act (Madras Act III of 1864), in consideration of the payment of a fee of Rupees twenty-five, hereby license C. D. to vend at in the District of *country-brewed* beer during the Revenue year ending 30th June 187 , (*and to grant permits for the transmit within the said district of such quantities of country-brewed beer as may have been sold by him not exceeding fifty gallons*) (a) on the following conditions :

1st.—That the said C. D. shall not under this license sell to any one arrack or toddy or any liquor other than country-brewed beer.

2nd.—That the said C. D. shall sell no other beer than such as has been brewed on the Nilgiris by a duly licensed Manufacturer and is of alcoholic strength not exceeding 8 per cent.

(a) To be entered in such licenses only as the Collector thinks proper.

3rd.—That the said C. D. shall not permit any person to consume on the said C. D's premises any country-brewed beer sold by the said C. D.

4th.—That the said C. D. shall not sell or give any liquor to any Non-Commissioned Officer or Soldier without the permission of the Commanding Officer in writing, nor to any member of the Mofussil Police while on duty, nor to any European Vagrant under escort without the consent of the escort.

5th.—That the said C. D. shall not sell country-brewed beer to any person in any quantity less than half a gallon at a time and that in sales of bottled beer the said half gallon shall be taken to represent three ordinary wine bottles.

6th.—That the said C. D. shall keep accounts showing the quantity of country-brewed beer obtained by him for sale, the source whence it has been obtained, and the quantity sold; that such accounts shall be at any time open to the inspection of the Collector or any subordinate whom he may depute for that purpose; and that the said C. D. shall furnish such returns of sales as the Board of Revenue shall from time to time prescribe.

7th.—That this license shall be revocable by me forthwith if the said C. D. fails to comply with any of the conditions contained in it, and with the sanction of the Board of Revenue shall be revocable for any other cause on giving fifteen days' notice of such recall.

Given under my hand and seal this day of in the year 187 , at

(Signed) A. B., Collector.

N. B.—A breach of any of the conditions of this license will render the said C. D. liable to the penalties prescribed in the Abkari Act.

K.

Form of Retail License for Hotels, Refreshment Rooms, Taverns, &c., for sales of Liquors (other than those included in the Abkari Farm and country-brewed Beer) to be consumed only on the premises.

I, A. B., Collector of the District of , being duly authorized by the Board of Revenue under the Abkari Act (Madras Act III of 1864), in consideration of the payment of a fee of Rupees 15, hereby license C. D. to vend by retail at all spirituous and fermented liquors other than those included in the Abkari Farm of with the exception of *country-brewed* beer, during the Revenue year ending June 30th, 187 , on the following conditions :—

1*st*.—That the said C. D. shall not sell to any one arrack or toddy or any other liquor which may be included in the Abkari Farm of or *country-brewed* beer.

2*nd*.—That the said C. D. shall not permit any person to remove from his premises more than one pint of any of the liquors purchased from him.

3*rd*.—That the said C. D. shall not sell or give any liquor to any Non-Commissioned Officer or Soldier without the permission of the Commanding Officer in writing, nor to any member of the Mofussil Police while on duty, nor to any European Vagrant under escort without the consent of the escort.

4*th*.—That the said C. D. shall not sell any liquor between the hours of 9 P. M. and 6 P. M., except to lodgers in his house or to *bonâ fide* travellers arriving between those hours.

5*th*.—That the said C. D. shall prevent all drunkenness or gaming or disorder within his premises, and shall conform in all other respects to the provisions of the Abkári Act.

6*th*.—That the said C. D. shall keep accounts showing the quantity of liquor obtained by him for sale, the source whence it has been obtained and the quantity sold and the price realized that such accounts shall be at any time open to the inspection of the Collector or any subordinate whom he may depute for that purpose, and that the said C. D. shall furnish such returns of sales as the Board shall from time to time prescribe.

7*th*.—That this license shall be revocable by me forthwith if the said C. D. fails to comply with any of the conditions contained in it, and with the sanction of the Board of Revenue shall be revocable for any other cause on giving fifteen days' notice of such recall.

Given under my hand and seal this day of in the year 187 , at

(Signed) A. B., Collector.

N. B.—A breach of any of the conditions of this license will render the said C. D. liable to the penalties prescribed in the Abkári Act.

Ka.

Form of Retail License for sale of country-brewed Beer to be consumed only on the premises.

I, A. B , Collector of the District of , being duly authorized by the Board of Revenue under the Abkári Act (Madras Act III of 1864), in consideration of the payment of a fee of Rupees 15, hereby license C. D. to vend by retail at *country-brewed*

beer during the Revenue year ending June 30th, 187 , on the following conditions :—

1*st*.—That the said C. D. shall not under this license sell to any one arrack or toddy or any liquor other than *country-brewed* beer.

2*nd*.—That the said C. D. shall sell no other beer than such as has been brewed on the Nilgiris by a duly licensed Manufacturer and is of alcoholic strength not exceeding 8 per cent.

3*rd*.—That the said C. D. shall not permit any person to remove from his premises more than one pint of the liquor purchased from him.

4*th*.—That the said C. D. shall not sell or give any liquor to any Non-Commissioned Officer or Soldier without the permission of the Commanding Officer in writing, nor to any member of the Mofussil Police while on duty, nor to any European Vagrant under escort, without the consent of the escort.

5*th*.—That the said C. D. shall not sell any liquor between the hours of 9 P. M. and 6 A. M. except to lodgers in his house or to *bonâ-fide* travellers arriving between those hours.

6*th*.—That the said C. D. shall prevent all drunkenness or gaming or disorder within his premises, and shall conform in all other respects to the provisions of the Abkari Act.

7*th*.—That the said C. D. shall keep accounts showing the quantity of liquor obtained by him for sale, the source whence it has been obtained, and the quantity sold; that such accounts shall be at any time open to the inspection of the Collector or any subordinate whom he may depute for that purpose; and that the said C. D. shall furnish such returns of sales as the Board shall from time to time prescribe.

8*th*.—That this license shall be revocable by me forthwith if the said C. D. fails to comply with any of the conditions contained in it, and with the sanction of the Board of Revenue shall be revocable for any other cause on giving fifteen days' notice of such recall.

Given under my hand and seal this day of in the year 187 , at

(Signed) A. B., Collector.

N. B.—A breach of any of the conditions of this license will render the Said C. D. liable to the penalties prescribed in the Abkari Act.

L.

Form of Permit for the transport of spirituous of fermented Liquors to be issued by Collectors or their immediate subordinates, under the provisions of the Abkari Act (Madras Act III of 1864.)

I, A. B., (*b*), being duly authorized to grant permits for the transit of liquor under the provisions of Section 15 of the Abkarry Act, hereby permit C. D. to transport gallons of from to Section S. O. 2-5 : of 1873. This permit remains in force up to and including.

(*b*) (Signed) A. B.

M.

Form of Permit for the transport of spirituous or fermented Liquors to be issued by Abkarry Renters or their Sub-renters, or by such licensed vendors as may be authorized to grant permits, under the provisions of Sections 15 and 16 of the Abkarry Act (Madras Act III of 1864.)

I, C. D., being (*a*) and as such authorized under Section 16 of the Abkarry Act (Madras Act III of 1864) to grant permits for the transit of liquor in quantities not exceeding gallons, hereby permit E. F. to transport gallons of from to Section S. O. 2-5 : of 1873. This permit remains in force up to and including.

(Signed) C. D.

Z. (1).

Engagement to be executed by Sub-renter—Arrack.

I , being appointed a sub-renter by the arrack renter* of do bind myself as follows :

1. The privilege to which this engagement relates shall not be held to include the sale of toddy, of European wines and spirits or of beer, the manufacture of beer or the exclusive privilege of manufacture of spirits by the European method of distillation or

(*b*) Here enter Collector, Sub-Collector, Assistant Collector, or Deputy Collector, as the case may be.

(*a*) Here enter liquors.

* The first clause of the license shall be as follows :—
I , Collector of , being duly authorized by the Board of Revenue under the provisions of Madras Act III of 1864, hereby appoint sub-renter, &c.,* to 30th June 1881, the said having bound himself, his heirs, and assigns as follows :—

the exclusive privilege of the sale of such spirits, and the Collector shall be at liberty to issue licenses for these purposes provided that no license for the manufacture of country beer or of spirits by the European method of distillation shall be issued without the sanction of the Board of Revenue. Spirits manufactured by the European process may, under Section 12 of Madras Act III of 1864, be freely excised at the rate of duty of Customs in force for the time being on spirits imported by sea and may be allowed into the market for sale.

2. Stills or distilleries shall not be opened by me except at the places named in the annexed list. The materials used by me in distilling shall be of the best quality, and no ingredient obnoxious to health shall be used in distillation or put into the spirit to increase its intoxicating power or for any other reason. An account shall be kept at each still or distillery showing the quantity and strength of the spirit distilled each day, the quantity of each sort or strength issued or sold, and the quantity of each sort or strength remaining in store, and this account shall be produced by me for inspection whenever required by the Collector, or any subordinate whom he may depute for that purpose. I will also furnish, or cause to be furnished, such information or returns as may be called for regarding the management of the exclusive privilege or consumption of spirits in the tract to which it extends. Distilleries shall always be open to inspection by the Collector, or any subordinate whom he may depute for that purpose. The spirit shall be supplied to the shopkeepers who are to sell it at 30° under proof or 60° under proof.

3. Liquor shall not be sold except at shops duly sanctioned by the Collector, who shall be competent to permit transfers of shops from one locality to another, to sanction new shops, and on grounds of police, good order, or public expediency to direct shops to be closed. Sign-board shall be affixed in a conspicuous part of the front of each shop showing the name of the shopkeeper and the price of the several sorts or strengths of liquor sold by him in the vernacular of the part of the district in which the shop is situated. No shops shall be opened before sunrise, and all shops shall be closed by 8 P. M. An account shall be kept in each shop showing the quantity of liquor of each sort received each day, the quantity sold and the price at which it is sold, and the balance, and this account shall be produced when required for inspection by the Collector, or any subordinate whom he may depute for that purpose. Shopkeepers shall furnish such returns and information as may be called for. No ingredient obnoxious to health shall be put into the liquor. In shops supplied by me with spirit the spirit shall be sold unadulterated and undiluted at the strengths supplied

by me. Elsewhere it shall be distilled and sold at strengths 30° under proof and 60° under proof. The price at which liquor is sold shall not be above the following maximum nor below the following minimum :—

I will not permit spirits manufactured by the European method of distillation and excised under Section 12 of Madras Act III of 1864 to be sold in shops licensed for the sale of country spirits and arrack under this engagement.

4. Shopkeepers shall use any measures that may be prescribed by the Board of Revenue, and, pending further orders, shall use a dram measure forty-eight of which make an Imperial gallon. Measures in use shall, if the Collector so require, be tested and stamped in his own or in the Taluk offices at my expense. Each arrack shopkeeper, or group of shopkeepers where, in the Collector's opinion, the shops are sufficiently close to each other and there is no objection on other grounds, shall be in possession of such simple form of hydrometer not costing more than five Rupees each, as may be prescribed and supplied on payment of cost price to me by the Board of Revenue, and I am bound to apply and pay for a sufficient number of such hydrometers as soon as the Board announce that they are ready for distribution. Grain, goods, ornaments, wearing apparel, or other property shall not be received in barter or pawn for liquor. No liquor shall be sold or given to any European soldier or sailor, or to any member of the Police whilston duty, ot to any European vagrant under escort of the Police. All shops on or adjacent to the line of march shall be closed whilst a regiment or detachment of European soldiers is passing by, or during its march encamped in the vicinity ; and when bodies of troops pass through the district or tract they may, at the option of Government, be supplied during their march with arrack by a separate contractor, no compensation being claimable by me.

5. I will cause all persons whom I may employ to superintned distilleries or depots or place in charge of shops to execute previous to such employment the engagements prescribed in Section 8 of Madras Act III of 1864. Such engagements taken from the persons who are to be employed on the shall be deposited with the Collector within one month from that date. Moreover, I will use my best endeavours to secure on the part of all persons employed by me in the manufactue, carriage, or sale of liquor, a strict adherence to the provisions of the engagements entered into by them and of the law ; and if it comes to my knowledge that a breach of those provisions has been committed, I will bring the circumstance to the notice of the Collector in order that the penalties prescribed for the offence may be enforced, and I will dismiss the offender from my service.

6. I will lay no claim whatever to the use of trees growing on Government waste [I shall be at liberty to draw toddy for distillation from any trees in Government waste lands which the Collector may see fit to assign for the purpose, to make arrangements with private owners of trees for the supply of toddy, and to grant permits for the transport of such toddy to the place of distillation.*]

7. I will not hold or have any interest in the exclusive privilege of selling toddy in the part of the district to which this engagement relates.

8. I will obey any additional rules which may be prescribed from time to time under Madras Act III of 1864 by the Board of Revenue, and will cause the persons employed by me in the manufacture, carriage, or sale of liquor to do the same.

9. If any wilful breach of these conditions is committed by me, or, with my connivance and privity, by any of the persons employed by me in the manufacture, carriage, or sale of liquor, the Collector shall have power to declare my licence forfeited, and I shall further be liable to such penalty as is by law attached to the particular fault committed by me. If I be found exercising any portion of the privilege sub-rented after the expiration of my license, and without taking out a fresh license, or after forfeiture of my license has been declared, I shall be subject to the penalties specified in Madras Act III of 1864.

Z (2.)

Engagement to be executed by Sub-renter—Toddy.

I , being appointed sub-renter of toddy† by the toddy renter of hereby bind myself as follows :—‡

The privilege to which this engagement relates shall not be held to include the manufacture or sale of any liquor except toddy, and the Collector shall be at liberty to issue licenses for the sale of European liquors, for the manufacture of country beer and for the manufacture of spirits by the European method of distillation,

* To be inserted only when the renter is to be allowed to make arrack from toddy.

† The words "manufacturing and" will be omitted in the engagements for toddy in Districts in which the arrack renter allowed to distil from toddy.

‡ The first clause of the license shall be as follows:—

I , Collector of , being duly authorized by the Board of Revenue under the provisions of Madras Act III of 1864 hereby appoint , sub-renter, &c., to 30th June 1881. the said having bound himself, his heirs, and assigns as follows :—

1. I will keep true accounts of my receipts and disbursements, and full information as to sub-rents, dowles, and agreements formed with shopkeepers and details of management, and shall furnish to the best of my ability such returns as may be called for.

2. Toddy shall not be sold except at shops duly sanctioned by the Collector, who shall be competent to permit transfers of shops from one locality to another, to sanction new shops, and on grounds of police, good order, or public expediency to direct shops to be closed. Sign-boards shall be affixed in a conspicuous part of the front of each shop showing the name of the shopkeeper and the price of the toddy sold by him in the vernacular of the part of the district in which the shop is situated. No shops shall be opened before sunrise, and all shops shall be closed by 8 P. M. An account shall be kept in each shop showing the quantity of toddy brought to the shop each day, the quantity sold and the price at which it is sold, the balance, and the manner in which it is disposed of, and this account shall be produced when required for inspection by the Collector, or any subordinate whom he may depute for that purpose. Shopkeepers shall furnish such returns and information as may be called for. The distillation of toddy [except by a person licensed to manufacture arrack] will be absolutely prohibited.* No ingredient obnoxious to health shall be put into the toddy either to increase its intoxicating power or for any other reason. The price at which toddy is sold shall not be below the following minimum :—

Shopkeers shall use any measures that may be prescribed by the Board of Revenue, and, pending further orders, shall use a dram measure, forty-eight of which make an Imperial gallon, measures in use shall, if the Collector so require, be tested and stamped in his own or in the taluk offices at my expense. Grain, goods, ornaments, wearing apparel, or other property shall not be received in barter or pawn for toddy. No toddy shall be sold or given to any European soldier or sailor, or to any member of the Police whilst on duty, or to any European vagrant under escort of the Police. All shops for the sale of toddy on or adjacent to the line of march shall be closed whilst a regiment or detachment of European soldiers is passing by, or during the march encamped in the vicinity; and when bodies of troops pass through the district they may, at the option of Government, be supplied during their march with toddy by a separate contractor, no compensation being claimable by me.

* The portion in brackets to be inserted only in districts in which the arrack renter has been accustomed and is allowed to make arrack from toddy. It will be omtied in excise districts.

3. I will cause all persons whom I may place in charge of toddy shops to execute previous to such employment the engagements prescribed in Section 8 of Madras Act III of 1864. Such engagements taken from the persons who are to be employed on the * shall be deposited with the Collector within one month from that date. Moreover, I will use my best endeavours to secure on the part of all persons employed by me in drawing, carrying, or selling toddy a strict adherence to the provisions of the engagements entered into by them and of the law; and if it comes to my knowledge that a breach of those provisions has been committed, I will bring the circumstance to the notice of the Collector in order that the penalties prescribed for the offence may be enforced and I will dismiss the offender from my service.

4. I shall be allowed the use of toddy trees growing on Government waste land as customary hitherto. The Collector may however at his discretion, subject to the orders of the Board of Revenue, reserve the trees growing on any particular Government waste land; and in such case, or in the event of such land being granted for cultivation, I will lay no claim for compensation. [Further, when the arrack renter is allowed to distil arrack from toddy the Collector shall be at liberty to allot trees on Government waste if he thinks fit, to the arrack renter whence toddy for such purpose may be obtained; the arrack renter will be at liberty to cause toddy to be drawn from such trees, to make arrangements with private owners of trees for the purchase or use of the same and to grant permits for the transport of toddy to the place of distillation; I will not in any way impede or obstruct the arrack renter or person, under engagements with him in obtaining or furnishining supplies of toddy for distillation.]†

I will not in any way meddle with or use cocoanut, date, palmyra, or other trees growing in Putta or Inam lands or in backyards or land the property of any individual without the permission of the owner.

5. I will not hold or have any interest in the exclusive privilege of selling arrack in the part of the district to which this engagement relates.

6. I will obey any additional rules which may be prescribed from time to time under Madras Act III of 1864 by the Board of Revenue, and will cause the persons employed by me in manufacturing, carrying, or selling toddy to do the same.

7. If any wilful breach of these conditions is committed by me or, with my connivance and privity, by any of the persons employed by me in manufacturing, carrying, or selling toddy, the Collector shall have power to declare my license

* NOTE.—Here enter dates of commencement of lease.

† *Vide* note to paragraph 2.

forfeited, and I shall further be liable to such penalty as is by law attached to the particular fault committed by me. If I be found exercising any part of the privilege specified in my license after the expiration of the license and without taking out a fresh license, or after forfeiture of my license has been declared, shall be subject to the penalties specified in Madras Act III of 1864.

Order 87 (2)]

FORM OF BOND FOR THE REMOVAL OF SPIRITS FROM LICENSED DISTILLERY.

We are jointly and severally bound to Her Majesty's Secretary of State for India in Council, in the sum of Government Rupees to be paid to the said Secretary of State in Council, for which payment we jointly and severally bind ourselves, and our legal representatives; dated this day of 18 . (signed) (.)

The above bounden being indebted to Her Majesty's Secretary of State for India in Council in the sum of Government Rupees , being the amount of duty payable at the rate of *Rupees per Imperial Gallon, London proof, for Gallons of (or for Gallons of proof Spirit used in the preparation of dozens of bottles or Gallons of cordial and liquors as specified in the annexed Schedule), manufactured at , which the said have been allowed to remove thence for exportation by Sea, subject to the provisions of the Sea Customs Act 1878 without having paid not duty.

The condition of this obligation is, that if the above bounden or their legal representatives shall, at the expiraton of four Calender months from the date of this obligation, pay or cause to be paid to the said Secretary of State in Council duty at the rate of Rupees per Imperial Gallon of Proof Spirits for all or any portion of the above-mentioned, which shall not have been then exported by Sea to a foreign port, subject to the aforesaid provisions (of which exportation, if any, due proof shall be given), or passed for local consumption on payment of duty, then this bond shall be void; otherwise the same shall remain in full force.

Signed in the presence of

Place

Date

If the Bond be for cordials and other liquors under Section 152, add

Description of Cordials and Liquors.	Quantity in Bottles or Gallons.	Quantity of Proof Spirit.
1	2	3

* Enter rate of duty payable on imported spirits namely Rupees 4 per gallon for proof, and strengths below proof, with a proportionate increase for over proof liquor under the Tariff Act now in force.

Schedule.

Order 97, para 52.]

SCHEDULE A. UNDER LOCAL FUND RULES.

FORM OF APPLICATION.

1.			2	3	4	5	6	7	8	9
Locality.										
Circle or Municipality.	Taluk.	Town or Village.	Description of School.	Responsible Manager.	Names of Masters and Nature of Examinations passed by hem.	Average number of Pupils during the last three months.	Average Expenditure during the last three months.	Rates of Fees levied in each Class and average Monthly Fee Collections during the last three months.	Probable number of Pupils that will be presented for Examination under each head of each Standard, and languages in which they will be presented.	Remarks.

I, the responsible Manager of the above School, promise to comply with all the provisions of the Grant-in-Aid Rules, in case of my receiving a grant according to the system of payment for results.

(*Date*) *Signature of Manager.*

Order 97, para. 69.]

SCHEDULE B. UNDER LOCAL FUND RULES.

STANDARDS OF EXAMINATION.

Maximum of Marks.	Heads.	Tests.
		First (Lowest Standard.)
4	1st Head (Reading.	(*a*) To read correctly a few lines from any approved book, not previously studied, equal in difficulty to the first part of the First Book of Lessons.
4	.....	(*b*) To answer very simple questions on the meaning and subject-matter of the first part of the First Book of Lessons, or of an equivalent portion, previously prepared, in any approved book of equal difficulty. Manuscript or cadjan books may be brought up instead of printed books.
8		
3	2nd Head (Writing.)	(*a*) To transcribe in large hand on a slate, board or cadjan a short sentence from the reading book in use.
3	.....	(*b*) To write from dictation short words out of the reading book in use.
6		
10	3rd Head (Arithmetic.)	Notation and Numeration to four places of figures. Multiplication table to 4 times 16. Simple addition of numbers of four figures in five lines. Compound addition restricted to Indian money. English figures must be used in this as well as in the higher standards.
1½	4th Head (Poetry.)	(*a*) To recite a few lines of very easy poetry or moral aphorisms. Twenty lines to be brought up.
1½	.....	(*b*) To answer very simple questions on the meaning and the subject-matter of the poetry or aphorisms brought up.
3		
		Extra Subject for Girls.
10	13th Head Needlework.)	Hemming on calico or coarse cloth.
		Second Standard.
4	1st Head (Reading.)	(*a*) To read correctly a few lines from any approved book, not previously studied, equal in difficulty to the second part of the First Book of Lessons.

Standards of Examination—(continued.)

Maximum of Marks.	Heads.	Tests.
6	.....	(*b*) To answer simple questions on the meaning and subject-matter of the second part of the First Book of Lessons, or of an equivalent portion, previously prepared, in any approved book of equal difficulty. Manuscript or cadjan books may be brought up instead of printed books.
10		
4	2nd Head (Writing.)	(*a*) To transcribe in round hand on a slate, board or cadjan, a sentence from the reading book in use.
6	.....	(*b*) To write from dictation short sentences out of any book, not previously studied, equal in difficulty to the second part of the First Book of Lessons.
10		
16	3rd Head (Arithmetic.)	Notation and Numeration to seven places of figures. Multiplication table to 12 times 16. Four simple rules. Four compound rules restricted to Indian money.
2	4th Head (Poetry.)	(*a*) To recite a few lines of very easy poetry or moral aphorisms. Fifty lines to be brought up, not including any brought up under the first standard.
4	.....	(*b*) To answer simple questions on the meaning and subject-matter of the poetry or moral aphorisms brought up.
6		
		Extra Subject for Girls.
16	13th Head (Needlework.)	Hemming, top-sewing, and felling on fine cloth.
		Third Standard.
		VERNACULAR.
4	1st Head (Reading.)	(*a*) To read with ease and correctness a few lines from any approved book, not previously studied, equal in difficulty to the Second Book of Lessons, and also from a plainly written manuscript.

Standards of Examination—(continued.)

Maximum of Marks.	Heads.	Tests.
10	.....	(*b*) To answer questions on the meaning and subject-matter of the lessons, comprised in a portion, previously prepared, of the Second book of Lessons, or any approved reading book of equal difficulty. Sixty pages to be brought up.
14		
4	2nd Head (Writing.)	(*a*) To transcribe in small hand on paper a sentence from the reading book in use.
6	.....	(*b*) To write from dictation a passage out of any book, not previously studied, equal in difficulty to the Second Book of Lessons.
10		
22	3rd Head (Arithmetic.)	Easy questions in the compound rules and reduction, restricted in Anglo-Vernacular Schools to the ordinary weight, measure, and money tables published by the Director of Public Instruction, and in Vernacular Schools to the Indian weight, measure, and money tables published by the Director of Public Instruction. Easy mental arithmetic, restricted to the simple rules.
3	4th Head (Poetry.)	(*a*) To recite a few lines of easy poetry or moral aphorisms. One hundred lines to be brought up, not including any brought up under the first or second standard.
5	.....	(*b*) To answer questions on the meaning and subject-matter of the poetry or moral aphorisms brought up.
8		
10	5th Head (Grammar.)	To answer questions on etymology, as contained in any approved elementary grammar, with parsing and easy applications of the rules to the reading book.
6	6th Head (Geography.)	To point out on a map the districts, chief towns and principal rivers and mountains of the Madras Presidency, and to have such a knowledge of the Geography of the district in which the school is situated, as may be acquired from "A Short Account of the Madras Presidency" or any similar book.

Standards of Examination—(continued.)

Maximum of Marks.	Heads.	Tests.
		English.
8	7th Head (Reading.)	(*a*) To read a few lines from any approved book, not previously studied, equal in difficulty to the First Book of Reading of the Madras School Book Society.
14	.....	(*b*) To construe a passage from the First Book of Reading or any approved book of equal length and difficulty previously prepared.
22		
5	8th Head (Writing.)	(*a*) To submit a full copybook in large hand, each page to be dated.
5	.....	(*b*) To write from dictation words from the English reading book in use.
10		
		Alternative Vernacular Subjects.
32	10th Head (History.)	The leading facts of the History of India to the fall of Seringapatam in 1799, as contained in any approved Elementary History, with such a knowledge of general and Indian Geography as may be necessary for an intelligent study of the subject.
		Extra Subject for Girls.
22	13th Head (Needlework.)	Gathering, back-stitching, working button holes and darning on calico, generally such work as is on the sleeve of a somewhat coarse shirt, or a native man's jacket.
		FOURTH STANDARD.
		Vernacular.
6	1st Head (Reading.)	(*a*) To read with ease and correctness a few lines from any approved book, not previously studied, equal in difficulty to the Third Book of Lessons, and also from any ordinary manuscript.

Standards of Examination—(continued.)

Maximum of Marks.	Heads.	Tests.
16	.....	(*b*) To answer questions on the meaning and subject-matter of the lessons comprised in a portion, previously prepared, of the Third Book of Lessons, or any approved reading book of equal difficulty. Fifty pages to be brought up.
22		
3	2nd Head (Writing.)	(*a*) To transcribe in running hand on paper a sentence from the reading book in use.
7	.....	(*b*) To write from dictation a passage out of any book, not previously studied, equal in difficulty to the Third Book of Lessons.
10		
32	3rd Head (Arithmetic.)	Miscellaneous questions in the compound rules and reduction, easy questions in vulgar fractions, mental arithmetic applied to bazaar transactions. In Vernacular Schools the questions will bear exclusively on the Indian tables published by the Director of Public Instruction, including the native multiplication table of integers and fractions marked A, and the table used in native bazaars marked B.
3	4th Head (Poetry.)	(*a*) To recite a few lines from any approved book of poetry or moral aphorisms equal in difficulty to the Poetical Anthology, No. I. Two hundred lines to be brought up, not including any brought up under the previous standards.
7	.....	(*b*) To answer questions on the meaning and subject-matter of the poetry of moral aphorisms brought up.
10		
16	5th Head (Grammar.)	To answer questions in any approved elementary Grammar, with parsing and application of the rules to the reading book.

Standards of Examination—(continued.)

Maximum of Marks.	Heads.	Tests.
16	6th Head (Geography.)	An elementary knowledge of the Geography of Asia, as contained in Duncan's Introduction to the Geography of the World, Part I, or any approved Geographical Primer.
		English.
8	7th Head (Reading.)	(*a*) To read a few lines from any approved book, not previously studied, equal in difficulty to the Second Book of Reading of the Madras School Book Society.
24	.....	(*b*) To construe a passage from the Second Book of Reading, or any approved book of equal length and difficulty, previously prepared.
32		
4	8th Head (Writing.)	(*a*) To submit a full copybook in round hand, each page to be signed and dated by the pupil.
6	.....	(*b*) To write from dictation sentences from the English reading book in use.
10		
11	9th Head (Grammar.)	(*a*) Simple questions in etymology with parsing and easy applications of the rules to the reading book.
11	.....	(*b*) Oral translation of very easy sentences into English.
22		
		Alternative Vernacular Subjects.
32	10th Head (History.)	The leading facts of the History of India from the fall of Seringapatam in 1799 to the abolition of the East India Company's political power in 1858, as contained in any approved elementary history, with such a knowledge of general and Indian Geography as may be necessary for an intelligent study of the subject.

Standards of Examination—(continued.)

Maximum No. of Marks.	Heads.	Tests.
32	11th Head (Hygiene.)	W. E. Dhanakoti Raju's Elements of Hygiene or any approved book containing easy lessons on the preservation of health.
32	12th Head (Agriculture.)	Robertson's Agricultural Class Book or any other approved book.
		Extra Subject for Girls.
		HIGHER TEST.
38	13th Head (Needlework.)	(*a*) Cutting out and working on fine cloth a finely-made European shirt. Such portion as can be completed within the time available.
		or
		LOWER TEST.
32	.....	(*b*) Cutting out and working on fine cloth a native man's jacket, or a native woman's jacket and petticoat, finely made. Such portion as can be completed within the time available.

Order 97, para. 78.]

SCHEDULE C. UNDER LOCAL FUND RULES.

Maximum Grants to Pupils passed under the several Standards.

SCALE I.

Standards.	Vernacular.							Alternative Subjects.									Total.		Extra Subject for Girls.	
								English or Extra Language.				Vernacular.							
	1	2	3	4	5	6		7	8	9		10	11	12					13	
	Reading.	Writing.	Arithmetic.	Poetry.	Grammar.	Geography.		Reading.	Writing.	Grammar.		History.	Hygiene.	Agriculture.					Needle-work.	
	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.		Rs. A.	Rs. A.	Rs. A.		Rs. A.	Rs. A.	Rs. A.			Rs. A.		Rs. A.	
I	0 12	0 8	1 0	0 4	...	...		...	...	...		...	...	...			2 8		1 0	
II	1 0	1 0	1 8	0 8	...	...		...	...	...		...	...	...			4 0		1 8	
III	1 4	1 0	2 0	0 12	1 0	0 8		2 0	1 0	...		3 0	3 0	...			9 8		2 0	
IV	2 0	1 0	3 0	1 0	1 8	1 8		3 0	1 8	1 8		3 0	3 0	3 0			16 0		3 0 or 4 0	

SCALE II.

I	0 8	0 6	0 10	0 3	...	...		...	...	...		...	...	...			1 11		0 10	
II	0 10	0 10	1 0	0 6	...	0 6		1 6	0 10	...		...	...	...			2 12		1 0	
III	0 14	0 10	1 6	0 8	0 10	1 0		2 0	0 10	1 6		2	2	...			6 6		1 6	
IV	1 6	0 10	2 0	0 10	1 0									2			10 10		2 0 or 2 6	

(a.) Scale I applies only to Girls' Schools and to purely Vernacular Mahomedan Schools and will remain in force for five years from the 1st April 1878. Under this scale Mahomedan pupils cannot bring up English, or any second language, or History, Hygiene, or Agriculture. They may bring up either Hindustani or a Hindu language as their vernacular. English-speaking girls may bring up the English language as their vernacular and one of the vernaculars of the Presidency as an extra language, or they may substitute the tenth head for the seventh and eighth heads under the third standard, and the tenth and eleventh heads for the seventh, eighth, and ninth heads under the fourth standard. A girl must pass under two of these eleven heads to be eligible for a grant for needle-work. Under the fourth standard the higher test for needle-work carries the higher grant. The grants to girls under heads 1 to 11 will be 75 per cent. higher than those named in the scale.

(b.) Scale II applies to all other schools, and will also apply from the 1st April 1883 to schools which now come under Scale I. Under this scale English-speaking children may bring up the English language as their vernacular and one of the vernaculars of the Presidency as an extra language. Mussulman children are permitted to bring up Hindustani as their vernacular with a Hindu language or Persian or English as their extra language, or a Hindu language as their vernacular with Hindustani, Persian, or English as their extra language. In the third standard the tenth head may be substituted for the seventh and eighth heads. In the fourth standard any two of the heads 10th, 11th, and 12th may be substituted in Boys' Schools for the three heads 7th, 8th, and 9th. In Girls' Schools only heads 10th and 11th may be so substituted. A girl must pass under two of these eleven heads to be eligible for a grant for needle-work. Under the fourth standard the higher test for needle-work carries the higher grant. The grants to girls under heads 1 to 11 will be 75 per cent. higher than those named in the scale.

Order 98.]

CLASSIFICATION OF EXPENDITURE, SPECIAL AND LOCAL FUNDS.

Class—Main-head—Sub-head.

ORIGINAL WORKS.

Communications.

Roads.
Canals.
Toll and Ferry Works.
Miscellaneous.

Civil Buildings.

Hospitals and Dispensaries.
School-houses.
Chuttrums and Travellers' Bungalows.
Miscellaneous.

Miscellaneous Public Improvements.

Wells and Tanks.
Avenues and Plantations.
Miscellaneous.

REPAIRS. (*Sub-divide as above.*)

ESTABLISHMENT.

TOOLS AND PLANT.

Order 101, para. 2.]

KISTBUNDY FOR RYOTWARY LANDS.

Districts.	Proportion of Annual Tax payable each Month.								
	November.	December.	January.	February.	March.	April.	May.	June.	Total.
									ANNAS.
Ganjam ...	...	4	4	4	4	...	...	...	16
Vizagapatam ...	...	4	4	4	4	...	...	...	16
Godavery ...	...	4	4	4	4	...	...	...	16
Kistna* ...	2	4	4	4	2	...	...	...	16
Nellore ...	...	2	2	2	4	2	2	...	16
Cuddapah ...	...	4	4	4	4	...	...	...	16
Kurnool ...	2	4	4	4	2	...	...	...	16
Chingleput ...	...	4	2	4	4	2	2	...	15
Bellary ...	...	2	2	4	4	2	2	...	16
North Arcot ...	2	2	4	4	2	2	...	...	16
South Arcot ...	2	2	4	4	2	2	...	...	16
Tanjore.* ...	2	2	2	4	4	2	...	...	16
Wet Lands.									
Kar									
Samba ...	3	6	7	...	...	...	...	...	16
Dry Lands. ...	...	...	...	2	3	5	4	2	16
On half the holding if the cultivation up to October is below 50 per cent. and on actual cultivation if more.	3	6	7	...	...	...	...	...	16
On remainder ...	...	...	...	2	3	5	4	2	16
Kattuguttakai or Joint Rented Villages of Tiruturaipundi Taluk.	1	2	3	1	2	3	...	1	16
Trichinopoly									
Madura ...	...	4	4	4	4	...	...	...	16
Coimbatore ...	...	2	2	2	2	4	4	...	16
Nilgiris ...	2	2	4	4	2	2	...	...	16
Tinnevelly ...	2	2	4	4	2	2	...	...	16
Salem ...	...	2	2	4	4	4	...	...	16
South Canara ...	2	2	4	4	2	2	...	...	16
Malabar ...	...	...	4	4	4	2	2	...	16
...	2	2	4	4	2	2	...	...	16

Order 107, para. 20.]

FORMS UNDER ACT II OF 1874.

FORM No. 1.

Section VIII.—Distraint Order.

The 1st Class Revenue Inspector Vencata Row of the 1st Divi-

* As amended by C. O., No. XI of 1878.

sion of the Sydapet Taluk, is authorized to distrain the property of the undermentioned Defaulter for Arrears of Revenue due by him.

Number and name of the Village.	Name of the defaulter.	For what period arrear is due.	Amount of arrears due.			Date on which arrears fell due.	Batta to Distrainer.	Interest, rate and amount to date.	Date of distress and delivery of copy to Defaulter, or if no distress is made, date of payment of sum due.
			RS.	A.	P.				

The Defaulter is hereby informed that if the amount due with batta and all expenses of Distress be not previously discharged, the distrained property will be immediately brought to public sale.

Date and Place. (Signed) SOONDRA ROW, Tahsildar.

NOTE.—The Distrainer is to produce this Order, and if the sum due be not at once paid, he is to make distress; and on the day on which the property is distrained, he is to deliver, a copy to the Defaulter endorsing thereon a List of the Property distrained and the name of the place where it may be kept. Clause 1st, Section 8, Act II of 1864.

FORM No. 2.

Section IX.—Inventory of the Attached Property.

List of the Moveable Property of Ramen, in the village of Parthyput, distrained by Revenue Inspector Vencata Row, for Arrears of Revenue due by the Defaulter, forwarded to Tahsildar of———

Names of Articles.	Estimated Value.			Amount of Arrears due.	Date of Distress, and of copy given to Defaulter.
	RS.	A.	P.		

Date and Place. (Signed) VENCATA ROW,
1st Class Inspector.

FORM No. 3.

Section XXII.—Notice of Sale of Moveable Property.

It is hereby notified that the undermentioned property of C. Ramen, a Revenue Defaulter, in the village of Parthyput of Sydapet Taluk, has been distrained in satisfaction of Arrears of Land Revenue due by him, and that unless those arrears with interest and other charges shall be previously paid, the said property will be sold by Public Auction near the house of Vencatarmen, at the said village, on Monday the 23rd May 1864 * *or other day to which the sale may be adjourned.* The sale will commence at 11 o'clock A. M., and the property will be knocked down to the highest bidder without reserve for ready cash. The purchaser will not be permitted to carry away any part of the property until he has paid for the same in full.

If the Purchaser fail in payment of the purchase money, the property will be re-sold, and the defaulting Purchaser will be liable for any loss arising, as well as for the expenses incurred on the re-sale.

This Notice was affixed on (the Defaulter's house or premises where the property was distrained as the case may be) the 5th May 1864.

Schedule of property distrained.

(Signed) SOONDRA ROW,
Tahsildar.

Date and Place, SYDAPET, 3rd May 1864

(Signed)————,
Revenue Inspector.

N. B.—Fifteen days must elapse from the date on which the notice is affixed to the premises before sale takes place.

FORM No. 4.

Section XXV.—Demand prior to Attachment of Land.

NOTICE OF DEMAND TO RAMEN OF PURTHYPUT VILLAGE IN SYDAPET TALUK.

Take notice that the Tahsildar of Sydapet Taluk demands from you the sum of Rupees 15-5-4, being the Arrears of Revenue due by you for Fasli 1273 as holder of Puttah No. 13, and that you are required to pay the amount within ten days from the date of the service of this Notice.

You are now required to pay 3 Annas on account of Peon's batta.

(Signed) SOONDRA ROW,
Tahsildar.

N. B.—The person entrusted to serve this Notice is to deliver a copy to the Defaulter or to some adult male member of his family at his usual place of abode, or to his authorized Agent, or to affix a copy thereof on some con-

* Added by G. C. O., Act XII of 1878; 12th Dec. 1878, No. 3,325.

spicuous part of his last known residence, or on some conspicuous part of the land about to be attached. The mode in which the Notice has been served is to be noted on it by the server of the Process.

FORM NO. 5.

Section XXVII.—*Notice of Attachment.*

NOTICE OF ATTACHMENT TO RAMEN IN THE VILLAGE OF PARTHYPUT OF SYDAPET TALUK.

Take notice that as you have not paid or shown sufficient cause for the non-payment of Rupees 15-5-4, although the said sum has been duly demanded in writing from you, the landed property belonging to you is hereby placed under attachment; and that unless the arrear due by you with interest and other charges be paid within 15th October, 1864, the landed property will be brought to sale in due course of law. You will further take notice that from the date of this attachment notice until the date of sale of your land hereby attached you are, and will be held, liable for all kists thereon accruing and the said kists will be demanded of, and levied from you, as arrears of Land Revenue.

Place and Date. (Signed) SOONDRA ROW,
Tahsildar.

N. B.—This notice is to be affixed to some conspicuous part of the land attached. The attachment is also to be publicly proclaimed on the land, and is also to be published in the District Gazette, Section 27, Act II of 1868.

FORM NO. 6.

Section XXIX.—Notice of Assumption.

ASSUMPTION NOTICE TO RAMEN OF PARTHYPUT VILLAGE OF SYDAPET TALUK.

Take notice that your landed property, attached on 5th July 1864, is taken under Circar management under Section 28 of Act II of 1864, and that Veerasawmy, Agent, has been appointed to have charge of it.

Place and Date. (Signed) A. B.,
Collector.

N. B.—The person entrusted to serve this Notice is to deliver a copy of it to the Defaulter or to some adult male member of his family at his usual place of abode, or to his authorized Agent, or to affix a copy thereof on some conspicuous part of his last known residence, or on some conspicuous part of the land attached. Proclamation of Assumption of Management is also to be made on the land, and to be published in the District Gazette.

FORM NO. 7.

Section XXXVI.—Sale Notice of Lands.

I. It is hereby notified that the undermentioned lands selected out of those attached in satisfaction of arrears of land revenue due by of , the present registered land-holder and a revenue defaulter, will be sold by public auction at the village of in Taluk of the District on the day of 187 , *or other day to which the sale may be adjourned.* The sale will commence at 11 o'clock A.M., and the lands will be knocked down to the highest bidder without reserve.

II. The current revenue payable by the purchaser on the lands for the whole (or remainder as the case may be) of the current fasli is Rupees as shown in detail in the statement at foot.

III. Purchasers will be required to deposit 15 per cent. of the purchase-money at the time of sale, and when the remainder of the purchase-money may not be paid within 30 days from the day of sale, the money so deposited shall be liable to forfeiture.

IV. When such deposit shall not be made, nor the remaining purchase-money paid up, the lands shall be resold at the expense and risk of the first purchaser.

V. Persons bidding at a sale may be required to state whether they bid on their own account or as agents, and the latter case to deposit a written authority signed by their principals; otherwise their bids may be rejected.

VI. The sale shall be stayed if the defaulter or other person acting on his behalf or claiming an interest in the land tenders the full amount of the arrears of revenue with the interest and other charges, provided such tender be made before sunset on the day previous to that appointed for the sale.

VII. The sale will not be final until confirmed by the Collector or other officer empowered in that behalf, and a period of thirty days will be allowed between sale and confirmation to admit of parties aggrieved by any proceedings in connection with such sales presenting appeals. On confirmation of the sale, the lands will be registered in the name of the purchaser, and a certificate of sale, signed and sealed by the Collector, will be granted to him on payment of the stamp duty thereon.

VIII. It is to be distinctly understood that Government are not responsible for errors of description or in estimated extent.

Taluk.	Village.	Name of Defaulter.	Description of Land, whether Nunjah, Punjah, or Garden and Buildings (if any) belonging to the Defaulter on it.	Field. No.	Field. Name.	Estimated Extent.	Assessment.	Amount payable by the purchaser on account of the Kists for the Current Fasli falling due after the Date of Sale.

Place—SYDAPET.

Date—1st September 1864.

N. B.—This notice is to be in English and in the language of the District. It must be fixed up one month at least before the sale in the Collector's office, in the Taluk Cutcherry, in the nearest Police Station-house, and on some conspicuous part of the land.

FORM No. 8.

Section XXXVIII.—Certificate of Sale.

This is to certify that Parthyput Anuntha Charry, residing in the Village of Coonatoor of Sydapet Taluk, in the Madras District, having purchased at a Public Auction held by the Tahsildar of———, in the undermentioned land sold for Arrears of Revenue due by Ramen, a Landholder in the undermentioned Village, and having paid the full amount of the purchase money, *viz.*, Rupees 151-8-0, the lands have been this day registered in the name of the said Parthyput Anuntha Charry.

Taluk and Village.	Description of land whether Nunjah, Punjah or Garden, and buildings on it.	Particulars of Field. No.	Particulars of Field. Name.	Estimated Extent.	Assessment. RS.	A.	P.	Date of sale.

Collector's Office,

SYDAPET (Date) October 1864.

(Signed) A. B.,

Collector.

Cancelled by Bd.'s Pros., 19th May 1882, No. 1,348.

[Copy to be sent to the Board monthly.]

FORM No. 9.

Register of Immoveable Property sold for Arrears of Revenue, or for other Causes in the District of for Fasli

Taluk.	Village.	Names of Defaulters.	Arrears due. RS.	A.	P.	Particulars of land sold. Description.	Particulars of land sold. Number of Field.	Particulars of land sold. Extent. A.	C.	Assessment. RS.	A.	P.	Amount realized by Sale. RS.	A.	P.	Name of the Purchaser.	Date of Sale.	Date on which Sale Cerificate was issued.	Remarks.
1	2	3	4			5	6	7		8			9			10	11	12	13

N. B.—Columns 3, 4 and 12 will be blank in the case of property sold for causes other than arrears of revenue.

Board's Proceedings, 22nd December 1883, No. 3,909.

FORM No. 10.

Section XXXIX.—*Proclamation of the purchase of Land.*

It is hereby publicly notified for general information that Parthyput Anuntha Charry, of Coonatoor Village in Sydapet Taluk of the Madras District, has purchased on 13th October 1864, at a Public Auction, the undermentioned lands, sold for Arrears of Revenue due by————, Landholder in the undermentioned village, and has paid the full purchase money, *viz.*, Rupees 105-8-0, and the lands have been registered in his name. It is therefore declared that the said Parthiput Anantachari has succeeded to all the rights and property of the present registered holder in the said lands.

Village and Taluk.	Description of Land whether Nunjah, Punjah, or Garden.	Particulars of Field.		Estimated Extent.	Assessment			
		No.	Name.		Rs.	A.	P.	

Date (Signed) A. B.,
Collector.

N. B.—This Proclamation is to be published in the Villages in which the land sold may be situated, in the Cutcherry of the Taluk; in the Head Cutcherry of the District; and in the District Gazette.

Boards's Proceedings, 22nd November 1883, No. 3,202.

FORM No. 11. (*a*)

Sections XLVIII and XLIX.—FORM *of* WARRANT *for Arrest in case of Wilful or Fraudulent non-payment of Arrears.*

To————

WHEREAS the sum of Rupees————is due on account of public (*Land*) Revenue by————of————and whereas the amount realized by the public sale of the moveable and immoveable property of the said Defaulter (or and *of* ——— of————*Security for the said Defaulter*) is insufficient to liquidate the amount of the said arrear with interest and charges to date, and whereas the undersigned has reason to believe that the said————(or and *Security for the said Defaulter*) is wilfully withholding payment of the said arrears and charges (*or has been guilty of fraudulent conduct to evade payment of the said arrears and charges*) you are hereby directed forthwith

to arrest the said (or and ————*Security for the said Defaulter*) to convey him to the District Jail, and there to deliver him to the Jailor *there to be detained for the period of two years unless sooner released by an order from this office* [*or from the office of the Collector, if the warrant be issued by a divisional officer.*] For so doing this shall be your Warrant.

Place. (Signed)————
Date Collector of (L.S.)

Schedule.

Name of the Defaulter (*or Surety or of both*)	Amount of Revenue due.	Date on which the amount due became payable.

N. B.—This Warrant is to be delivered with the Prisoner to the Jailor, who shall retain a copy of the Warrant, and forthwith despatch the original to the Officer in charge of the Jail.

(*a*) These warrants should be served by Taluk revenue peons. (*Government Order, dated 5th May* 1865, *No.* 908).

FORM No. 12.

Section LVI—Receipt.

RECEIPT *granted to Landholder Soobah Reddy in acknowledgment of the sums paid by him on account of the Revenue of the Lands held by him in the village of Typaukum in Caverypak Taluk of North Arcot District for Fasli* 1246.

Month and Date.	For what Fasli.	Items.	Amount.	Signature of the Kurnums and Notagar.	Signature of the Putta-Mooigar.
1	2	3	4	5	

Order 127, para. 3.]

SPECIMEN CALCULATION OF QUIT-RENT ON RELINQUISHED INAM LAND.

——	Assessment.	Quit-rent.
	Rs.	Rs. A. P.
Original Inam	16	8 0 0
Charge on account of excess...	4	4 0 0
Total...	20	12 0 0
Land gvien up—excess	4	4 0 0
Inam	2	1 0 0
Total ...	6	5 0 0
Inam retained...	14	7 0 0

Order 132.]

FORM OF AFFIDAVIT.

I, A. B., do hereby declare that I am the person entitled to a pension of Rs. under G. O., dated and that I have authorized Y. Z. to produce my written receipt and receive the amount from the Treasury officer at

date

Signature of pensioner made in my presence on solemn affirmation this (*here enter date.*)

Village Munsiff.

Witness (Signature of Agent.)

Bd.'s Pro., 5th June 1882, No. 1,452.

Order 137.]

TABLE FOR COMMUTING PENSIONARY GRANTS.

Age of Pensioner.	No. *of years' purchase.*
Under 10 years	13
10 to 20	12½
20 to 25	12
25 to 30	11½
30 to 35	11
35 to 40	10½
40 to 45	10
45 to 50	9½
50 to 55	9
55 to 60	8
60 to 65	7
65 to 70	6
above 70	5

Order 161, para. 2.]

SUPPLIES REQUIRED FOR AN INFANTARY REGIMENT.

Paddy Straw	Rupees	5	0	0
Raggy do.	,,	8	0	0
Grass	,,	5	0	0
Firewood	,,	10	0	0
Pots	,,	4	0	0
Tent pegs	,,	1	0	0
1st sort sheep, 5 at 1 Rupee each	,,	5	0	0
2nd do. do, 10 at 12 Annas each	,,	7	8	0
1st sort fowls, 20 at 2 Annas each	,,	2	8	0
2nd do. do., 30 at 1 Anna each	,,	1	14	0
Rupees...		49	14	0

Order 166, para. 1.]

TABLE OF ESTIMATING THE VALUE OF PRINTING A FULL PAGE OF FOOLSCAP SPACED OUT IN THE USUAL WAY.

Description of Types.	Plain or Solid.						Tabular full.								
	Up to 300 copies			Above 300 up to 1,000 ¼th to be added for each 100.			Above 1,000, 1-16th to be added for each 100.			Up to 300 copies.			Above 300 up to 1,000 ¼th to be added for each 100.			Above 1,000 1-16th to be added for each 100.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A	P.	Rs.	A.	P.	Rs.	A	P.	Rs.	A.	P.
English, Small Pica...	2	8	0	0	5	0	0	2	6	5	0	0	0	10	0	0	5	0
,, Long Primer	3	0	0	0	6	0	0	3	0	6	0	0	0	12	0	0	6	0
Telugu, Small Pica...	2	0	0	0	4	0	0	2	0	4	0	0	0	8	0	0	4	0
,, Long Primer.	2	8	0	0	5	0	0	2	6	5	0	0	0	10	0	0	5	0
Tamil, Small Pica...	2	0	0	0	4	0	0	2	0	4	0	0	0	8	0	0	4	0
,, Long Primer.	2	8	0	0	5	0	0	2	6	5	0	0	0	10	0	0	5	0
Canarese, Small Pica...	3	0	0	0	6	0	0	3	0	6	0	0	0	12	0	0	6	0
,, Long Primer.	3	8	0	0	7	0	0	3	6	7	0	0	0	14	0	0	7	0
Malyam. Small Pica...	3	0	0	0	6	0	0	3	0	6	0	0	0	12	0	0	6	0
,, Long Primer.	3	8	0	0	7	0	0	3	6	7	0	0	0	14	0	0	7	0

NOTE.—For half-tabular Statements the cost of plain matter with an addition of one-third should be charged. Thus, if the cost of a page of plain matter be 3½ Rupees, the charge for a page of blank form will be Rupees 3-5-4. If they are merely blank form containing only headings across the page, one-fourth should be added, then the charge would be Rupees 3-2-0.

Order 167, para. 5.]

LISTS OF OFFICERS TO WHOM DISTRICT GAZETTES WILL BE SUPPLIED GRATIS.

List No. I.—Officers to whom the Gazettes of all Districts are to be supplied free of charge.

No.	Designation of officer.	Remarks.
1	Secretary to Government, Revenue Department.	
2	Secretary to the Board of Revenue.	
3	Registrar of the High Court.	
4	Accountant General.	
5	Collectors.	Gazettes of such districts as they require.
6	Director of Revenue Settlement.	
7	Superintendent of Revenue Survey.	
8	Controller of Public Works Accounts.	
9	Inspector of Forests.	Gazettes of the districts in which there is a Forest Conservancy Department.
10	Inspector-General of Police.	
11	Inspector-General of Registration.	

List No. II.—Officers to whom the Gazettes of the districts in which they are employed will be furnished free of charge.

No.	Designation of Officers.	Remarks.
1	District Judges.	
2	Subordinate Judges.	
3	Joint-Magistrates and Small Cause Court Judges.	
4	District Munsifs.	
5	Sub-Collectors.	
6	Head Assistant Collectors.	
7	Special do.	
8	Assistant Collectors (each).	
9	Deputy-Collectors in charge of Treasuries.	
10	Do. on General Duty.	
11	Do. in charge of Salt Department.	
12	Sheristadars in the Collectors' offices.	
13	Head Clerks do.	
14	Tahsildars (each).	
15	Revenue Inspectors (each.)	
16	Deputy and Assistant Directors (Settlement Department).	
17	Supervisors and Inspectors (each do.)	

List No. II.—Officers to whom the Gazettes of the districts in which they are employed will be furnished free of charge—(contiuued.)

No.	Designation of Officers.	Remarks.
18	Deputy and Assistant Superintendents, Revenue Survey.	
19	Sub-Assistants, do.	
20	District or Superintending Engineers.	
21	Executive Officers, Department Public Works, in independent charge.	
22	Sea Customs Superintendents and Assistant Superintendents in independent charge (each).	
23	Sayer Amins of Land Customs (each).	
24	Salt Superintendents and Assistant Superintendents in independent charge (each.)	
25	Deputy Conservators of the Forest Department.	
26	Forest Overseers.	
27	Officers in charge of Post Offices (each.)	
28	Inspecting Postmasters.	
29	Sub-Inspectors of Post Office.	
30	Civil Surgeons.	
31	Assistant Superintendent of Vaccination.	
32	Deputy Inspector-General of Police ...	Gazettes of the districts situated in their Circle.
33	Superintendents and Assistant Superintendents of Police.	Gazettes of the districts to which they are attached—*vide* Board's Procs., dated 30th March 1863, No. 1,906.
34	Inspectors of Police.	
35	Military Paymaster and Paymaster of Pensions.	
36	Officers Commanding Divisions ...	Gazettes of the districts in which their head-quarters are situated.
37	Officers Commanding Regiments ...	
38	Commissariat Officers.	
39	Inspectors of Schools ...	Gazettes of the districts composing their divisions.
40	Deputy Inspectors of Schools.	
41	Head-masters of Schools of the grade of Zillah Schools.	
42	Sub-Registrar of Insurances.	
43	Chaplains.	
44	President of the Municipal Commission.	
45	Do. of Local Fund Boards.	
46	Local Fund Overseers (each).	
47	Agent, Branch Bank.	
48	Superintendent of Electric Telegraph Department.	
49	Superintendent of Jails.	
50	Medical Officers in charge of the Taluk Dispensaries.	Proceedings, 26th October 1876, No. 2,955.

List No. II.—Officers to whom the Gazettes of the districts in which they are employed will be furnished free of charge—(continued.)

No.	Designation of Officers.	Remarks.
51	Deputy Inspectors General, Indian Medical Department.	Gazettes of all Districts within their Circles, Proceedings, 3rd December, 1875, No. 3,285.
52	Deputy Tahsildars ...	Proceedings do. do.
53	Taluk Overseers ...	
54	Master Attendant ...	Proceedings, 19th January 1876, No. 148.
55	Cantonment Magistrates ...	
56	Government Vakeels ...	
57	Sub-Assistant Conservators of Forests ...	Proceedings, 21st August 1876, No. 76.
58	Forest Rangers ...	
59	Foresters ...	

List No. III.—Officers to whom Gazettes of Special Districts will be supplied.

No.	Designation of Officers.	The district the Gazette of which to be supplied.	Remarks.
1	The Officer in charge of the Great Trigonometrical Survey Party.	Vizagapatam.	
2	The Superintendent of the Transport and supply Department, Dumagudem	Godavery.	
3	Chamber of Commerce at Coconada.	Vizagapatam and Kistna.	
4	Superintendent of Armeghon Light-house	Nellore.	
5	Commissioner of Mysore ...	Bellary.	
6	Deputy Inspector-General of Hospitals, Ceded Districts	Do.	
7	Government Vakil	Tinnevelly.	
8	The Brigade Major's Office ...	Trichinopoly.	
9	Collector of North Canara ...	South Canara.	
	Do. of Belgaum	Do.	
10	Judge of North Canara ...	Do.	
11	Superintendent of Police, North Canara	Do.	
12	Conservator of Forests, Southern Division, Bombay	Do.	
13	British Consular Agent, Pondicherry.	South Arcot	Procs., 3rd Dec. 1875, No. 3,285.
14	H. G. The Governor of do. ...		
15	British Consular Agent, Karikal...	Tanjore.	Vide Tanjore letter, dated 10th Dec. 1877, No. 4,083, Mis. No. 4,171.

Order 174, para. 1.]

FORMS OF SUMMONS UNDER MADRAS ACT III OF 1869.

I. Summons to appear in person.

To A. B. of . Whereas your attendance is necessary to give evidence and to produce the following documents (here describe the documents with convenient certainty) with reference to a revenue inquiry (here enter briefly the subject of the inquiry) now pending before me, you are hereby summoned to appear in person before the (here enter official designation) on the day of at o'clock, and not to depart thence until permitted by me.

Given under my hand and seal this day of

Seal. Signature.

II. Summons to produce documents.

To A. B. of . Whereas the following documents (here describe the documents with convenient certainty) are required with reference to a revenue inquiry (here enter briefly the subject of the inquiry) now pending before me, you are hereby summoned to produce, or cause to be produced, the said documents before the (here enter official designation) on the day of at o'clock.

Given under my hand and seal this day of

Seal. Signature.

Order 174, para 2.]

SCALE OF FEES FOR PROCESS SERVICE IN COURTS.

No.		In a District Munsif's Court or Revenue Court.			In every other Civil Court.		
		Rs.	A.	P.	Rs.	A.	P.
1	Summons or Notice to Defendant or Respondent ...	0	8	0	1	0	0
	And for every additional Defendant or Respondent if applied for at the same time and if Defendant resides in the same neighbourhood ...	0	4	0	0	8	0
2	Summons to a Witness ...	0	8	0	1	0	0
	And for every additional Witness if applied for at the same time and if Witness resides in the same neighbourhood ...	0	4	0	0	8	0
3	Warrant of Arrest ...	1	0	0	2	0	0
4	Proclamation of attachment or the Process for Sale ...	1	0	0	2	0	0
5	Warrant of attachment of moveable or immoveable property, according to the value of the suit if applied for before judgment, or the amount decreed in respect of which execution is sought—						
	If the value or amount does not exceed 50 Rs.	0	12	0	1	0	0
	Exceeds 50 Rs. but does not exceed 100 „	1	0	0	2	0	0
	„ 100 „ „ 500 „	2	8	0	4	0	0
	„ 500 „ „ 1,000 „	4	0	0	6	0	0
	„ 1,000 „ „ 2,500 „	6	0	0	7	0	0
	„ 2,500 „ „ 5,000 „	...	...	...	8	0	0
	„ 5,000 „ „ 10,000 „	...	...	...	10	0	0
	„ 10,000 „ ...	...	...	...	12	0	0
6	Warrant of Delivery of possession of property, moveable or immoveable—	The fee for attachment of said property					
	If no attachment has taken place ...				1	8	0
	If attachment has taken place—						
	For moveable property ...	0	12	0	2	8	0
	For immoveable do. ...	1	8	0			
7	Warrant of sale of moveable property—						
	If conducted at the Court-house ...	0	4	0	0	8	0
	If not conducted at do. ...	1	0	0	2	0	0
8	Warrant of sale of immoveable property—						
	If conducted at the Court-house ...	0	1	0	1	0	0
	If not conducted at do. ...	2	0	0	4	0	0
9	Injunction, Order, or Notice not otherwise provided for ...	1	0	0	2	0	0
10	Any Process in execution of a Decree of a Village Munsif ...	0	4	9	...	...	...

Order 184.]

FORMS FOR MANAGERS AND GUARDIANS, COURT OF WARDS.

FORM A.

SECURITY FOR PERSONAL APPEARANCE OF MANAGER OR GUARDIAN.

WHEREAS I,

inhabitant of

in the Zillah of

have, with my own consent, been appointed by the Court of Wards, Manager of the Property of / Guardian to

incapacitated Proprietrix of

in the Zillah aforesaid, and have been called to enter into a Bond for my personal appearance during the term of my { Management / Guardianship

I hereby bind myself to appear personally before the Collector of Vizagapatam whenever summoned by him during the term of my Management / Guardianship

and in case of my making default therein, I bind myself to forfeit to the Court of Wards the sum of Rs.

Dated

FORM OF SECURITY TO BE ANNEXED TO THE BOND OF THE PRINCIPAL.

I hereby declare myself surety for

of

that he shall personally appear before the Collector of Vizagapatam whenever summoned by the Collector during the said term; and in case of his making default therein, I hereby bind myself to forfeit to the Court of Wards the sum of Rs.

FORM B. (1.)

OBLIGATION TO BE EXECUTED BY MANAGER.

Section X, Regulation V of 1804.

I,

having voluntarily taken upon myself the management of the property of

incapacitated Proprietrix of

do hereby solemnly promise and engage to manage the said property diligently and faithfully for the said Proprietrix, and to use all the means in my power to improve the property for the benefit of the owner. I also promise and engage to render a true and just

account of my administration, and to be answerable for all embezzlement or misapplication of the property, to the extent of three times the amount which may be proved to have been embezzled or misapplied during my management. And I further engage to adhere to such regulations as have been, or may hereafter be, framed for the guidance of managers by the Court of Wards, and to abstain from all other advantage, directly or indirectly, than the allowance granted to me from the property committed to my charge under the authority of the Court of Wards.

FORM B (2.)

OBLIGATION TO BE EXECUTED BY GUARDIAN.

Section XXI, Regulation V of 1804.

I, do hereby
having voluntarily accepted the office of guardian of
being the disqualified Proprietrix of
solemnly promise and engage to execute the duties committed to me zealously and faithfully, to the best of my judgment, and according to the regulations; I will conscientiously appropriate the allowance granted for the maintenance, and for the education of my ward, to the benefit of the said ward; and will abstain from all other advantage than what may be allowed to me by due authority, directly or indirectly arising from my office of guardian. I also engage to render true and faithful accounts of all money received by me on account of my ward, under the penalty of forfeiting treble the amount of any sums which may be proved to have been embezzled, or misapplied; and I do hereby bind myself, my heirs, and successors, to make good the said penalty upon due proof of my default.

FORM C.

COMMISSION TO MANAGER.

To
of in the Zillah of
WHEREAS, under the provisions of Regulation V of 1804, the Court of Wards has appointed you MANAGER of the property of incapacitated Proprietor (*or Proprietrix*) of
and WHEREAS you have given due and sufficient security for your personal appearance during the course of your management, and have executed the Form of Obligation prescribed by Section X of the said Regulation V of 1804:

You are hereby furnished by me, Esq., Collector of the Zillah aforesaid, with this public Commission of Management, under my official seal and signature; and you are hereby required to take notice, as follows:—

1*st*.—That an allowance of Rs. a month will be granted to you, as fixed by the Court of Wards, by way of compensation for the trouble and responsibility of the management.

2*ndly*.—That if you shall be proved to have abused your trust, the Court of Wards possess authority to enforce the penalty of the obligation executed by you, and to dismiss you from your charge; provided always that you will not thereby be precluded, should you consider yourself to be aggrieved by such decision of the Court of Wards, from instituting a suit in the Courts of Adawlut for the recovery of the amount of the said penalty.

3*rdly*.—That you shall have power to nominate the several officers (and to appoint their salaries) requisite for the administration of the property subject to the revision of the Collector, and to the final confirmation or rejection of the Court of Wards. You will, therefore, now, with the least practicable delay, submit a Nominal Roll of the Establishment you propose to entertain, with the salaries in each case.

4*thly*.—That you shall have the entire charge of the estate, real and personal, of the incapacitated Proprietor (*or Proprietrix*) aforesaid; including all Malguzary and Lakheraj lands, and all houses, tenements, goods, and moveable property: excepting only the houses in which the Proprietor (*or Proprietrix*) may reside, together with the articles of moveable property required for the use and comfort of the said Proprietor (*or Proprietrix*).

5*thly*.—That you shall forthwith furnish an exact inventory, under your seal and signature, to be lodged with the Collector, of the personal property thus committed to your custody.

6*thly*.—That at the expiration of every Fusly year you shall deliver to the Collector true and faithful accounts of your receipts and disbursements.

7*thly*.—That the entire sums of money received by you as Manager from the lands under your charge shall be paid monthly to the Collector, who will cause payment to be made to you therefrom of all authorized expenses of management.

8*thly*.—That the allowance equal to 10 per cent. of the permanent assessment, allotable to the support of the Proprietor (*or Proprietrix*) will be paid monthly by the Collector to the Guardian of the Proprietor (*or Proprietrix*) for use, in the proportion of the public revenue actually received from the property in any month; and not otherwise, except that it is competent to the Court of Wards to increase or diminish the said allowance.

9*thly*.—That it shall not be competent for you to grant leases extending beyond the period of one year, without the consent of the Collector had in writing; nor to dispose of any part of the property without the permission of the Court of Wards, also obtained in writing.

10*thly*.—That whenever the Estate may yield, under management, funds more than adequate to the payment of the public revenue, to the charges of management, and to the expense of maintaining the Proprietor (*or Proprietrix*), it shall be competent to the Collector, with the previous approval in writing of the Court of Wards, to employ such surplus funds for the purpose of improving the said property, or in the purchase of land, or in the purchase of the public securities of Government.

11*thly*.—That in cases of purchasing such Government securities, the Collector will grant a receipt to you for such deeds of security, on account of the Proprietor (*or Proprietrix*), and shall cause the said deeds to be deposited at the risk of Government in the public Treasury.

12*thly*.—That the interest money accruing on the public securities which may be thus purchased on account of the Proprietor (*or Proprietrix*) shall be recoverable by the Collector, who will be competent to grant discharges for the same.

13*thly*.—That where any debts may be due to private creditors from the Estate of the Proprietor (*or Proprietrix*), the Collector may liquidate them with the previous written permission of the Court of Wards, provided always that the discharge of private debts shall not in any case interfere with the regular and complete payment of the public revenue assessed on the Estate.

14*thly*.—That you are now required immediately to deliver up to the Collector to be lodged in the Treasury the seals (if any) of the Proprietor (*or Proprietrix*), and those (*of her late husband*) and of his (*or her*) late father, and

That you shall authenticate papers by your own seal and signature and not otherwise, while acting as Manager of the property.

FORM D.

COMMISSION TO GUARDIAN.

To

of

in the Zillah of

WHEREAS under the provisions of Regulation V of 1804, the Court of Wards has confirmed your appointment of Guardian to incapacitated Proprietor (*or Proprietrix*) of

, and WHEREAS you have accepted the Trust, and have given security for your personal appearance during the continuance of the said Trust, and have executed the Form of Obligation enacted by Section XXI, Regulation V of 1804—

Now you are hereby invested with your Trust by this public Commission under the official seal and the signature of me Esq., Collector of the Zillah; and you are hereby required to take notice as follows:—

1*st*.—That whereas by reason of (*consanguinity, friendship, or other good cause*) you are willing to execute the office of Guardian gratuitously, no fixed salary shall be allowed you, but you shall be entitled to charge and recover from the Estate all money disbursed by you out of pocket.

Or if the Guardian be a paid Officer.

1*st*.—That an allowance of Rs. a month will be granted to you as fixed by the Court of Wards, by way of compensation for the trouble and responsibility of the guardianship.

2*ndly*.—That you shall receive the allowance appropriated to the use of your ward, *viz*, the sum equal to 10 per cent. of the Permanent Assessment, which will be paid monthly by the Collector to you, in the proportion of the public revenue actually received from the property in any month and not otherwise, except that it is competent to the Court of Wards to increase or diminish the said allowance.

3*rdly*.—That you shall appropriate the said allowance, at your discretion, for the good and benefit of your ward, subject, however to the inspection and control of the Collector and ultimately of the Court of Wards.

4*thly*.—That you shall choose and recommend proper servants to be employed in the service of your ward, subject to the approval of the Collector and of the Court of Wards, provided that the expense of the wages of such servants shall be defrayed from the funds appointed for the maintenance of the ward.

5*thly*.—That you shall deliver Monthly Accounts to the Collector, of your receipts and disbursements, which accounts shall be liable to revision and retrenchment by the Collector.

6*thly*.—That you shall also furnish complete Annual Accounts to the Collector, supported by good and true vouchers, and attested by a solemn declaration of their correctness.

7*thly*.—(*a*) That the general superintendence and control of the education of your ward, and of his younger brother or brothers, entitled to maintenance at the charge of the Estate, is vested in the Collector, who may determine the place of their

residence (with or without the Guardian) within the Presidency of Fort Saint George, and may direct that they shall attend, for the purpose of education, such School or College as may seem expedient, or may appoint a tutor for their tuition; and who may make such provision as may be necessary for their proper care and maintenance during the period of their education.

(*b*) That should you disobey orders of the Collector regarding the education of your ward, you will be liable to dismissal by the Court of Wards, and will nevertheless be liable to account to the Collector for your receipts and disbursements during the period of your guardianship.

(*c*) That you are vested with the right to the custody of the person of your ward.

Or when the Ward is a female.

8*thly*.—That subject to the instructions of the Collector and the orders of the Court of Wards, proper teachers shall be appointed by you for the education of your ward in a manner suitable to her rank and condition in life.

9*thly*.—That any person who knowingly aids or abets the marriage of your ward, or of his (*or her*) younger brothers or sisters, without the leave of the Collector acting under the order of the Court of Wards to such marriage first had and obtained, will on conviction before the Court of Session on the prosecution of the Collector be liable to a fine not exceeding two thousand Rupees, or to imprisonment not exceeding six months with or without hard labor.

10*thly*.—That you shall authenticate papers by your own seal and signature and not otherwise, the seals (if any) of your ward, (*or her late husband*) and of his (*or her*) late father being delivered up to the Collector to be lodged in the Treasury.

11*thly*.—That your ward is not liable to be sued on any action in the Courts of Judicature, otherwise than as under the protection and in the joint name of his (*or her*) Guardian.

12*thly*.—That in the event of your ward desiring to adopt a son, while he (*or she*) continues in the status of a disqualified land-holder, the previous consent of the Court of Wards in writing must be obtained, in order to render the adoption valid and effectual.

13*thly*.—That in cases of fraud imputed to you as Guardian, it shall be competent for the Court of Wards to order inquiry to be made in the first instance by the Collector and to pass judgment on the result of such enquiries, subject to an appeal to the High Court of Judicature.

Order 200/2, para 7.] *FORM A.—PERMANENT ORDER.*

No. _____

To the Village Munsif of _____

You are hereby authorized to pay to the Village Establishment their salaries for each month not exceeding the sums noted below.

Month.	Name.	Office.	Amount ordered to be paid for official year 188 -8																						Total for the official year 188 -8
			April.		May.		June.		July.		August.		September.		October.		November.		December.		January.		February.		March.		
			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.	Rs.	A. P.	

FORM B.

Pay Abstract of the Village Establishment of the Taluk of for the Month of 188 .

Designation of the Office.	Number.	Salary per Month.	Amount.	Deduction on account of Fines and Savings.	Net Amount passed.	Actual Amount Disbursed.			Salary already passed but remaining undisbursed.			Remarks.
						On account of this Month.	On account of past Month.	Total.	On account of this Month.	On account of past Month.	Total.	
		RS.	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.	
Monegar...	50	4	200 0 0	5 0 0	195 0 0	100 0 0	50 0 0	150 0 0	95 0 0	...	95 0 0	
	40	3	120 0 0	2 0 0	118 0 0	100 0 0	20 0 0	120 0 0	18 0 0	...	18 0 0	
Curnam ...	60	4	240 0 0	5 0 0	235 0 0	200 0 0	100 0 0	300 0 0	35 0 0	...	35 0 0	
	50	5	250 0 0	1 0 0	249 0 0	200 0 0	80 0 0	280 0 0	49 0 0	...	49 0 0	
Toti	20	3	60 0 0	2 0 0	58 0 0	50 0 0	10 0 0	60 0 0	8 0 0	...	8 0 0	
Total ...	.....		870 0 0	15 0 0	855 0 0	650 0 0	260 0 0	910 0 0	205 0 0	...	205 0 0	

No. 200.]

FORM C.

Statement showing the Demand, Collection, and Balance of the Village Service Fund and Payments made to Village Servants in ——— Taluk of ———
District for the month of ——— 188 .

Items.	Demand.			Collection.					
	Arrears at the beginning of the official year 188 -8.	Current Demand.	Total Demand.	Up to last month.		In this month.		Total.	
				Arrears.	Current.	Arrears.	Current.	Arrears.	Current.
1	2	3	4	5	6	7	8	9	10
	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. Cess under Act IV of 1864.	100 0 0	1,000 0 0	1,100 0 0	50 0 0	500 0 0	20 0 0	100 0 0	70 0 0	600 0 0
2. Amount included in the Land Assessment and then deducted for Village Service from the Beriz ...	50 0 0	500 0 0	550 0 0	50 0 0	500 0 0	.....	.....	50 0 0	500 0 0
3. Merahs charged for Village Service over and above the Land Assessment ...	50 0 0	500 0 0	550 0 0	30 0 0	370 0 0	10 0 0	80 0 0	40 0 0	450 0 0
4. Quit-rent on enfranchised Inams ...	50 0 0	500 0 0	550 0 0	20 0 0	230 0 0	10 0 0	70 0 0	30 0 0	300 0 0
5. Interest ...	.....	20 0 0	20 0 0	.....	10 0 0	.....	10 0 0	.....	20 0 0
6. Miscellaneous items, such as proceeds of Service Inams appertaining to vacant officers, &c.	.....	80 0 0	80 0 0	.....	40 0 0	.....	40 0 0	.....	80 0 0
Total...	250 0 0	2,600 0 0	2,850 0 0	150 0 0	1,650 0 0	40 0 0	300 0 0	190 0 0	1,950 0 0

FORM C—(*continued*).

Items—(*Continued*).	Balance. Arrears.	Balance. Current.	Cash in the Treasury at the beginning of the official year 188-8	Total of Columns 9, 10, and 13.	Disbursements. Up to last month.	Disbursements. In this month.	Disbursements. Total.	Cash Balance in the Treasury.	Remarks.
	11	12	13	14	15	16	17	18	19
	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. Cess under Act IV of 1864.	30 0 0	400 0 0							
2. Amount included in the Land Assessment and then deducted for Village Service from the Beriz ...	...	...							
3. Merahs charged for Village Service over and above the Land Assessment ...	10 0 0	50 0 0	2,000 0 0	4,140 0 0	2,000 0 0	640 0 0	2,640 0 0	1,500 0 0	
4. Quit-rent on enfranchised Inams ...	20 0 0	200 0 0							
5. Interest ...	...	...							
6. Miscellaneous Items, such as proceeds of Service Inams appertaining to vacant offices, &c. ...	...	...							
Total ...	60 0 0	650 0 0	2,600 0 0	4,140 0 0	2,000 0 0	640 0 0	2,640 0 0	1,500 0 0	

Board's Pros., 29th March 1883, No. 565.

Order 204, para. 1.]

SPENDING POWERS OF COLLECTORS, &c.

STATEMENT—*No. I.*

FINANCIAL Powers of Collectors and Board as to sanctioning expenditure, debitable to Collectors' Budgets, Imperial, Provincial and Special Funds.

CHARGE HEADS. Major.	CHARGE HEADS. Minor.	Expenditure which can be incurred by Collectors without sanction.	Expenditure which cannot thus be incurred without sanction but which can be sanctioned by Board without reference being made to Government.
Interest on Service Funds and other accounts.	Interest on Land Revenue Collections Refunded.	Any where the collection was originally made by Divisional Officers within two years after collection.	All money erroneously collected by Collectors and money collected by Divisional Officers and of more than two years standing.
Refunds	Land Revenue collected ...	Any where the collection was originally made by Divisional Officers within two years after collection.	All money erroneously collected by Collectors and money collected by Divisional Officers and of more than two years standing.
	Land Revenue Fines ...	Any where the fine was originally collected by Divisional Officers within two years after collection.	All money erroneously collected by Collectors and money collected by Divisional Officers and of more than two years standing.
	Excise on Spirits and Durgs	Any where the collection was originally made by Divisional Officers within two years after collection.	All money erroneously collected by Collectors and money collected by Divisional Officers and of more than two years standing.

FINANCIAL Powers of Collectors and Board as to sanctioning expenditure—(*continued*).

CHARGE HEADS.		Expenditure which can be incurred by Collectors without sanction.	Expenditure which cannot thus be incurred without sanction but which can be sanctioned by Board without reference being made to Government.
Major.	Minor.		
Refunds—(*continued*)	Assessed Taxes ...	All from Subordinates where Collectors are not the Licensing Officers.	All where Collectors are the Licensing Officers.
	Stamps—		
	1. Court Fees under Sections 13, 14, and 15 of Act VII of 1870.	All under Certificates of Courts ...	None.
	2. Surplus Process Service Fees.	Revenue, all Judicial do.	None.
	3. Value of Court Fee Stamps under Clause 3 of paragraph 5 of the Rules for supply, use and renewal of Court Fee Stamps.	All within six months from date of delivery of Certificates by Courts.	None.
	4. Penalties under Sections 36 and 42 of Act I of 1879.	All under Section 36 ...	All under Section 42.
	5. Small Cause Court Fees ...	All under Certificates of Courts ...	None.
	6. Spoilt Stamps ...	All	... None.
	7. Stamps received back from deceased Vendors	All	... None.
Refunds—(Continued.)	*Customs—*		
	Imports and Exports ...	All	... None.
	Miscellaneous— ...		
	Unclaimed or Lapsed Deposits ...	All under Sanction of Accountant-General ...	None.
Drawbacks ...	...	All	... None.
Land Revenue ...	Fixed and sanctioned Establishments of Collectors, &c., including Fixed Tentage and House-rent.	All	... None.
	Contingencies.		
	I (*a*). Contingencies subject to Regular Audit—		
	1. Travelling Allowances of Officers.	All	... None.
	2. Travelling allowances of Establishments.	All	... None.
	3. Purchase of Furniture.	All country-made costing less than Rs. 50 for each article. Those made out of India costing less than Rs. 5.	All of Rs. 50 and 5 respectively and upwards and not more than Rs. 100 for each article.
	4. Purchase of Peons' Belts and Badges.	All	... None.
	5. Purchase of Table Cloths.	None	... All.
	6. Medical Charges ...	All	... None.
	7. Purchase of Periodicals Newspapers and Books.	Below Rupee 1 per Book	... None.
	8. Hotweather Charges ...	All	... None.
	9. Charges for binding Books.	None	... All.
	10. Miscellaneous ...	All	... None.

FINANCIAL Powers of Collectors and Board as to sanctioning expenditure—(*continued*).

CHARGE HEADS.		Expenditure which can be incurred by Collectors without sanction.	Expenditure which cannot thus be incurred without sanction but which can be sanctioned by Board without reference being made to Government.
Major.	Minor.		
Land Revenue—(*continued*).	(*b.*) Contingencies admissible without detailed Audit.	All	None.
	II. Contingent expenditure other than Office contingencies.	All usual charges	All unusual charges.
	Miscellaneous.		
	1. Cost of Land	All	None.
	2. Law charges in the Revenue Department.	None	All.
	3. Service Telegrams	All	None.
	4. Official Postage.	All	None.
	5. Charges for the Service of Revenue Processes	Establishments, &c., under Act II of 1864.	None.
	6. Pearl Fishery charges	All	None.
	7. Charges for remittance of Treasure within the district	All	None.
	8. Miscellaneous	All usual charges	All unusual charges.
	Rents	None	All.
	Assessment	All	None.
Excise on spirits and drugs.	Fixed and Sanctioned Establishment.	All	None.
Excise on spirits and drugs—(*continued*).	*Contingencies.*		
	I (*a*). Contingencies subject to Regular Audit—		
	1. Rewards	Up to Rs. 100	Beyond that amount.
	2. Travelling allowances	All	None.
	3. Cost, freight, &c., of Spirits.	All usual charges	All unusual charges.
	4. Purchase of Furniture	All country-made costing less than Rs. 50 for each article. Those made out of India costing less than Rs. 5.	All of Rs. 50 and 5 respectively and upwards and not more than 100 for each article.
	5. Purchase of Casks	All	None.
	6. House and Shop Rent	None	All.
	7. Registration charges	All	None.
	(*b.*) Contingencies admissible without Detailed Audit.	All	None.
	II. Contingent expenditure other than Office contingencies.	All usual charges	All unusual chages
	Rents, Rates, and Taxes—		
	Rents	None	All.
	Assessment	All	None.
License Tax under Madras Act III of 1878.	Fixed and Sanctioned Establishment	All	None.
Assessed Taxes	Remunerations to Municipalities on account of License tax collections.	All	None.

FINANCIAL Powers of Collectors and Board as to sanctioning expenditure—(*continued*).

CHARGE HEADS.		Expenditure which can be incurred by Collectors without sanction.	Expenditure which cannot thus be incurred without sanction but which can be sanctioned by Board without reference being made to Government.
Major.	Minor.		
Assessed Taxes (*continued*).	*Contingencies.*		
	I.-(*a*)—Contingencies subject to regular audit—		
	1. Travelling allowance ...	All	... None
	2. Miscellaneous ...	All usual charges	... All unusual charges.
	3. Official Postage ...	All	... None.
	(*b*)—Contingencies admissible without detailed audit.	All	... None.
	II.—Contingent expenditure other than office contingencies.	All usual charges	... All unusual charges.
Customs.	Sea Customs.		
	Fixed and sanctioned establishments.	All	... None.
	Contingencies.		
	I-(*a*.)—Contingencies subject to regular audit.		
	1. Travelling allowances ...	All	... None.
Customs—(continued).	I-(*a*.)—Contingencies subject to regular audit—(*continued*).		
	2. Purchase of Furniture...	Up-country-made costing below Rs. 50 for each article. Those made out of India costing below Rs. 5.	All of Rs. 50 and 5 respectively and upwards and not more than Rs. 100 for each article.
	3. Service Telegrams ...	All	... None.
	4. Official Postage ...		
	5. Fees paid to Clerks for overtime ...		
	(*b*).—Contingencies admissible without detailed audit.	All	... None.
	II.—Contingent expenditure other than office contingencies.	All usual charges	... All unusual charges.
	Rewards.	Up to Rs. 100	... All above Rs. 100.
	Land Customs.		
	Fixed and sanctioned establishments ...	All	... None.
	Contingencies.		
	I-(*a*.)—Contingencies subject to regular audit—		
	Service Postage ...	All	... None.
	Miscellaneous ...	All usual charges	... All unusual charges.

FINANCIAL Powers of Collectors and Board as to sanctioning expenditure—(*continued*).

CHARGE HEADS.		Expenditure which can be incurred by Collectors without sanction.	Expenditure which cannot thus be incurred without sanction, but which can be sanctioned by Board without reference being made to Government.
Major.	Minor.		
Customs—(*continued*).	(*b.*)—Contingencies admissible without detailed audit.	All	None.
	II.—Contingent expenditure other than office contingencies.	All usual charges	All unusual charges.
	Rewards	Up to Rs. 100	All above Rs. 100.
	Rents, Rates, and Taxes—		
	Rents	None	All.
	Assessment	All	None.
Stamps	Charges for the sale of General Stamps. Discount on sale of Stamps.	All according to sanctioned rates.	None.
	Charges for the sale of Court Fees Stamps. Discount.	All at 1 per cent	At 1½ per cent.
	Contingencies.		
	I.-(*a*) Contingencies subject to regular audit	All usual charges	All unusual charges.
Stamps—(continued.)	*I.-(a.) Contingencies subject to regular audit—(continued.)*		
	(*b.*) Contingencies admissible without detailed audit.	All	None.
	Rent, Rates, and Taxes—		
	1. Rents	None	All.
	2. Assessment	All	None.
Post Office District Post Establishment.	Establishment	All within the sanctioned scale	None.
	Miscellaneous	All usual charges	All unusual charges.
Minor Departments.	Provincial Statistics—		
	1. Birth and Death Registration	Establishments and usual charges.	All unusual charges such as rewards to Curnams for keeping correct registers.
	2. Rain gauges	None	All.
Law and Justice.	Fees paid to Pleaders in Pauper Suits	None	All.
	Collectorate Presses.		
Printing	1. Fixed and sanctioned Establishments	All	None.
	2. Extra and Temporary Establishment	None	All.

FINANCIAL Powers of Collectors and Board as to sanctioning expenditure—(*continued*).

CHARGE HEADS.		Expenditure which can be incurred by Collectors without sanction.	Expenditure which cannot thus be incurred without sanction but which can be sanctioned by Board without reference being made to Government.
Major.	Minor.		
	Contingencies.		
Printing—(*continued*)	I.—(*a*)—Contingencies subject to regular audit—		
	1. Official Postage ...	All	None.
	2. Miscellaneous ...	All usual charges	All unusual charges.
	(*b*)—Contingencies admissible without detailed audit.	All	None.
	II.—Contingent expenditure other than office contingencies.	All usual charges	All unusual charges.
	Purchase of materials and stock ...	None	All.
	Printing at Private Presses.		
	Land Revenue ...	None	None.
Allowances and Assignments under Treaties and engagements.	Commutation of Pensions ...	None	Up to Rs 20 and less.
Miscellaneous.	*Travelling allowances to* Covenanted and Uncovenanted Officers attending Examinations.	All	None.
	Rewards for Proficiency in Oriental Languages and allowance to Language Examination Committee.	All according to the sanctioned scale.	None.
	Charges for Remittance of Treasure—		
	1. To District within Madras Presidency.	All, subject to the countersignature of the Accountant-General.	None.
	2. To other Presidencies ...		
	Donation for Charitable purposes—		
	1. Maintenance of Strangers and Indigent persons and Burial of Paupers.	On authority of Magistrates up to Rs. 25 a month for a district.	None.
	2. Lungerkhanas ...	All	None.

FINANCIAL Powers of Collectors and Board as to sanctioning expenditure—(*continued*).

CHARGE HEADS.		Expenditure which can be incurred by Collectors without sanction.	Expenditure which cannot thus be incurred without sanction but which can be sanctioned by Board without reference being made to Government.
Major.	Minor.		
Miscellaneous—(*continued*).	3. Choultries ...	All ...	None.
	* Cost of Books and Publications ...	None ...	None.
	Rewards for destruction of Wild Animals—		
	1. For killing Venomous Snakes.	All according to sanctioned rates.	None.
	2. Do. do. Dogs.		
	3. Do. do. Tigers.		
	Petty Provincial Establishments—		
	Establishments for Stamping Weights and Measures.	All within the receipts ...	None.
34. Other Public Works.	Petty Construction and Repairs—in the Departments under the control of the Collector.		
...ents under ... and engagements.			
	1. *Original Works* ...	*Not* exceeding Rs. 1,000 ...	Where the cost is between Rs. 1,000 and 5,000.
	2. Repairs ...	Not exceeding Rs. 2,000 ...	Where the cost is over Rs. 2,000.
Deposits ...	Revenue ...	All ...	None.
	Customs ...	All ...	None.
	Loans under the Land Improvement Act—		
Advances re-payable.	1. Famine Loans ...	None ...	None.
	2. Other Loans ...	Not exceeding Rs. 1,000 ...	Beyond that and not exceeding Rs. 5,000.
	Advance to Cultivators ...	None ...	None.
	Famine Advance Account ...	None ...	None.
	Permanent Advances ...	None ...	None.

* This head is intended for works of General Utility not required in a particular Department.

Bd.'s Pros., 2nd June 1882, No. 1,436.

STATEMENT II.

Financial powers of the Superintendent of Stamps as to sanctioning expenditure debitable to Stamps.

Subject.		Expenditure which can be incurred by the Superintendent of Stamps without sanction.	Expenditure which cannot thus be incurred without sanction, but which can be sanctioned by Board without reference being made to Government.
Major Heads.	Minor Heads.		
1	2	3	4
Stamps	Office permanent advances.	.....	Scale fixed by Board.
	Service Telegrams and official postage.	All.	.....
	Purchase of office furniture, peons' belts, peons' badges and table cloths.	.....	All.
	Repairs to office furniture.	Up to 10 Rupees per mensem.	All beyond that limit.
	Railway charges and cart hire, &c., for the transmission of Stamps to Districts.	All.	.....
	Miscellaneous.	All usual charges.	All unusual charges.

Order 214, para. 1.]

VOWEL TRANSLITERATION.

Nagari.	Persian.	Tamil.	Telugu.	Approximate Sound.	Authorized Roman Transliteration.
अ	ا	அ	అ	As the *a* in "about" and "delta	a
आ	آ	ஆ	ఆ	As the long *a* in "father."	á
इ	◌	இ	ఇ	As the *i* in "pin" or the *y* in "truly."	i
ई	◌	இ-ீ	ఈ	As the long *i* is in "pique."	í
उ	و	உ	ఉ	As the *oo* in "good,"	u
ऊ	◌	ஊ	ఊ	As the *oo* in "moon."	ú
		ஏ	ఎ	As the *e* in "mendicant" (nearly the French é.)	e
ए	ي	ஏ	ఏ	As the *ey* in "grey" (nearly the French é.)	é
ऐ	اي	ஐ	ఐ	As the *ai* in "aisle" or *ei* in "height."	ai
ओ	و	ஓ	ఒ	As the long *o* in "prose."	o
		ஓ	ఓ	As the *o* in "police."	ó
औ	او	ஔ	ఔ	As the *ou* in "foul" or *ow* in "down."	au

Order 214, para. 2.]

LIST OF NAMES OF PLACES IN MADRAS PRESIDENCY WITH SPELLING FIXED BY GOVERNMENT.

No. I.

Places in which the Popular Spelling has been retained.

Name. 1	Vernacular. 2		District. 3	Description & Remarks. 4
Anamalai Hills	ஆனைமலை	...	Coimbatore..	H.
Arcot	ஆர்காடு	...	North Arcot...	T., P.O., R.S.
Arcot, North.	சித்தூர்	...	North Arcot...	D.
Arcot, South.	தென் ஆர்காடு	...	South Arcot...	D.
Arni	ஆரணி	...	North Arcot...	P. O., Z.
Aryalúr	அரியலூர்	...	Trichinopoly..	P. O.
Bárwa	బారువా	...	Ganjam ...	P. O., Z.
Belgám	బెలగాం	...	Vizagapatam..	Z.
Bellary	బళ్లారి	...	Bellary ...	D.T., P.O., R.S.
Berhampore ..	బరుంపురం-బ్రంహాపురం	...	Ganjam ...	T., P. O.
Beypore	బెప్పూర	...	Malabar ...	P. O., R. S.
Bezwáda ...	బెజవాడ	...	Kistna ...	T. P. O.
Bunder	బందరు	...	Kistna ...	T. P. O.
Calicut	கொழிக்கோடு	...	Malabar ...	T. P. O.
CalimerePoint	கலிமியர்முனை	..	Tanjore ...	P. C.
Calingapatam...	కళింగపట్నం	...	Ganjam ...	P. O.
Cannanore ...	கண்ணூர	...	Malabar ...	P. O.
Cassergode ...	కాసర గోడు.	...	South Canara.	T. P. O.
Cauvery ...	காவேரி	...	Tanjore ...	R.
Cherakal... ..	చిరక్కల్	...	Malabar ...	T.
Chetput	சேத்துபட்டு	...	Chingleput ...	R. S.
Chetterpore ...	ఛత్రపురి	...	Ganjam ...	P. O.

D Signifies District. T Taluk. Z Zemindari. H Hill.
R River. PO Post Office. RS Railway Station.

No. 1.—Places in which the Popular Spelling has been retained—(continued.)

Name. 1	Vernacular. 2		District. 3	Description & Remarks. 4
Cheyair.	చేయేరు	...	Cuddapah ...	R.
Chicacole.....	శ్రీకాకులం-శ్రీకాకుళం	...	Ganjam ...	T. P. O.
Chilambaram*	சிதம்பரம்	...	South Arcot...	P.T.O., R.S.
Chingleput ...	செங்கல்பட்டு	...	Chingleput ...	D.T., P.O., R.S.
Chinna Hugri.	చిన్నహుగ్లి	...	Bellary ...	R.
Chówghát ...	చావక్కాడ	...	Malabar ...	P. O.
Cocanáda ...	కాకినాడ	...	Gódávari ...	P. O.
Cochin	కొచ్చి	...	Malabar ...	T.
Coimbatore ...	கோயம்பத்தூர்	...	Coimbatore ...	D.T., P.O., R.S.
Colereon ...	கொள்ளடம்	...	Tanjore ...	R.
Collegal ...	கல்லிகல்	...	Coimbatore ...	T. P. O.
Combaconun..	கும்பகோணம்	...	Tanjore ...	T.P.O., R. S.
Conjeveram...	காஞ்சீவரம்	...	Chingleput ...	T.P.O., R.S.
Coonoor ...	கூனூர்	...	Nilgiris ...	P. O.
Coringa ...	కోరంగి	...	Gódávari ...	P. O.
Cortelliar ...	கொர்தலியாறு	...	Chingleput ...	R.
Courtallam ...	குத்தாலம்	...	Tinnevelly ...	Village.
Cuddalore ...	கூடலூர்	...	South Arcot...	T.P.O., R.S.
Cuddapah ...	కడప	...	Cuddapah ...	T.P.O., R.S.
Cumbum ...	కంభము	...	Kurnool ...	T. P. O.
Dévipatam ...	தேவிபட்டணம்	...	Madura ...	P. O.
Dindigul ...	திண்டிக்கல்	...	Madura ...	T.P.O., R.S.
Dowlaish-waram ...	ధవళేశ్వరము	...	Gódávari ...	P. O.
Edyenkudi ...	இடையன்குடி	...	Tinnevelly ...	P. O.
Ellore ...	ఏలూరు	...	Gódávari ...	T. P. O.
Epúrpolliem..	ఈపురుపాలెం	...	Kistna ...	P. O.
Ernád ...	ഏറനാട	...	Malabar ...	T.

* Orme writes it, Chilambarum.
Wilks ,, Chillambrum.
Mill ,, Chillambrum.
Thornton ,, Chellambrum.

No. 1.—Places in which the Popular Spelling has been retained—(continued.)

Name. 1	Vernacular. 2	District. 3	Description & Remarks. 4
Erode ...	ఈరోడు ...	Coimbatore ...	T.P.O.,R.S.
Golgonda ...	గోలుకొండ ...	Vizagapatam..	T.
Goomsur ...	ఘుంసరా ...	Ganjam ...	T.
Gooty ...	గుత్తి ...	Bellary ...	T.P.O.,R.S.
Gopálapur ...	గోపాలపురం ...	(1) Ganjam. (2) Gódávari.	(1) P. O. (2) Z.
Gúdalúr ...	గూడలూరు ...	Nilgiri ...	P. O.
Gûdúr Pargana ...	గూడూరుపరగనా ...	Kistna ...	Z.
Guindy ...	గిండి ...	Chingleput ...	P. O., R. S.
Guntoor ...	గుంటూరు ...	Kistna ...	T. P. O.
Hautghur ...	ఆతఘుర్ ...	Ganjam ...	Z.
Havinhudgalli.	హవిన హూడుగల్లి ...	Bellary ...	T.
Hospet ...	హొస పేటె ...	Bellary ...	T. P. O.
Hugri or Vedavati ...	హుగ్లి వేదవతి ...	Bellary ...	R.
Jeypore ...	జయపురం ...	Vizagapatam.	Z.
Jollarpét ...	జొల్లార్‌పేట్టై ...	Salem ...	P. O., R. S.
Kandapur ...	కన్నడపురం ...	South Canara	T., P. O.
Kárvetnagar..	కార్వేటినగరం ...	North Arcot .	Z.
Kávéripatam.	కావేరి పట్టణం ...	Salem ...	P. O.
Kistna ...	కృష్ణా ...	Kistna ...	D. R.
Kosgu ...	కోసగు ...	Bellary ...	R. S.
Kundahs. The	...	Nilgiri ...	Tract, Range of Hills.
Kurnool ...	కర్నూలు ...	Kurnool ...	D., P. O.
Madras ...	చెన్నపట్నం-మద్దిరాజపట్నం	Madras ...	P. O., R. S.
Madura ...	మధ్దూరా ...	Madura ...	D.T.,P.O.,R.S.
Malabar ...	మలయాం ...	Malabar ...	D.
Maliyapuram	మలయప్పురం ...	Malabar ...	P. O.

No. 1.— Places in which the Popular Spelling has been retained—(continued.)

Name. 1	Vernacular. 2	District. 3	Description & Remarks. 4
Manantoddy.	മാനന്തവാടി ...	Malabar ...	P. O.
Mangalore ...	మంగళూరు ...	South Canara..	T., P. O.
Mettapolliem.	మేట్టుపాళెయం ...	Coimbatore ...	P. O., R. S.
Nagore ...	నాగూర్ ...	Tanjore ...	P. O.
Naidupet ...	నాయుడుపేట ...	Nellore ...	P. O.
Nandiál ...	నంద్యాల ...	Kurnool ...	T., P. O.
Narainvaram..	నారాయణపరం ...	North Arcot...	R.,P.O R. S.
Narsannapet..	నరసన్నపేట ...	Ganjam ...	P. O.
Narsapatam...	నరసపట్నము ...	Vizagapatam..	P. O.
Narsapur ...	నరసాపురం ...	Gódávari ...	T., P. O.
Narsaraopet...	నరసరావుపేట ...	Kistna ...	T., P. O.
Názareth ...	నాజరెత్తు ...	Tinnevelly ...	P. O.
Negapatam ...	నాగపట్టణం ...	Tanjore ...	T., P. O., R.
Nellore ...	నెల్లూరు ...	Nellore ...	D. T., P. O.
Nilgiri ...	నీలగిరి ...	Nilgiri ...	D., H.
Núzvíd ...	నూజివీడు ...	Kistna ...	Z.
Ongole ...	ఒంగోలు-వంగోలు-వంగవోలు ...	Nellore ...	T., P.O.
Oossoor ...	ఓశూర ...	Salem ...	T., P.O.
Ootacamund.	ఊదక మండల ...	Nilgiri ...	P.O.
Palamcottah.	పాళెయంకోట్టై ...	Tinnevelly ...	P.O.
Pálghát ...	పాలక్కాడ ...	Malabar ...	T., P.O.,R.S.
Pálkonda ...	పాలకొండ ...	Vizagapatam	P.O.
Palmanair ...	పలమనేరి ...	North Arcot..	T., P.O.
Paumben ...	పాంబన్ ...	Madura ...	P.O.
Poonamallee.	పూవిరుంతమల్లి ...	Chingleput ...	P.O.
Porto-Novo ..	పరంగిప్పేట్టై ...	South Arcot...	P.O., R.S.
Pulicat ...	పులుఛేర్‌కాడు ...	Chingleput ..	P.O.
Pulney ...	పళని ...	Madura ...	T.H., P.O.
Quilandi ...	కొయిలాండి ...	Malabar ...	P.O.

No. 1.—Places in which the Popular Spelling has been retained—(continued.)

Name. 1	Vernacular. 2	District. 3	Description & Remarks. 4
Raidroog ...	రాయదుర్గము ...	Bellary ...	T.
Rájahmundry	రాజమహేంద్రవరం ...	Gódávari ...	T., P.O.
Rámapdroog.	రామదుర్గం ...	Bellary ...	P.O.
Rámnád ...	రామనాథపురం ...	Madura ...	Z., P.O.
Russelkonda.	రస్సెల్‌కొండ ...	Ganjam ...	P.O.
Sadras ...	చతురంగపట్టణం ...	Chingleput ...	P.O.
Saidapet ...	సైదాపేట్టై ...	Chingleput ...	T., P.O., R.S.
Salem ...	సేలం ...	Salem ...	D., T.Z., P.O., R.S.
Samulcottah.	చామలకోట ...	Gódávary ...	P.O.
Sankaridroog	சங்கரிதுர்க்கம் ...	Salem ...	P.O., R.S.
Sáptúr ...	சாப்டூர் ...	Madura ...	Z.
Sátghar ...	సాత్ ఘుడి ...	North Arcot...	P.O.
Sawyerpuram	சாயர்புரம் ...	Tinnevelly ...	P.O.
Sérghar ...	శేరుఘర్ ...	Ganjam ...	Z.
Shervaroy Hills. ...	சேர்வராயர்மலை ...	Salem ...	H., P.O., R.S.
Shivaganga .	சிவகங்கை ...	Madura ...	P.O.Z.
Shólinghur...	சோளங்கிபுரம் ...	North Arcot...	P.O., R.S.
Sidhout ...	సిద్ధపట్నం ...	Cuddapah ...	T., P.O.
Sirvail ...	సిరువెళ్ల ...	Kurnool ...	T.
Sómpét ...	సోంపేట ...	Ganjam ...	P.O.
South Canara	దక్షిణకన్నడ ...	South Canar...	D.
St. Thomas' Mount ...	பரங்கிமலை ...	Chingleput ...	P.O., R.S.
Tádpatri ...	తాడిపత్రి ...	Bellary ...	T., P.O., R.S.
Tánjore ...	தஞ்சாவூர் ...	Tanjore ..	D.T., P.O., R.S.
Tellicherry ...	ടെലിച്ചേരി ...	Malabar ..	P.O.
Tinnevelly ...	திருநெல்வேலி ...	Tinnevelly ...	D.T., P.O., R.S.
Tranquebar ...	தரங்கம்பாடி ...	Tanjore ...	P.O.

No. 1.—Places in which the Popular Spelling has been retained—(concluded.)

Name. 1	Vernacular. 2	District. 3	Description & Remarks. 4
Trichengode.	திருசெங்கோடு ...	Salem ..	T.
Trichinopoly.	திருச்சிராப்பள்ளி ...	Trichinopoly..	D.T., P.O., R.S.
Tripatty ...	తిరుపతి ...	North Arcot..	P.O., R.S.
Trinomalai	திருவண்ணாமலை ...	South Arcot...	T.
Tuticorin ...	தூத்துகொடி ...	Tinnevelly ...	P.O., R.S.
Udiarpollieni	உடையார்பாளையம் ...	Trichinpoly ..	T.
Vániambádi .	வாணியம்பாடி ...	Salem ..	P.O., R.S.
Vellore * ...	రాయ ఎల్లూరు ...	North Arcot..	T., P.O., R.S.
Vizagapatam	విశాఖపట్నము ...	Vizagapatam .	D., P.O.
Vizianagram.	విజయనగరం ...	Vizagapatam .	Z., P.O.
Vyteri ...	വയിത്രി ...	Malabar ...	P.O.
Wálájáhabad	வாலாஜாபாத் ...	Chingleput ..	P.O.
Wálájáhnagar	వాలాజానగరు ...	North Arcot .	P.O.
Walliar ...	വാളയാർ ...	Malabar ...	R.S.
Waltair ...	వాల్టేరు ...	Vizagapatam .	P.O.
Wandiwash..	வந்தவாசி ...	North Arcot..	T., P.O.
Wellington..	వెల్లింగ్టన్ ...	Nílgiri ...	P.O.
Wontimetta.	వొంటిమెట్ట ..	Cuddapah ...	P.O., R.S.
Wynád ...	വയനാട് ...	Malabar ...	T.
Yercaud ...	ఏర్కాడు ...	Salem ..	P.O.

* "Ráya Ellúr," the boundary city of the Ráya dynasty of Bijnagar. Ráya Ellúra becomes in Tamil Ráya-v-ellur, or Ráya-v-elur, or dropping the "Ráya" becomes Vélúr.

(No. 2.)

Places in which the prescribed system of transliteration has been followed.

Name. 1	Vernacular. 2	District. 3	Description & Remarks. 4
Acharapákam	అచ్చరపాక్కం ...	Chingleput ...	P.O.,R.S.
Addanki ...	అద్దంకి ...	Nellore ...	P.O.
Adirámpatam	అదిరాంపట్టణం ...	Tanjore ...	P.O.
Adóni ...	ఆదోని-ఆదవాని-ఆదమేని...	Bellary ...	T.,P.O.,R.S.
Aduturai ...	ఆదుతురై ...	Tanjore ...	R.S.
Alambákam .	ఆలంబాక్కం ...	South Arcot...	R.S.
Allúr ...	అల్లూరు ..	Bellary ...	T.
Amalápuram	అమలాపురం ...	Gódávari ...	T., P.O.
Amarávati ...	అమరావతి ...	Coimbatore ...	R.
Ambarapét...	అంబర పేట ...	Gódávari ...	Z.
Ambásamudram ...	అంబాసముద్రిరం ...	Tinnevelly ...	T., P.O.
Ambúr ...	అంబూరు ...	North Arcot...	P.O., R.S.
Ambúrpét ...	అంబూర్‌పేట్టై ...	Salem ...	Z.
Ammápéttai..	అమ్మాపేట్టై ...	Tanjore ...	R.S.
Ammayanáyakanúr ...	అమ్మనాయక్కనూర్ ...	Madura ...	P.O.,R.S.,Z.
Anaikarai Chattram...	ఆనైక్కారచత్తిరం . .	Tanjore ...	R.S.
Anakápalle...	అనకాపల్లె ...	Vizagapatam .	P.O.,Z.
Anantapur...	అనంతపురను ...	Bellary ...	T.,P.O.
Andipatti ...	ఆండిపట్టి ..	Coimbatore ...	Z.
Aninúrmitta.	అనిమూర్‌మిట్టా ...	Salem ...	Z.
Ankusagiri..	అంకుశగిరి ...	Salem ...	Z.
Annadánapatti ...	అన్నదానపట్టి ...	Salem ...	Z.
Arantángi ...	అరమతాంగి ...	Tanjore ...	P.O.
Arisillár ...	అరిశిల్లారు ...	Tanjore ...	R.
Arkónam ...	అర్క్‌కోణం	North Arcot. .	P.O R.S.

No. 2.—Places in which the prescribed system of transliteration has been followed—(continued.)

Name. 1	Vernacular. 2	District. 3	Description & Remarks. 4
Arúpakotai..	అరుపకోట్టై ...	Madura ...	P.O.
Aska ...	ఆస్కా ...	Ganjam ...	P.O.
Aspiri ...	అస్పిరి ...	Bellary ...	P.O., R.S.
Atmakúr ...	అత్మకూరు ...	Nellore ...	T.
Atúr ...	ఆత్తూరు ...	Salem ...	T., P.O.
Avadi ...	ఆవడి ...	Chingleput ...	R.S.
Avanáshi road	అవనాశిరోట్టి ...	Coimbatore ..	R.S.
Ayakudi ...	ఆయక్కుడి ...	Madura ...	Z.
Ayyalúr ...	అయ్యలూర్ ...	Trichinopoly .	R.S.
Ayyampet ...	అయ్యంపేట్టై ...	Tanjore ...	P.O., R.S.
Badvél or Baddavólu .	బద్వేలు-బద్దెవోలు ...	Cuddapah ...	T., P.O.
Báhu ...	బాహు ...	Cuddapah ...	R.
Baireddipalle	బైరెడ్డిపల్లె ...	North Arcot .	P.O.
Ballipalli ...	బల్లిపల్లి ...	North Arcot. .	R.S.
Bangáru ...	బంగారు ..	North Arcot..	Z.
Bantwál ...	బంట్వాళ ...	South Canara.	P.O.
Bápatla ...	బాపట్ల ...	Kistna ...	T., P.O.
Bárkúr ...	బార్కూర ...	South Canara.	P.O.
Badakarai ...	బడుకర ..	Malabar ...	P.O.
Bhadráchalam	భద్రాచలం ...	Gódáveri ...	T.
Bhágalúr ...	భాగలూర్ ...	Salem ...	Z.
Bhaváni ...	భవాని ...	Coimbatore ...	T.R.
Bhavánigiri..	భవానిగిరి ...	South Arcot..	P.O.
Bhímavaram. ..	భీమవరం ...	Gódáveri ...	T.
Bobbili ...	బొబ్బిలి ...	Vizagapatam .	Z.
Bódináyakanúr ...	బోడినాయక్కనూర్ ...	Madura ...	Z.

No. 2.—Places in which the prescribed system of transliteration has been followed—(continued.)

Name. 1.	Vernacular. 2	District. 3	Description & Remarks. 4
Bommayakupam ...	பொம்மய்யகுப்பம்	Salem ...	Z.
Brahmadésam	బ్రహ్మదేశం	North Arcot..	P.O.
Búdalúr ...	బూదలూర్	Tanjore ...	R.S.
Buddiyér ...	బుడ్డియేరు	Kistna ...	R.
Búdúr ...	பூதூர்	Tinnevelly ...	Z.
Chakkanadi .	చక్కేనది	South Canara.	R.
Chandragiri .	చంద్రగిరి	North Arcot ..	T.,R.,P.O.
Chandranadi.	చంద్రనది	South Canara.	R.
Chandúr ...	சந்தூர்	South Arcot...	R.S.
Chemudu ...	చెముడు	Vizagapatam.	Z.
Chengalráyan's Choultry ...	செங்கல்ராயன் சத்திரம்.	Chingleput ...	R. S.
Chévendra...	చేవెండ్ర	Kistna ...	Z.
Cheyár ...	செய்யாறு	Cuddapah ...	R.
Cheyúr ...	செய்யூர்	Chingleput ...	P. O.
Chíkati ...	சீகட்டி	Ganjam ...	Z.
Chinnammánúr	சின்னம்மானூர்	Madura ...	P. O.
Chinnammápét ...	சின்னம்மாபேட்டை	North Arcot..	R. S.
Chinna Kimedi ...	చిన్నకిమిడి	Ganjam ...	Z.
Chintalapáti.	చింతలపాటి	Kistna ...	Z.
Chípurupalle	చీపురుపల్లె	Vizagapatam.	P. O.
Chitra ...	చిత్ర	Bellary ...	R.
Chitrávati ...	చిత్రావతి	Bellary ...	R.
Chittar ...	சிற்றாறு	Tinnevelly ...	R.

No. 2.—Places in which the prescribed system of transliteration has been followed—(continued.)

Name. 1	Vernacular. 2	District. 3	Description & Remarks. 4
Chittér ...	చిత్తేరు	Cuddapah ...	R.
Chittúr ...	சித்தூர்	North Arcot..	T., P. O.
Chódavaram.	చోడవరము	Vizagapatam..	P. O.
Chunámpét...	சுண்ணாம்பேட்டை	Chingleput ...	P. O.
Chundi ...	చుండి	Nellore ...	Z.
Dakshapalle.	దక్షపల్లె	Kistna ...	P. O.
Denkankótai	டெங்கன்கோட்டை	Salem ...	P. O.
Dévabhúmi ..	దేవభూమి	Ganjam ...	Z.
Dévarakóta ..	దేవరకోట	Kistna ...	Z.
Dévaráyapalli.	దేవరాయపల్లె	Nellore ...	Village.
Dévikótai ...	தேவிகோட்டை	Madura ...	P. O.
Dhárákóta ...	ధారాకోట	Ganjam ...	Z.
Dhárápuram.	தாராபுரம்	Coimbatore...	T., P. O.
Dharmapuri .	தர்மபுரி	Salem ...	T., P. O.
Dharmavaram	ధర్మవరము	Bellary ...	T.
Dommankurchi ...	தொம்பன்குர்ச்சி	Salem ...	Z.
Drákshárám .	ద్రాక్షారం	Gódávary ...	P.O.
Elamanúr ...	எலமனூர்	Trichinopoly..	R.S.
Eliyankudi...	எளியெங்குடி	Madura ...	P.O.
Ellamanchili.	ఎల్లమంచిలి	... {(1) Vizagapatam. (2) Gódávari.}	(1)P.O.,(2)Z.
Ettiyápuram.	எட்டியாபுரம்	Tinnevelly ...	P.O., Z.
Gajapatinagar ...	గజపతినగరం	Vizagapatam .	P.O.
Grandharvakót.	கந்தர்வகோட்டை	Tanjore ...	Z.
Gangaikondán...	கங்கைகொண்டான்	Tinnevelly ...	R.S.
Ganjám ...	గంజాం	Ganjam ...	D., P.O.

No. 2.—Places in which the prescribed system of transliteration has been followed—(continued.)

Name. 1	Vernacular. 2	District. 3	Description & Remarks. 4
Ganjinadi ...	గంజినది ...	Ganjam ...	R.
Gantamanáyakanúr ...	கண்டமநாயக்கனூர் ...	Madura ...	Z.
Gódávari ...	గోదావరి ...	Gódávari ...	D., R.
Gollaprólu...	గొల్లప్రోలు ...	Gódávari ...	Z.
Gósthani ...	గోస్తనీ ...	Vizagapatam.	R.
Guddelam ...	கெடிலம் ...	South Arcot..	R.
Gudicherla...	గుడిచెర్ల ...	Vizagapatam.	Z.
Gudiváda ...	గుడివాడ ...	Kistna ...	T., P.O.
Gudiyátam...	குடியாத்தம் ...	North Arcot...	T.,P.O., R.S.
Gúdúr ...	గూడూరు ...	Nellore ...	T., P.O.
Gúduvánchéri	கூடுவாஞ்சேரி ...	Chingleput ...	R.S.
Gúndér ...	గుండేరు ...	Nellore ...	R.
Gundlakamma ...	గుండ్లకమ్మ ...	Nellore ...	R.
Guntakal ...	గుంటకల్లు ...	Bellary ...	P.O., R.S.
Guntasóma...	గుండసోమ ...	Bellary ...	R.
Gupta ...	గుప్త ...	Bellary ...	R.
Gurupuram...	గురుపుర ...	South Canara.	R.
Gútála ...	గూటాల ...	Gódávari ...	Z.
Harischandranadi ...	அரிச்சந்திரநதி ...	Tanjore ...	R.
Harpanahalli	హరపనహళ్ళి ...	Bellary ...	T.
Hindri ...	హింద్రి ...	Kurnool ...	R.
Hindupur ...	హిందుపురము ...	Bellary ...	T.
Idaiyankótai	இடையான்கோட்டை...	Madura ...	Z.
Indrávati ...	ఇంద్రావతి ...	Vizagapatam.	R.
Jagadalli ...	జగదల్లి ...	Vizagapatam.	R.
Jaggampét...	జగ్గమ్మపేట ...	Gódávari ...	P.O., Z.

No. 2.—Places in which the prescribed system of transliteration has been followed—(continued.)

Name. 1	Vernacular. 2	District. 3	Description & Remarks. 4
Jaggayyapét.	జగ్గయ్యపేట ...	Kistna ...	P.O.
Jaláutra ...	జొన్నత్రి ...	Ganjam ...	Z.
Jammulamadugu ...	జమ్ములమడుగు ...	Cuddapah ...	T., P.O.
Javváji Konda ...	జువ్వాజుమలె ...	Salem ...	H.
Jímukti ...	జీముక్తి ...	Bellary ...	R.
Kadaiyúr ...	கடையூர் ...	Trichinopoly .	Z.
Kadambatúr.	கடம்பத்தூர் ...	Chingleput ...	R.S.
Kadambúr ...	கடம்பூர் ...	Tinnevelly ...	R.S.
Kadatúr ...	கடத்தூர் ...	Salem ...	Z.
Kadiri ...	కదిరి ...	Cuddapah ...	T., P.O.
Kaláhasti ...	కాళహస్తి ...	North Arcot..	Z.
Kálavaganga	కాలవగంగ ...	North Arcot...	R.
Káli ...	కాళి ...	Kurnool ...	R.
Kallakurchi..	கள்ளகுர்ச்சி ...	South Arcot...	T.
Kalligudi ...	கள்ளிகுடி ...	Madura ...	R.S.
Kallikót ...	కల్లికోట ...	Ganjam ...	Z.
Kalráyan ...	கலராயன்மலை ...	Salem ...	H.
Kamalápuram ...	కమలాపురం ...	Cuddapah ...	R.S.
Kambainellúr ..	கம்பைநெல்லூர் ...	Salem ...	Z.
Kampli ...	కంప్లి ...	Bellary ...	P.O.
Kandukúr ...	కందుకూరు ...	Nellore ...	T., P.O.
Kangundi ...	కంగుండి ...	North Arcot...	Z.
Kannánkurchi ...	கன்னங்குர்ச்சி ...	Salem ...	Z.
Kannivádi ...	கன்னிவாடி ...	Madura ...	Z.

No. 2.—Places in which the prescribed system of transliteration has been followed—(continued.)

Name. 1	Vernacular. 2	District. 3	Description & Remarks. 4
Kanyagiri ...	కనగిరి ...	Nellore ...	T.
Káraikudi ...	காரைக்குடி ...	Madura ...	P.O.
Karaimadai...	காரைமடை ...	Coimbatore...	R.S.
Karaipatiyár.	காரைபதியாறு ...	Tinnevelly ...	R.
Karanguli ...	கருங்குழி ...	Chingleput ...	R.S.
Karukalavádi	கருகலவாடி ...	Salem ...	Z.
Karumanúr-mitta ...	கருமனூர்மிட்டா ...	Salem ...	Z.
Karúr ...	கரூர் ...	Coimbatore...	T., P.O., R.S.
Kásibugga...	కాశిబుగ్గ ...	Ganjam ...	P.O.
Kasimkóta...	కశింకోట ...	Vizagapatam.	P.O., Z.
Kátpádi ...	காட்பாடி ...	North Arcot..	P.O.
Kattalai ...	கட்டளை ...	Trichinopoly..	R.S.
Káttuputúr ..	காட்டுபுத்தூர் ...	Trichinopoly.	Z.
Kávali ...	కావలి ...	Nellore ...	T., P.O.
Kávéripák ...	காவேரிபாக்கம் ...	North Arcot..	P.O.
Késanakurru.	కేశనకుర్రు ...	Gódávari ...	Z.
Kílkarai ...	கீழ்கரை ...	Madura ...	P.O.
Kintali ...	కింతలి ...	Vizagapatam..	Z.
Kirlampúdi...	కిర్లంపూడి ...	Gódávari ...	Z.
Kívalúr ...	கிவளூர் ...	Tanjore ...	R.S.
Kódaikánal...	கொடைகானல் ...	Madura ...	P.O.
Kodumudi ...	கொடுமுடி ...	Coimbatore...	R.S.
Kódúr ...	కోడూరు ...	Cuddapah ...	P.O., R.S.
Koilkuntla..	కోయిలకుంట్ల ...	Kurnool ...	T.
Kóilpati ...	கோயில்பத்தி ...	Tinnevelly ...	R.S., P.O.
Kóilpatam ...	கோயில்பட்டணம் ...	Tinnevelly ...	P.O.
Kokáraiyanpát...	கொக்காரையான் பேட்டை ...	Salem ...	Z.
Kólanka ...	కోలంక ...	Gódávari ...	Z.

No. 2.—Places in which the prescribed system of transliteration has been followed—(continued.)

Name. 1	Vernacular. 2	District. 3	Description & Remarks. 4
Kolatúr. ...	கொளத்தூர் ...	Chingleput. Trichinopoly...	R.S.
Komaran-mangalam.	கொமரமங்கலம் ...	Salem ...	Z.
Kommaddi...	కొమ్మది ...	Madura ...	P.O.
Kóńchikód..	കഞ്ചിക്കോട ...	Malabar ...	R.S.
Kondipuram.	కొండిపురం ...	Cuddapah ...	R.S.
Konganapu-ram ...	கொங்கணபுரம் ...	Salem ...	Z.
Kóradáchcri.	கொரடாசேரி ...	Tanjore ...	R.S.
Kótagiri ...	கோట్టగిరి ...	Nilgiri ...	P.O.
Kotayam ...	കൊട്ടയം ...	Malabar ...	T.
Kothám ...	కొఠాం ...	Gódáveri ...	Z.
Kottapatam..	కొత్తపట్నము ...	Nellore ...	P.O.
Kottapalle ...	కొత్తపల్లె ...	Gódáveri ...	P.O.
Kovilpatti ...	கோவில்பட்டி ...	Tinnevelly ..	R.S.
Krishnagiri.	கிருஷ்ணகிரி ...	Salem ...	T., P.O.
Krossúr ...	క్రోస్సూరు ...	Kistna ...	P.O.
Kudikádu	குடிகாடு ...	South Arcot...	R.S.
Kudligi ...	కుడ్లిగి ...	Bellary ...	T.
Kulasékhara-pátam ...	குலசேகரப்பட்டணம் ...	Tinnevelly ...	P.O.
Kulikarai ...	குளிக்கரை ...	Tanjore ...	R.S.
Kulitalai ...	குளித்தலை ...	Trichinopoly .	T., P.O., R.S.
Kumarapuram ...	குமாரபுரம் ...	Tinnevelly ..	R.S.
Kunda ...	కుంద ...	Kurnool ..	R.
Kundurapalli-mitta ...	குந்தாரப்பள்ளிமிட்டா ...	Salem ...	Z.
Kunnamanga-lam ...	குன்னமங்கலம் ...	North Arcot ..	P.O.

No. 2.—Places in which the prescribed system of transliteration has been followed—(continued.)

Name. 1	Vernacular. 2	District. 3	Description & Remarks. 4
Kuppam ..	కుప్పము ...	North Arcot ..	R.S.
Kuppili ...	కుప్పిలి ...	Vizagapatam..	Z.
Kurambranád ..	കുറുമ്പ്രനാട ..	Malabar ...	T.
Kurla ..	కుర్లా ...	Ganjam ...	Z.
Kurupám ...	కురుపాం ...	Vizagapatam .	Z.
Kutálam ...	కుత్తాలం ...	Tanjore ...	P.O., R.S.
Kutipuram	കുറിപ്പുര ...	Malabar ...	R.S.
Kuttuparamba...	കുറുപറമ്പ ...	Malabar ...	P.O.
Lakidi ..	ലൊకిడి ...	Malabar ...	R.S.
Lálápétai ..	லாலாபேட்டை ..	Trichinopoly .	R.S.
Madaksira	మడకశిర ..	Bellary ...	T.
Madhanapalle ...	మదనపల్లె ...	Cuddapah	T., P.O.
Madhuránta-kam ...	మధురాంతకం ..	Chingleput ...	T., P.O., R.S.
Mádugula ...	మాదుగుల ...	Vizagapatam..	Z.
Madukarai ...	మదుకరై ...	Coimbatore ...	R.S.
Mahánadi	మహానది ...	Ganjam ...	R.
Mahéndratanaya ..	మహేంద్రతనయ ...	Ganjam ...	R.
Mailésharam.	మైలేశ్వరం ...	North Arcot..	P.O.
Mailpatti ...	మైలపట్టి ...	North Arcot .	R.S.
Máiyár ...	మైయార్ ..	Nilgiri ...	R.
Malaipálaiyam ...	మలైపాళయం ...	Tinnevelly ...	P.O.
Pallápuram	పల్లవపురం ...	Salem ...	R.S.
Pána Madúrai	పానమదురై ..	Madura ...	P.O.
Pánamadi ...	పానమడి ...	North Arcot .	P.O.

No. 2.—Places in which the prescribed system of transliteration has been followed—(continued.)

Name. 1	Vernacular. 2	District. 3	Description & Remarks. 4
Mandasa ...	మందస ...	Ganjam ...	Z.
Mangalagiri..	మంగళగిరి ...	Kistna ...	P.O.
Manikaraiyár	మణిక్కరైయారు ...	Madura ...	R.
Manimukta..	మణిముక్తా ...	South Arcot ..	R.
Maniyáchi ...	మణియాచి ...	Tinnevelly ...	R.S.
Mannálparai	మన్నల్‌పరై ..	Trichinopoly .	P.O., R.S.
Mannárgudi .	మన్నార్‌గుడి ...	Tanjore ...	T., P.O.
Mánnarkót...	మన్నార్‌కోట్టై ..	Tinnevelly ...	Z.
Mannér	మన్నేరు ...	Nellore ...	R.
Mantena	మంతెన ...	Vizagapatam .	Z.
Marangapuri.	మరంగపురి ...	Trichinopoly .	Z.
Márkápur	మార్కాపురం ...	Kurnool ...	T.
Matigiri ...	మత్తిగిరి ...	Salem ...	P.O.
Máyavaram .	మాయవరం ...	Tanjore ...	T., P.O., R.S.
McDonald's Choultry...	మెక్‌డానల్డ్ సత్రం ..	Salem ...	R.S.
Mélupáka	మేలుపాక ...	Vizagapatam .	Z.
Mélúr ..	మేలూర్ ...	Madura ...	T., P.O.
Merganapuram ...	మెర్కనపురం ...	Tinnevelly	P.O.
Mérangi ...	మేరంగి ...	Vizagapatam .	Z.
Merkunád ...	మేర్కునాడు ...	Nilgiri ...	Tract.
Mimisal ...	మిమిసల్ ...	Tanjore ...	P.O.
Modalaipatti .	మొదలైపట్టి ...	Salem ...	Z.
Mógullúr ...	మొగుళ్లూరు ...	Nellore ...	P.O.
Morappúr ...	మొరప్పూర్ ...	Salem ...	R.S.
Muddanúr...	ముద్దనూరు ...	Cuddapah	R.S.
Muniyár ...	మునియారు ..	Nellore ...	R.
Muniyér	మునియేరు ...	Kistna ...	R.
Munjaiyár ...	మంజయ్యారు ...	Tanjore ...	R.

No. 2.—Places in which the prescribed system of transliteration has been followed—(continued.)

Name. 1	Vernacular. 2	District. 3	Description & Remarks. 4
Múshi ...	మూశి ...	Nellore ...	R.
Músiri ...	ముశిరి ...	Trichinopoly..	T.,P.O.
Mutanchetti-mitta ..	ముత్తంచెట్టిమిట్టా ..	Salem ...	Z.
Mutukolatúr .	ముదుకొలత్తూర్ ...	Madura ...	P.O.
Mutupét ..	ముత్తుపేట్టై ...	Tanjore ...	P.O.
Mylam ...	మైలం ...	South Arcot. .	R.S.
Nagalápuram	నాగలాపురం ...	Tinnevelly ...	Z.
Nágávali ...	నాగావళి ...	Ganjam ...	R.
Nagari ...	నగరి ..	North Arcot...	R.,R.S., H.
Nakkapilli ...	నక్కపిల్లి ...	Vizagapatam .	Z.
Námkal ...	నామక్కల్ ...	Salem ...	T.,P.O.,Z.
Nancherla ...	నంచెర్ల ...	Bellary ...	R.S.
Nandalúr ...	నందలూరు ...	Cuddapah ...	R.S.
Nandigáma...	నందిగామ ...	Kistna ...	T.,P.O.
Nandikotkúr .	నందికొట్కూరు ...	Kurnool ...	T.,P.O.
Nánguneri ...	నాంగునేరి ...	Tinnevelly ...	T.,P.O.
Nannilam ...	నన్నిలం ..	Tanjore... ...	T.,P.O.
Naragunti ...	నరగుంటి ...	North Arcot...	Z.
Narassingan-pétai ...	నరసింగన్‌పేట్టై ..	Tanjore ...	R.S.
Naupada ...	నౌపద ...	Ganjam ...	P.O.
Nellikupam.	నెల్లికుప్పం	South Arcot ..	P.O.,R.S.
Nétrávati ...	నేత్రావతి ...	South Canara.	R.
Nidadavól ...	నిడదవోలు ..	Gódávari ...	P.O.,Z.
Nidámanga-lam ...	నీడామంగలం ..	Tanjore ...	P.O.,R.S.
Nimgiri .	నింగిరి ...	Vizagapatam .	H.
Nóyil ...	నోయిల్ ...	Coimbatore .	R.
Olakúr ...	ఒలకూర్ ...	South Arcot ..	R.S.

No. 2.—Places in which the prescribed system of transliteration has been followed—(continued.)

Name. 1	Vernacular. 2	District. 3	Description & Remarks. 4
Ottipidáram .	వోట్టిడిదారం ..	Tinnevelly ...	T.,P.O.
Pachaimalai .	పచ్చైమలై ...	Salem ...	H.
Pálagód ...	పాలకోడు ...	Salem ...	P. O.
Pálakollu ...	పాలకొల్లు ..	Gódávari ...	P. O.
Pálár ...	పాలారు ...	Chingleput ...	R.
Pálér ...	పాలేరు ...	Kistna ...	R.
Palivela ...	పలివెల ...	Godavari ...	Z.
Palladam ...	పళ్లడం ...	Coimbatore ..	T.
Pallárapalli-mitta	పాల్లారప్పల్లిమిట్టా .	Salem ...	Z.
Pallávaram...	పల్లావరం ...	Chingleput ..	P.O.,R.S.
Pallúr ...	పల్లూర్ ...	Chingleput ...	R.S.
Palnád ...	పల్నాడు ...	Kistna ...	T.
Pámbaiyar...	పాంబైయారు ...	South Arcot...	R.
Panchi ...	పంచి ...	Cuddapah ...	R.
Panroti ...	పన్రొట్టి ...	South Arcot...	P.O.,R.S.
Pápaghni ...	పాపఘ్ని ...	Cuddapah ...	R.
Pápanásam...	పాపనాశం ...	Tanjore ...	R.S.
Paramakudi..	పరమకుడి ...	Madura ...	P.O.
Paranginád...	పరంగినాడ ...	Nílgiri ...	Tract.
Parla Kimedi	పలాకిమిడి ...	Ganjam ...	Z.,P.O.
Parli ...	పార్లి ...	Malabar ...	R.S.
Párvatípur...	పార్వతీపురం ...	Vizagapatam..	P.O.
Pásúr ...	పాసూర్ ...	Coimbatore ..	R.S.
Patálam ...	పటాలం ...	Chingleput ...	R.S.
Patambi. ...	పట్టాంబి ...	Malabar ...	R.S.
Páta Tekkali.	పాతటెక్కలి ...	Ganjam ...	Z.
Pattesam ...	పట్టెసం ...	Gódávari ...	Z.
Pattikonda .	పత్తికొండ ...	Kurnool ...	T.
Pattukótai..	పట్టుకోట్టై ...	Tanjore ...	T.,P.O.

No. 2.—Places in which the prescribed system of transliteration has been followed—(continued.)

Name. 1	Vernacular. 2	District. 3	Description & Remarks. 4
Patúr ...	పట్టూర్ ..	North Arcot..	R. S.
PeddaKimedi	పెద్దకిమిడి ...	Ganjam ...	Z.
Peddápuram.	పెద్దాపురం ...	Gódavari ..	T.,P.O.
Pennár ...	பென்னாறு ...	South Arcot...	R.
Pennér ...	పెన్నేరు ...	Nellore ...	R.
Penukonda...	పెనుకొండ ...	Bellary ...	T.
Perambalúr ..	பெரம்பலூர் ...	Trichinopoly .	T.,P.O.
Perambúr ...	பெரம்பூர் ...	Chingleput ...	R. S.
Periyakulam.	பெரியகுளம் ..	Madura ...	T., P. O.
Periyár ...	பெரியாறு ...	Madura ...	R.
Periyúr ..	பெரியூர் ...	Madura ...	Z.
Pérpangádi ..	പേർപ്പങ്ങാടി ...	Malabar ...	P. O., R. S.
Perundurai ..	பெருந்துறை ...	Coimbatore ..	R. S.
Pillúr ...	பில்லூர் ...	Salem ...	Z.
Pithápuram ..	పిఠాపురం ...	Gódávari ...	P.O., Z.
Podili ...	పొదిలి ...	Nellore ...	P. O.
Polláchi ...	பொள்ளாச்சி ...	Coimbatore ..	T., P. O.
Pólúr ...	போளூர் ...	North Arcot ..	T., P. O.
Ponáni ...	പൊന്നാനി ...	Malabar ...	T., P. O., R.
Ponnár ...	பொன்னாறு ...	South Arcot...	R.
Ponnéri ...	பொன்னேரி ...	Chingleput ...	T., P. O.
Pótanúr ...	போதனூர் ...	Coimbatore...	P. O., R.S.
Pottanam ..	పొట్టణం ...	Salem ..	Z.
Prandayár ..	ப்ரண்டையாறு ...	Taujore ..	R.
Proddutúr ..	ప్రొద్దుటూరు ...	Cuddapah ..	T., P. O.
Púdi ...	பூடி ...	North Arcot...	R. S.
Puduvail ...	புதுவயில் ...	Chingleput ..	P. O.
Púgalore ...	பூகலூர் ...	Coimbatore ...	R. S.
Pulavanár ...	புலவனாறு ...	South Arcot...	R.
Pulicherla ...	పులిచెర్ల ...	North Arcot...	Z.
Pulikonda ...	పులికొండ ..	North Arcot...	P. O.

No. 2.—Places in which the prescribed system of transliteration has been followed—(continued.)

Name. 1	Vernacular. 2	District. 3	Description & Remarks. 4
Pulivendala ..	పులివెందల ..	Cuddapah ...	T.
Pullampét ...	పుల్లంపేట ...	Cuddapah ...	T., P. O.
Púndi ...	పూండి ...	Ganjam ...	P. O.
Punganúr ...	పుంగనూరు ...	North Arcot...	P. O., Z.
Puttúr ...	புத்தூர் ...	Salem ...	Z.
Raghunádhapuram ...	రఘునాధపురం ..	Ganjam ...	Z.
Rájampét ...	రాజంపేట ...	Cuddapah ..	R. S.
Rájapuram ..	ராஜபுரம் ...	Salem ...	P. O.
Ramachandrapuram ..	రామచంద్రపురం ...	Gódávari ...	T.
Rámallakóta .	రామల్లకోట ...	Kurnool ...	T.
Ráméswaram.	ராமேஸ்வரம் ...	Madura ...	P. O.
Rápúr ...	రాపూర్లు ...	Nellore ...	T., P. O.
Ráyacheruvu.	రాయచెరువు ...	Bellary ..	R. S.
Ráyachóti ...	రాయచోటి ...	Cuddapah ...	T., P. O.
Reddipallè ..	రెడ్డిపల్లె ..	Cuddapah ..	R. S.
Rénigunta ...	రేనిగుంట ..	North Arcot..	P. O.
Répalle ...	రేపల్లె ...	Kistna ..	T., P. O.
Rettayampádi	రెట్టయంపాడి ...	Madura ..	Z.
Rushikulya...	ఋషికుల్య ...	Ganjam ...	R.
Sáliamangalam ...	சாலியமங்கலம் ...	Tanjore ..	R. S.
Salúr ...	సాలూరు ...	Vizagapatam.	Z.
Samalpati ...	சாமல்பட்டி ...	Salem ...	R. S.
Sámi Nellúr..	சாமிநெல்லூர் ...	Madura ...	R. S.
Sángamvalasa	సంగంవలస ...	Vizagapatam..	Z.
Sánkaramangárkoil ...	சங்கரமங்கைகோயில் ...	Tinnevelly ..	T., P. O.

No. 2.—Places in which the prescribed system of transliteration has been followed—(continued.)

Name. 1	Vernacular. 2	District. 3	Description & Remarks. 4
Sarkar Valavanthimitta	சர்க்கார்வளவந்திமிட்டா	Salem ...	Z.
Sarvasiddhi...	సర్వసిద్ధి ...	Vizagapatam..	T.
Sattanapalle.	సత్తనపల్లె ...	Kistna ...	T.
Sátúr ...	சாத்தூர் ...	Tinnevelly ...	P. O., R.S., T.Z.
Satyamangalam ...	சத்யமங்கலம் ...	Coimbatore ...	T., P. O.
Saveri ...	సావేరి ...	Gódávari ...	R.
Sévagiri ...	சேவகிரி ...	Tinnevelly ...	Z.
Sévalpatti ...	சேவல்பட்டி ...	Tinnevelly ..	Z.
Sharada ...	சாரத ...	Vizagapatam..	R.
Shérmuhammadpuram.	షేరుమహమ్మదుపురం ...	Vizagapatam..	Z.
Shiyáli ...	சியாழி ...	Tanjore ...	T.P.O.R.S.
Sholavandan	சொழவந்தன் ...	Madura ...	R. S.
Shoranúr ...	ചൊറവണ്ണൂർ. ...	Malabar ...	P. O. R. S.
Shulaiyár ...	சூலையாறு ...	Madura ...	R.
Sikal ...	சிக்கில் ..	Tanjore ...	R. S.
Sillér ...	సిలేరు ..	Vizagapatam..	R.
Singaláńtapuram ...	சிங்கலாந்தபுரம் ...	Salem ...	Z.
Singampatti.	சிங்கம்பட்டி ...	Tinnevelly ...	Z.
Singaperumálkoil ...	சிங்கபெருமாள்கோயில்..	Chingleput...	R. S.
Sirumalai ...	சிறுமலை ...	Madura ...	H.
Sitánadi ...	సీతానది ...	South Canara.	R.
Sitar ...	சீதாறு ...	Tanjore ...	R.
Solasirámani.	சோலசிராமணி ...	Salem ...	Z.
Sómanúr ...	சோமனூர் ...	Coimbatore...	R.S.
Sriperumbúdúr ...	ஸ்ரீபெரும்பூதூர் ...	Chingleput ...	P.O.
Sripuram ...	శ్రీపురం ..	Vizagapatam..	Z.

No. 2.—Places in which the prescribed system of transliteration has been followed—(continued.)

Name. 1	Vernacular. 2	District. 3	Description & Remarks. 4
Srírangam ...	ஸ்ரீரங்கம் ...	Trichinopoly..	P.O.
Srívaikuntham ...	ஸ்ரீவைகுண்டம் ...	Tinnevelly ...	P.O.
Srivilliputtúr	ஸ்ரீவில்லிபுத்தூர் ...	Tinnevelly ...	T., P.O.
Sugli ...	సుగ్లి ...	Cuddapah ...	R.
Sundara Perumalkoil ...	சுந்தரபெருமாள்கோயில்	Tanjore ...	R.S.
Suvarnanadi.	సువర్ణనది ...	South Canara.	R.
Swarnamukhi	స్వర్ణముఖి ...	Nellore ...	R.
Táda ...	తడ ...	Nellore ...	P.O.
Talliparamba	തളിപറമ്പ ...	Malabar ...	P.O.
Tállapúdi ...	తాళ్లపూడి ...	Gódávari ...	P.O.
Támrapúrni..	தாம்பரபரணி ...	Tinnevelly ...	R.
Tangellamúdi	తంగెళ్లమూడి ...	Gódávari ...	Z.
Tanuku ...	తణుకు ...	Gódávari ...	T., P.O.
Tánúr ...	താനൂർ. ...	Malabar ...	R.S.
Tekkali ...	తెక్కలి ...	Ganjam ...	P.O.
Tél ...	తేలు ..	EasternGhâts.	R.
Tenkarai ...	தென்கரை ...	Tinnevelly ...	T.
Tenkási ..	தென்காசி ..	Tinnevelly ...	T., P.O.
Tepakulam...	தெப்பகுளம் ...	Trichinopoly..	P.O.
Thattapárai ..	தட்டபாறை ...	Tinnevelly ...	R.S.
Thuluka patti	துளுகபட்டி ..	Tinnevelly ...	R.S.
Tidumalaimitta ..	திடுமலைமிட்டா ...	Salem ...	Z.
Tindivánam..	திண்டிவனம் ...	South Arcot...	T., P.O., R.S.
Tindumangalam ...	திண்டுமங்கலம் ...	Salem ...	Z.
Tinnanúr	తిన్ననూర్	Chingleput ...	R.S.
Tiruchulai ...	திருச்சுலை ...	Madura ...	P.O

No. 2.—Places in which the prescribed system of transliteration has been followed—(continued.)

Name. 1	Vernacular. 2	District. 3	Description & Remarks 4
Tirukalikundram ...	திருக்கழிருன்றம்	... Chingleput ...	P.O.
Tirukóilúr ...	திருக்கோயிலூர்	... South Arcot..	T.
Tirumangalam ...	திருமங்கலம்	... Madura ...	T.,P.O.,R.S.
Tirupádiripuliyúr	திருபாதிரிபுலியூர்	... South Arcot...	P.O.,R.S.
Tiruparankundram ...	திருபரங்குன்றம்	... Madura ...	R.S.
Tirupatúr ...	திருப்பத்தூர்	... Salem ...	T.,P.O.,R.S.
Tirupávanam	திருப்பாவனம்	... Madura ...	P.O.
Tirupórúr ...	திருப்போரூர்	... Chingleput ...	P.O.
Tirupúr ...	திருபூர்	.. Coimbatore ...	P.O.
Tirúr ...	திரூர்	... Malabar ...	P.O.,R.S.
Tirutani ...	திருத்தணி	... North Arcot..	P.O.,R.S.
Tiruturaipúndi ...	திருத்துரைபூண்டி	... Tanjore ...	T.,P.O.
Tiruvadamarudúr ...	திருவடமருதூர்	... Tanjore ...	P.O.,R.S.
Tiruvadi ...	திருவதி	.. Tanjore ...	P.O.
Tiruvállúr ...	திருவாலூர்	... Tanjore ...	P.O.,R.S.
Tiruvallam...	திருவல்லம்	... North Arcot...	R.S.
Tiruvallúr ...	திருவள்ளூர்	... Chingleput ...	T.,P.O.,R.S.
Tiruverambúr	திருவரம்பூர்	... Trichinopoly..	R.S.
Tiruvetipuram ...	திருவேட்டிபுரம்	... North Arcot.	P.O.
Tiruvúr ...	திருவூர்	... Chingleput ...	Z.
Todanád ...	தோடேநாடு	.... Nilgiri ...	Tract.
Tondai ...	தொண்டை	... Madura ...	P.O.
Tótapalli ...	தோட்டபள்ளி	... Gódávari ...	Z.
Triverdi ...	திரிவேர்தி	... South Arcot..	P.O.
Tudiyalúr ...	துடியலூர்	... Coimbatore ...	R.S.
Tammiléru...	తమ్మిలేరు	... Gódávari ...	R.

No. 2.—Places in which the prescribed system of transliteration has been followed—(continued.)

Name. 1	Vernacular. 2	District. 3	Description & Remarks. 4
Tundár ...	தந்தாறு	... South Arcot...	R.
Tungabhadra	తుంగభద్ర	... Bellary ...	R.,R.S.
Tuni ...	తుని	... Gódávari ...	P.O.
Turaiyúr ...	துறையூர்	... Trichinopoly..	P.O.
Udamalpetai	உடுமல்பேட்டை	... Coimbatore ...	T.,P.O.
Udayagiri ...	ఉదయగిరి	... Nellore ...	T.,P.O.
Udipi ...	ఉడిపి	... South Canara.	T.,P.O.
Uppár ...	உப்பாறு	... Tinnevelly ...	R.
Uppinangadi	ఉప్పినంగడి	... South Canara.	T.
Uratla ...	ఉరట్ల	... Vizagapatam .	Z.
Urkád ...	ஊர்காடு	... Tinnevelly ...	Z.
Urlám ...	ఉర్లాం	.. Ganjam ...	Z.
Utakuli ...	ஊத்துகுளி	.. Coimbatore...	R.S.
Utankarai ...	ஊத்தங்கரை	... Salem ...	T.,P.O.
Uttumalai ...	ஊற்றுமலை	... Tinnevelly ...	Z.
Vedamadurai	வடமதுரை	... Madura ...	R.S.
Vadayár ...	வடவாறு	... South Arcot...	R.
Vádimitta ...	வாடிமிட்டா	... Tinnevelly ...	Z.
Vaidisvarankoil ...	வைதீஸ்வரன்கோயில்	.. Tanjore ...	R.S.
Vaigai ...	வைகை	.. Madura ...	R.
Vaipár ...	வையாறு	.. Tinnevelly ...	R.
Vaira ...	వైర	... Kistna ...	R.
Vaiyampati ...	வையம்பத்தி	... Trichinopoly..	R.S.
Valiyár ...	వలియారు	.. Trichinopoly..	R.
Vallam ...	వల్లం	.. Tanjore... ...	P.O.
Vallúr ...	వల్లూరు	... Kistna ...	Z.
Valuvanád...	വള്ളുവനാട്	... Malabar ...	T.,P.O.
Vamsadhára	వంశధార	... Ganjam ...	R.
Vandalúr ...	வண்டலூர்	... Chingleput ...	R. S.

No. 2.—Places in which the prescribell system of transliteration has been followed—(continued.)

Name. 1	Vernacular. 2	District. 3	Description & Remarks. 4
Varáha ...	వారాహ ...	South Arcot...	R.
Vasantaváda.	వసంతవాడ ...	Gódávari ...	Z.
Váyalpád ...	వాయల్ పాడు ...	Cuddapah ...	T.
Végayamma-pét ...	వేగయమ్మపేట ...	Gódávari ...	Z.
Vellár ...	వెల్లారు ...	South Arcot ..	R.
Vélukurchi...	వేలుకుర్చి ...	Salem ...	Z.
Vélúr ...	వేలూర్ ..	Madura ...	Z.
Venkatagiri..	వెంకటగిరి ..	Nellore ...	P.O.,Z.
Vennár ...	వెన్నారు ...	Tanjore ...	R.
Vétaipalaiyam	ఒంటపాలెం ...	Malabar ...	P.O.,R.S
Vétapálem ...	వేటపాలెము ...	Kistna ...	P.O.
Véttiyár ...	వెత్తియారు ..	Tanjore ...	R.
Vikravándi...	విక్రవాండి ...	South Arcot...	R.S.
Villupuram...	విల్లుపురం ..	South Arcot...	T.P.O., R.S.
Vinukonda...	వినుకొండ ..	Kistna ...	T.,P.O.
Vírapúr ...	వీరపురం ...	Bellary ...	R.S.
Víravaram ...	వీరవరం ...	Godavari ...	Z.
Víravásaram..	వీరవాసరము ...	Gódávari ...	P.O.
Virinjipuram	విరింజిపురం ...	NorthArcot...	R.S.
Virudáchalam	విరుద్దాచలం ...	South Arcot...	T.,P.O.,R.S.
Virudupati...	విరుపత్తి ...	Tinnevelly ...	P.O.
Wállájápet...	వాలాజాపేట ...	NorthArcot..	T.
Wolakód ...	വൊലക്കൊട ...	Malabar ...	P.O.
Yelagirimitta	ఎలగిరిమిట్టా ...	Salem ...	Z.
Yellagiri ...	ఎల్లగిరి ...	Salem ...	H.
Yellaiyár ...	ఎల్లయారు ...	Salem ...	R.
Yernagúdem	యేర్నగూడెం ...	Gódávari ...	T.
Yerraguntla.	యెర్రగుంట్ల ...	Cuddapah ...	R.S.
Yerumaipati.	ఎరుమపట్టి. ...	Salem ...	Z.

Order 218, para. 15.]

DISTRIBUTION OF OFFICE SERVANTS IN COLLECTOR'S OFFICES.

Sherishtadar	1	When the Cutcherry goes on circuit, one will remain in the Huzur and the rest will go on circuit.
Vernacular Revenue Clerk	1	
Do. Magistrate Clerk ...	1	
Do. Petition Clerk	1	
Whole Vernacular Department generally.	1	
Head English Clerk	1	One of them will accompany the circuit Cutcherry to attend on the English Clerk going with it.
Clerk in charge of Current Records ...	1	
Whole Correspondence Department generally	1	
English Accountant	1	One of them will accompany the Native Accountant to the circuit Cutcherry.
Native do.	1	
Whole Accountant Department ...	1	
Deputy Collector	1	
Treasury Department	1	
Press Department	1	
	14	

Order 219, para. 1.]

SPECIMEN FORMS FOR REGISTER OF PAPERS RECEIVED AND ISSUED AT A COLLECTOR'S OFFICE.

(1.)—RECEIVED.

Consecutive Number of the Register.	No. of the Paper received, if any.	Number of enclosures.	Date do.	From whom.	Purport.	What done with.	When answered, how disposed of, &c.	R. or D.	When transferred to the Record-keeper.	His signature.	Remarks.
1st November 1884.											
1	99		30th Oct.	BimliSM	Requesting leave of absence for 3 days.....	Delivered to V. H. Clerk	Granted, transferred to Trsy. Dy. Collector. 1st November.	D.	1st Dec.	V.R.	
2			29th Do	Manager, Vizianagram.	Agreeing to give the site required for District Mocnsiff's Court at Bimlipatam...	To 2nd Clerk ...	Forwarded to the Engineer 1st.	R.	Do.....	V.R.	

(2) ISSUED.

No. of the Receive Regr.	From whom.	Purport.	ORDER. No. Date.	ORDER. Particulars.	Remarks.
	Bimlipatam S. M.	Wants leave for three days.	1st No. 1864...	Granted, transferred to Trsy. Dy. Collector for Baravard and Gazette. (Signed) D.F.C.	

Order 219, para. 2, clause 4.]

SPECIMEN FORM OF REGISTER OF RECORDED PAPERS EITHER R. OR D.

Abkarry—Register of Register papers in sheet No. 1—*Abkarry.*

No. of Papers. As they are received.	No. of Papers. No. thereon already.	Date of the Paper.	From whom	Purport.	When transferred to the Record Room.	By what Officer transferred.	Remarks.

Order 219, para. 3.]

LIST OF PAPERS TO BE RETAINED OR PERIODICALLY DESTROYED, AS DRAWN UP FOR THE KISTNA DISTRICT.

I. SUBJECTS OF THE RECORDS AND OTHER ACCOUNTS WHICH ARE TO BE PERMANENTLY PRESERVED.

Government, private, and charitable topes.
Avenue trees planted by villagers.

Palmyra topes and Casuarina plantations.
Jungle conservancy.
Lands granted as Inams.
Resumed Inams.
Lands given out to Public Works and those transferred from this head to Village Ayacut.
Disputes regarding boundaries.
Do. water.
Important and complicated disputes about lands.
Settlement accounts received from the Talooks, and abstracts prepared from them at the Huzoor.
Ruined Tanks, etc.
Suspensions and dismissals of Village Officers.
Grant of compensation for lands taken up for Public Works.
Emoluments of Village Officers.
Price lists.
Quinquennial accounts.
Survey and Settlement accounts and Pymaish Chittahs.
Registers of Yeomiahdars.
Circulars and Hukums of a permanent nature whereon the word "keep" is impressed.
Wells sunk at the cost of Government.
Jummahbundy Takrar lists.
Construction of new Choultries.
Rights of processions.
Inam Registers received from the Commissioner.
Do. Sunnuds, Dumbalas, Registers, Forms, Chittahs, and other papers connected with them.
Treasury Account Current.
A. Registers.
Tirvajasti accounts.
Registers of Arzees of Tahsildars and of complaint petitions.
Zutty Records and Baravards.
Old list of Curnums.
Paste books containing Orders and Arzees.
Gazette files.
Enter Diaries of Orders and Arzees.
Dowles or Sist Zabitahs showing the general Ayacut of Inam, etc., Seri (Government) lands and their assessment, etc.,
Monthly accounts of leave of absence of public servants.
Inam accounts of Village Officers.
Do. written before and after the permanent settlement.
Accounts of Takrar Inams.
Statements and other important papers relating to Pagodas, Mosques, and Ashurkhanas (Tombs.)
Statement of Palmyra and other topes.
Measurement accounts of Patiperadus (Back-yards.)

Receipt and expenditure account of income derived from the construction of Anicut.
Statements and Telugu Registers received from the Inam Commissioner.
Cultivation accounts of attached Inams.
Season Reports.
Pay Abstracts of the Police Establishment.
Annual accounts relating to Salt, Abkarry, Sea Customs, Stamp, and Income Tax.
Registers of Sale of lands under Act II of 1864, and transfers of Zemindary estates.
Complaints, decisions, and other important papers on the Revenue side.
Two Cawnies accounts of Inams prepared for Board of Revenue.

II.—PAPERS TO BE DESTROYED PERIODICALLY.

1.—*Abkarry.*

5 Years.—Abkarry Muchilkas and Cowles.
List showing the different Stills and Shops.
Abkarry Muchilkas executed by Abkarry Farmers to Sub-renters.
Registers of Licenses and of Permits.
Permits of Liquor.
Sale accounts of confiscated Liquor.
Account showing the rewards on account of do.
Sale accounts of Palmyra trees and leaves.
Sale accounts of Liquor.
Enter books of Hukums and Arzees.

2.—*Abstracts.*

3 Years.—Abstract of Villagewar balances.
Do. of receipts and disbursements and of salaries

3.—*Accounts other than those kept according to Manual.*

5 Years.—Saderwareds accounts of petty receipts and disbursements.
Stationery accounts of receipts and expenditure.
Fines, statements.
Accounts of Cattle pound collections.
Accounts particular of contingent charges.
Bungalow fees accounts.
Accounts of salaries held in deposit.
Jasti Cummi accounts (Increase and Decrease.)
Comparative accounts of Land revenue.

Chittahs of deposits, expenditure, and sales of Postage labels, Adhesive stamps, etc.
Fasliwar lists of relinquishments of lands.

3 Years.—Monthly Accounts Current.
Estimate of Cash requirements.
Accounts of gross receipts and disbursements.
Budget comparative statement of every official year.
Accounts showing the receipts and disbursements of certain items kept in deposit as "not paid."
Statement showing the arrears of assessment due on lands attached under orders of Courts.

3 Years.—Accounts Current of Shrotriums and Mokhasas, of Advances, Maramut, etc.
Monthly accounts of estimates and drafts of accounts.

1 Year.—Monthly accounts of Currency Notes.
Monthly accounts of fees collected from gentlemen halting at the Travellers' bungalows.
Estimation lists of accounts prepared agreeably to the Manual.
Statement of Puttahs, old and new, etc., Cash Reports.
Cultivation statements, etc., published in the *District Gazette.*

4.—*Averjas (Posting.)*

3 Years.—Averjas of Price lists of collections and balances, of Deposits, Advances, etc.

5.—*Baravards.*

5 Years.—Reports and forms relating to Leave of absence.
Salary receipts.
3. Years.—Pay Abstracts of classifiers and Mashatdars (Measurers.)
Batta accounts.
Hire for the conveyance of Records.
Pay Abstracts of Village Officers and Kattubadi Peons,
Statement of Establishment, consisting of servants drawing salaries above Rupees 30 per mensem.
50 Years.—*Salary Baravards (Pay abstracts).*

6.—*Beriz.*

10. Years.—Accounts regarding Takrar Bediga or Shrotriem. (Quit-rent.)
3. Years.—Villagewar lists of Land revenue demand.
Beriz Averjas (Posting under classes.)
Kistbundi accounts.
Beriz accounts of Villages under the Visabadi system and other average statements.

Statement showing the demand on lands cultivated after Jummabundy.
Accounts showing the demand on Mokhasas, Agraharums, and Inams.

7.—*Cultivation.*

3 Years.—Cultivation Statements and Abstracts.
Reports about Cultivation.
Do. and Abstracts of second crop cultivation.
Cultivation accounts of Kattubadi lands.

10 Years.—Engagements executed by Ryots for cultivation.

3 Years.—Accounts of lands cultivated in Gramakuntam (Village nuttum) and Poramboke.

8.—*Durkhasts.*

10 Years.—Registers of applications, transfers, and relinquishments of lands.

5 Years.—Durkhast for Lands, for Renting villages, Pasture farms, Fisheries, Fruit trees, Dates and Palmyras, for cutting firewood, for Cheyroot, and other sundry small Farms.

9.—*Demand, Collection, and Balance.*

3 Years.—Demand, Collection, and Balance statements of individual Ryots, Villages, Mutahs, Purganahs, and Zemindaries, etc.
Do. of Arrears.
Agreements to pay the Sist by instalments.
Periodical statements of Dowle, (Demand) collection and balance, and of receipts and disbursements.
Account showing the collection and balance outstanding on persons to whom advances were made for repairs, etc.

3 Years.—Accounts showing the Jummabundy Sist, collection, and balance of Land revenue, Pullary, etc.
Do. showing Kistbundi, collection and balance.
Do. of Dowle ijafa (increase) or demand brought to account after Jummabundy.
Do. of Shrotriems, Kandrigas, Mokhasas, and Inams.
Do. of Russums.
Do. showing the balance which Ryots have agreed to pay at certain fixed instalments.
Do. showing the balance of Revenue and Miscellaneous items due by Ryots, Renters, Mutahdars, Mokhasadars, and Agraharamdars, etc.
Do. Arrears of demand carried to account subsequent to Jummabundy.
Do. of collection and balance of Tuccavi, (Advances.)
Memoranda of lists of changes of items.

10.—*Dittam and Amarakum Accounts.*

3 Years.—Accounts of individual holdings.
Statement showing the details of Taram assessment (Classification.)
Kulumvari Chittahs (Individual.)
Lands retained by Ryots for cultivation.
Statement account of Wet assessment.
Villagewar Chittahs of rents.
Statement of lands cultivated in excess of the agreement.
Comparativa statement of do.
Abstracts of amount of land taken up.
Reports of second crop cultivation.
Do. accounts of attached Shrotriems and Kandrikas.
Samjayishis of Kamatam (Home farm) lands.
Details of Ploughs.
Pullary or Grass tax agreements, and agreements to pay Fishery rents.

11.—*Estimates of Crops.*

3 Years.—Lists and Kyhphyets (reports) of estimated crops.
Memorandum showing the estimate in comparison with the yield ascertained by kyle or measurement.
Lists of fields and stacks.
Measurement of stacks and heaps of produce sealed or otherwise.
Lists, reports and abstracts of kyle or measurement of produce.
Estimate nivadas (division of produce) and agreements.
Nivada accounts showing the division of ambaram (Circar share) and Ryots' share.
Asara (sharing produce) dowles.
Aivazu (produce accounts) dowles.
Accounts showing the loss of estimates and out-turn of produce.
Dumbalas or permits to Ryots to take their share.
Metikoru (joint produce) accounts of joint cultivation.
Measurement accounts of grain belonging to pauper Ryots.
Estimates and Kararnamas of Putla bediga (quit-rent per putti of crop) Inams.

12.—*Jummabundy.*

5 Years.—Books containing orders passed in Jummabundies.
5 Years.—Accounts showing the amount deducted on account of fees, and Vandras (deductions made in favour of certain classes of cultivators) of Curnums.
Jummabundy statements showing the increase and decrease of each item.
Do. showing the Amarakam (Dittum) cultivation and Bunjer of wet lands.
Accounts of Puttahs and Muchilkas remaining undistributed.
Do. showing the comparison of the number of Cowles (special agreements.)
Do. showing the Quit-rent on Inams.
Telugu Jummabundy reports and abstracts connected therewith.
Accounts of villages rented for one year.
Fasaljasti accounts (two crops.)
Khayam Sist accounts (fixed assessments.)
List showing Irrigation works in repair and out of repair.
Accounts of fixed rent settlement.
Do. showing the deductions allowed on account of private labour.
Do. of ready money collections.
Do. of reports of rain-fall.
Do. showing the increase found on measurement of lands.
Gudicut number Jabitahs (list of field numbers.)
Do. of Vandra (held on low rents) lands.
Accounts showing deductions on account of Ryot.
Do. giving the information required at the Jummabundy.
Do. showing the Remissions granted on account of waste lands.
Do. showing the assessment on partly cultivated lands.
Do. relating to relinquishments not approved.
Do. showing remissions for waste garden lands.
Do. giving information of wet lands.
Jummabundy Abstracts.
Villagewar accounts, with details of Jummabundy.
Dowle Abstract (demand.)
Account showing the sums deducted on account of Moonsiffs' salaries.

13.—*Magisterial.*

20 Years.—Calendars of Criminal cases and documents filed therein.
3 Years.—Records of Criminal cases.

14.—*Manual Accounts.*

10 Years.—Numbers 4 and 5 Accounts of the Village Manual.
5 Years.—All accounts prepared according to Talook and Village Manuals, except Numbers 4 and 6 of the latter.
Treasury accounts.
Returns relating to collection and balance of arrears.
Jummabundy forms prepared in Talook.
Telugu Chittahs of cash prepared both at Huzoor and Talooks.

15.—*Maramut.*

20 Years.—Irrigation Registers, Estimate reports, and measurements of ordinary new works and repairs.
5 Years.—Progress Reports and statements.
Monthly Maramut accounts.
3 Years.—Reports of the state of Travellers' bungalows.
Do. of Customary labour.
Do. on the state of River channels.
Memorandum of Maramut (Repairs) stores.
Advances for repairs.
Periodical accounts.

16.—*Measurement of Fields, etc.*

3 Years.—Asamivari accounts showing the measurements of garden lands.
Accounts of lands fit for cultivation.
Do. of measurements of gardens held on Makta and of topes.
Comparative statement of measurements.
Measurement accounts of lands taken up for cultivation and of lands actually cultivated.
Number Taniki accounts, Samjaish books regarding their discrepancies.
Accounts of waste, shavy, and flooded lands, and of loss of produce.
Do. of lands impregnated with salt.
Do. of ploughed but not sown lands.
Do. showing the adjoining rates of lands.
Do. showing the waste lands in villages held under Amani.
Do. showing the lands irrigated under River channels.
Number Taniki (examination of fields) Averjas.
Accounts of lands held on progressive cowle.

17.—*Moturpha.*

8 Years.—Accounts showing the individuals taxed and exempted and their abstracts.
Entry books of Arzees and Hukums.
Demand, Collection, and Balance Statements.
Jasti cummi or accounts showing the increase and decrease in Moturpha.
Takrar Puttahs or lists.
Other accounts relating to Moturpha.

18.—*Pensions and Yeomiahs.*

10 Years.—Receipts, Reports, Vakalutnamahs and certificates of Yeomiahdars.
5 Years.—Pension Abstracts.
Do. Receipts of pensions disbursed.

19.—*Post (Mulkey.)*

8 Years.—Register of Post stations, Indexes, Chellans (covering chits or lists), etc.
List of hours showing the speed of mails.
Tappal covers and lists.
Accounts of bearing letters.
Monthly accounts of Postage stamps.

20.—*Pullary.*

List of heads of cattle counted.
All accounts relating to Pullary.

21.—*Sayer.*

Receipts and expenditure of Sayer, Averjas, Abstract and Chittahs of daily receipts of do. (Land Customs
Sale account of smuggled cloths.
Enter diaries of Hukums and Arzees.
Registers of Rowanas exempted from.
Accounts of smuggled articles.

22.—*Stamps.*

3 Years.—Accounts of receipts and expenditure of stamps.
Do. of transmission of stamps.
Do. of receipts of certificates and disbursem of money thereof.
Abstracts of Stamp papers and monthly accounts.
Chittahs of Stamp sales.
Receipts and expenditure of money relating to sta
Entry Diaries of Hukums and Arzees.
Poste Diaries of Hukums.
1 Year.—Indents for Stamps.

23.—*Sundry Accounts, etc.*

20 Years.—Lands acquired by public servants.
15 *Years.—Treasury Chittahs (English).*
Do. of Deposits (English).
Do. of Expenditure (English).
10 Years.—Attendance lists of public servants.
5 Years.—Accounts relating to Vaccination.
Do. and other papers relating to Road Cess, Income or License Tax.
Do. relating to ferry receipts and expenditure.
Papers relating to suits against Revenue Officers in matters decided by them.
Orders of attachment and lists of sale and proclamations, etc., under Act II of 1864.
All records except those that are pending decisions, complaints, and other important papers.
Registers, etc., relating to standard measures and weights.
Demi-official correspondence.
Accounts relating to the expenditure on acconnt of Choultries.
3 Years.—Details of coins in the Treasury.
Receipt books of money received in the Treasury, remittance, etc.
Account of vacant offices.
Hire for remittances of money.
Memorandum of appointments and dismissals.
Expenditure incurred in disposing of carcassess and for killing dogs and serpents.
2 Years.—Expenditure incurred on account of lamp-oil and Lungerkhanas.
Accounts of extra revenue.
Detailed abstract of the amount in the Treasury.
Life Certificates.
Batta to Prisoners.
Memorandum of Hundies.
Do. of money bags in the Treasury.
Accounts connected with Bearers' dawks.
Memoranda prepared agreeable to Hukums.
Unanswered lists of Hukums and Arzees connected with the Settlement Department.
Accounts of Title Deeds of Inams remaining undistributed.
Do. relating to Anicut Coolies.
Do. relating to Kattubadi Peons.

Do. and receipts of rewards paid for killing wild beasts.
Accounts of expenditure in Villages (Village expenses).
Sale lists of impounded cattle.
Istiharnamahs or advertisements.
Native Fund accounts.
Local Fund accounts.
Memorandum showing the distance of Head Quarters to other villages.
Do. showing the names of Heads of Villages.
Sale of Cotton.
Supplies to Troops.

8 Years.—Dismissal of Curnums.
Memorandum showing the service of public Officers.
Lists of receiving and delivering charges of Officers.
Lists of accounts sent to the Huzoor.
Repair of record boxes and almirahs.
Diaries of the Tahsildars.
Yadasts and reports addressed to and by Tahsildars, their enter books.
Summons and Notices.
Tahsildar's orders to batta Peons.
Collection and balance on account of *Gazette*.
Copies of enclosures of Arzees submitted to the Huzoor.

1 Year.—Reports of rise and fall of Kistna river.
Statement of Fines and suspension of public servants drawing salaries above Rupees 10 per mensem.
Birth and Death Registers and their Abstracts.
Registers of deposits received from the Talooks.

24.—*Taram.*

3 Years.—248. Memorandum showing the total extent of Dry, Wet, and Garden lands, distinguished as the best, middling and lowest.
248. Similar details of lands in each holding.
Kyfyets and Kararnamas of Tarams.
Memorandum showing the assessment payable by each Ryot as settled at Jumma bundy and a kind of sub-divisio among Ryots.
Do. the fluctuations in the number a tenure of villages.

25.—*Village Servants.*

3 Years.—Account showing the names and fees of Villa servants.

III. List of Records to be permanently retained under Sea Customs.

Paste Diaries of Takeeds received by the Superintendent from different Officers.
Copies of Arzees (in Sections) addressed by do. do.
Files of *District Gazettes*.
Paste book of English letters and copies of Board's Proceedings, etc., received.
Pay Abstracts.
Copies of accounts sent to head-quarters at the end of each Official and Fasly year.
Register showing the Port dues or tonnage levied.
Sundry explanations furnished to head-quarters at times under special orders.
Acts (in force.)
Tariffs (do.)

IV. List of Records to be destroyed after retention of five years under Sea Customs.

Register showing the arrival and depature of Vessels in the Port.
Register of Export Cargo.
Cash Account.
Register showing duty levied on fuel.
Monthly Returns showing receipts of each item.
Accounts Current.
File of Fort Clearances received from Vessels arriving at other Ports.
Return showing the salvage of Drift wood sold.
Permanent Fund account.
Statements showing occasions of Leave of absence of subordinates.
Lists showing the details of office charge made over or received on occurrence of a change in the office.

V. List of Records to be destroyed after retention of two years only under Sea Customs.

Accounts of the number and tonnage of Vessels distinguishing British, Indian, Foreign, and Native crafts, which entered and cleared with cargoes and in ballast from and to Indian ports of the Presidencies and Provinces during the month.
Statement showing the amount of Import duty, collected on each article at the port of Masulipatam during each month.

Statement showing the amount of Export duty collected on each article at the port of Masulipatam during each month.

Account of the Exports of Foreign Merchandize, coastwise, from the port of Masulipatam to other Indian ports not subordinate to the Presidency or Province of Madras during each month.

Account of the Export of Indian produce and manufactures, coastwise, from the port of Masulipatam to other Indian ports not subordinate to the Presidency or Province of Madras for each month, with the declared real value.

Account of the Imports of Indian produce and manufactures, coastwise, into the port of Masulipatam from Indian ports not subordinate to the Presidency or Province of Madras for each month.

Imports, Foreign, duty free. Account of the quantities landed and declared real value of Imports of articles of Foreign Merchandize, free of duty, in the port of Masulipatam.

Imports, Foreign, dutiable. An account of the Imports of Foreign Merchandize, dutiable, into the port of Masulipatam with the declared real value, the quantities landed, and the amount of duty collected on the total entries into Home consumption.

An account of the quantities and declared real value of Exports from Masulipatam to Foreign ports of Indian produce and manufactures, free of duty.

An account of the quantities and declared real value of Exports from Masulipatam to Foreign ports of Indian produce and manufactures subjects to duty in each month; also of the amount of duty collected thereon in that month.

Export, Foreign, Merchandize. An account of the Export of articles of Foreign Merchandize to Foreign ports.

An account of distinguishing nationality of Vessels of the number and tonnage of Vessels entered and cleared with cargoes and in ballast from and to all Foreign ports at ports in the district.

An account of the number and tonnage of Vessels entered inwards and cleared outwards with cargoes and in ballast from and to Foreign ports at ports in the district.

Account of the Imports of the Indian produce and manufactures, coastwise, into the port of Masulipatam from Indian ports not subordinate to the Presidency or Province of Madras.

Statement showing the details of Commerce prepared for publication in the *District Gazette*.

Register of certificates granted to Dhoney owners for bringing fuel.

Detailed accounts showing the wood given to Department of Public Works.

Remittance accounts abstracts showing the monthly remittances, etc.

Sundry accounts, etc.

Saderwared accounts.

Registers of Arzees received.

Paste books of Packets, etc., despatched.

Return Certificates received back from Boat-owners after cutting fuel.

Boat Registers.

Correspondence Registers.

Accounts showing the receipts of every ten days.

Copies of Takeeds issued to and reports received from Sea Customs Peons, etc.

Account showing the sale of Drift wood.

Fortnight reports or receipts.

Import Manifests received.

Return of Export and Import duty levied.

Copies of letters addressed to different subordinates.

Paste books of do. received from do.

Agreements, etc., taken from parties for performing conditions thereof at the time of leaving a vessel to other ports.

Order 229, para. 1.]

LIST OF PERIODICAL REPORTS AND RETURNS SUBMITTED BY COLLECTORS, &c., TO THE BOARD OF REVENUE, AND THOSE BY THE LATTER TO GOVERNMENT.

Names of Reports and Returns.	Nature of the Reports, &c.	Prescribed Date of submission to the Board.	Prescribed Date of submission to Government.
Annual, for Official Year.			
1. Revenue Administration Report. To Government.	A brief and comprehensive report of the results and leading events of the Revenue Administration of the year, accompanied by tabular statements.	30th June ...	By the end of September.
2. District Press Report. To Government.	The operations of the various District Presses in charge of Collectors are reviewed in this Report.	By the end of April.	Two months after the close of the official year.
3. Local Funds Report. To Government.	This is a comprehensive resumé of the operations of the several Local Funds under Act IV of 1871.	1st June ...	15th August.
4. Special Local Fund Report. To Government.	This is a report on the operations of the several special Local Funds, *viz.*, the Jungle Conservancy Fund, the Canal and Ferry Fund, the Village Service Fund, the Irrigation Cess Fund, Endowment Fund, and the Cochrane's and Sadras Canal Funds.	15th May of each year.	31st July of each year.
5. Irrigation and Rainfall, &c.	This statement shews particulars of irrigated area, &c.	Before the end of June.	By the 1st August.
6. Land Cess Statements.	The object of this statement is to see that the Land Cess is properly charged.	By the end of August.	This is, for the Board's information.
7. Public Works Report. To Government.	This is a report made by Collectors on the expenditure on Public Works (including irrigation works, roads, and buildings) executed in their districts during the year.	By the end of April.	A few days after the receipt of the report.

List of Periodical Reports and Returns submitted by Collectors, &c., to the Board of Revenue, and those by the latter to Government—(continued.)

Names of Reports and Returns.	Nature of the Reports, &c.	Prescribed Date of submission to the Board.	Prescribed Date of submission to Government.
8. Report on the examination of Securities of Public Servants.	This is a report made by Collectors on the competency of securities tendered by public servants. Such a report is necessary in the interests of Government.	After the close of the year.	
9. Report on the District Records.	The object of this report is to ensure the records being inspected and arranged annually, and prevent their unnecessary accumulation on the one hand, and their falling into confusion on the other.	Do.	
10. Report on the progress made in improving Salt Roads. To Government.	The condition of the roads leading to the pans bears so intimately on the salt revenues that special report on them is of much importance.	Soon after the close of the official year.	Soon after the close of the official year.
11. Budget Estimate of Revenue Receipts & Charges. To Government.	This is the annual financial return of the estimate of receipts and charges connected with the various branches of revenue under the control of the Board.	1st Sept.	1st October.
12. Special Local Fund Budget. To Government.	This is an Abstract Budget Estimate of receipts and charges of the several special Local Funds under the control of the Board of Revenue.	15th Nov. of each year.	5th January of each year.
13. Detailed Jungle Conservancy Fund Budget.	This is a Budget shewing the proposed expenditure from the Jungle Conservancy Fund in detail.	1st Dec. of each year.	1st Feb. of each year.

List of Periodical Reports and Returns submitted by Collectors, &c., to the Board of Revenue, and those by the latter to Government—(continued.)

Names of Reports and Returns.	Nature of the Reports.	Prescribed Date of submission to the Board.	Prescribed Date of submission to Government.
14. Coffee and Tea cultivation.	This statement shews particulars of Coffee and Tea cultivation.	Within 2 months after its expiry.	1st Feb. of each year.
15. Alienations of land.	This statement shews the alienations of land and land revenue made by the local authorities and Government, for the information and scrutiny of the Government of India.	At the end of each official year.	"
16. Regular Estimate of Revenue Receipts and Charges. To Accountant General.	This is a return containing corrections of the Budget Estimate with reference to the actual results of the previous five months.	Early in October.	10th Nov.
17. Local Fund Budget. To Government.	This, like the Revenue Budget, is a statement of estimated receipts and proposed expenditure under all heads of Local Funds during the ensuing year.	1st week in October.	2nd week in December.
18. Estimate of Extra Charges. To be sanctioned by the Board and returned to the Collector.	These estimates, containing the details of charges proposed to be incurred for furniture, for peons' belts, for binding books, &c., are sent up for the sanction of the Board.	Between 15th April and 31st May.	
19. Indent for Press Materials. To be sanctioned by the Board.	These are sent up for the sanction of the Board and are passed and forwarded for supply to Aroolanunthem and sons, Type Founders.	By 31st May.	
20. General Indent of Stationery. To the Superintendent of Stationery.	A general Indent embodying the requirements of all the districts forwarded by the Board to the Superintendent of Stationery for supply.	30th Nov.	To Superintendent of Stationery before the end of January.

List of Periodical Reports and Returns submitted by Collectors, &c., to the Board of Revenue, and those by the latter to Government—(continued.)

Names of Reports and Returns.	Names of the Reports.	Prescribed Date of submission to the Board.	Prescribed Date of submission to Government.
21. List of Yeomiah allowances.	This return is for purposes of reference and for keeping up the important register of these pensioners corrected up to date.	At the end of each year.	
22. Comparative Statement of Salt sales. To Government.	This statement is compiled and submitted for the information of the Government of India. It shows the revenue from salt of the year compared with the two preceding years.	Soon after the close of the official year.	Soon after the close of each official year.
23. Receipts and Charges for stamping weights and measures. To Government.	An annual return, compiled from those received from each district, is submitted to Government for their sanction. It is an account of fees realized and spent on stamping weights and measures throughout the country.	After the close of each official year.	After the close of each official year.
24. Statement of land taken for public purposes for which compensation has not been paid to Government.	This return is to enable the Board to see that no unnecessary delay is allowed to take place in settling and paying for claims to compensation.	"	"
25. Estimate of Expenditure under petty Construction and Repairs. To Government.	This is a part of the system of Budget Estimates, and relates to expenditure which is directly under the supervision of Collectors in connection with all branches of revenue.	1st Sep.	1st Sep.
26. Statement showing the quantity and value of articles exported from Land Customs House.	These returns are received from a few districts wherein frontier duties still exist in connection with foreign settlements. They show the exports to, and imports from, the foreign settlements.	After the close of the year.	

List of Periodical Reports and Returns submitted by Collectors, &c., to the Board of Revenue, and those by the latter to Government—(continued.)

Names of Reports and Returns.	Nature of the Reports, &c.	Prescribed Date of submission to the Board.	Prescribed Date of submission to Government.
27. Report relating to the Trade and Navigation of each Port in the Presidency.	This report is to be submitted with the Annual Trade and Navigation Returns with detailed explanation as to the cause of fluctuation in the principal articles of commerce.	After the close of the year.	31st July.
28. List of Incomplete Local Fund Works.	This return is submitted to the Board for the purpose of the allotment made for incomplete works being sanctioned.	Six weeks after the close of the year.	
29. Report on the working of the Government Farm.	This report is submitted by the Superintendent, Government Farm, and embraces the Receipts and Charges of the Farm, which is reviewed by the Board and submitted to Government. This report is to be submitted in two parts; that which relates to the Experimental Farm should reach the Board not later than the month of July; and the general remarks before the end of October.	.....	30th Dec.
30. Annual Abstract accounts of Trade and Navigation.	These statements are submitted to the Secretary of State.	.....	30th August (To Gov. of India.)
31. Annual Volume of Trade and Navigation Accounts.	These Annual Returns of statements of maritime trade are intended for general information.		
32. Abstract Shipping returns.	These Annual returns are required by the Government of India for the preparation of Part IV, of the Imperial volume of Trade and Navigation.	.....	After the close of each official year. (To Government of India.)

List of Periodical Reports and Returns submitted by Collectors, &c., to the Board of Revenue, and those by the latter to Government—(continued.)

Names of Reports and Returns.	Nature of the Reports, &c.	Prescribed Date of submission to the Board.	Prescribed Date of submission to Government.
33. Table No. 2, Part III, Shipping of the Annual volume of Trade and Navigation.	This return shows the number and tonnage of Steamers entered and cleared from foreign ports via the Suez Canal.	.....	After the close of each official year. (To Government of India.)
34. Annual Return of Iron Imports.	This return shows the quantities of various kinds of Iron imported for the use of Government Departments.	Soon after the close of each official year.	Do.
35. Annual Statements of Jute and Cotton Mills.	These returns show the extent of manufactures of Jute and Cotton by machinery worked by steam.	Within two months after the close of each official year.	Within three months after the close of each official year.
36. Report on the examination of Taluk Treasuries.	This statement shows the correctness of the Cash Balance and Cash Accounts and of the Stamps and Stamp Accounts.	After the close of the year.	
Fusli Year.			
1. Settlement Report. To Government.	This is a comprehensive report of the results of the management of the various branches of revenue under the control of the Board.	By the end of August.	1st March.
2. Report on Minor Estates. To Government.	This is a brief report of the management of the various estates of young and disqualified proprietors which are under the control of the Board of Revenue in their capacity of Court of Wards.	Before the end of September.	1st May.
3. Report from the Superintendent of Stamps on the transaction of his department. To Government.	This is a review of the transaction of the Stamp Review.	Within three months after the close of the Fasli.	Within the close of the calendar year.

List of Periodical Reports and Returns submitted by Collectors, &c., to the Board of Revenue, and those by the latter to Government—(continued.)

Names of Reports and Returns.	Nature of the Reports.	Prescribed Date of submission to the Board.	Prescribed Date of submission to Government.
4. Budget Estimate of Receipts and Charges of Minor Estates.	This is an Annual Financial Return of the Estimate of Receipts and Charges connected with the Minor Estates under the control of the Court of Wards.	Not later than the 1st April preceding the Fasli.	
5. Report on Cotton Trade.	This is a special report on cotton cultivation and trade required by Government of India.	After the close of each year.	By the end of December.
6. Report on Excise on Spirits and Drugs.	.....	Soon after the close of the Fasli but not later than the end of Sept.	Do.
7. Channel Registers for certain important works of Irrigation.	This is called for by the Chief Engineer to know the Irrigated Revenue under each important work.	As early as practicable	This is submitted to the Chief Engineer for Irrigation.
8. Statement of revenue due to Irrigation.	This statement shows the approximate irrigated revenue in each District.	Prepared in the Board's Office from Jammabundy Accounts.	As soon after the close of the Fasli year as possible.
9. Crop Statement.	This statement is called for to know the approximate area cultivated under each crop exclusive of permanently settled estates.	Also with the Jammabundy reports.	Tabulated and circulated to Collectors. A copy is sent to Government for information.
Calendar Year.			
1. Report on the results of the measures taken to exterminate wild beasts and snakes.	This is called for by Government of India for submission to the Secretary of State.	15th January.	After the close of the calendar year.

List of Periodical Reports and Returns submitted by Collectors, &c., to the Board of Revenue, and those by the latter to Government—(continued.)

Names of Reports and Returns.	Names of the Reports.	Prescribed Date of submission to the Board.	Prescribed Date of submission to Government.
2. List of persons qualified for the post of Deputy Collectors and for that of Tahsildars.	For the information of Government and Board.	After the close of each year.	
Half-yearly.			
1. Report on the Examination of District Treasuries. To Accountant-General.	The object of this report is to see whether a Covenanted Officer or Deputy Collector has examined Treasuries according to rules.	30th Sept. and 31st March of each year.	
2. Report on the Progress of Unpassed Assistants,	For the information of the Board.	After the close of each half-year.	
3. Statement showing Receipts and Issues of liquor in Depots (Excise Districts)	Do.	After the close of Dec, and June.	
4. Individuals thrown out of Government employment by abolition, &c.	This is called for to know how many persons thrown out of employ on reduction of establishments, &c., are still unemployed with a view to their being employed elsewhere and pensionary charges being reduced.	On the 1st April and 1st October.	
Quarterly.			
1. Return of Revenue Defaulters confined in Jail.	This is a return for the information of the Board, in view to the Board exercising their discretion as to the period of confinement.	After the close of each quarter.	

List of Periodical Reports and Returns submitted by Collectors, &c., to the Board of Revenue, and those by the latter to Government—(continued.)

Names of Reports and Returns.	Nature of the Reports, &c.	Prescribed Date of submission to the Board.	Prescribed Date of submission to Government.
2. Return of fines imposed and stoppages made from the pay of Public Servants.	This return is also for information and for purposes of check and control over the proceedings of Subordinate Officers.	After the close of each quarter.	
3. Return of Public Servants suspended and dismissed.	Do.	Do.	
4. List of Letters received from the Board remaining unanswered.	The object of this return is to prevent unnecessary delay in the disposal of correspondence.	Do.	
5. List of Letters sent to the Board remaining unanswered.	Do.	Do.	
6. Statement of Refund sanctioned by Collectors.	This return is for purposes of check.	Do.	
6. Statement showing the despatch of business.	For purposes of check ...	Do.	
7. Statement of discount and commission allowed to Licensed Stamp Vendors.	This return is submitted to the Board in order that a suitable reduction may be made when the remuneration received by Vendor appears unnecessarily large.	Do.	
8. Demand, Collection, and Balance Statement of all Sources of Revenue of Minor Estates.	This return shows the progress of revenue collections of minor estates under the charge of the Court of Wards.	Do.	
9. Abstract Statement of Surplus Pound Fund transactions.	This return shows the sums transferred to the Chingleput Treasury on account of Model Farms.	Do	Soon after the close of each quarter.

List of Periodical Reports and Returns submitted by Collectors, &c., to the Board of Revenue, and those by the latter to Government—(continued.)

Names of Reports and Returns.	Nature of the Reports, &c.	Prescribed Date of submission to the Board.	Prescribed Date of submission to Government.
10. Statement of Collection and Charges on account of Process Service Fees.	This return shows the fees collected and disbursed for serving Revenue and Judicial Processes issued by Collectors and their subordinates.	After the close of each quarter.	
11. Statement showing realization of guaranteed Abkari Revenue (Excise Districts).	For the information of the Board.	Do.	
1. *Bi-monthly* Prize List of Grain and Salt at each head-quarter station.	For submission to the Government of India.	By the 1st and 16th of each month.	Sent direct to Government of India as soon as the general return is compiled.
Monthly.			
1. Demand, Collection, and Balance Statement, together with Statement of Prices, Rainfall, Cultivation, and Season Report. To Government.	This is a report of the progress of revenue collections, accompanied by a statement of the prices, the season, and the progress of cultivation and harvest.	By 15th of each month.	By 20th of each month.
2. Progress Statement of Collections and Charges compared with Budget Estimates.	This return enables the Board to watch the expenditure in comparison with the Budget grants.	By 10th of each month.	
3. Statement of lands sold for arrears of revenue under Act II of 1864.	This return is for information, and its contents indicate the degree to which coercive process is employed in the realization of revenue.	After the close of each month.	After the close of each month.

List of Periodical Reports and Returns submitted by Collectors, &c., to the Board of Revenue, and those by the latter to Government—(continued.)

Names of Reports and Returns.	Nature of the Reports, &c.	Prescribed Date of submission to the Board.	Prescribed Date of submission to Government.
4 Lapsed Inams and Yeomiahs.	This is a report of the deaths among the holders of Inam lands and money allowances. Every case is considered and submitted for the final orders of Government.	After the close of each month.	
5. Persons charged under Regulation IX of 1822.	This return is for the information of the Board, who are the appellate authority under this Regulation.	Do.	
6. Persons confined under Regulation IX of 1822.	Do.	Do.	
7. Village Officers suspended under Regulation VI of 1831.	Do.	Do.	
8. Omitted by Bd's.	Pro., 10th May 1882 No. 1294.		
9. Salt Account Current. To be sent by the Commissioner of Salt Revenue.	This return gives information to the Board of salt sold, received into store, and the stock on hand, &c.	By 10th of each month.	
10. Monthly return of Sea Customs duty.	This is a monthly telegram to the Government of India.	Within the 6th of each month.	Within the 7th of each month.
11. Trade Returns. To Government.	General Abstracts are compiled from the District Returns and submitted to the Government of India and to the Secretary of State.	By the 10th of each month.	By the 24th of each month (To the Government of India.)

List of Periodical Reports and Returns submitted by Collectors, &c., to the Board of Revenue, and those by the latter to Government—(continued.)

Names of Reports and Returns.	Nature of the Reports.	Prescribed Date of submission to the Board.	Prescribed Date of submission to Government.
12. Rewards to Informers of smuggled goods.	These statements are sent to the Board for sanction, and embrace rewards proposed to be given to informers of smuggled goods, &c., in the Customs, Salt, and Abkari Departments.	After the close of each month.	
13. Price List of Grain and Salt at each station.	For submission to Government.	By 10th of each month.	By the 4th of each month.
14. Statement showing the progress of collections under the License Tax Act.	This statement enables the Board to watch the License Tax Collections.	By 22nd of each month.	

Order 230, para. 1.]

Table of Holidays allowed in the several Districts of the Madras Presidency.

HOLIDAYS.	GANJAM.		VIZAGAPATAM.		GODAVERY.		KISTNA.		NELLORE.		CUDDAPAH.		BELLARY.		KURNOOL.		NORTH ARCOT.		SOUTH ARCOT.		TANJORE.		TRICHINOPOLY.		MADURA.				CANARA.				MALABAR.	
	Vaishnava.	Saiva.	Vaishnava.	Saiva.	Vaishnava.	Saiva.	Vaishnava.	Saiva.	Vaishnava.	Saiva.	Vaishnava.	Saiva.	Vaishnava.	Saiva.	Vaishnava.	Saiva.	Vaishnava.	Saiva.	Vaishnava.	Saiva.	Vaishnava.	Saiva.	Vaishnava.	Saiva.	Vaishnava.	Saiva.	Vaishnava.	Saiva.	Vaishnava.	Saiva.	Vaishnava.	Saiva.	Vaishnava.	Saiva.
New year's day (Samvatsaradi)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Sravanaa Purnami (to those wearing the sacred thread)	1	1	1	1	1	1	1	1	1	1	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Radochavam or Car festival	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Dasra																																		
Diyavali	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Monalya Amavasai	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Pongal	2	1	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Vinyaca Chathurthi			1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Maha Sivarathri	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Ananta vrathum			1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Krishnashtami	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Tiruvaliyanam																																		
Grand festival of Alagar																																		
Tirukartigai																									2	2								
Total	10	10	13	13	13	13	13	13	13	13	13	14	13	13	13	13	13	13	13	13	13	13	13	13	9	10	10	10	10	10	10	10	10	10

Holidays for Lunar and Solar eclipses may be allowed wheuever absolutely necessary.

For offices in the Madras Collectorate, the holidays sanctioned are the same as those sanctioned by Government for the Central Offices. Ed's. Pros., 29th August 1882, No. 2,164; 10th Nov. 1882, No. 3684; 15th Nov. 1882, No. 2794; 8th March 1883, No. 681.

Order 231.]

TABLE OF COMPARATIVE CHRONOLOGY.

Anno Domini.	Year of Salivahana Era beginning March 16th.	Hindu Cycle Year, Tamil Telugu and Canarese, beginning at a variable date in April.	Year of Malayalam Era, beginning 15th Aug.	Year of Mahomedan Hegira beginning 17thJanuary.	Fasli year beginning 1st July.
1723	1645	37 Sobhakrit.	898	1136	1132
1724	1646	38 Krodhi.	899	1137	1133
1725	1647	39 Visvavas	900	1138	1134
1726	1648	40 Parabhava	901	1139	1135
1727	1649	41 Plavanga	902	1140	1136
1728	1650	42 Kilaka	903	1141	1137
1729	1651	43 Saumya	904	1142	1138
1730	1652	44 Sadharana	905	1143	1139
1731	1653	45 Virodhikrit	906	1144	1140
1732	1654	46 Paridhavi	907	1145	1141
1733	1655	47 Pramadicha	908	1146	1142
1734	1656	48 Ananda	909	1147	1143
1735	1657	49 Rakasa	910	1148	1144
1736	1658	50 Nala	911	1149	1145
1737	1659	51 Pingala	912	1150	1146
1738	1660	52 Kalayukti	913	1151	1147
1739	1661	53 Siddharthi	914	1152	1148
1740	1662	54 Raudri	915	1153	1149
1741	1663	55 Durmati	916	1154	1150
1742	1664	56 Dundubhi	917	1155	1151
1743	1665	57 Rudirodkari	918	1156	1152
1744	1666	58 Raktaxi	919	1157	1153
1745	1667	59 Krodhana	920	1158	1154
1746	1368	60 Xaya	921	1159	1155

Table of Comparative Chronology—(continued.)

Anno Domini.	Year of Salivahana Era beginning March 16th.	Hindu Cycle Year, Tamil Teloogu and Canarese, beginning at a variable date in April.	Year of Malayalam Era, beginning 15th Aug.	Year of Mahomedan Hegira beginning 17th January.	Fasli year beginning 1st July.
1747	1669	1 Prabhava	922	1160	1156
1748	1670	2 Vibhava	923	1161/2	1157
1749	1671	3 Sukla	924	1163	1158
1750	1672	4 Promoduta	925	1164	1159
1751	1673	5 Prajotpatti	926	1165	1160
1752	1674	6 Angirasa	927	1166	1161
1753	1675	7 Srimukha	928	1167	1162
1754	1676	8 Bhava	929	1168	1163
1755	1677	9 Yuva	930	1169	1164
1756	1678	10 Dhatu	631	1170	1165
1757	1679	11 Isvara	932	1171	1166
1758	1680	12 Bahudhanya	933	1172	1167
1759	1681	13 Pramadi	934	1173	1168
1760	1682	14 Vikrama	935	1174	1169
1761	1683	15 Vishu	936	1175	1170
1762	1684	16 Chitrabhanu	937	1176	1171
1763	1685	17 Svabhanu	938	1177	1172
1764	1686	18 Tarana	939	1178	1173
1765	1687	19 Parthiva	940	1179	1174
1766	1688	20 Vyaya	941	1180	1175
1767	1689	21 Sarvajit	942	1181	1176
1768	1690	22 Sarvadhari	943	1182	1177
1769	1691	23 Virodhi	944	1183	1178
1770	1692	24 Vikriti	945	1184	1179
1771	1693	25 Khara	946	1185	1180

Table of Comparative Chronology—(continued.)

Anno Domini.	Year of Salivahana Era beginning March 16th.	Hindu Cycle Year, Tamil Teloogu and Canarese, beginning at a variable date in April.	Year of Malayalam Era, beginning 15th Aug.	Year of Mahomedan Hegira beginning 17th January.	Fasli year beginning 1st July.
1772	1694	26 Nandana	947	1186	1181
1773	1695	27 Vijaya	948	1187	1182
1774	1696	28 Jaya	949	1188	1183
1775	1697	29 Manmatha	950	1189	1184
1776	1698	30 Durmukhi	951	1190	1185
1777	1699	31 Hevilambi	952	1191	1186
1778	1700	32 Vilambi	953	1192	1187
1779	1701	33 Vikari	954	1193	1188
1780	1702	34 Sarvari	955	1194	1189
1781	1703	35 Plava	956	1195/6	1190
1782	1704	36 Subhakrit	957	1197	1191
1783	1705	37 Sobhakrit	958	1198	1192
1784	1706	38 Krodhi	959	1199	1193
1785	1707	39 Visvavas	960	1200	1194
1786	1708	40 Parabhava	961	1201	1195
1787	1709	41 Plavanga	962	1202	1196
1788	1710	42 Kilaka	963	1203	1197
1789	1711	43 Saumya	964	1204	1198
1790	1712	44 Sadharana	965	1205	1199
1791	1713	45 Virodhikrit	966	1206	1200
1792	1714	46 Paridhavi	967	1207	1201
1793	1715	47 Pramadicha	968	1208	1202
1794	1716	48 Ananda	969	1209	1203
1795	1717	49 Raxasa	970	1210	1204
1796	1718	50 Nala	971	1211	1205
1797	1719	51 Pingala	972	1212	1206
1798	1720	52 Kalayukti	973	1213	1207
1799	1721	53 Siddharthi	974	1214	1208
1800	1722	54 Raudri	975	1215	1209
1801	1723	55 Durmati	976	1216	1210
1802	1724	56 Dundubhi	977	1217	1211
1803	1725	57 Rudriodkari	978	1218	1212
1804	1726	58 Raktaxi	979	1219	1213
1805	1727	59 Krodhana	980	1220	1214
1806	1728	60 Xaya	981	1221	1215
1807	1729	1 Prabhava	982	1222	1216
1808	1730	2 Vibhava	983	1223	1217
1809	1731	3 Sukla	984	1224	1218
1810	1732	4 Pramoduta	985	1225	1219
1811	1733	5 Prajotapatti	986	1226	1220
1812	1734	6 Angirasa	987	1227	1221
1813	1735	7 Srimukha	988	1228/9	1222
1814	1736	8 Bhava	989	1230	1223
1815	1737	9 Yuva	990	1231	1224
1816	1738	10 Dhatu	991	1232	1225
1817	1739	11 Isvara	992	1233	1226
1818	1740	12 Bahudhanya	993	1234	1227

Table of Comparative Chronology—(continued.)

Anno Domini.	Year of Salivahana Era beginning March 16th.	Hindu Cycle Year, Tamil Teloogu and Canarese, beginning at a variable date in April.	Year of Malayalam Era, beginning 15th Aug.	Year of Mahomedan Hegira beginning 17th January.	Fasli year beginning 1st July.
1819	1741	13 Pramadi	994	1235	1228
1820	1742	14 Vikrama	995	1236	1229
1821	1743	15 Vishu	996	1237	1230
1822	1744	16 Chitrabhanu	997	1238	1231
1823	1745	17 Svabhanu	998	1239	1232
1824	1746	18 Tarana	999	1240	1233
1825	1747	19 Parthiva	1000	1241	1234
1826	1748	20 Vyaya	1001	1242	1235
1827	1749	21 Sarvajit	1002	1243	1236
1828	1750	22 Sarvadhari	1003	1244	1237
1829	1751	23 Virodhi	1004	1245	1238
1830	1752	24 Vikriti	1005	1246	1239
1831	1753	25 Khara	1006	1247	1240
1832	1754	26 Nandana	1007	1248	1241
1833	1755	27 Vijaya	1008	1249	1242
1834	1756	28 Jaya	1009	1250	1243
1835	1757	29 Manmatha	1010	1251	1244
1836	1758	30 Durmukhi	1011	1252	1245
1837	1759	31 Hevilambi	1012	1253	1246
1838	1760	32 Vilambi	1013	1254	1247
1839	1761	33 Vikari	1014	1255	1248
1840	1762	34 Sarvari	1015	1256	1249
1841	1763	35 Plava	1016	1257	1250
1842	1764	36 Subhakrit	1017	1258	1251
1843	1765	37 Sobhakrit	1018	1259	1252
1844	1766	38 Krodhi	1019	1260	1253
1845	1767	39 Visvavas	1020	1261/2	1254
1846	1768	40 Parabhava	1021	1263	1255
1847	1769	41 Plavanga	1022	1264	1256
1848	1770	42 Kilaka	1023	1265	1257
1849	1771	43 Saumya	1024	1266	1258
1850	1772	44 Sadharana	1025	1267	1259
1851	1773	45 Virodhikrit	1026	1268	1260
1852	1774	46 Paridhavi	1027	1269	1261
1853	1775	47 Pramadicha	1028	1270	1262
1854	1776	48 Ananda	1029	1271	1263
1855	1777	49 Raxasa	1030	1272	1264
1856	1778	50 Nala	1031	1273	1265
1857	1779	51 Pingala	1032	1274	1266
1858	1780	52 Kalayukti	1033	1275	1267
1859	1781	53 Siddharthi	1034	1276	1268
1860	1782	54 Raudri	1035	1277	1269
1861	1783	55 Durmati	1036	1278	1270
1862	1784	56 Dundubhi	1037	1279	1271
1863	1785	57 Rudriodkari	1038	1280	1272
1864	1786	58 Raktaxi	1039	1281	1273

Table of Comparative Chronology—(continued.)

Anno Domini.	Year of Salivahana Era beginning March 16th.	Hindu Cycle Year, Tamil Teloogu and Canarese, beginning at a variable date in April.	Year of Malayalam Era, beginning 15th Aug.	Year of Mahomedan Hegira beginning 17th January.	Fasli year beginning 1st July.
1865	1787	59 Krodhana	1040	1282	1274
1866	1788	60 Xaya	1041	1283	1275
1867	1789	1 Prabhava	1042	1284	1276
1868	1790	2 Vibhava	1043	1285	1277
1869	1791	3 Sukla	1044	1286	1278
1870	1792	4 Promoduta	1045	1287	1279
1871	1793	5 Prajotpatti	1046	1288	1280
1872	1794	6 Angirasa	1047	1289	1281
1873	1795	7 Srimukha	1048	1290	1282
1874	1796	8 Bhava	1049	1291	1283
1875	1797	9 Yuva	1050	1292	1284
1876	1798	10 Dhatu	1051	1293	1285
1877	1799	11 Isvara	1052	1294/5	1286
1878	1800	12 Bahudhanya	1053	1296	1287
1879	1801	13 Pramadi	1054	1297	1288
1880	1802	14 Vikrama	1055	1298	1289

Order 235, para. 1.]

RULES FOR THE EXAMINATION OF ASSISTANTS.

1. *Half-yearly Examination of Assistants.*—Half-yearly examinations of Assistants, liable under these Rules to examination, shall be held each year, at such Central stations as may be fixed by the Central Committee.

2. *Two qualifying Standards.*—At these half-yearly examinations, there shall be two standards of qualification, according to the one or the other of which the Assistants shall be examined. An Assistant must be examined and found qualified according to the first standard before he will be permitted to present himself for the second standard, and before he will be considered qualified to be appointed to act as Head Assistant. An Assistant who has been found, at some previous examination, qualified according to the first* standard, must be found qualified according to the

E. M. C., No. 1,675, dated 25th November, 1857; G. O., 8th November, 1864, No. 1,276, D. P.

*Note—An Assistant must pass by the first, before coming up for the second standard.

Government Notification, 27th May 1854; G. O., 8th November 1864, No. 1,276, Public.

E. M. C., No. 218, dated 23rd February, 1857.

second standard, before he will be considered by Government eligible for the permanent appointment of Head Assistant, and before he will be permitted to draw the increased allowance of 50 Pagodas per mensem.

3. *Effect of passing by each Standard.*—An Assistant who has passed according to the first standard will be invested with the powers of a Subordinate Magistrate of the 1st Class, and may be entrusted with a Division of a District. He may also be appointed to act as Head Assistant. An Assistant who has passed according to the second standard will be invested with the full powers of a Magistrate, and may, if the Government see fit, be permitted to draw the increased allowance of 50 Pagodas per mensem, although he may not have served six years.

4. *Promotion of Assistants.*—The Government will promote to Head Assistantships no Assistant who shall not have been examined under these Rules and found qualified according to the second standard. All Assistants will be promoted, under ordinary circumstances, in the order of their passing the examination now prescribed according to the second standard of qualification.

5. *What Assistants are to be examined.*—All Assistants who have not passed according to the first standard of qualification fixed by the present Rules, and who have been more than six months* at their stations as Assistants shall be subjected to half-yearly examination. All Assistants who have passed according to that standard, but have not passed according to the second standard, and who have been more than two years at their stations as Assistants, shall be subjected to half-yearly examination. All other Assistants, who have not passed according to the second standard of qualification, may be examined at any half-yearly examination, with the special permission of the Collectors of their District, previously obtained. Assistants examined under these Rules will draw the usual travelling allowance to and from their respective stations, when the station, at which the Divisional Committee meet, is beyond the limits of their own Districts. (†) They shall moreover be entitled, when called upon to attend for examination within their own Districts, but at a distance from their Head Quarters, to draw the extra‡ tent allowance, which the Ruler in force assign to them when moving about on duty. Members of Divisional Committees, being Revenue Officers, shall, in

* And may come up for examination, although they have not been six months at their stations.

E. M. C., No. 1,376, dated 14th November 1856; G. O., 17th September 1360, No. 1,379, and G. O., 18th April 1866, No. 690.

(†) Travelling allowance will only be passed on one occasion for each standard of examination.

‡ G. O., 22nd March 1864, No. 352, P. D.

like manner, be allowed to draw extra tentage whenever their services may be required in such capacity, at a distance from their Head Quarters.

6. *Central Examination Committee.*—The Government will constitute a Committee to be called the Central Examination Committee, by whose instructions the Local Committees shall be guided, and with whom they shall correspond on all matters connected with these half-yearly examinations. The Central Examination Committee will consist of one Senior Civilian, who shall be President thereof, and of one Member of the Board of Revenue, both nominated by Government; also the Registrar* of the High Court, Appellate side, the Secretary to the Board of Revenue, and such other Members as the Government from time to time may appoint. A Secretary† to the Committee will be nominated by Government.

7. *Duty of a Central Examination Committee.*—It shall be the duty of the Central Examination Committee to fix on every occasion the half-yearly examination days, which shall be the same for every Local Committee station. It shall be the‡ duty of the same Committee to prepare beforehand, for each examination, sets of questions to be put to the Assistants under examination, a sufficient number of copies of each of which sets shall be forwarded to each Local Committee, in a sealed packet, not to be opened until the moment of examination. The Central Examination Committee, from time to time, shall lay down such Rules as may appear to them best for the guidance of the Divisional Committees, in order to insure a fair and uniform method of fixing the degree of attainment upon each point of examination which the several Assistants examined may reach.

8. *Divisional Examination Committees.*—At the several stations where the examination is to be held, a Committee consisting of Public Officers to be called the Divisional Examination Committee, shall, on each occasion, be constituted by the Central Committee ¶, and the Judge of the station, if not absent on leave, shall be a Member.

* With the consent of the Chief Justice.

† He is always the Secretary to the Board of Examiners,—vide Section II, Notification P. 820 of Gazette for 1854, requiring the Board to perform, in addition to their other duties, those of a Central Committee for the examination of Assistants previous to their promotion.

‡ On application from the Secretary, a month beforehand the President and Registrar of the High Court (para. VI.) prepare the judicial questions; the Member and Secretary of the Board of Revenue take those on Revenue subjects; and the remaining Member, the translation and dictation papers.

¶ E. M. C., No. 1,765, dated 25th November 1857.

9. *Duty of the Divisional Examination Committees, and Reports of the Examinations.*—The examinations shall be conducted by the Divisional Examination Committees, who, after due deliberation in respect of each Assistant examined, will record the result, stating their opinion* as to whether the standard of qualification has been attained or not; which result, in case of difference of opinion, will be determined by a majority, and shall deliver the record to the President. The President shall transmit the record to the Central Examination Committee with his own Report, wherein he shall state his agreement or disagreement with the Divisional Committee in each case. The President will be responsible for the fairness, impartiality, and proper strictness of the examination. The written answers of the Assistants, and the other papers written by them either in the Vernaculars or in English, shall be forwarded with the record. The Central Examination Committee, after taking all the reports into consideration, and perusing any of the Examination papers that it may seem to them proper to peruse, shall report† to Government the names of such Assistants as, in their opinion, have proved their qualifications according to one or other of the standards in force, noticing, especially, in the order of their merit, any Assistants who, with reference to the length of their residence in India, may have passed with great distinction.

10. *Principal object of the first Standard.*—The principal object of the first standard of examination shall be to test the proficiency for practical purposes, of the Assistant in the Vernacular language of his District. For this purpose at least three papers which he has never seen before, taken from Official Records, very much at hazard, and written by different persons in a plain running hand, must be read aloud by the Assistant correctly, and without great difficulty; and after being read aloud, their contents must be correctly explained by him in English. An English judgment or other Official paper, to be furnished by the Central Committee, must be translated by him into the Vernacular, without assistance. The translation must be substantially correct in meaning, and intelligible to a Native; tolerably

But Assistants coming up for the second standard, may be allowed to pass at one examination the Judicial and Revenue law and in the Vernacular of the District in which they reside; and at a second examination the remaining language, provided that they be not vested with the higher powers till they have passed in the whole. In cases of this kind, however, Assistants ought to be transferred, after the first Examination, to a District in which the remaining language is ordinarily spoken.

* The Divisional Committees are relieved from the duty of assigning marks to the answers to the Revenue and Judicial Question Papers. Ex. Pro. Board of Examiners, dated 22nd January 1858, para. 2.

† No Assistant shall be passed under either the first or second standard who is not fully qualified in every respect according to the standard under which he was examined.

correct in grammar and spelling, and free from any very bad errors of idiom. He must dictate off-hand with some fluency, the translation, into the Vernacular, of an English report, or other Official paper, also to be furnished by the Central Committees whereof the translation will be written down exactly as dictated. The dictated paper must in like manner be intelligible and substantially correct. He must then be tested in conversation with two or three Natives, in such manner, and to such extent, as shall suffice to satisfy the Committee as to the degree of his power of understanding Natives of different classes, and of making himself understood by them—such conversation or colloquial examination to be confined to the ordinary duties and business of a Court or Cutcherry, and not to embrace abstruse or peculiar subjects. An Assistant must pass successfully through every step of this branch of the examination, in order to qualify according to the first standard.

11. *Second object of the first Standard.*—The next object of the first standard of qualification shall be to test the Assistant's general acquaintance with the leading principles of the systems of Revenue administration and Criminal justice, and especially with so much of the Laws and Rules of Procedure as it is necessary for an Officer to know, in order to exercise properly the highest functions of an Assistant to a Collector and Magistrate. For this purpose a set of questions on Revenue and Magisterial subjects and on the Law of Evidence shall be furnished by the Central Committees. These questions should be so framed as not to involve points of difficulty or rare occurrence; and to show rather the possession, or the want, of a general and intelligent acquaintance with the subjects of examination and the fundamental laws applicable thereto, than a knowledge of a string of points of detail and dates of orders, which may be soon learned for the occasion, and are generally as soon forgotten again. These questions must be all answered without book. The Assistant should also be examined generally as to his knowledge of Cutcherry Accounts—both the English Accounts kept at the Huzur, and the Native Accounts, Taluk and Village—of the Hookumnamah of his District, and of its past revenue history has to be learnt from the records.

12. *The third object of the first Standard.*—The next object of the first standard of examination shall be to test the power which the Assistant may have acquired to deal with conflicting arguments and evidence in actual cases. For this purpose two decided cases with the final proceeding in each withdrawn, which

E. M. C., No. 22, dated 8th January 1857; Order from Government of India, No. 465, communicated in E. M. C., No. 542, dated 8th April 1859; G. O., 4th October 1862, No. 1,177, P. D.

the Assistant has never before seen, one from the Collector's and one from the Magistrate's Office, of the nature of cases coming before Assistants exercising the highest functions of an Assistant to a Collector and Magistrate, shall be given to the Assistant. The papers may be read over to him by a Native officer, and the explanation of any difficult word or phrase may be asked for and given in the Vernacular, the circumstance being in each case noted. The Assistant may now refer to all his books, and may take his notes as the case is read over. At the conclusion of each case he must write in English a brief but precise description of it, and a decision upon the questions at issue, with a sufficient statement of the grounds on which it is founded.

13. *Fourth object of the first Standard.*—The last object of the first standard of examination shall be to ascertain how the Assistant has been employed, and how he has done his duty at his station. For this purpose the Collector and Magistrate under whom he has been employed, shall furnish the Committee with a report upon these points. It shall be the duty of such officers to make over to their Assistants, from time to time, cases for report. The reports shall be written in English on one side of a sheet of paper; and after the case is decided the Officer who decides it shall note on the other side of the sheet his remarks upon the report. These reports, with the notes thereon, shall be submitted to the Divisional Examination Committee. Such Officers shall also require their Assistants to make English Minutes of the cases given to them for decision, which Minutes also shall be submitted to the same Committee. But these Reports and Minutes need not be sent up to the Central Examination Committee. The opinion formed of them by the Divisional Committee, however, shall be entered in the record submitted to the Central Committee.

14. *Second Standard.*—The second standard of examination shall be similar in its nature to the first, but more difficult in degree. In the Vernacular portion of it, the reading of a common office running hand must be tolerably performed; the papers selected as tests should be of a more difficult description of office papers, the translation, dictation, and conversation should be fluent, generally correct, and readily intelligible; and the Assistant should be tested in his power of explaining himself clearly and with sufficient propriety, in the Vernacular, in an argument or topic of some difficulty, such as may occur in official business. In this examination it will be necessary for the Assistant to pass in two Vernacular languages, of which one shall be the language of the District in which the Assistant is stationed at the time of the examination, and the other any one of the languages, including

Hindustani, prevailing in the Madras territories, which the Assistant may prefer. Provided that ordinarily, and except on special grounds, no Assistant shall be promoted in any District in the Vernacular of which he has not passed. The test described in this rule shall be strictly enforced in respect of the language of the District in which the Assistant is stationed at the time of examination, but will be relaxed in respect of the second language, and in respect of any other language which an Assistant must pass before he can be promoted in any District in which it prevails. Ability to write the language will not be required, but only fair colloquial acquaintance with it on the part of the Examinee, and power to translate correctly an official paper read to him, to dictate orders in the language, and read ordinary urzees. The questions of law and practice should be selected from the whole field of the duties of a Magistrate and Collector; but they shall be arranged in two classes, one class comprehending important and leading points, in answering which no books shall be allowed; and the other class comprehending less general and less common points, in answering which the assistance of books shall be allowed. No guides, digests, or summaries, however, shall be permitted to be used, the Assistant being confined to the original laws, Circular Orders, and constructions. The object of this class of questions is to test the Assistant's knowledge of where readily to find the law or practice on the less common points that arise in business. In preparing these questions, nice and difficult points should be avoided; the object being not to evoke subtlety or ingenuity, but only to ascertain whether the acquisitions and capacity of the person examined are adequate to enable him to perform, fitly, the important functions of an Indian Magistrate and Collector, or not. The trial cases should be selected from those possessing enough of complexity to test the Assistant's ability to master all ordinary difficulties, and especially to test his power of minute attention to, and just appreciation of, evidence.

15. *Object of the second Standard.*—It shall be the object to make this second standard such that a man who has passed a College examination, being of ordinary understanding and capability, who fairly applies himself with proper diligence to his business, and makes it his daily object to familiarize himself with the languages of the country, may pass it after two or three years of mofussil experience.

Order 236, para. 2.]

STUDY OF ORIENTAL LANGUAGES, DONATIONS.

	Languages.		Donation on Passing. Rs.	
	Vernacular.	*Classical.*		
I. High Proficiency.	Tamil		1,000	With Certificate from the Presiding Examiner.
	Telugu		1,000	
	Canarese		1,000	
	Malayalam		1,000	
	Uriya		1,000	
	Hindustani		1,000	
		Sanscrit	2,000	
		Persian	2,000	
II. Honors.	Tamil		2,000	With Diploma signed by the Head of Government of Madras.
	Telugu		2,000	
	Canarese		2,000	
	Malayalam		2,000	
	Hindustani		2,000	
		Sanscrit	4,000	
		Persian	4,000	

Order 236, para. 10.]

STUDY OF ORIENTAL LANGUAGES, TESTS.

High Proficiency Examination.

I. Construing with readiness and accuracy from the undermentioned books :—

Tamil	1. The 4th and 5th parts of the Panchatantram.
	2. Virataparvam (Section of the Mahabharata in Prose.)
	3. The Tamil minor poets from page 19 to page 43.
Telugu	1. Vemana (as contained in the new Edition. M. G. O., 16th February 1875, No. 216, Public.
	2. Vikramarka.
	3. 4th and 5th Parts of the Panchatantram.
Canarese	1. Panchatantram (Bangalore Edition.)
	2. Kathasangraha prose, part III, pages 131 to 314 inclusive.
	3. Prakkanya Malika or large Canarese Anthology (Bangalore Edition) Stanzas 1—70, 283—303, 668—683.
Malayalam	1. Vetala Charitram.
	2. Keralapazhama.
	3. Keraloepat, first-half.

Uriya	1. Hitopadeca.
	2. Batrish Simhasana.
	3. Ramayana, Bishetra (3 Cantos). Committee's letter dated the 9th July 1873, No. 455.
Hindustani	1. Ikwan-us-Safa.
	2. Nasr-i-Be-Nazir.
	3. Araish-i-Mahfil.
Persian	1. Gulistan.
	2. Bostan.
	3. Anwari Soheilee.

II. Translating into English, with accuracy, a passage in narrative style not taken from the Test books.

III. Translating, with accuracy of idiom and neatness of expression into the language in which the examination is held, an English paper in narrative style.

IV. Translating in like manner a paper of English sentences.

V. Conversing (in the Vernacular language) with accuracy and fluency.

VI. A considerable knowledge of Grammar.

Honors Examinations.

I. Construing with readiness and accuracy from the undermentioned books :—

Tamil	1. Sabha Parvam (Section of the Mahabharata in prose).
	2. The first 100 stanzas of the Kristnan Tudu.
	3. The first 24 chapters of the Kural.
Telugu	1. Nitichandrika (Mitrabhedamu).
	2. Kaciyatra.
	3. Sabha Parvam of (Mahabharata).
	4. Aranyakandam of the Ramayanam, by Bhaskara.
Canarese	1. Kathasangraha (Bangalore Edition).
	2. The Bhagavadgita.
	3. Prakanya Malica or large Canarese Anthology (Bangalore Edition), Stanzas 51—100, 790—851, 1302—1410.
Malayalam	1. Nalacharitram.
	2. Chanakya Sutram.
	3. Keralolpati (the whole.)
Hindustani	1. Nasr-i-Be-Nazir.
	2. Fisanah-I-Ajaib.
	3. Dewani-Atash (first half).
	4. Kulliyat-I-Sauda (extracts from the Bengal College Edition).

Persian ...
1. Akhlaqui Julali.
2. Inshai Abulfuzl.
3. Sikandur Namah.
4. Dewani Hafiz.

II. Translating into English, with accuracy, two passages, one in prose and the other in poetry, selected from some difficult work not being a Test book.

III. Translating a difficult passage from English, with accuracy, elegance, and neatness of expression, and perfect correctness of spelling and Grammar.

IV. Conversing (in the Vernacular language) with accuracy and fluency.

V. A knowledge of Grammar to a much larger extent than is required in the Examination for High Proficiency.

SANSKRIT HIGH PROFICIENCY.

I. Reading with prosodical correctness and construing with accuracy passages selected by the Examiners from the undermentioned books:—

1. Hitopadesa.
2. Raguvamsa (the first 9 Cantos) Expurgated Edition of Pandit Iswara Chandra Vidyasagar.

II. Translating into English with accuracy a passage in narrative style not taken from the Test books.

III. Translating into Sanskrit, with accuracy of idiom and neatness of expression, an English paper in narrative style.

IV. Answering, with general correctness, a paper of questions on the elements of Sanskrit Grammar according to European Grammarians.

SANSKRIT DEGREE OF HONOR.

I. Reading with prosodical correctness and construing with accuracy passages selected by the Examiners from the undermentioned books:—

1. The first and second Adyayas of the 1st Asŭtaka of the Rigveda Sanhita, edition about to be published.
2. Kiratarjuniya (Cantos I to VI and XI to XVIII inclusive) Expurgated Edition of Pandit Iswara Chandra Vidyasagar.
3. Sakuntala Nataka.

II. Translating into English, with accuracy, a passage in poetry or partly prose and partly poetry, selected from some difficult work not being a Test book.

III. Translating into Sanskrit, with accuracy, elegance, neatness of expression and perfect correctness of spelling and Grammar, a difficult passage from English.

IV. Answering, with general correctness, a paper of questions on Sanskrit Grammar according to European Grammarians.

SPECIAL URIYA TEST.

I. Viva voce translation of passages from Test book Niti Kotha.
II. Written translation into English.
III. Written translation into Uriya.
IV. Written translation of sentences and answering questions on construction, &c.
V. Viva voce translation of an Uriya paper.
VI. Conversation.
VII. Handwriting.

Order 239, para. 1.]

EXTRA TENTAGE RATES.

		RS.
To Assistant Collectors	...	3 per diem.
,, Head and Special Assistant Collectors, Junior and Senior Assistant Agents, and Assistant Commissioner of the Neilgherries	...	4 do.
,, Sub-Collectors and Principal Assistant Agents	...	6 do.
,, Collectors and Governor's Agents and Commissioner of the Neilgherries	...	7 do.

Order 249, para. 2.]

RATES OF BATTA FOR UNCOVENANTED SERVANTS.

			RS.	A.	
To Servants on Salaries below	8	Rupees	0	1	per diem.
Above 8 and below	15	do.	0	2	do.
,, 15 and below	25	do.	0	4	do.
,, 25 and below	50	do.	0	8	do.
,, 50 and below	100	do.	0	12	do.
,, 100 and below	150	do.	1	0	do.
,, 150 and below	200	do.	1	4	do.
,, 200 and below	250	do.	1	8	do.

,, 250 and upwards at the rates fixed for Deputy Collectors.

SPECIAL RATES OF BATTA FOR THE UNCOVENANTED SERVANTS OF THE MALABAR AND SOUTH CANARA DISTRICTS.

Servants receiving salaries below Rs.	8	*a month*	0	3	0	*per day.*
Above Rs.	8	*and below Rs.*	15	... ...	0	4	0	,,
Do. ,,	15	,, ,,	25	... ...	0	8	0	,,
Do. ,,	25	,, ,,	50	... ...	1	0	0	,,
Do. ,,	50	,, ,,	100	... ...	1	4	0	,,
Do. ,,	100	,, ,,	200	... ...	1	8	0	,,
Do. ,,	200	,, ,,	250	... ...	1	12	0	,,

Servants drawing Rupees 250 *a month and upwards at the rates fixed for Deputy Collectors.*

Order 249, para. 4.]

SPECIAL RATES OF BATTA.

Rates for Taluk Gumastahs, &c.

	Rs.	A.	P.
Rates allowed to a Gumastah	0	3	0
Peons, etc., on more than 7 Rs. a month ...	0	2	0
do. on 7 ,, or less ...	0	1	0

Rates for Taluk Gumastahs in Malabar and South Canara.

To Servants receiving below 8 Rs. a month				...	0	2	0
Do. on	8 Rs. and below	15	...	...	0	3	0
Do. on	15 do.	25.	... ...	...	0	6	0

Order 250, para. 1.]

GENERAL TEST SUBJECTS.

1. *Hand-writing,* including the ability to copy rapidly and in a good clear hand a manuscript or lithographed paper.
2. *Orthography,* to include writing from dictation.
3. *Composition and Grammar,* including ability to write a simple letter in good grammatical language; to correct a passage written in an ungrammatical style; and to answer questions on Grammar.
4. *Arithmetic,* the first four rules, simple and compound, with ability to apply the rules in practical cases. Also an accurate knowledge of Vulgar and Decimal Fractions and Proportion. The vernacular paper on this subject is to be executed in English figures, and no marks will be given for answers executed in the vernacular figures.
5. *Geography,* including the elements of General Geography and a somewhat more accurate knowledge of the Geography of India.
6. *History,* consisting of a knowledge of the leading facts of the History of India.

Order 251, para. 2.]

SPECIAL TEST EXAMINATIONS.

SCHEDULE SHOWING THE NAME OF EACH TEST, THE DESIGNATION OF THE OFFICERS FOR WHICH IT IS PRESCRIBED, AND THE NATURE OF THE TEST.

1.—*A.—Judicial Test—Civil—Higher Grade.*

Office.

1. Principal Sudder Ameen.
2. District Munsiff.
3. Pleader in Civil and Sessions Courts, Principal Sudder Ameen's Courts, and Provincial Courts of Small Causes.

Nature of Test.

a. Indian Evidence Act I of 1872.*
b. Code of Civil Procedure.
c. Indian Contract Act IX of 1872.
d. Collett's Manual of the Law of Torts and Measure of Damages.
e. Strange's Manual of Hindu Law and First Volume of Strange's Hindu Law.
f. Sadagopa Charlu's Manual of Mahomedan Law.
g. The "Specific Relief Act, 1877," and pp. 57—288, of the Sixth Edition of Goldsmith's Doctrine and Practice of Equity.

Remarks.

1. The Examination will be conducted in English, unless for special reasons any candidate is permitted, by order of Government, to pass in the Vernacular.†
2. When both the Civil and Criminal Judicial Tests are taken up at the same time, there will be only one paper in the Law of Evidence.

I.—B.—Judicial Test—Civil—Lower Grade.

Office.

1. Sheristadar in the High Court (Appellate side), District and Sessions' Courts, and Subordinate Judges' Courts.
2. Chief Clerk or Manager, Egmore Police Court.

* G. O., 10th June 1872.

† By Orders of 18th May 1867, Judicial Department, and 10th May 1869, Revenue Department, Government have twice decided that *except under very special circumstances,* a departure from this rule cannot be permitted: a knowledge of English being deemed essential for the higher offices for which the Special Tests have been prescribed.

3. Nazir in District and Sessions' Courts, and Subordinate Judges' Courts.

Nature of Test.

a.	Code of Civil Procedure.	*d.*	Stamp Act.
b.	Rules of Practice (Civil.)	*e.*	Indian Evidence Act I of 1872.
c.	Limitation Act.		

Remarks.

1. Vide Remarks 1 and 2 under 1.—A.

II.—A.—Judicial Test—Criminal—Higher Grade.

Office.

1. Subordinate Judge.
2. District Munsiff.
3. Pleader in District and Sessions' Courts, Subordinate Judges' Courts, and Provincial Courts of Small Causes.
4. Deputy Collector and Magistrate.
5. Subordinate Magistrate of the 1st Class.*
6. Chief Clerk or Manager, Egmore Police Court.

Nature of Test.

a.	Indian Evidence Act I of 1872.	*c.*	Code of Criminal Procedure.
b.	Mayne's Indian Penal Code.		

Remarks.

The examination will be conducted in English, unless for special reasons any candidate is permitted, by order of Government, to pass in a Vernacular.—(*See Note above.*)

II.—B.—Judicial Test—Criminal—Lower Grade.

Office.

1. Tahsildar and 2nd Class Sub-Magistrate; Taluk Sheristadar and 2nd Class Sub-Magistrate; 2nd Class Sub-Magistrate and Deputy Tahsildar; 2nd Class Sub-Magistrate.†
2. Sheristadar in the High Court (Appellate side), District and Sessions' Courts, and Subordinate Judges' Courts.
3. Police Inspector.
4. Nazir in District and Sessions' Courts, and Subordinate Judges' Courts.

* This term (Sub-Magistrate, 1st Class) refers to the powers with which Sub-Magistrates are invested under the Criminal Procedure Code.

† This term refers to the powers with which Sub-Magistrates are invested under the Criminal Procedure Code.

Nature of Test.

a.	Indian Evidence Act I of 1872.	*b.*	Indian Penal Code.
		c.	Criminal Procedure Code.

Remarks.

1. The papers set in the examination for this grade will be of an easier description than those set on the same subjects in the examination for the higher grade.

2. The examination will be conducted in English, except in the case of persons continuously in the public service since 1st January, 1859, who will be permitted to be examined in a Vernacular. This exception does not extend to Sheristadars who must pass in English.

III.—A.—Revenue Test—General—Higher Grade.

Office.

1. Deputy Collector and Magistrate.
2. Uncovenanted Assistant in the Office of the Board of Revenue.
3. Sheristadar to the Board of Revenue.

Nature of Test.

a.	Regulations and Acts applicable to the various branches of the Revenue.	*c.*	Manual of Taluk and Village Accounts.
b.	Circular Orders of the Board of Revenue.	*d.*	Rules of the Stamp Department.

Remarks.

The examination will be in English, except in the case of candidates permitted by a special order of Government, to pass in a Vernacular.—(*See Note above.*)

2. Persons who have passed in either grade of the General Revenue Test (III.—A, or III.—B), will not be required to pass in the Sea Customs' Test, the Salt Test, or the Account Test, in order that they may be eligible for the appointment of Salt Department, Sea Customs Superintendent, or Accountant in any Office.

3. This Test cannot be taken up with any Judicial Test.—See *G. O., 16th August, 1873, No.* 256.

III.—B.—Revenue Test—General—Lower Grade.

Office.

1. Huzur Sheristadar.
2. 2nd Class Sub-Magistrate.

3. Tahsildar and Deputy Tahsildar.
4. Taluk Sheristadar.
5. Sub-Collector's Sheristadar.
6. Head Assistant's Head Clerk.
7. Abkarry Superintendent and Deputy Superintendent, Madras.

Nature of Test.

a. Regulations and Acts applicable to the various branches of Revenue.	*b.* Circular Orders of the Board of Revenue. *c.* Manual of Taluk and Village Accounts.

Remarks.

1. The papers set for this grade will be easier than those set for the higher grade, and will refer only to those portions of the Regulations, Circular Orders, &c., a knowledge of which is requisite in the Offices above-named, to which this Test is made applicable.

2. The examination will be conducted in English, except in the cases of persons continuously in the public service since 1st January, 1859, who will be permitted to be examined in a Vernacular.

3. This Test cannot be taken up with any Judicial Test.—See *G. O., 16th August,* 1873, *No,* 256, *Educational Department.*

IV.—Revenue Test—Salt Department.

Office.

1. Superintendent, or Assistant Superintendent of a Salt Division on Rupees 50 and upwards.

Nature of Test.

a. The Salt Laws.	*b.* Salt Manual.

Remarks.

1. There is no lower grade in this examination.

2. The examination will be in English, except in the case of any candidate who is allowed, by special order of Government, to pass in a Vernacular; but candidates who may have been continuously in the public service since the 1st January, 1859, may pass this Test in English or in a Vernacular at their option.

3. This Test may be taken up alone, or with Test V, but not in conjunction with any other Test.

4. Examination in this Test will be held at the same time as the Annual Examination referred to in General Rule 4, but only when occasion may require, and will be open only to persons qualified under General Rule 4, who may produce certificates from the Collectors of the District in which they seek employment, recommending them for examination.

V.—Revenue Test—Sea Customs' Department.

Office.

1. Superintendent of Sea Customs.
2. Assistant Superintendent of Sea Customs, when the salary of the office amounts to Rupees 50 per mensem or more.

Nature of Test.

a. The Law relative to the collection of Sea Customs, and the conservancy of Ports.	*b.* The Sea Customs' Manual.

Remarks.

1. There is no lower grade in this examination.
2. The examination will be in English, except in the case of candidates allowed to pass in the Vernacular, by special order of Government.
3. This Test may be taken up alone, or with Test IV, but not in conjunction with any other Test.
4. Examinations in this Test will be held at the same time as the Annual Examination referred to in General Rule 4, but only when occasion may require, and will be open only to persons qualified under General Rule 4, who may produce certificates from the Collectors of the Districts in which they seek employment, recommending them for examination.

VI.—Account Test.

Office.

1. (*a.e.*) Superintendents, Accountants and Clerks in the Accountant-General's Office, drawing salaries of Rupees 50 and upwards per mensem.
2. (*c.*) Accountant in the Board's Office.

(*a.*) For these Offices the following Chapter of the Accountant-General's Manual has been laid down for Examination :—
Chapter II.—Budget Estimate.
" III.—Classification (omitting notes.)
" IX, Section I—Local Fund Classification.

(*c.*) For this Office the Accountant-General's Manual is omitted from the Test.

3. (*b.*) Accountant in the English Department of Collectors' Offices, drawing salaries of Rupees 50 and upwards.

4. (*d.*) Accountant, Deputy Accountant, and Book-keeper in the Mint and Assay Offices.

5. (*d.*) Accountant, Marine Office.
6. (*d.*) Accountant in the Sea Customs' Office.
7. (*d.*) Accountant in the Stamp Office.
8. (*d.*) Accountant in the Office of Conservator of Forests.

Nature of Test.

(*a.*) Book-keeping by Single and Double Entry.
(*b.*) Huzur Manual.
(*c.*) Taluk Manual.
(*d.*) Village Manual.
(*c.*) Accountant-General's Manual.

Remarks.

1. The portion of the Manuals which relate to accounts only will form the subject of examination.

2. The examination will be in English, except in the case of candidates permitted to pass in a Vernacular, by special order of Government.

3. The Huzur, Taluk and Village Manuals have for many years been out of print, and the Accountant-General's Manual is about to be superseded by a Code to be published in Calcutta by the Comptroller-General.

3. Candidates for this Test may pass in Precis-writing at the same examination, but in no third Test.

4. The examination in this Test will be held at the same time as the Annual Examination referred to in General Rule 4, but only when occasion may require, and will be open only to persons, qualified under General Rule 4, who may produce certificates from the Heads of the Departments in which they seek employment, recommending them for examination.

VII.—A.—Translation Test—Higher Grade.

Office.

1. Translators and Interpreters in the High Court and District and Sessions Courts.

(*b.*) For this Office the following Chapters of the Accountant General's Manual have been laid down :—
Chapter III.—Classification (omitting notes.)
" IV.—Civil Payments, Sections 1 to 3.
" VII.—Bills of Exchange.
For the above Offices, the Huzur, Village and Taluk Manuals are omitted from the Account Test.
(*d.*) For these Offices the Test comprises Book-keeping only.

2. Interpreters in the Court of Small Causes, Madras; Office of the Commissioner of Police; and Police Courts.

Nature of Test.

Ability to translate an Ordinary Official paper from Vernacular into English.

Do. do. do. from English into Vernacular.

Ability to translate a paper of greater difficulty from Vernacular into English.

Do. do. do. from English into Vernacular.

Interpretation *vivâ voce* from Vernacular into English.
Interpretation *vivâ voce* from English into Vernacular.

Remarks.

1. Accuracy and rapidity of translation will be required in the higher grade.

2. A separate certificate of proficiency will be given for each of the following Vernaculars in which the candidates may pass :—
1. Teugu. | 2. Tamil. | 3. Hindustani. | 4. Canarese. | 5. Malayalam. | 6 Uriya.

3. Candidates for this Test are required to execute the two sets of papers in two different languages.

4. Candidates must obtain certificates in the particular language or languages required in the Offices for which they are applying, or intend to apply.

Candidates for the offices of Translator and Interpreter of the High Court are required to pass in *one* Vernacular language only, and candidates for the office of a Translator of a District and Session's Court is required to pass in the language or languages of the District in which they seek employment, as under Distinct Languages.

[See G. O., 18th April, 1877, No. 164, Edl. Department.]

5. In sending in application for examination, candidates must specify the languages in which they desire to obtain certificates.

6. This Test cannot be taken up with any other Test.

7. Examinations in this Test will be held from time to time under instructions from the Commissioner. Applications for examination must be accompanied by certificates from the Heads of Departments in which employment is sought, recommending the applicants for examination.

VII.—B.—Translation Test—Lower Grade.

Office.

1. Subordinate Judges.
2. District Munsiff.
3. Deputy Collector and Magistrate.
4. Translators in Offices of Government, Board of Revenue, Office of the Director of Revenue Settlement and Collector's Offices.
5. English Record-keeper in Collectors' Offices.
6. Sub-Collector's Sheristadar.
7. Head Assistant's Head Clerk.
8. Head writers and Nazirs, District and Sessions' Courts, and Subordinate Judges' Courts.
9. Head Clerks, Small Cause Courts.
10. Head Clerks in Police Courts, and Assistant Head Clerk, Egmore Police Court.
11. All the Other Offices designated under IA., IB., IIA., IIB., IIIB., IV. and V., and Registrar, Deputy Registrar, Examiner, Record-keeper, or Clerk in the Correspondence Department of any Court other than the High Court, drawing salaries of Rupees 50 and upwards, *in case the candidate has not passed in the vernacular language of the District in which he seeks employment in an Examination of the Madras or other University.*

Nature of Test.

Ability to translate ordinary Official paper from Vernacular into English.

Do. do. do. from English into Vernacular.

Remarks.

1. Vide VII A, Remarks 2, 3, and 4, which are also applicable to this grade.

2. Candidates for this Test can only pass in one language at the same examination.

3. Candidates for offices designated under IIB., IIIB., and IV., who execute their papers in the language of their Districts, will not be required to pass this Test: as also Bachelors of Arts of the Madras University, whose optional language at the B. A. Degree Examination was the Vernacular of the District in which they seek employment.

VIII.—A.—Precis-writing—Higher Grade.

Office.

I.—GENERAL.

First, Second, and Third Assistants, Registrar, Record-keeper, Head Examiner in the Press Department, Deputy Registrar, Indexer, Examiner, Head Clerk of the Reference Branch, Head Clerk of the Petition Department, and Head Clerk of the Pension Department in the Government Office.

II.—JUDICIAL.

Subordinate Judge.

District Munsiff.

Pleader in District and Sessions' Courts, Subordinate Judges' Courts, and Provincial Courts of Small Causes.

Sheristadar.
Manager.
Record-keeper
Examiner of Correspondence.
Indexer.
} High Court, Appellate Side.

Sheristadar in District and Sessions' Courts and Subordinate Judges' Courts.

Head Writer in District and Sessions' Courts and Subordinate Judges' Courts.

Manager, Record-keeper and Examiner, Madras Small Cause Court.

Head Clerks in Small Cause Courts.

Examiner and Record-keeper in all the Courts.

Book-keepers and Head Auditor in the Office of the Inspector-General of Police.

Manager in the Office of the Commissioner of Police.

Manager, Egmore Police Court, Madras.

Record-keepers in the Police Courts, Presidency.

Manager, Government Agency, Vizagapatam.

III.—REVENUE.

Head Sheristadar, Uncovenanted Assistants, Registrar, Deputy Registrar, Local Fund Manager, Manager of the Forest Department, First, Second, Third and Fourth Accountants, Record-keeper, Indexer, Head Translator, and Head Accountant of the Local Fund Department, in the Office of the Board of Revenue.

Manager, Indexer, Examiner, and Record-keeper in the Office of the Director of Revenue Settlement.

Deputy Collector and Magistrate.

Huzur Sheristadar.

Sub-Collector's Sheristadar.

Tahsildars.

Sub-Magistrates.

Abkarry Superintendent, Madras.

Manager and Accountants drawing salaries of Rs. 80 per mensem and upwards, in the Sea Customs Office, Madras.

Accountant, English Department, Collector's Office.

English Record-keeper in Collector's Office.

Superintendent of Salt Division.

Accountants in the Stamp Office, Madras, and Forest Conservancy Department, drawing salaries of Rs. 80 per mensem and upwards.

IV.—MISCELLANEOUS.

Superintendents and Accountants drawing salaries of Rs. 80 and upwards per mensem in the Accountant-General's Office.

Manager, Office of the Commissioner for the U. C. S. Examinations.

Manager, Office of the Director of Public Instruction.

Manager, Examiner, Deputy Examiner, Record-keeper, and Accountants, drawing Rupees 80 and upwards, in the Marine Office, Madras.

Manager, Record-keeper, in the Office of the Chepauk Agent and Paymaster of Carnatic Stipends.

All Clerks drawing a salary of Rs. 80 and upwards per mensem.

Government Notification, May 26th, 1873.

Nature of Test.

Writing a precis of a set of Official papers.

Remarks.

1. This examination will be conducted in English.

2. Graduates of an English or Indian University are exempt from this Test.

3. Accountants in the Accountant-General's Office, and in other Offices in the Presidency and Provinces, whose salaries do not exceed Rupees 75 per mensem, are exempted from passing this Test; but an Assistant who has passed the Account Test and entered the grade of an Accountant, the pay of which rises by annual increments from Rupees 60 to 85 prior to G. O., dated 14th August, 1868, may be allowed to attain the maximum pay of the grade without passing the Precis Test, but that he ought not to be appointed to act in a higher grade unless he has passed the Test in question.—(*Vide G. O., 12th March, 1870, No 80*).

4. Officials employed prior to the 1st January, 1868, in any office for which Precis-writing is prescribed as a Test, are eligible for promotion to any office for which this Test alone is required. (*Vide G. O., 12th March, 1874, No. 75, Educational Department*).

VIII.—B.—Precis-writing, Lower Grade.

Office.

1. For list of officers for which this Test is prescribed, see under the corresponding heading under VIIIA.

Nature of Test.

Writing a precis of a set of official papers.

Remarks.

This examination will be in the Vernacular, and will be confined to the cases of those persons who, having been continuously in the public service since 1st January, 1859, may apply for examination in the Vernacular, and of those who have been permitted, by special Order of Government, to pass I, II, III or IV in the Vernacular. All persons not coming within these descriptions, must pass the higher Test.

*IX.—Test for Pleaders in District Munsiffs' Courts and Sub-Magistrates' Courts.**

Nature of Test.

a. Indian Evidence Act I of 1872.	*c.* Strange's Manual of Hindu Law.
b. Code of Civil Procedure.	*d.* Sadagopah Charrys' Manual of Mahomedan Law.

Examination fee, RUPEES 6.

Remarks.

1. Candidates for this Test must have previously passed either the General Test or the University Entrance Examination. —(*Vide G. O., 23rd April, 1870, No. 134*).

2. The examination is held in English or in a Vernacular at the option of the candidate.

3. This Test can be taken up with any other Test except Test I.

X.—Police Test.

Nature of Test.

This Test comprises the subjects given under the heading IIB., Judicial Test, Criminal Lower Grade, and a Paper in Departmental subjects:

Remarks.

1. The Police Test qualifies for employment in the Police service only, and does not give a claim to exemption from the General Test Examination, or any portion of the Special Test. When Police Officers seek for employment in the General Service, they must, like other candidates, conform in all respects to the rules applicable to the Service Examinations.

2. Candidates who have complied with the rules *in all respects* will receive a certificate under Rule I, of having passed IIB.

3. Candidates not in the Police Department will be admitted to the Test, on the production of a recommendation from the Superintendent of the District in which they seek employment.

4. The Examination fee is Rupees 3.

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* Vide G. O., 16th February, 1870, No. 225.

Order 251, para. 2.]

FEES PAYABLE FOR SPECIAL TESTS.

	Rs.
I-A.—Judicial Test, Civil—Higher Grade	10
II-A.— Do. Criminal— do.	7
III-A.—Revenue Test, General— do.	7
I-B.—Judicial Test, Civil—Lower Grade	6
II-B.— Do. Criminal— do.	6
III-B.—Revenue Test, General— do.	5
IV.— Do. Salt Department	5
V.— Do. Sea Customs Department	4
VI.—Account Test	5
VII-A.—Translation Test, Higher Grade	6
VII-B.— Do, Lower do.	4
VIII-A.—Precis-writing, Higher do.	4
VIII-B.— Do. Lower do.	4
IX.—Pleaders in District Munsiff's Courts	6

Order 253.]

COMMITTEE FOR EXAMINATION OF ASSISTANTS.

In Service.

1. Chaplains.
2. Public Works Dept. Officers.
3. Farm Superintendents.
4. Forest Officers.
5. Jail Superintendents.
6. Medical Officers.
7. Military Officers.
8. Police Officers.
9. Postal Officers.
10. Revenue Survey Officers.
11. Revenue Settlement Officers.
12. Telegraph Officers.
13. Uncovenanted Officers.

N.B.—Officers in the Topographical and Great Trigonometrical Survey have also been examined.

Persons not in Service.

1. Agents and Accountants of the Madras Bank.
2. Railway Officers.

The following rules regulate the constitution of the Committee appointed for the examination of newly appointed members of the Madras Civil Service, of Military Officers in the Uncovenanted Civil Service of Government, and of other Candidates whose examination has been directed from time to time in the languages of India prevailing in the Presidency of Fort St. George, and for the discharge of certain other duties formerly performed by the College of Fort St. George and the Board of Examiners:—

I. There shall be a Committee entitled the Committee for the Examination of Assistants, consisting of a President and as many members ex-officio or otherwise including the Translators to Government, as the Government may from time to time appoint, with a Secretary who shall be specially appointed by Government.

II. For the more convenient despatch of business the Committee shall divide itself into the following Sub-Committees:—

(*a*) A Sub-Committee for the Examination of all Candidates for High Proficiency and Honors which shall consist of the President, the Government Translator and a Scholar of reputation in the language concerned. The name of the Scholar, to be associated with the President and the Government Translator, shall be previously submitted to Government by the President for approval.

(*b*) A Sub-Committee convened under the special orders of Government for examinations in the Sanskrit, Uriya and Khond languages.

(*c*) A Sub-Committee consisting of the President or a member of the Committee and the Government Translator for the examination of all Candidates coming up for the Minor Tests not being the Tests for High Proficiency and Honors.

(*d*) A Sub-Committee (when occasion may arise for the Examination by one of the Minor Tests of an officer up-country, *i.e.*, in one of the districts of the Madras Presidency) consisting of the Collector or the District Judge, and either one of the Assistants to the Collector or any Officer of the Public Service qualified to assist in conducting the Examination. In such cases the written exercises if any, shall be transmitted from Madras and the papers executed shall be re-transmitted for final disposal by the Central Committee with the opinion of the up-country Committee on the vivâ voce part of the examination.

III. The correspondence and miscellaneous executive business of the Committee shall be conducted by the Secretary under the orders of the President and without reference to the other members of the Committee except in cases of importance which the President may think fit to submit for the opinion of the collective Committee.

IV. The President of the Committee shall be the President of each Sub-Committee, and the act of each Sub-Committee shall be and be described as being the act of the Committee. Each Translator to Government shall be Secretary to the Sub-Committee of Examiners in the language in which he is Translator, superintending the performance of the written exercises, and forwarding the reports of the Examining Committee to the Secretary to the Committee, for the President's final approval or for submission to Government.

V. All existing rules relating to the Committee and the examinations entrusted to them not modified by the above, remain in force.

Order 255.]

FORMS IN CONNECTION WITH OFFICIAL SECURITIES.

No. 1.

KNOW all men by these presents that we of of and are held and firmly bound unto the Secretary of State for India in Council in the sum of Rs. to be paid to the said Secretary of State in Council his successors or assigns, or his or their certain attorney or attorneys for which payment well and truly to be made we bind ourselves our heirs executors administrators and representatives jointly and every two of us bind ourselves our heirs executors administrators and representatives jointly and each of us binds himself his heirs executors administrators and representatives severally firmly by these presents sealed with our respective seals dated this day of 18 and each of us the said doth hereby for himself his heirs executors administrators and representatives covenant with the said Secretary of State in Council his successors and assigns that if any suit shall be brought touching the subject-matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at Madras other than the said High Court in its Ordinary Original Jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court in its Extraordinary Original Jurisdiction.

WHEREAS the above bounden was on the day of 18 appointed to and now holds and exercises the office of Treasurer at AND WHEREAS by virtue of such office the said has amongst other duties the charge and oversight of and responsibility for the safe and proper storing and keeping in the places appointed for the custody thereof respectively of all money specie bullion coin jewels Government currency notes stamps and Government securities of whatever description gold silver copper lead goods stores chattels or effects stored and used at received into or despatched from the Treasury of or paid deposited or brought into the said Treasury by any person or persons whomsoever and for any purpose or purposes whatsoever AND WHEREAS the said as such Treasurer as aforesaid is also responsible that all such moneys specie bullion coin jewels Government currency notes stamps and Government securities of whatsoever description gold silver copper lead goods stores chattels or effects (hereinafter together duly called "the said property") are and is of full measure and good quality when received into the said Treasury and until

he has duly accounted therefor and for every part thereof in manner hereinafter referred to AND WHEREAS the said is bound whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact in the places aforesaid and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officers may appoint AND WHEREAS the said is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to do AND WHEREAS the bulk of the said property remains as well in the care charge and custody of the Treasury Officer for the time being at as of the said but as between himself and the said Secretary of State for India in Council he the said is alone responsible and answerable therefor and for every part thereof AND WHEREAS the responsibility of the said for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said Treasury and delivered over to and a full and complete discharge therefor obtained from such persons and places as the District Officer of or other the person exercising his functions for the time being under the sanction of the Government of Madras may direct AND WHEREAS the said in consideration of his said appointment has delivered to and deposited with and endorsed over to as such District Officer as aforesaid the several Government securities to the extent of Rs. of which the numbers amounts and other particulars are set forth and specified in the schedule hereunder written for the purpose of in part securing and indemnifying the said Secretary of State in Council his successors and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted embezzled stolen misspent lost misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by himself the said or any person serving under him the said or by any other person or persons whomsoever whether in the service of Government or otherwise AND WHEREAS the said and the said and as his the said sureties in that behalf have entered into the above bond in the penal sum of Rs.

conditioned for the due performance by him the said of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and the indemnity of the said Secretary of State in Council and his servants against loss from or by reason of the acts or defaults of the said and of all and every the persons and person aforesaid NOW the condition of the above written bond is such that if the said has whilst he has held the said office of Treasurer as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he the said shall whilst he shall hold the said office always duly perform and fulfil all and every the duties thereof aforesaid and further if the said and or one of them do and shall indemnify and save harmless the said Secretary of State in Council his successors and assigns the Government of Madras and all and every the person or persons who from time to time has or have held or shall hold or exercise the said office of District Officer while the said has held or shall hold and enjoy the said office of Treasurer as aforesaid of and from all and every loss and damage which during the time the said has held executed and enjoyed the said office has happened or been sustained or shall or may at any times or time hereafter during the time that he the said shall hold or exercise or act in the said office happen to or be sustained by the said Secretary of State in Council his successors or assigns the Government of Madras or the said District Officer for the time being by from or through the means of the neglect failure misconduct disobedience omission or insolvency of the said or by or any person serving under him the said from or through the consuming wasting embezzling stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he the said has acted or shall continue to act in the said office of Treasurer as aforesaid then this obligation to be void and of no effect otherwise the same shall be and remain in full force and virtue PROVIDED ALWAYS and it is hereby declared and agreed by the said and with the said Secretary of State in Council that the Government Promissory Notes for Rs. so deposited as aforesaid respectively or such other Government security or securities to the same amount as the District Officer for the time being or the Government of Madras may consent from time to time to accept and receive and shall accordingly receive in lieu or exchange for the same and the interest thereof respectively shall be and remain with the said

District Officer for the time being or the Government of Madras as and for part and additional security to the said Secretary of State in Council his successors and assigns for the purposes aforesaid with full power to the said Secretary of State in Council his successors or assigns or his or their officers and servants duly authorized in that behalf from time to time as occasion shall require to sell and dispose of the said Government securities or a sufficient portion thereof with the interest thereon and to apply the proceeds thereof in and towards the indemnity as aforesaid of the said Secretary of State in Council his successors and assigns as the case may require but nevertheless the interest of the said Government securities may in the meantime be paid over as the same shall be realized by the said District Officer for the time being or the Government of Madras if they shall think fit to the said PROVIDED further and it is hereby expressly agreed and declared between and by the said and the Secretary of State in Council that it shall be lawful for the said with the consent of the said District Officer or of other the person exercising his functions for the time being under the sanction of the Government of Madras first had and obtained to change and substitute for the said deposit of Government Promissory Notes for Rs. or any part thereof or for any substituted notes from time to time other notes of the same or other loans of the same or greater value without in any way affecting the obligation of the said bond or the liability of the said and as such securities as aforesaid.

The schedule above referred to.

Signed sealed and delivered by the above-named }
In the presence of }
Signed sealed and delivered by the above-named }
In the presence of }
Signed sealed and delivered by the above-named }
In the presence of }

No. 2.

KNOW all men by these presents that we of of and of are held and firmly bound unto the Secretary of State for India in Council in the sum of Rupees to be paid to the said Secretary of State in Council, his successors, or assigns, or his or their certain attorney or attorneys for which payment well and truly to be made, we bind ourselves our heirs, executors, administrators

and representatives jointly, and every two of us bind ourselves our heirs, executors, administrators and representatives jointly and each of us binds himself his heirs executors administrators and representatives severally, firmly by these presents sealed with our respective seals, dated this day of 18 and each of us the said doth hereby for himself, his heirs, executors, administrators, and representatives, covenant with the said Secretary of State in Council, his successors and assigns, that if any suit shall be brought touching the subject matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at Madras other than the said High Court in its ordinary original jurisdiction, the same shall and may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court in its extraordinary original jurisdiction.

WHEREAS the above bounden was on the day of 18 appointed to and now holds and exercises the office of Treasurer at AND WHEREAS by virtue of such office the said has amongst other duties the care, charge and oversight of and responsibility for the safe and proper storing and keeping in the places appointed for the custody thereof, respectively, of all money, specie, bullion, coin, jewels, Government currency notes, stamps and Government securities of whatever description, gold, silver, copper, lead, goods, stores, chattels or effects stored and used at received into or despatched from the treasury of or paid, deposited or brought into the said treasury by any person or persons whomsoever and for any purpose or purposes whatsoever; AND WHEREAS the said as such treasurer as aforesaid is also responsible that all such moneys, specie, bullion, coin, jewels, Government currency notes, stamps and Government securities of whatsoever description, gold, silver, copper, lead, goods, stores, chattels, or effects (hereinafter together only called "the said property") are and is of full measure and good quality when received into the said treasury and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to; AND WHEREAS the said is bound whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact in the places aforesaid and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officers may appoint; AND WHEREAS the said is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government, and also to prepare and submit such returns and such accounts as he may

from time to time be called upon to do; AND WHEREAS the bulk of the said property remains as well in the care, charge, and custody of the Treasury Officer for the time being at as of the said but as between himself and the said Secretary of State for India in Council he the said is alone responsible and answerable therefor and for every part thereof; AND WHEREAS the responsibility of the said for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said treasury and delivered over to and a full and complete discharge therefor obtained from such persons and places as the District Officer of or other the person exercising his functions for the time being under the sanction of the Government of Madras may direct; AND WHEREAS the said has deposited in the Government Savings Bank at the sum of Rs. and the same is now standing at his credit in the said Government Savings Bank AND WHEREAS the said in consideration of his said appointment has delivered to and deposited with as such District Officer as aforesaid the pass book of him the said with the said Government Savings Bank at and all other vouchers and documents of him the said evidencing his title to the said sum of Rs. the particulars of which vouchers and documents are set forth and specified in the schedule hereunder written for the purpose of in part securing and indemnifying the said Secretary of State in Council his successors and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted embezzled stolen misspent lost misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by himself the said or any person serving under him the said or by any other person or persons whomsoever whether in the service of Government or otherwise; AND WHEREAS the said and the said and as his the said sureties in that behalf have entered into the above bond in the penal sum of Rs. conditioned for the due performance by him the said of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and the indemnity of the said Secretary of State in Council and his servants against loss from or by reason of the acts or defaults of the said and of all and every the persons and person aforesaid. Now the condition of the above written bond is such that if the said has whilst he has held the said office of treasurer as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he the said shall whilst he shall

hold the said office always duly perform and fulfil all and every the duties thereof aforesaid and further if the said and or one of them do and shall indemnify and save harmless the said Secretary of State in Council his successors and assigns the Government of Madras and all and every the person or persons who from time to time has or have held or shall hold or exercise the said office of district officer while the said has held or shall hold and enjoy the said office of treasurer as aforesaid of and from all and every loss and damage which during the time the said has held executed and enjoyed the said office has happened or been sustained or shall or may at any times or time hereafter during the time that he the said shall hold or exercise or act in the said office happen to or be sustained by the said Secretary of State in Council his successors or assigns the Government of Madras or the said district officer for the time being by from or through the means of the neglect failure misconduct disobedience omission or insolvency of the said or of any person serving under him the said or by from or through the consuming wasting embezzling stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he the said has acted or shall continue to act in the said office of treasurer as aforesaid then this obligation to be void and of no effect otherwise the same shall be and remain in full force and virtue provided always and it is hereby declared and agreed by the said and with the said Secretary of State in Council that the said sum of Rupees so deposited as aforesaid and the interest thereof shall be and remain at the disposal of the said district officer for the time being or the Government of Madras as and for part and additional security to the said Secretary of State in Council his successors and assigns for the purposes aforesaid with full power to the said Secretary of State in Council his successors or assigns or his or their officers and servants duly authorised in that behalf from time to time as occasion shall require to obtain and receive payment of the said sum of Rupees or a sufficient portion thereof with the interest thereon and to apply the same in and towards the indemnity as aforesaid of the said Secretary of State in Council his successors and assigns as the case may require but nevertheless the interest of the said sum of Rupees may in the meantime be paid over as the same shall be realized by the said district officer for the time being or the Government of Madras if they shall think fit to the said

In witness whereof the said and have hereunto set their respective hands and seals the day and year first above written.

The schedule above referred to.

Signed sealed and delivered by the above named

In the presence of

Signed sealed and delivered by the above named

In the presence of

Signed sealed and delivered by the above named

In the presence of

No. 3.

KNOW all men by these presents that we of of and of are held and firmly bound unto the Secretary of State for India in Council in the sum of Rs. to be paid to the said Secretary of State in Council his successors or assigns or his or their certain attorney or attorneys for which payment well and truly to be made we bind ourselves our heirs executors administrators and representatives jointly and every two of us bind ourselves our heirs executors administrators and representatives jointly and each of us binds himself his heirs executors administrators and representatives severally firmly by these presents sealed with our respective seals dated this day of 18 and each of us the said and doth hereby for himself his heirs executors administrators and representatives covenant with the said Secretary of State in Council his successors and assigns that if any suit shall be brought touching the subject-matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at Madras other than the said High Court in its Ordinary Original Jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court in its extraordinary original jurisdiction.

WHEREAS the above bounden was on the day of 18 appointed to and now holds and exercises the office of treasurer at AND WHEREAS by virtue of such office the said has amongst other duties the care charge and oversight of and responsibility for the safe and proper storing and keeping in the places appointed for the custody thereof respectively of all money specie bullion coin jewels Government currency notes stamps and Government securities of whatever description gold silver copper lead goods stores chattels or effects stored and used at received into or despatched from the Treasury of of paid deposited or brought into the

said treasury by any person or persons whomsoever and for any purpose or purposes whatsoever AND WHEREAS the said as such Treasurer as aforesaid is also responsible that all such moneys specie bullion coin jewels Government currency notes stamps and Government securities of whatsoever description gold silver copper lead goods stores chattels or effects hereinafter together only called "the said property" are and is of full measure and good quality when received into the said Treasury and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to, AND WHEREAS the said is bound whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact in the places aforesaid and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officers may appoint, AND WHEREAS the said is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to do, AND WHEREAS the bulk of the said property remains as well in the care, charge, and custody of the Treasury Officer for the time being at as of the said but as between himself and the said Secretary of State for India in Council he the said is alone responsible and answerable therefor and for every part thereof AND WHEREAS the responsibility of the said for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said Treasury and delivered over to and a full and complete discharge therefor obtained from such persons and places as the District Officer of or other the person exercising his functions for the time being under the sanction of the Government of Madras may direct, and whereas the said in consideration of his said appointment has delivered to and deposited with as such District Officer as aforesaid the sum of Rupees in cash for the purpose of in part securing and indemnifying the said Secretary of State in Council his successors and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted, embezzled, stolen, mis-spent, lost, misapplied, or otherwise dishonestly, negligently, or by or through oversight or violence made away or parted with by himself the said or by or any person serving under him the said

any other person or persons whomsoever whether in the service of Government or otherwise AND WHEREAS the said and the said and as his the said sureties in that behalf have entered into the above bond in the penal sum of Rs. conditioned for the due performance by him the said of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and the indemnity of the said Secretary of State in Council and his servants against loss from or by reason of the acts or defaults of the said and of all and every the persons and person aforesaid. Now the condition of the above written bond is such that if the said has whilst he has held the said office of Treasurer as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he the said shall whilst he shall hold the said office always duly perform and fulfil all and every the duties thereof aforesaid and further if the said and or one of them do and shall indemnify and save harmless the said Secretary of State in Council his successors and assigns the Government of Madras and all and every the person or persons who from time to time has or have held or shall hold or exercise the said office of District Officer while the said has held or shall hold and enjoy the said office of Treasurer as aforesaid of and from all and every loss and damage which during the time the said has held executed and enjoyed the said office has happened or been sustained or shall or may at any times or time hereafter during the time that he the said shall hold or exercise or act in the said office happen to or be sustained by the said Secretary of State in Council his successors or assigns the Government of Madras or the said District Officer for the time being by from or through the means of the neglect failure misconduct disobedience omission or insolvency of the said or of any person serving under him the said or by or from or through the consuming wasting embezzling stealing mis-spending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he the said has acted or shall continue to act in the said office of Treasurer as aforesaid then this obligation to be void and of no effect otherwise the same shall be and remain in full force and virtue PROVIDED ALWAYS and it is hereby declared and agreed by the said and with the said Secretary of State in Council that the sum of Rupees so deposited as aforesaid shall be and remain with the said District Officer for the time being or the Government of Madras as and for part and additional security to

the said Secretary of State in Council his successors and assigns for the purposes aforesaid with full power to the said Secretary of State in Council his successors or assigns or his or their officers and servants duly authorised in that behalf from time to time as occasion shall require to apply the same or a sufficient portion thereof in and towards the indemnity as aforesaid of the said Secretary of State in Council his successors and assigns as the case may require IN WITNESS whereof the said and have hereunto set they respective hands and seals the day and year first above written.

Signed sealed and delivered by the above-named }
In the presence of }
Signed sealed and delivered by the above-named }
In the presence of }
Signed sealed and delivered by the above-named }
In the presence of }

No. 4.

KNOW all men by these presents that we of and of are held and firmly bound unto the Secretary of State for India in Council in the sum of Rupees to be paid to the said Secretary of State in Council his successors or assigns or his or their certain attorney or attorneys for which payment well and truly to be made we bind ourselves our heirs executors administrators and representatives jointly and every two of us bind ourselves our heirs executors administrators and representatives jointly and each of us binds himself his heirs executors administrators and representatives severally firmly by these presents sealed with our respective seals dated this day of 188 and each of us the said and doth hereby for himself his heirs executors administrators and representatives covenant with the said Secretary of State in Council his successors and assigns that if any suit shall be brought touching the subject matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at Madras other than the said High Court in its ordinary original jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court in its extraordinary original jurisdiction.

WHEREAS the above bounden was on the day of 18 appointed to and now holds and exercises the office of

Treasurer at AND WHEREAS by virtue of such office the said has amongst other duties the care charge and oversight of and responsibility for the safe and proper storing and keeping in the places appointed for the custody thereof respectively of all money specie bullion coin jewels Government currency notes stamps and Government securities of whatever description gold silver copper lead goods stores chattels or effects stored and used at received into or despatched from the treasury of or paid deposited or brought into the said treasury by any person or persons whomsoever and for any purpose or purposes whatsoever; AND WHEREAS the said as aforesaid is also responsible that all such moneys specie bullion coin jewels Government currency notes stamps and Government securities of whatsoever description gold silver copper lead goods stores chattels or effects hereinafter together only called "the said property" are and is of full measure and good quality when received into the said treasury and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to AND WHEREAS the said is bound whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact in the places aforesaid and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officers may appoint AND WHEREAS the said is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to do AND WHEREAS the bulk of the said property remains as well in the care charge and custody of the Treasury Officer for the time being at as of the said but as between himself and the said Secretary of State for India in Council he the said is alone responsible and answerable therefor and for every part thereof AND WHEREAS the responsibility of the said for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said treasury and delivered over to and a full and complete discharge therefor obtained from such persons and places as the District Officer of or other the person exercising his functions for the time being under the sanction of the Government of Madras may direct AND WHEREAS the said has requested the said and to join with him the said in the above written bond or obligation for the purpose of securing and indemnifying the

gold silver copper lead goods stores chattels or effects stored and used as received into or despatched from the treasury of or paid deposited or brought into the said treasury by any person or persons whomsoever and for any purpose or purposes whatsoever AND WHEREAS the said as such Treasurer as aforesaid is also responsible that all such moneys specie bullion gold jewels Government currency notes stamps and Government securities of whatsoever description gold silver copper lead goods stores chattels or effects hereinafter together only called "the said property" are and is of full measure and good quality when received into the said treasury and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to AND WHEREAS the said is bound whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact in the places aforesaid and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officers may appoint AND WHEREAS the said is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to do AND WHEREAS the bulk of the said property remains as well in the care charge and custody of the Treasury Officer for the time being at as of the said but as between himself and the said Secretary of State for India in Council he the said is alone responsible and answerable therefor and for every part thereof AND WHEREAS the responsibility of the said for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said treasury and delivered over to and a full and complete discharge therefor obtained from such persons and places as the District Officer of or other the person exercising his functions for the time being under the sanction of the Government of Madras may direct AND WHEREAS the said is possessed of or otherwise well and sufficiently entitled to the immoveable property in the first schedule hereunder written particularly mentioned and described AND WHEREAS the said in consideration of his said appointment has delivered to and deposited with as such District Officer aforesaid the several instruments of title and documents relating to such immoveable property the particulars of which several instruments of title and documents are set forth and specified in the second schedule hereunder written for the purpose of in part

securing and indemnifying the said Secretary of State in Council his successors and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted embezzled stolen mis-spent lost misapplied or otherwise, dishonestly negligently or by or through oversight or violence made away or parted with by himself the said or any person serving under him the said or by any other person or persons whomsoever whether in the service of Government or otherwise AND WHEREAS the said and the said and as his the said sureties in that behalf have entered into the above bond in the penal sum of Rs. conditioned for the due performance by him the said of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and the indemnity of the said Secretary of State in Council and his servants against loss from or by reason of the acts or defaults of the said and of all and every the persons and person aforesaid NOW the condition of the above written bond is such that if the said has whilst he has held the said office of Treasurer as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he the said shall whilst he shall hold the said office always duly perform and fulfil all and every the duties thereof aforesaid and further if the said and or one of them do and shall indemnify and save harmless the said Secretary of State in Council his successors and assigns the Government of Madras and all and every the person or persons who from time to time has or have held or shall hold or exercise the said office of District Officer while the said has held or shall hold and enjoy the said office of Treasurer as aforesaid of and from all and every loss and damage which during the time the said has held executed and enjoyed the said office has happened or been sustained or shall or may at any times or time hereafter during the time that he the said shall hold or exercise or act in the said office happen to or be sustained by the said Secretary of State in Council his successors or assigns the Government of Madras or the said District Officer for the time being by from or through the means of the neglect failure misconduct disobedience omission or insolvency of the said or of any person serving under him the said or by from or through the consuming wasting embezzling stealing mis-spending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he the said has acted or shall

continue to act in the said office of Treasurer as aforesaid then this obligation to be void and of no effect otherwise the same shall be and remain in full force and virtue provided always and it is hereby declared and agreed by the said and with the said Secretary of State in Council that the said immoveable property comprised in the said instruments of title and documents so deposited as aforesaid shall be and remain as and for part and additional security to the said Secretary of State in Council his successors and assigns for the purposes aforesaid with full power to the said Secretary of State in Council his successors or assigns or his or their officers and servants duly authorised in that behalf from time to time as occasion shall require to sell and dispose of the said immoveable property or a sufficient portion thereof and to apply the proceeds thereof in and towards the indemnity as aforesaid of the said Secretary of State in Council his successors and assigns as the case may require but nevertheless the income and profits of the said immoveable property may in the meantime be realised and received by the said IN WITNESS whereof the said and have hereunto set their respective hands and seals the day and year first above written.

The first schedule above referred to.

The second schedule above referred to.

Signed sealed and delivered by the above-named
In the presence of
Signed sealed and delivered by the above-named
In the presence of
Signed sealed and delivered by the above-named
In the presence of

No. 6.

KNOW all men by these presents that we of and of are held and firmly bound unto the Secretary of State for India in Council in the sum of Rupees to be paid to the said Secretary of State in Council his successors or assigns or his or their certain attorney or attorneys for which payment well and truly to be made we bind ourselves our heirs executors administrators and representatives jointly and every two of us bind ourselves our heirs executors administrators and representatives jointly and each of us binds himself his heirs executors administrators and representatives severally firmly by these presents sealed with

our respective seals dated this day of 18 and each of us the said doth hereby for himself his heirs executors administrators and representatives covenant with the said Secretary of State in Council his successors and assigns that if any suit shall be brought touching the subject matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at Madras other than the said High Court in its ordinary original jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court in its extraordinary original jurisdiction.

WHEREAS the above bounden was on the day of 18 appointed to and now holds and exercises the office of Treasurer at AND WHEREAS by virtue of such office the said has amongst other duties the care charge and oversight of and responsibility for the safe and proper storing and keeping in the places appointed for the custody thereof respectively of all money specie bullion coin jewels Government currency notes stamps and Government securities of whatever description gold silver copper lead goods stores chattels or effects stored and used at received into or despatched from the treasury of or paid deposited or brought into the said treasury by any person or persons whomsoever and for any purpose or purposes whatsoever AND WHEREAS the said as such Treasurer as aforesaid is also responsible that all such moneys specie bullion coin jewels Government currency notes stamps and Government securities of whatsoever description gold silver copper lead goods stores chattels or effects hereinafter together only called "the said property" are and is of full measure and good quality when received into the said treasury and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to AND WHEREAS the said is bound whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact in the places aforesaid and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officers may appoint AND WHEREAS the said is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to do AND WHEREAS the bulk of the said property remains as well in the care charge and custody of the Treasury Officer for the time being at as of the said

but as between himself and the said Secretary of State for India in Council he the said is alone responsible and answerable therefor and for every part thereof AND WHEREAS the responsibility of the said for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said treasury and delivered over to and a full and complete discharge therefor obtained from such persons and places as the District Officer of or other the person exercising his functions for the time being under the sanction of the Government of Madras may direct AND WHEREAS the said in consideration of his said appointment has delivered to and deposited with as such District Officer as aforesaid the several jewels articles and things of which the particulars are set forth and specified in the schedule hereunder written for the purpose of in part securing and indemnifying the said Secretary of State in Council his successors and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted embezzled stolen mis-spent lost misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by himself the said or any person serving under him the said or by any other person or persons whomsoever whether in the service of Government or otherwise AND WHEREAS the said and the said and as his the said sureties in that behalf have entered into the above bond in the penal sum of Rs. conditioned for the due performance by him the said of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and the indemnity of the said Secretary of State in Council and his servants against loss from or by reason of the acts or defaults of the said and of all and every the persons and person aforesaid NOW the condition of the above written bond is such that if the said has whilst he has held the said office of Treasurer as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he the said shall whilst he shall hold the said office always duly perform and fulfil all and every the duties thereof aforesaid and further if the said and or one of them do and shall indemnify and save harmless the said Secretary of State in Council his successors and assigns the Government of Madras and all and every the person or persons who from time to time has or have held or shall hold or exercise the said office of District Officer while the said has held or shall hold and enjoy the said office of Treasurer as aforesaid of and from all and every loss and damage which during the time

the said has held executed and enjoyed the said office has happened or been sustained or shall or may at any times or time hereafter during the time that he the said shall hold or exercise or act in the said office happen to or be sustained by the said Secretary of State in Council his successors or assigns the Government of Madras or the said District Officer for the time being by from or through the means of the neglect failure misconduct disobedience omission or insolvency of the said or of any person serving under him the said or by from or through the consuming wasting embezzling stealing mis-spending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he the said has acted or shall continue to act in the said office of Treasurer as aforesaid then this obligation to be void and of no effect otherwise the same shall be and remain in full force and virtue PROVIDED ALWAYS and it is hereby declared and agreed by the said and with the said Secretary of State in Council that the jewels articles and things so deposited as aforesaid or such other jewels articles and things as the District Officer for the time being or the Government of Madras may consent from time to time to accept and receive and shall accordingly receive in lieu or exchange for the same shall be and remain with the said District Officer for the time being or the Government of Madras as and for part and additional security to the said Secretary of State in Council his successors and assigns for the purposes aforesaid with full power to the said Secretary of State in Council his successors or assigns or his or their officers and servants duly authorised in that behalf from time to time as occasion shall require to sell and dispose of the said jewels articles and things or a sufficient portion thereof and to apply the proceeds thereof in and towards the indemnify as aforesaid of the said Secretary of State in Council his successors and assigns as the case may require provided further and it is hereby expressly agreed and declared between and by the said and the Secretary of State in Council that it shall be lawful for the said with the consent of the said District Officer or of other the person exercising his functions for the time being under the sanction of the Government of Madras first had and obtained to change and substitute for the said deposit of jewels articles and things or any part thereof or for any substituted jewels articles and things from time to time other jewels articles and things of the same or greater value without in any way affecting the obligation of the said bond or the liability of the said and as such securities as aforesaid IN WITNESS whereof the said and have hereunto set

their respective hands and seals the day and year first above written.

The schedule above referred to.

Signed sealed and delivered by the above-named }
In the presence of :}

Signed sealed and delivered by the above named }
In the presence of . }

Signed sealed and delivered by the above-named }
In the presence of . }

No. 7.

KNOW all men by these presents that we of and of are held and firmly bound unto the Secretary of State for India in Council in the sum of Rupees to be paid to the said Secretary of State in Council his successors or assigns or his or their certain attorney or attorneys for which payment well and truly to be made we bind ourselves our heirs executors administrators and representatives jointly and every two of us bind ourselves our heirs executors administrators and representatives jointly and each of us binds himself his heirs executors administrators and representatives severally firmly by these presents sealed with our respective seals dated this day of 18 and each of us the said doth hereby for himself his heirs executors administrators and representatives covenant with the said Secretary of State in Council his successors and assigns that if any suit shall be brought touching the subject matter of this obligation or the condition hereunder written in any court subject to the High Court of Judicature at Madras other than the said High Court in its ordinary original jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court in its extraordinary original jurisdiction.

WHEREAS the above bounden was on the day of 18 appointed to and now holds and exercises the office of at AND WHEREAS by virtue of such office the said has amongst other duties the care charge and oversight of and responsibility for the safe and proper storing and keeping in the places appointed for the custody thereof respectively of all money specie bullion coin jewels Government currency notes stamps and Government securities of whatever description

gold silver copper lead goods stores chattels or effects stored and used at received into or despatched from the treasury of or paid deposited or brought into the said treasury by any person or persons whomsoever and for any purpose or purposes whatsoever AND WHEREAS the said as such as aforesaid is also responsible that all such moneys specie bullion coin jewels Government currency notes stamps and Government securities of whatsoever description gold silver copper lead goods stores chattels or effects (hereinafter together only called "the said property") are and is of full measure and good quality when received into the said treasury and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to AND WHEREAS the said is bound whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact in the places aforesaid and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officers may appoint AND WHEREAS the said is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to do AND WHEREAS the responsibility of the said for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said treasury and delivered over to and a full and complete discharge therefor obtained from such persons and places as the District Officer of or other the person exercising his functions for the time being under the direction of the Government of Madras may direct AND WHEREAS the said in consideration of his said appointment has delivered to and deposited with and endorsed over to such District Officer as aforesaid the several Government securities to the extent of Rupees of which the numbers amounts and other particulars are set forth and specified in the schedule hereunder written for the purpose of in part securing and indemnifying the said Secretary of State in Council his successors and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted embezzled stolen mis-spent lost misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by himself the said or any person serving under him the said or by any other

person or persons whomsoever whether in the service of Government or otherwise AND WHEREAS the said and the said and as his the said sureties in that behalf have entered into the above bond in the penal sum of Rupees conditioned for the due performance by him the said of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and the indemnity of the said Secretary of State in Council and his servants against loss from or by reason of the acts or defaults of the said and of all and every the persons and person aforesaid NOW the condition of the above written bond is such that if the said has whilst he has held the said office of as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he the said shall whilst he shall hold the said office always duly perform and fulfil all and every the duties thereof aforesaid and further if the said and or one of them do and shall indemnify and save harmless the said Secretary of State in Council his successors and assigns the Government of Madras and all and every the person or persons who from time to time has or have held or shall hold or exercise the said office of District officer while the said has held or shall hold and enjoy the said office of as aforesaid of and from all and every loss and damage which during the time the said has held executed and enjoyed the said office has happened or been sustained or shall or may at any times or time hereafter during the time that he the said shall hold or exercise or act in the said office happen to or be sustained by the said Secretary of State in Council his successors or assigns the Government of Madras or the said District Officer for the time being by from or through the means of the neglect failure misconduct disobedience omission or insolvency of the said or any person serving under him the said or by from or through the consuming wasting embezzling stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he the said has acted or shall continue to act in the said office of as aforesaid then this obligation to be void and of no effect otherwise the same shall be and remain in full force and virtue PROVIDED ALWAYS and it is hereby declared and agreed by the said and with the said Secretary of State in Council that the Government promissory notes for Rupees so deposited as aforesaid or such other Government security or securities to the same amount as the District Officer for the time being or the Government of Madras may consent from time to

time to accept and receive and shall accordingly receive in lieu or exchange for the same and the interest thereof respectively shall be and remain with the said District Officer for the time being or the Government of Madras as and for part and additional security to the said Secretary of State in Council his successors and assigns for the purposes aforesaid with full power to the said Secretary of State in Council his successors or assigns or his or their officers and servants duly authorised in that behalf from time to time as occasion shall require to sell and dispose of the said Government securities or a sufficient portion thereof with the interest thereon and to apply the proceeds thereof in and towards the indemnity as aforesaid of the said Secretary of State in Council his successors and assigns as the case may require but nevertheless the interest of the said Government securities may in the meantime be paid over as the same shall be realised by the said District Officer for the time being or the Government of Madras if they shall think fit to the said provided further and it is hereby expressly agreed and declared between and by the said and the Secretary of State in Council that it shall be lawful for the said with the consent of the said District Officer or of other the person exercising his functions for the time being under the sanction of the Government of Madras first had and obtained to change and substitute for the said deposit of Government promissory notes for Rupees or any part thereof or for any substituted notes from time to time other notes of the same or other loans of the same or greater value without in any way affecting the obligation of the said bond or the liability of the said and as such securities as aforesaid IN WITNESS whereof the said and have hereunto set their respective hands and seals the day and year first above written.

The schedule above referred to.

Signed, sealed and delivered by the above-named }
In the presence of }

Signed sealed and delivered by the above-named }
In the presence of }

Signed sealed and delivered by the above-named }
In the presence of }

No. 8.

KNOW all men by these presents that we of and of

are held and firmly bound unto the Secretary of State for India in Council in the sum of Rupees to be paid to the said Secretary of State in Council his successors or assigns or his or their certain attorney or attorneys for which payment well and truly to be made we bind ourselves our heirs executors administrators and representatives jointly and every two of us bind ourselves our heirs executors administrators and representatives jointly and each of us binds himself his heirs executors administrators and representatives severally firmly by these presents sealed with our respective seals dated this day of 18 and each of us the said doth hereby for himself his heirs executors administrators and representatives covenant with the said Secretary of State in Council his successors and assigns that if any suit shall be brought touching the subject matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at Madras other than the said High Court in its ordinary original jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court in its extraordinary original jurisdiction.

WHEREAS the above bounden was on the day of 18 appointed to and now holds and exercises the office of at AND WHEREAS by virtue of such office the said has amongst other duties the care charge and oversight of and responsibility for the safe and proper storing and keeping in the places appointed for the custody thereof respectively of all money specie bullion coin jewels Government currency notes stamps and Government securities of whatever description gold silver copper lead goods stores chattels or effects stored and used at received into or despatched from the treasury of or paid deposited or brought into the said treasury by any person or persons whomsoever and for any purpose or purposes whatsoever AND WHEREAS the said as such as aforesaid is also responsible that all such moneys specie bullion coin jewels Government currency notes stamps and Government securities of whatsoever description gold silver copper lead goods stores chattels or effects hereinafter together only called "the said property" are and is of full measure and good quality when received into the said treasury and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to AND WHEREAS the said is bound whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact in the places aforesaid and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officers

may appoint AND WHEREAS the said is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to do AND WHEREAS the responsibility of the said for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said treasury and delivered over to and a full and complete discharge therefor obtained from such persons and places as the District Officer of or other the person exercising his functions for the time being under the sanction of the Government of Madras may direct AND WHEREAS the said has deposited in the Government Savings Bank at the sum of Rupees and the same is now standing at his credit in the said Government Savings Bank AND WHEREAS the said in consideration of his said appointment has delivered to and deposited with as such District Officer as aforesaid the pass book of him the said with the said Government Savings Bank at and all other vouchers and documents of him the said evidencing his title to the said sum of Rupees the particulars of which vouchers and documents are set forth and specified in the schedule hereunder written for the purpose of in part securing and indemnifying the said Secretary of State in Council his successors and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted embezzled stolen misspent lost misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by himself the said or any person serving under him the said or by any other person or persons whomsoever whether in the service of Government or otherwise AND WHEREAS the said and sureties in that behalf have entered into the above bond in the penal sum of Rs. conditioned for the due performance by him the said of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and the indemnity of the said Secretary of State in Council and his servants against loss from or by reason of the acts or defaults of the said and of all and every the person and person aforesaid. Now the condition of the above written bond is such that if the said has whilst he has held the said office of as aforesaid always duly perform-

ed and fulfilled the said duties of the said office and other the duties aforesaid and if he the said shall whilst he shall hold the said office always duly perform and fulfil all and every the duties thereof aforesaid and further if the said and or one of them do and shall indemnify and save harmless the said Secretary of State in Council his successors and assigns the Government of Madras and all and every the person or persons who from time to time has or have held or shall hold or exercise the said office of District Officer while the said has held or shall hold and enjoy the said office of as aforesaid of and from all and every loss and damage which during the time the said has held executed and enjoyed the said office has happened or been sustained or shall or may at any times or time hereafter during the time that he the said shall hold or exercise or act in the said office happen to or be sustained by the said Secretary of State in Council his successors or assigns the Government of Madras or the said District Officer for the time being by from or through the means of the neglect failure misconduct disobedience omission or insolvency of the said or of any person serving under him the said or by from or through the consuming wasting embezzling stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whatsoever whilst he the said has acted or shall continue to act in the said office of as aforesaid then this obligation to be void and of no effect otherwise the same shall be and remain in full force and virtue provided always and it is hereby declared and agreed by the said and with the said Secretary of State in Council that the said sum of Rs. so deposited as aforesaid and the interest thereof shall be and remain at the disposal of the said district officer for the time being or the Government of Madras as and for part and additional security to the said Secretary of State in Council his successors and assigns for the purposes aforesaid with full power to the said Secretary of State in Council his successors or assigns or his or their officer and servants duly authorised in that behalf from time to time as occasion shall require to obtain and receive payment of the said sum of Rs. or a sufficient portion thereof with the interest thereon and to apply the same in and towards the idemnity as aforesaid of the said Secretary of State in Council his successors and assigns as the case may require, but nevertheless the interest of the said sum of Rs. may in the meantime be paid over as the same shall be realized by the said district officer for the being or the Government of Madras if they shall think fit to the said

In witness whereof the said and

have hereunto set their respective hands and seals the day and year first above written.

The schedule above referred to.

Signed sealed and delivered by the abovenamed }
In the presence of }

Signed sealed and delivered by the abovenamed }
In the presence of }

Signed sealed and delivered by the abovenamed }
In the presence of }

No. 9.

KNOW all men by these presents that we of and of are held and firmly bound unto the Secretary of State for India in Council in the sum of Rupees to be paid to the said Secretary of State in Council his successors or assigns or his or their certain attorney or attorneys for which payment well and truly to be made we bind ourselves our heirs executors administrators and representatives jointly and every two of us bind ourselves our heirs executors administrators and representatives jointly and each of us binds himself his heirs executors administrators and representatives severally firmly by these presents sealed with our respective seals dated this day of 18 and each of us the said doth hereby for himself his heirs executors administrators and representatives covenant with the said Secretary of State in Council his successors and assigns that if any suit shall be brought touching the subject matter of this obligation or the condition hereunder written in any court subject to the High Court of Judicature at Madras other than the said High Court in its ordinary original jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court in its extraordinary original jurisdiction.

Whereas the above bounden was on the day of 18 appointed to and now holds and exercises the office of at and whereas by virtue of such office the said has amongst other duties the care charge and oversight of and responsibility for the safe and proper storing and keeping in the places appointed for the custody thereof respectively of all money specie bullion coin jewels Government currency

notes stamps and Government securities of whatever description gold silver copper lead goods stores chattels or effects stored and used at received into or despatched from the treasury of or paid deposited or brought into the said treasury by any person or persons whomsoever and for any purpose or purposes whatsoever AND WHEREAS the said as such as aforesaid is also responsible that all such moneys specie bullion coin jewels Government currency notes stamps and Government securities of whatsoever description gold silver copper lead goods stores chattels or effects hereinafter together only called "the said property" are and is of full measure and good quality when received into the said treasury and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to AND WHEREAS the said is bound whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact in the places aforesaid and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officers may appoint AND WHEREAS the said is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to do AND WHEREAS the responsibility of the said for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said treasury and delivered over to and a full and complete discharge therefor obtained from such persons and places as the District Officer of or other the person exercising his functions for the time being under the sanction of the Government of Madras may direct AND WHEREAS the said in consideration of his said appointment has delivered to and deposited with as such District officer as aforesaid the sum of Rs. in cash for the purpose of in part securing and indemnifying the said Secretary of State in Council his successors and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted embezzled stolen mis-spent lost misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by himself the said or any person serving under him the said or by any other person or persons whomsoever whether in the service of Government or otherwise AND WHEREAS the said and the

said and as his the said sureties in that behalf have entered into the above bond in the penal sum of Rupees conditioned for the due performance by him the said of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and the indemnity of the said Secretary of State in Council and his servants against loss from or by reason of the acts or defaults of the said and of all and every the persons and person aforesaid. Now the condition of the above written bond is such that if the said has whilst he has held the said office of as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he the said shall whilst he shall hold the said office always duly perform and fulfil all and every the duties thereof aforesaid and further if the said and or one of them do and shall indemnify and save harmless the said Secretary of State in Council his successors and assigns the Government of Madras and all and every the person or persons who from time to time has or have held or shall hold or exercise the said office of District officer while the said has held or shall hold and enjoy the said office of as aforesaid of and from all and every loss and damage which during the time the said has held executed and enjoyed the said office has happened or been sustained or shall or may at any times or time hereafter during the time that he the said shall hold or exercise or act in the said office happen to or be sustained by the said Secretary of State in Council his successors or assigns the Government of Madras or the said District Officer for the time being by from or through the means of the neglect failure misconduct disobedience omission or insolvency of the said or of any person serving under him the said or by from or through the consuming wasting embezzling stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he the said has acted or shall continue to act in the said office of as aforesaid then this obligation to be void and of no effect otherwise the same shall be and remain in full force and virtue provided always and it is hereby declared and agreed by the said and with the said Secretary of State in Council that the sum of Rupees so deposited as aforesaid shall be and remain with the said district officer for the time being or the Government of Madras as and for part and additional security to the said Secretary of State in Council his successors and assigns for the purposes aforesaid with full power to the said Secretary of State in Council his successors or as-

signs or his or their officers and servants duly authorised in that behalf from time to time as occasion shall require to apply the same or a sufficient portion thereof in and towards the indemnity as aforesaid for the said Secretary of State in Council his successors and assigns as the case may require. In witness whereof the said and have hereunto set their respective hands and seals the day and ye ar first above written.

Signed sealed and delivered by the above named }
In the presence of }

Signed sealed and delivered by the above named }
In the presence of }

Signed sealed and delivered by the above named }
In the presence of }

No. 10.

KNOW all men by these presents that we of of and are held and firmly bound unto the Secretary of State for India in Council in the sum of Rs. to be paid to the said Secretary of State in Council his successors or assigns or his or their certain attorney or attorneys for which payment well and truly to be made we bind ourselves our heirs executors administrators and representatives jointly and every two of us bind ourselves our heirs executors administrators and representatives jointly and each of us binds himself his heirs executors administrators and representatives severally firmly by these presents sealed with our respective seals dated this day of 18 and each of us the said doth hereby for himself his heirs executors administrators and representatives covenant with the said Secretary of State in Council his successors and assigns that if any suit shall be brought touching the subject-matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at Madras other than the said High Court in its Ordinary Original Jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court in its extraordinary original jurisdiction.

WHEREAS the above bounden was on the day of 18 appointed to and now holds and exercises the office of at AND WHEREAS by virtue of such office the said has amongst other duties the care charge and oversight of and responsibility for the safe and proper storing and keeping in the places appointed for the custody thereof respectively of all money specie bullion coin jewels Government currency notes stamps and Government securities of whatever description gold silver copper lead goods stores chattels or effects stored and used at received into or despatched from the treasury of or paid deposited or brought into the said treasury by any person or persons whomsoever and for any purpose or purposes whatsoever AND WHEREAS the said as such as aforesaid is also responsible that all such moneys specie bullion coin jewels Government currency notes stamps and Government securities of whatsoever description gold silver copper lead goods stores chattels or effects hereinafter together only called "the said property" are and is of full measure and good quality when received into the said Treasury and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to AND WHEREAS the said is bound whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact in the places aforesaid and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officers may appoint AND WHEREAS the said is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to do and whereas the responsibility of the said for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said Treasury and delivered over to and a full and complete discharge therefor obtained from such persons and places as the District Officer of or other the person exercising his functions for the time being under the sanction of the Government of Madras may direct and whereas the said has requested the said and to join with him the said in the above written bond or obligation for the purpose of securing and indemnifying the said Secretary of State in Council his successors and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted embezzled stolen mis-spent lost misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by himself the said or any person serving under him the said or by

any other person or persons whomsoever whether in the service of Government or otherwise AND WHEREAS the said and the said and as his the said sureties in that behalf have entered into the above bond in the penal sum of Rs. conditioned for the due performance by him the said of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and the indemnity of the said Secretary of State in Council and his servants against loss from or by reason of the acts or defaults of the said and of all and every the persons and person aforesaid. Now the condition of the above written bond is such that if the said has whilst he has held the said office of as aforesaid always duly performed and fulfilled the said duties of the said office and other duties aforesaid and if he the said shall whilst he shall hold the said office always duly perform and fulfil all and every the duties thereof aforesaid and further if the said and or one of them do and shall indemnify and save harmless the said Secretary of State in Council his successors and assigns the Government of Madras and all and every the person or persons who from time to time has or have held or shall hold or exercise the said office of District Officer while the said has held or shall hold and enjoy the said office of as aforesaid of and from all and every loss and damage which during the time the said has held executed and enjoyed the said office has happened or been sustained or shall or may at any times or time hereafter during the time that he the said shall hold or exercise or act in the said office happen to or be sustained by the said Secretary of State in Council his successors or assigns the Government of Madras or the said District Officer for the time being by from or through the means of the neglect failure misconduct disobedience omission or insolvency of the said or of any person serving under him the said or by from or through the consuming wasting embezzling stealing mis-spending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he the said has acted or shall continue to act in the said office of as aforesaid then this obligation to be void and of no effect otherwise the same shall be and remain in full force and virtue. In witness whereof the said and have hereunto set their respective hands and seals the day and year first above written.

Signed sealed and delivered by the abovenamed }

In the presence of

Signed sealed and delivered by the abovenamed }

In the presence of

Signed sealed and delivered by the abovenamed }

In the presence of

No. 11.

KNOW all men by these presents that we of of and of are held and firmly bound unto the Secretary of State for India in Council in the sum of Rupees to be paid to the said Secretary of State in Council his successors or assigns or his or their certain attorney or attorneys for which payment well and truly to be made we bind ourselves our heirs executors administrators and representatives jointly and every two of us bind ourselves our heirs executors administrators and representatives jointly and each of us binds himself his heirs executors administrators and representatives severally firmly by these presents sealed with our respective seals dated this day of 18 and each of us the said doth hereby for himself his heirs executors administrators and representatives covenant with the said Secretary of State in Council his successors and assigns that if any suit shall be brought touching the subject matter of this obligation or the condition hereunder written in any court subject to the High Court of Judicature at Madras other than the said High Court in its ordinary original jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court in its extraordinary original jurisdiction.

WHEREAS the above bounden was on the day of 18 appointed to and now holds and exercises the office of at AND WHEREAS by virtue of such office the said has amongst other duties the care charge and oversight of and responsibility for the safe and proper storing and keeping in the places appointed for the custody thereof respectively of all money specie bullion coin jewels Government currency notes, stamps and Government securities of whatever description gold silver copper lead goods stores chattels or effects stored and used as received into or despatched from the treasury of or paid deposited or brought into the said treasury by any person or persons whomsoever and for any purpose or purposes whatsoever AND WHEREAS the said as such as aforesaid is also responsible that all such moneys specie bullion coin

jewels Government currency notes stamps and Government securities of whatsoever description gold silver copper lead goods stores chattels or effects hereinafter together only called "the said property" are and is of full measure and good quality when received into the said treasury and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to AND WHEREAS the said is bound whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact in the places aforesaid and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officers may appoint AND WHEREAS the said is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to do AND WHEREAS the responsibility of the said for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said treasury and delivered over to and a full and complete discharge therefor obtained from such persons and places as the District Officer of or other the person exercising his functions for the time being under the sanction of the Government of Madras may direct AND WHEREAS the said is possessed of or otherwise well and sufficiently entitled to the immoveable property in the first schedule hereunder written particularly mentioned and described AND WHEREAS the said in consideration of his said appointment has delivered to and deposited with as such District officer as aforesaid the several instruments of title and documents relating to such immoveable property the particulars of which several instruments of title and documents are set forth and specified in the second schedule hereunder written for the purpose of in part securing and indemnifying the said Secretary of State in Council his successors and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted embezzled stolen mis-spent lost misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by himself the said or any person serving under him the said or by any other person or persons whomsoever whether in the service of Government or otherwise AND WHEREAS the said and the said

and as his the said sureties in that behalf have entered into the above bond in the penal sum of Rupees conditioned for the due performance by him the said of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and the indemnity of the said Secretary of State in Council and his servants against loss from or by reason of the acts or defaults of the said and of all and every the persons and person aforesaid. Now the condition of the above written bond is such that if the said has whilst he has held the said office of as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if the said shall whilst he shall hold the said office always duly perform and fulfil all and every the duties thereof aforesaid and further if the said and or one of them do and shall indemnify and save harmless the said Secretary of State in Council his successors and assigns the Government of Madras and all and every the person or persons who from time to time has or have held or shall hold or exercise the said office of District officer while the said has held or shall hold and enjoy the said office of as aforesaid of and from all and every loss and damage which during the time the said has held executed and enjoyed the said office has happened or been sustained or shall or may at any times or time hereafter during the time that he the said shall hold or exercise or act in the said office happen to or be sustained by the said Secretary of State in Council his successors or assigns the Government of Madras or the said District Officer for the time being by from or through the means of neglect failure misconduct disobedience omission or insolvency of the said or of any person serving under him the said or by from or through the consuming wasting embezzling stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he the said has acted or shall continue to act in the said office of as aforesaid then this obligation to be void and of no effect otherwise the same shall be and remain in full force and virtue provided always and it is hereby declared and agreed by the said and with the said Secretary of State in Council that the said immoveable property comprised in the said instruments of title and documents so deposited as aforesaid shall be and remain as and for part and additional security to the said Secretary of State in Council his successors and assigns for the purposes aforesaid with full power to the said Secretary of State in Council his successors or assigns

or his or their officers and servants duly authorised in that behalf from time to time as occasion shall require to sell and dispose of the said immovable property or a sufficient portion thereof and to apply the proceeds thereof in and towards the indemnity as aforesaid of the said Secretary of State in Council his successors and assigns as the case may require but nevertheless the income and profits of the said immovable property may in the meantime be realised and received by the said have

In witness whereof the said and hereunto set their respective hands and seals the day and year first above written.

The first schedule above referred to.

The second schedule above referred to.

Signed sealed and delivered by the above named }
In the presence of }

Signed sealed and delivered by the above named }
In the presence of }

Signed sealed and delivered by the above named }
In the presence of }

No. 12.

KNOW all men by these presents that we of of and are held and firmly bound unto the Secretary of State for India in Council in the sum of Rs. to be paid to the said Secretary of State in Council his successors or assigns or his or their certain attorney or attorneys for which payment well and truly to be made we bind ourselves our heirs executors administrators and representatives jointly and every two of us bind ourselves our heirs executors administrators and representatives jointly and each of us binds himself his heirs executors administrators and representatives severally firmly by these presents sealed with our respective seals dated this day of 18 and each of us the said doth hereby for himself his heirs executors administrators and representatives covenant with the said Secretary of State in Council his successors and assigns that if any suit shall be brought touching the subject-matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at Madras other than the said High Court in its Ordinary Original Jurisdiction the same shall and may at the instance of the said Secretary of State in Council

be removed into tried and determined by the said High Court in its extraordinary original jurisdiction.

WHEREAS the above bounden was on the day of 18 appointed to and now holds and exercises the office of at AND WHEREAS by virtue of such office the said has amongst other duties the care charge and oversight of and responsibility for the safe and proper storing and keeping in the places appointed for the custody thereof respectively of all money specie bullion coin jewels Government currency notes stamps and Government securities of whatever description gold silver copper lead goods stores chattels or effects stored and used at received into or despatched from the treasury of or paid deposited or brought into the said treasury by any person or persons whomsoever and for any purpose or purposes whatsoever AND WHEREAS the said as such as aforesaid is also responsible that all such moneys specie bullion coin jewels Government currency notes stamps and Government securities of whatsoever description gold silver copper lead goods stores chattels or effects hereinafter together only called "the said property" are and is of full measure and good quality when received into the said treasury and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to AND WHEREAS the said is bound whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact in the places aforesaid and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officers may appoint AND WHEREAS the said is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to do AND WHEREAS the responsibility of the said for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said treasury and delivered over to and a full and complete discharge therefor obtained from such persons and places as the District Officer of or other the person exercising his functions for the time being under the sanction of the Government of Madras may direct AND WHEREAS the said in consideration of his said appointment has delivered to and deposited with as such District Officer as

aforesaid the several jewels articles and things of which the particulars are set forth and specified in the schedule hereunder written for the purpose of in part securing and indemnifying the said Secretary of State in Council his successors and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted embezzled stolen misspent lost misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by himself the said or any person serving under him the said or by any other person or persons whomsoever whether in the service of Government or otherwise AND WHEREAS the said and the said and as his the said sureties in that behalf have entered into the above bond in the penal sum of Rs. conditioned for the due performance by him the said of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and the indemnity of the said Secretary of State in Council and his servants against loss from or by reason of the acts or defaults of the said and of all and every the persons and person aforesaid. Now the condition of the above written bond is such that if the said has whilst he has held the said office of as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he the said shall whilst he shall hold the said office always duly perform and fulfil all and every the duties thereof aforesaid and further if the said and or one of them do and shall indemnify and save harmless the said Secretary of State in Council his successors and assigns the Government of Madras and all and every the person or persons who from time to time has or have held or shall hold or exercise the said office of District Officer while the said has held or shall hold and enjoy the said office of as aforesaid of and from all and every loss and damage which during the time the said has held executed and enjoyed the said office has happened or been sustained or shall or may at any times or time hereafter during the time that he the said shall hold or exercise or act in the said office happen to or be sustained by the said Secretary of State in Council his successors or assigns the Government of Madras or the said District Officer for the time being by from or through the means of the neglect failure misconduct disobedience omission or insolvency of the said or of any person serving under him the said or by from or through the consuming wasting embezzling stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the

said property or any part or parts thereof by any person or persons whomsoever whilst he the said has acted or shall continue to act in the said office of as aforesaid then this obligation to be void and of no effect otherwise the same shall be and remain in full force and virtue provided always and it is hereby declared and agreed by the said and with the said Secretary of State in Council that the jewels articles and things so deposited as aforesaid or such other jewels articles and things as the district officer for the time being or the Government of Madras may consent from time to time to accept and receive and shall accordingly receive in lieu or exchange for the same shall be and remain with the said district officer for the time being or the Government of Madras as and for part and additional security to the said Secretary of State in Council his successors and assigns for the purposes aforesaid with full power to the said Secretary of State in Council his successors or assigns or his or their officers and servants duly authorized in that behalf from time to time as occasion shall require to sell and dispose of the said jewels articles and things or a sufficient portion thereof and to apply the proceeds thereof in and towards the indemnity as aforesaid of the said Secretary of State in Council his successors and assigns as the case may require provided further and it is hereby expressly agreed and declared between and by the said and the Secretary of State in Council that it shall be lawful for the said with the consent of the said district officer or of other the person exercising his functions for the time being under the sanction of the Government of Madras first had and obtained to change and substitute for the said deposit of jewels articles and things or any part thereof or for any substituted jewels articles and things from time to time other jewels articles and things of the same or greater value without in any way affecting the obligation of the said bond or the liability of the said and as such securities as aforesaid in witness whereof the said and have hereunto set their respective hands and seals the day and year first above written.

The schedule above referred to.

Signed sealed and delivered by the abovenamed }
In the presence of }

Signed sealed and delivered by the abovenamed }
In the presence of }

Signed sealed and delivered by the abovenamed }
In the presence of }

No. 13.

KNOW all men by these presents that we of of and of are held and firmly bound unto the Secretary of State for India in Council in the sum of Rupees to be paid to the said Secretary of State in Council his successors or assigns or his or their certain attorney or attorneys for which payment well and truly to be made we bind ourselves our heirs executors administrators and representatives jointly and every two of us bind ourselves our heirs executors administrators and representatives jointly and each of us binds himself his heirs executors administrators and representatives severally firmly by these presents sealed with our respective seals dated this day of 18 and each of us the said doth hereby for himself his heirs executors administrators and representatives covenant with the said Secretary of State in Council his successors and assigns that if any suit shall be brought touching the subject matter of this obligation or the condition hereunder written in any court subject to the High Court of Judicature at Madras other than the said High Court in its ordinary original jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court in its extraordinary original jurisdiction.

WHEREAS the above bounden was on the day of 18 appointed to and now holds and exercises the office of shroff at AND WHEREAS the said as such shroff as aforesaid is responsible that all moneys specie bullion coin jewels Government currency notes stamps and Government securities of whatsoever description gold silver copper lead goods stores chattels or effects stored and used at received into or despatched from the treasury of or paid deposited or brought into the said treasury by any person or persons whomsoever and for any purpose or purposes whatsoever (hereinafter together only called "the said property") are and is of full measure and good quality when received into the said treasury and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to AND WHEREAS the said is bound whenever called upon so to do to account to his superior officers for the said property and every part thereof and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officers may appoint AND WHEREAS the said is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to

prepare and submit such returns and such accounts as he may from time to time be called upon to do AND WHEREAS the responsibility of the said for the said property and every part thereof does not cease until the same has been duly accounted for or been duly despatched from the said treasury and delivered over to and a full and complete discharge therefor obtained from such persons and places as the District Officer of or other the person exercising his functions for the time being under the sanction of the Government of Madras may direct AND WHEREAS the said in consideration of his said appointment has delivered to and deposited with and endorsed over to as such District Officer as aforesaid the several Government securities to the extent of Rs. of which the numbers amounts and other particulars are set forth and specified in the schedule hereunder written for the purpose of in part securing and indemnifying the said Secretary of State in Council his successors and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted embezzled stolen misspent lost misapplied or otherwise dishonestly negligently or by or through oversight or violence made way or parted with by himself the said or any person serving under him the said or by any other person or persons whomsoever whether in the service of Government or otherwise AND WHEREAS the said and the said and as his the said sureties in that behalf have entered into the above bond in the penal sum of Rupees conditioned for the due performance by him the said of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and the indemnity of the said Secretary of State in Council and his servants against loss from or by reason of the acts or defaults of the said and of all and every the persons and person aforesaid. Now the condition of the above written bond is such that if the said has whilst he has held the said office of shroff as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he the said shall whilst he shall hold the said office always duly perform and fulfil all and every the duties thereof aforesaid and further if the said or one of them do and shall indemnify and save harmless the said Secretary of State in Council his successors and assigns the Government of Madras and all and every the person or persons who from time to time has or have held or shall hold or exercise the said office of District officer while the said has held or shall

of and from all and every loss and damage which during the time the said has held executed and enjoyed the said office has happened or been sustained or shall or may at any times or time hereafter during the time that he the said shall hold or exercise or act in the said office happen to or be sustained by the said Secretary of State in Council his successors or assigns the Government of Madras or the said District Officer for the time being by from or through the means of the neglect failure misconduct disobedience omission or insolvency of the said or any person serving under him the said or by from or through the consuming wasting embezzling stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he the said has acted or shall continue to act in the said office of shroff as aforesaid then this obligation to be viod and of no effect otherwise the same shall be and remain in full force and virtue provided always and it is hereby declared and agreed by the said and with the said Secretary of State in Council that the Government promissory notes for Rupees so deposited as aforesaid or such other Government security or securities to the same amount as the district officer for the time being or the Government of Madras may consent from time to time to accept and receive and shall accordingly receive in lieu or exchange for the same and the interest thereof respectively shall be and remain with the said District Officer for the time being or the Government of Madras as and for part and additional security to the said Secretary of State in Council his successors and assigns for the purposes aforesaid with full power to the said Secretary of State in Council his successors or assigns or his or their officers and servants duly authorised in that behalf from time to time as occasion shall require to sell and dispose of the said Government securities or a sufficient portion thereof with the interest thereon and to apply the proceeds thereof in and towards the indemnity as aforesaid of the said Secretary of State in Council his successors and assigns as the case may require but nevertheless the interest of the said Government securities may in the meantime be paid over as the same shall be realised by the said District Officer for the time being or the Government of Madras if they shall think fit to the said provided further and it is hereby expressly agreed and declared between and by the said and the Secretary of State in Council that it shall be lawful for the said with the consent of the said District Officer or of other the person exercising his functions for the time being under the sanction of the Government of Madras first had and obtained to

change and substitute for the said deposit of Government promissory notes for Rupees or any part thereof or for any substituted notes from time to time other notes of the same or other loans of the same or greater value without in any way affecting the obligation of the said bond or the liability of the said and as such securities as aforesaid. In witness whereof the said and have hereunto set their respective hands and seals the day and year first above written.

The schedule above referred to.

Signed sealed and delivered by the abovenamed
In the presence of

Signed sealed and delivered by the abovenamed
In the presence of

Signed sealed and delivered by the abovenamed
In the presence of

No. 14.

KNOW all men by these presents that we of of and of are held and firmly bound unto the Secretary of State for India in Council in the sum of Rs. to be paid to the said Secretary of State in Council his successors or assigns or his or their certain attorney or attorneys for which payment well and truly to be made we bind ourselves our heirs executors administrators and representatives jointly and every two of us bind ourselves our heirs executors administrators and representatives jointly and each of us binds himself his heirs executors administrators and representatives severally firmly by these presents sealed with our respective seals dated this day of 18 and each of us the said doth hereby for himself his heirs executors administrators and representatives covenant with the said Secretary of State in Council his successors and assigns that if any suit shall be brought touching the subject matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at Madras other than the said High Court in its Ordinary Original Jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court in its extraordinary original jurisdiction.

WHEREAS the above bounden was on the day of 18 appointed to and now holds and exercises the office of shroff at AND WHEREAS the said as such shroff as aforesaid is responsible that all moneys specie bullion coin jewels Government currency notes stamps and Government securities of whatsoever description gold silver copper lead goods stores chattels or effects stored and used at received into or despatched from the treasury of or paid deposited or brought into the said treasury by any person or persons whomsoever and for any purpose or purposes whatsoever (hereinafter together only called "the said property") are and is of full measure and good quality when received into the said treasury and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to AND WHEREAS the said is bound whenever called upon so to do to account to his superior officers for the said property and every part thereof and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officers may appoint AND WHEREAS the said is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to do AND WHEREAS the responsibility of the said for the said property and every part thereof does not cease until the same has been duly accounted for or been duly despatched from the said treasury and delivered over to and a full and complete discharge therefor obtained from such persons and places as the District Officer of or other the person exercising his functions for the time being under the sanction of the Government of Madras may direct AND WHEREAS the said has deposited in the Government savings bank at the sum of Rupees and the same is now standing at his credit in the said Government savings bank AND WHEREAS the said in consideration of his said appointment has delivered to and deposited with as such District Officer as aforesaid the pass book of him the said with the said Government savings bank at and all other vouchers and documents of him the said evidencing his title to the said sum of Rupees the particulars of which vouchers and documents are set forth and specified in the schedule hereunder written for the purpose of in part securing and indemnifying the said Secretary of State in Council his successors and assigns against all loss and damage which he or they might or may

in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted embezzled stolen misspent lost misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by himself the said or any person serving under him the said or by any other person or persons whomsoever whether in the service of Government or otherwise AND WHEREAS the said and the said and as his the said sureties in that behalf have entered into the above bond in the penal sum of Rs. conditioned for the due performance by him the said or the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and the indemnity of the said Secretary of State in Council and his servants against loss from or by reason of the acts or defaults of the said and of all and every the persons and person aforesaid now the condition of the above written bond is such that if the said has whilst he has held the said office of shroff as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he the said shall whilst he shall hold the said office always duly perform and fulfil all and every the duties thereof aforesaid and further if the said and or one of them do and shall indemnify and save harmless the said Secretary of State in Council his successors and assigns the Government of Madras and all and every the person or persons who from time to time has or have held or shall hold or exercise the said office of District Officer while the said has held or shall hold and enjoy the said office of shroff as aforesaid of and from all and every loss and damage which during the time the said has held executed and enjoyed the said office has happened or been sustained or shall or may at any times or time hereafter during the time that he the said shall hold or exercise or act in the said office happen to or be sustained by the said Secretary of State in Council his successors or assigns the Government of Madras or the said District Officer for the time being by from or through the means of the neglect failure misconduct disobedience omission or insolvency of the said or of any person serving under him the said or by from or through the consuming wasting embezzling stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he the said has acted or shall continue to act in the said office of shroff as aforesaid then this obligation to be void and of no effect otherwise the same shall be and remain in full force and virtue provided always and it is

hereby declared and agreed by the said and with the said Secretary of State in Council that the said sum of Rs. so deposited as aforesaid and the interest thereof shall be and remain at the disposal of the said district officer for the time being or the Government of Madras as and for part and additional security to the said Secretary of State in Council his successors and assigns for the purposes aforesaid with full power to the said Secretary of State in Council his successors or assigns or his or their officers and servants duly authorised in that behalf from time to time as occasion shall require to obtain and receive payment of the said sum of Rs. or a sufficient portion thereof with the interest thereon and to apply the same in and towards the indemnity as aforesaid of the said Secretary of State in Council his successors and assigns as the case may require but nevertheless the interest of the said sum of Rs. may in the meantime be paid over as the same shall be realized by the said district officer for the time being or the Government of Madras if they shall think fit to the said.

in witness thereof the said and have hereunto set their respective hands and seals the day and year first above written.

The schedule above referred to.

Signed sealed and delivered by the abovenamed
In the presence of

Signed sealed and delivered by the abovenamed
In the presence of

Signed sealed and delivered by the abovenamed
In the presence of

No. 15.

KNOW all men by these presents that we of and of are held and firmly bound unto the Secretary of State for India in Council in the sum of Rupees to be paid to the said Secretary of State in Council his successors or assigns or his or their certain attorney or attorneys for which payment well and truly to be made we bind ourselves our heirs executors, administrators and representatives jointly and every two of us bind ourselves our heirs executors administrators representatives jointly and each of us binds himself his heirs executors administrators and representatives severally firmly by these presents sealed with our respective seals dated this day of 18 and each of us

the said doth hereby for himself his heirs executors administrators and representatives covenant with the said Secretary of State in Council his successors and assigns that if any suit shall be brought touching the subject matter of this obligation or the condition hereunder written in any court subject to the High Court of Judicature at Madras other than the said High Court in its ordinary original jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court in its extraordinary original jurisdiction.

WHEREAS the above bounden was on the day of 18 appointed to and now holds and exercises the office of shroff at AND WHEREAS the said as such shroff as aforesaid is responsible that all moneys specie bullion coin jewels Government currency notes stamps and Government securities of whatsoever description gold silver copper lead goods stores chattels or effects stored and used at received into or despatched from the treasury of or paid deposited or brought into the said treasury by any person or persons whomsoever and for any purpose or purposes whatsoever (hereinafter together only called "the said property") are and is of full measure and good quality when received into the said treasury and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to AND WHEREAS the said is bound whenever called upon so to do to account to his superior officers for the said property and every part thereof and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officers may appoint AND WHEREAS the said is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to do AND WHEREAS the responsibility of the said for the said property and every part thereof does not cease until the same has been duly accounted for or been duly despatched from the said treasury and delivered over to and a full and complete discharge therefor obtained from such persons and places as the District Officer of or other the person exercising his functions for the time being under the sanction of the Government of Madras may direct AND WHEREAS the said in consideration of his said appointment has delivered to and deposited with as such District Officer as aforesaid the sum of Rupees in cash for the purpose of in part securing and indemnifying the said Secretary of State in Council his successors and

assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted embezzled stolen misspent lost misapplied or otherwise dishonestly negligently or by or through oversight or violence made way or parted with by himself the said
or any person serving under him the said
or by any other person or persons whomsoever whether in the service of Government or otherwise AND WHEREAS the said and the said and as his the said sureties in that behalf have entered into the above bond in the penal sum of Rupees conditioned for the due performance by him the said of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and the indemnity of the said Secretary of State in Council and his servants against loss from or by reason of the acts or defaults of the said and of all and every the persons and person aforesaid now the condition of the above written bond is such that if the said has whilst he has held the said office of shroff as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he the said shall whilst he shall hold the said office always duly perform and fulfil all and every the duties thereof aforesaid and further if the said and or one of them do and shall indemnify and save harmless the said Secretary of State in Council his successors and assigns the Government of Madras and all and every the person or persons who from time to time has or have held or shall hold or exercise the said office of District officer while the said has held or shall hold and enjoy the said office of shroff as aforesaid of and from all and every loss and damage which during the time the said has held executed and enjoyed the said office has happened or been sustained or shall or may at any times or time hereafter during the time that he the said shall hold or exercise or act in the said office happen to or be sustained by the said Secretary of State in Council his successors or assigns the Government of Madras or the said District Officer for the time being by from or through the means of the neglect failure misconduct disobedience omission or insolvency of the said or of any person serving under him the said or by from or through the consuming wasting embezzling stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he the said has acted or shall continue to act in the said office of shroff as

aforesaid then this obligation to be void and of no effect otherwise the same shall be and remain in full force and virtue provided always and it is hereby declared and agreed by the said and with the said Secretary of State in Council that the sum of Rupees so deposited as aforesaid shall be and remain with the said District Officer for the time being or the Government of Madras as and for part and additional security to the said Secretary of State in Council his successors and assigns for the purposes aforesaid with full power to the said Secretary of State in Council his successors or assigns or his or their officers and servants duly authorised in that behalf from time to time as occasion shall require to apply the same or a sufficient portion thereof in and towards the indemnity as aforesaid of the said Secretary of State in Council his successors and assigns as the case may require in witness whereof the said and have hereunto set their respective hands and seals the day and year first above written.

Signed sealed and delivered by the abovenamed
In the presence of

Signed sealed and delivered by the abovenamed
In the presence of

Signed sealed and delivered by the abovenamed
In the presence of

No. 16.

KNOW all men by these presents that we of of and of are held and firmly bound unto the Secretary of State for India in Council in the sum of Rs. to be paid to the said Secretary of State in Council his successors or assigns or his or their certain attorney or attorneys for which payment well and truly to be made we bind ourselves our heirs executors administrators and representatives jointly and every two of us bind ourselves our heirs executors administrators and representatives jointly and each of us binds himself his heirs executors administrators and representatives severally firmly by these presents sealed with our respective seals dated this day of 18 and each of us the said doth hereby for himself his heirs executors administrators and representatives covenant with the said Secretary of State in Council his successors and assigns that if any suit shall be brought touching the subject matter of this obliga-

tion or the condition hereunder written in any Court subject to the High Court of Judicature at Madras other than the said High Court in its Ordinary Original Jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court in its extraordinary original jurisdiction.

WHEREAS the above bounden was on the day of 18 appointed to and now holds and exercises the office of shroff at AND WHEREAS the said as such shroff as aforesaid is responsible that all moneys specie bullion coin jewels Government currency notes stamps and Government securities of whatsoever description gold silver copper lead goods stores chattels or effects stored and used at received into or despatched from the treasury of or paid deposited or brought into the said treasury by any person or persons whomsoever and for any purpose or purposes whatsoever (hereinafter together only called "the said property") are and is of full measure and good quality when received into the said treasury and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to AND WHEREAS the said is bound whenever called upon so to do to account to his superior officers for the said property and every part thereof and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officers may appoint AND WHEREAS the said is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to do AND WHEREAS the responsibility of the said for the said property and every part thereof does not cease until the same has been duly accounted for or been duly despatched from the said treasury and delivered over to and a full and complete discharge therefor obtained from such persons and places as the District Officer of or other the person exercising his functions for the time being under the sanction of the Government of Madras may direct AND WHEREAS the said has requested the said and to join with him the said in the above written bond or obligation for the purpose of securing and indemnifying the said Secretary of State in Council his successors and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted

embezzled stolen misspent lost misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by himself the said or any person serving under him the said or by any other person or persons whomsoever whether in the service of Government or otherwise AND WHEREAS the said and the said and as his the said sureties in that behalf have entered into the above bond in the penal sum of Rs. conditioned for the due performance by him the said of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and the indemnity of the said Secretary of State in Council and his servants against loss from or by reason of the acts or defaults of the said and of all and every the persons and person aforesaid now the condition of the above written bond is such that if the said has whilst he has held the said office of shroff as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he the said shall whilst he shall hold the said office always duly perform and fulfil all and every the duties thereof aforesaid and further if the said and or one of them do and shall indemnify and save harmless the said Secretary of State in Council his successors and assigns the Government of Madras and all and every the person or persons who from time to time has or have held or shall hold or exercise the said office of District Officer while the said has held or shall hold and enjoy the said office of shroff as aforesaid of and from all and every loss and damage which during the time the said has held executed and enjoyed the said office has happened or been sustained or shall or may at any times or time hereafter during the time that he the said shall hold or exercise or act in the said office happen to or be sustained by the said Secretary of State in Council his successors or assigns the Government of Madras or the said district officer for the time being by from or through the means of the neglect failure misconduct disobedience omission or insolvency of the said or of any person serving under him the said or by from or through the consuming wasting embezzling stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he the said has acted or shall continue to act in the said office of shroff as aforesaid then this obligation to be void and of no effect otherwise the same shall be and remain in full force and virtue in witness whereof the said and have hereunto set their respective hands and seals the day and year first above written.

Signed sealed and delivered by the abovenamed }
In the presence of }

Signed sealed and delivered by the abovenamed }
In the presence of }

Signed sealed and delivered by the abovenamed }
In the presence of }

No. 17.

KNOW all men by these presents that we of and of are held and firmly bound unto the Secretary of State for India in Council in the sum of Rupees to be paid to the said Secretary of State in Council his successors or assigns or his or their certain attorney or attorneys for which payment well and truly to be made we bind ourselves our heirs executors administrators and representatives jointly and every two of us bind ourselves our heirs executors administrators representatives jointly and each of us binds himself his heirs executors administrators and representatives severally firmly by these presents sealed with our respective seals dated this day of 18 and each of us the said doth hereby for himself his heirs executors administrators and representatives covenant with the said Secretary of State in Council his successors and assigns that if any suit shall be brought touching the subject matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at Madras other than the said High Court in its ordinary original jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court in its extraordinary original jurisdiction.

WHEREAS the above bounden was on the day of 18 appointed to and now holds and exercises the office of shroff at AND WHEREAS the said as such shroff as aforesaid is responsible that all money specie bullion coin jewels Government currency notes stamps and Government securities of whatever description gold silver copper lead goods stores chattels or effects stored and used at received into or despatched from the treasury of or paid deposited or brought into the said treasury by any person or persons whomsoever and for any purpose or purposes whatsoever (hereinafter together only called "the said property") are and is

of full measure and good quality when received into the said Treasury and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to AND WHEREAS the said is bound whenever called upon so to do to account to his superior officers for the said property and every part thereof and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officers may appoint AND WHEREAS the said is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to do and whereas the responsibility of the said for the said property and every part thereof does not cease until the same has been duly accounted for or been duly despatched from the said Treasury and delivered over to and a full and complete discharge therefor obtained from such persons and places as the District Officer of or other the person exercising his functions for the time being under the sanction of the Government of Madras may direct and whereas the said is possessed of or otherwise well and sufficiently entitled to the immoveable property in the first schedule hereunder written particularly mentioned and described AND WHEREAS the said in consideration of his said appointment has delivered to and deposited with as such district officer as aforesaid the several instruments of title and documents relating to such immovable property the particulars of which several instruments of title and documents are set forth and specified in the second schedule hereunder written for the purpose of in part securing and indemnifying the said Secretary of State in Council his successors and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted embezzled stolen misspent lost misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by himself the said or by or any person serving under him the said or by any other person or persons whomsoever whether in the service of Government or otherwise AND WHEREAS the said and the said and as his the said sureties in that behalf have entered into the above bond in the penal sum of Rs. conditioned for the due performance by him the said of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and the indemnity of the said Secretary of State in Council and his servants against loss from or by

reason of the acts or defaults of the said and of all and every the persons and person aforesaid how the condition of the above written bond is such that if the said has whilst he has held the said office of shroff as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he the said shall whilst he shall hold the said office always duly perform and fulfil all and every the duties thereof aforesaid and further if the said or one of them do and shall indemnify and save harmless the said Secretary of State in Council his successors and assigns the Government of Madras and all and every the person or persons who from time to time has or have held or shall hold or exercise the said office of District Officer while the said has held or shall hold and enjoy the said office of shroff as aforesaid of and from all and every loss and damage which during the time the said has held executed and enjoyed the said office has happened or been sustained or shall or may at any times or time hereafter during the time that he the said shall hold or exercise or act in the said office happen to or be sustained by the said Secretary of State in Council his successors or assigns the Government of Madras or the said District Officer for the time being by from or through the means of the neglect failure misconduct disobedience omission or insolvency of the said or of any person serving under him the said or by from or through the consuming wasting embezzling stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he the said has acted or shall continue to act in the said office of shroff as aforesaid then this obligation to be void and of no effect otherwise the same shall be and remain in full force and virtue provided always and it is hereby declared and agreed by the said with the said Secretary of State in Council that the said immoveable property comprised in the said instruments of title and documents so deposited as aforesaid shall be and remain as and for part and additional security to the said Secretary of State in Council his successors and assigns for the purposes aforesaid with full power to the said Secretary of State in Council his successors or assigns or his or their officers and servants duly authorised in that behalf from time to time as occasion shall require to sell and dispose of the said immovable property or a sufficient portion thereof and to apply the proceeds thereof in and towards the indemnity as aforesaid of the said Secretary of State in Council his successors and assigns as the case may require but nevertheless the income and profits of the said immovable property may

in the meantime be realised and received by the said
in witness whereof the said and
have hereunto set their respective hands and seals the day and year first above written.

The first schedule above referred to.

The second schedule above referred to.

Signed sealed and delivered by the abovenamed }
In the presence of }

Signed sealed and delivered by the abovenamed }
In the presence of }

Signed sealed and delivered by the abovenamed }
In the presence of }

No. 18.

KNOW all men by these presents that we of of and of are held and firmly bound unto the Secretary of State for India in Council in the sum of Rs. to be paid to the said Secretary of State in Council his successors or assigns or his or their certain attorney or attorneys for which payment well and truly to be made we bind ourselves our heirs executors administrators and representatives jointly and every two of us bind ourselves our heirs executors administrators and representatives jointly and each of us binds himself his heirs executors administrators and representatives severally firmly by these presents sealed with our respective seals dated this day of 18 and each of us the said doth hereby for himself his heirs executors administrators and representatives covenant with the said Secretary of State in Council his successors and assigns that if any suit shall be brought touching the subject matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at Madras other than the said High Court in its Ordinary Original Jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court in its extraordinary original jurisdiction.

WHEREAS the above bounden was on the day of 18 appointed to and now holds and exercises the office of shroff at AND WHEREAS the said as such shroff as aforesaid is responsible that all moneys specie bullion coin jewels Government currency notes stamps

and Government securities of whatsoever description gold silver copper lead goods stores chattels or effects stored and used at received into or despatched from the treasury of or paid deposited or brought into the said treasury by any person or persons whomsoever and for any purpose or purposes whatsoever (hereinafter together only called "the said property") are and is of full measure and good quality when received into the said treasury and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to AND WHEREAS the said is bound whenever called upon so to do to account to his superior officers for the said property and every part thereof and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officers may appoint AND WHEREAS the said is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to do AND WHEREAS the responsibility of the said for the said property and every part thereof does not cease until the same has been duly accounted for or been duly despatched from the said treasury and delivered over to and a full and complete discharge therefor obtained from such persons and places as the District Officer of or other the person exercising his functions for the time being under the sanction of the Government of Madras may direct AND WHEREAS the said in consideration of his said appointment has delivered to and deposited with as such district officer as aforesaid the several jewels articles and things of which the particulars are set forth and specified in the schedule hereunder written for the purpose of in part securing and indemnifying the said Secretary of State in Council his successors and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted embezzled stolen misspent lost misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by himself the said or any person serving under him the said or by any other person or persons whomsoever whether in the service of Government or otherwise AND WHEREAS the said and the said and as his the said sureties in that behalf have entered into the above bond in the penal sum of Rs. conditioned for the due performance by him the said of the duties of the said office aforesaid and of

other the duties appertaining thereto or which may lawfully be required of him and the indemnity of the said Secretary of State in Council and his servants against loss from or by reason of the acts or defaults of the said and of all and every the persons and person aforesaid now the condition of the above written bond is such that if the said has whilst he has held the said office of shroff as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he the said shall whilst he shall hold the said office always duly perform and fulfil all and every the duties thereof aforesaid and further if the said or one of them do and shall indemnify and save harmless the said Secretary of State in Council his successors and assigns the Government of Madras and all and every the person or persons who from time to time has or have held or shall hold or exercise the said office of District Officer while the said has held or shall hold and enjoy the said office of shroff as aforesaid of and from all and every loss and damage which during the time the said has held executed and enjoyed the said office has happened or been sustained or shall or may at any times or time hereafter during the time that he the said shall hold or exercise or act in the said office happen to or be sustained by the said Secretary of State in Council his successors or assigns the Government of Madras or the said district officer for the time being by from or through the means of the neglect failure misconduct disobedience omission or insolvency of the said or of any person serving under him the said or by from or through the consuming wasting embezzling stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he the said has acted or shall continue to act in the said office of shroff as aforesaid then this obligation to be void and of no effect otherwise the same shall be and remain in full force and virtue provided always and it is hereby declared and agreed by the said and with the said Secretary of State in Council that the jewels articles and things so deposited as aforesaid or such other jewels articles and things as the district officer for the time being or the Government of Madras may consent from time to time to accept and receive and shall accordingly receive in lieu or exchange for the same shall be and remain with the said district officer for the time being or the Government of Madras as and for part and additional security to the said Secretary of State in Council his successors and assigns for the purposes aforesaid with full power to the said Secretary of State in Council his successors or assigns or his or their officers and servants duly authorized

in that behalf from time to time as occasion shall require to sell and dispose of the said jewels articles and things or a sufficient portion thereof and to apply the proceeds thereof in and towards the indemnity as aforesaid of the said Secretary of State in Council his successors and assigns as the case may require provided further and it is hereby expressly agreed and declared between and by the said and the Secretary of State in Council that it shall be lawful for the said with the consent of the said district officer or of other the person exercising his functions for the time being under the sanction of the Government of Madras first had and obtained to change and substitute for the said deposit of jewels articles and things or any part thereof or for any substituted jewels articles and things from time to time other jewels articles and things of the same or greater value without in any way affecting the obligation of the said bond or the liability of the said and as such securities as aforesaid in witness whereof the said and have hereunto set their respective hands and seals the day and year first above written.

The schedule above referred to.

Signed sealed and delivered by the abovenamed }
In the presence of }
Signed sealed and delivered by the abovenamed }
In the presence of }
Signed sealed and delivered by the abovenamed }
In the presence of }

Order 269.]

FORMS OF ADDRESS.

1.—Form of address from Upper Subordinates, Department Public Works, to Tahsildars.

சித்தூர்ஜில்லா சப் இஞ்சினியர் சித்தம்பலமுதலியார் காவேரிபாக்கம் தாலூக்கா தாசில்தார் சீதாராமையர் அவர்களுக்கு எழுதிக்கொண்டயாதாஸ்து.

கடைசியில் காவேரிபாக்கம் ஏரி மராமத்துக்கடந்த தேதியையும் அதற்காகப் பிடித்த செலவு தொகையையும் தாசில்தார் அவர்கள் தெரியப்படுத்தும்படி, சப் இஞ்சினியர் கோருகிறார்.

கஅசுஉ-ஹரு ஞன்மீ சுஉ. } சித்தம்பலமுதலியார், சப் இஞ்சினியர்.

சித்தூர்ஜில்லா சப் இஞ்சினியர் சித்தம்பலமுதலியார் காவேரிபாக்கம் தாலூக்கா தாசில்தார் சீதாராமையர் அவர்களுக்கு எழுதிக்கொண்டயாதாஸ்து.

கடைசியில் காவேரிபாக்கம் ஏரி மராமத்துக்கடந்த தேதியையும் அதற்காகப் பிடித்த செலவு தொகையையும் தாசில்தார் அவர்கள் தெரியப்படுத்தும்படி, சப் இஞ்சினியர் கோருகிறார்.

கஅசுஉ-ஹரு ஞன்மீ சுஉ. } சித்தம்பலமுதலியார், சப் இஞ்சினியர்.

சித்தூர்ஜில்லா சப் இஞ்சினியர் சித்தம்பலமுதலியார் காவேரிபாக்கம் தாலூக்கா தாசில்தார் சீதாராமையர் அவர்களுக்கு எழுதிக்கொண்டயாதாஸ்து.

కావేరిపాకం చెరువు కడపటితేప మరమ్మతుచేసిన తారీఖున్ను అందుకు తగులుపడి ఖర్చున్ను తహశీలుదారువారు తెలియచేసేలాగున సబ్ ఇంజినియరు కోరుతున్నారు.

ఇూఒఒ-సం॥ జూక్ నెల ర-తేది.

చిత్తంబలమొదలారి,
సబ్ ఇంజినియరు.

II.—Form of address from Tahsildars to Uupper Subordinates, of the Public Works Department.

காவேரிபாக்கம் தாலூக்கா தாசில்தார் சீதாராமையர் சித்தூர்ஜில்லா சப் இஞ்சினியர் சித்தம்பலமுதலியார் அவர்களுக்கு எழுதிக்கொண்டயாதாஸ்து.

இந்தமீ சுஉயில் சப் இஞ்சினியர் அவர்கள் எழுதிக்கொண்டயாதாஸ்துக்கு இவ்வாய் சென்றமீ கஉஉயில் காவேரிபாக்கம் ஏரி கடைசியில் மராமத்து செய்யப்பட்டதென்றும், அதற்காக இ00 ரூபாய் செலவு ஆனதென்றும் தாசில்தார் தெரியப்படுத்திக் கொள்ளுகிறார்.

கஅசுஉ-ஹரு ஞன்மீ சுஉ. } சீதாராமையர், தாசில்தார்.

కావేరిపాకం తాలూకా తహశీలుదారు సీతారామయ్య చిత్తూరిజిల్లా సబ్ ఇంజినియరు చిత్తంబలమొదలారిగారికి వ్రాసుకొన్న యాదాస్తు.

ఈ నెల ర-వ తేదిన సబ్ ఇంజినియరుగారు వ్రాసిన యాదాస్తుకు జవాబుగా పోయినెల ఇశ-వ తారీఖున కావేరిపాకం చెరువునకు కడపటితేప మరమ్మతుచేయబడినదనిన్ని అందుకు తగులుపడి ఖర్చు ౫00-రూపాయలు అయినవనిన్ని తహశీలుదారు తెలియచేయుచున్నారు.

ఇూఒఒ-సం॥ జూక్ నెల ఒ-తేది.

సీతారామయ్య,
తహశీలుదారు.

III.—Form of Memorandum of *Yadast* to be used by the undermentioned officers in addressing Tahsildars, Sub-Magistrates, and similar officials.

Public Works Department.	Revenue Survey.	Forest Conservancy.	Revenue Settlement.	Police.	Inam Commission.	Others.
1. Superintending Engineers. 2. Executive Engineers. 3. Assistant Engineers. of all grades	1. Deputy Superintendents. 2. Assistant Superintendents.	1. Deputy Conservator.	1. Assistant Directors.	1. Deputy Inspector General. 2. District Superintendents. 3. District Assistant Superintendents.	1. Assistants. 2. Deputy Collectors.	Civil Surgeons. Superintendents of Jails.

1-வது டிவிஜன் சூப்பிரின்டெண்டிங் இஞ்சினியர் மேஜர் லாபோர் துரை அவர்கள் காவேரிபாக்கம் தாலூக்கா தாசில்தார் சீதாராமையர் அவர்களுக்கு எழுதிவைத்த யாதாஸ்து.

கடைசியில் காவேரிபாக்கம் வரி மராமத்து நடந்த தேதியையும் அ தற்காகப் பிடித்த செலவு தொகையையும், தாசில்தார் அவர்கள் தெரி யப்படுத்தப்படி சூப்பிரின்டெண்டிங் இஞ்சினியர் கொருகிறார்.

கஅசுநி-வுல சுன்மோ கசுவ.

மேஜர் லாபோர்டு,
சூப்பிரின்டெண்டிங் இஞ்சினியர்.

ரு. டிவிஜன் சூப்பிரிண்டெண்டிங் இஞ்சினியர் மேஜர் லாபோர்துரை அவர்களுக்கு காவேரிபாக்கம் தாலூக்கா தாசில்தார் சீதாராமையர் எழுதிக்கொண்ட அர்ஜி.

நாளதுமோ சுவ தாங்கள் எழுதிய யாதாஸ்து வந்து சேர்ந்தது. காவேரிபாக்கம் வரியானது கடைசியில் போனமோ கஉதேதியில் மராமத்து செய்யப்பட்டது. அதற்குச் செலவானது ரூ. ரூ00, இந்த சங்கதி தத்துக்கு விசதமாவதாய் எழுதிக்கொண்டேன்.

சீதாராமையர்,
தாசில்தார்.

கஅசுநி-வுல சுன்மோ கஸ்டிவ.

ரு. டிவிஜன் சூப்பிரிண்டெண்டிங் இஞ்சினியர் மேஜர் லாபோர்துரை சமுகமுனகு காவேரிபாக்கம் தாலூக்கா தாசில்தார் சீதாராமையர் வ்ராசுகொ அர்ஜி.

ஈநெல 3-வ தேதின்ன தங்கரு வ்ராயிஞ்சின யாதாஸ்து வச்சி சேரினது காவேரிபாக்கம் செருவு ஆகருன போயினநெல ரு.2-வ தாரீகுன மராமத்து சாயபுட்டிந்தி. தருலகு பட்டு கர்சு ரூபாயலு ஈ00 அயினதி ஈசங்கதி சித்தானகு விந்தவிகலம்புலై வ்ராசுகுன்னாను.

சீதாராமய்ய,
தஹஸீல்தார்.

ஈட்ஈ-ஸ்ரா ஜூட்நெல ரு-வ தேதி.

V.—Form of address from Collectors, Sub-Collectors, Assistant Collectors, and Deputy Collectors to Tahsildars and other native subordinate officers.

Beginning.

சித்தூர்ஜில்லா கலக்டர் சி. உட்டிங்காம் துரையவர்கள் காவேரிபாக்கம் தாலூக்கா தாசில்தாராகிய சீதாராமையருக்கு தாக்கீது என்னவென்றால்.

End.

அறியவும்.

Beginning.

చిత్తూరుజిల్లా కలక్టరు సి. వుట్టింగాందొరగారు కావేగిపాకం తాలూకా తహశీలుదారు శీతారామయ్యకు తాకీదు యేమనగా.

End.

తెలిశేది.

VI.—Form of address from Tahsildars and other native subordinate officers to Collector, Sub-Collectors, Assistant Collectors, and Deputy Collectors.

Beginning.

When native Deputy Collectors are addressed the term "துரை" may be omitted.

சித்தூர்ஜில்லா கலக்டரவர்களாகிய சி. உட்டிங்காம் துரையவர்கள் சமுகத்திக்கு காவேரிபாக்கம் தாலூக்கா தாசில்தார் சீதாராமையர் எழுதிக்கொண்ட அர்ஜி.

End.

தங்கள் விதேயன்.

Beginning.

When native Deputy Collectors are addressed the term "ர்" may be omitted.

చిత్తూరుజిల్లా కలక్టరుగారయిన సి. వుట్టింగాందొరగారి సముఖమునకు కావేరిపాకం తాలూకా తహశీలుదారు శీతారామయ్య వ్రాసికొనిన అర్జి.

End,

తమవిధేయుడు.

Order 277, para. 1.]

REWARDS FOR KILLING WILD ANIMALS.

	RS.	A.	P.
For an Elephant	70	0	0
For a Royal Tiger	50	0	0
For a Cheeta	25	0	0
For a Bear	7	0	0

II—*Telugu Districts.*

Rico Tolahs.	Paddy Tolahs.	Water. Tolahs.	Water. Ounces.	Cubic Inches.
1	0·7455	1·2778	0·5246	0·9091
3	2·2364	3·8333	1·5737	2·7273
5	3·7273	6·3889	2·6229	4·5455
7	5·2182	8·9334	3·6721	6·3636
9	6·7091	11·4999	4·7212	8·1818
10	7·4545	12·7777	5·2458	9·0909
30	22·3636	38·3331	15·7374	27·2727
50	37·2727	63·8885	26·2290	45·4545
70	52·1818	89·3339	36·7206	63·6364
90	67·0909	114·9993	47·2122	81·8182
100	74·5455	127·7770	52 4581	90·9091

Order 290, para. 4, (8).]

CALCULATION SHEWING EQUIVALENCE OF 117 TOLAHS OF RICE.

Rice. Tolahs.	Paddy. Tolahs.	Water. Tolahs.	Water. Ounces.
100	74·0088	124·0088	50·8415
10	7·4009	12·4009	5·0841
7	5·1806	8·6806	3·5589
117	86·5903	143·0903	59·4845
Or...	$86\frac{5}{8}$	$143\frac{1}{8}$	$59\frac{1}{2}$

Order 290, para. 8.] CONVERSION

Statement showing equivalents in Government Seers of 80

Districts and Stations.	Name of Measure.	How used locally.	Assumed normal contents in Rice.	Cubic Capacity of the specimen sent.	Diameter.	Rice, 1st Sort.	Rice, 2nd Sort.	Paddy, 1st Sort (*Oryza Sativa*).
1	2	3	4	5	6	7	8	9
			TOLAHS.	INCHES.	INCHES	G. S.	G. S.	G. S.
GANJAM.								
1. Ganjam ...	Tum ...	Filled to overflowing; moderately heaped.	260	207·60	6·3	3·24	3·26	2·48
2. Purushottapur ...	Do. ...	Do.		209·33	5·9			2·50
3. Sompeta ...	Do. ...	Do.		195·06	6·7			2·68
4. Surada ...	Do. ...	Do.	280	226·63	6·4	3·50	3·52	
5. Russellkonda.	Do. ...	Do.		231·82	6·0			2·31
6. Berhampore	Do. ...	Do.		185·11	6·4	3·00	...	
7. Parlakimedi.	Do. ...	Do.	240	187·71	6·4			2·30
8. Tekkali ...	Do. ...	Do.		...	6·5		3·39	2·60
9. Narsannapet	Do. ...	Do.		191·71	6·2	...		2·59
10. Aska ...	Do. ...	Do.	270	217·98	6·5	9·37	1·00	0·77
11. Ichapur ...	Do. ...	Do.		...	6·8	0·99	1·00	
12. Chicacole ...	Do. ...	Do.	80	64·88	4·0			
VIZAGAPATAM.								
1. Vizagapatam	Seer ...	Moderately heaped.	90	...	4·0	1·12	1·13	0·86
2. Vizianagrum	Do. ...	Do.		...	...			0·77
3. Anakapalle.	Do. ...	Do.	80	65·74	3·5	0·99	1·00	
4. Survasiddi ..	Do. ...	Do.		...	3·4			0·70
5. Golgonda ...	Do. ...	Do.	75	...	3·3	0·93	0·94	0·32
6. Palkonda ...	Tavva ...	Do.		24·22	3·5			
7. Gajapatinagar ...	Do. ...	Do.		25·95	4·2			0·33
8. Veeravilli ...	Do. ...	Do.	33	...	4·2	0·41	0·41	
9. Chipurupalle.	Do. ...	Do.		25·95	4·3			0·35
10. Salur ...	Do. ...	Do.		27·68	4·8			0·36
11. Parvatipur.	Do. ...	Do.		26·81	5·0			
GODAVARI.								
1. Ramachandrapuram.	Seer...	Moderately heaped.	80	65·74	3·5	...	...	...
2. Narsapuram								

TABLE.

Tolahs of Local Measures of different Food-grains and of Salt.

Paddy, 2nd Sort, (*Oryza Sativa*).	Horse-gram (*Dolichos Uniflorus*).	Cholum or Jowar (*Holchus Sorghum*)	Cumboo or Bajra (*Penicillaria Spicata*).	Varagoo (*Panicum Miliaceum*).	Ragi (*Eleusine Coracana*).	Salt.	Wheat (*Triticum Æstivum*).	Ulundu (*Phaseolus Mungo*).	Remarks.
10	11	12	13	14	15	16	17	18	19
G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	
2·48	3·33	3·08	2·81	2·88	2·93	3·44			
							2·95	3·35	
2·50	3·36	3·10	2·82	2·89	2·94	3·43			
	3·31	3·04	2·80	2·86	2·93	3·48			
2·68	3·57	3·30	3·02	3·09	3·16	3·68	3·17	3·62	
		3·34	3·04	3·10	3·17	3·69	3·18		
2·31	3·06	2·81	2·58	2·65	2·71	3·20	2·72	3·09	6 to 8
2·30									
2·60	3·07	2·82	2·59	2·65	2·71	3·18	2·73	3·09	9
2·59	3·45	3·18	2·91	2·98	3·05	3·56	3·08	3·48	
0·77	3·44	3·16	2·90	2·97			3·06	3·47	
	1·05	0·96	0·87	0·88	0·90	1·09	0·90	1·03	
0·86	1·17	1·08	0·99	0·99	1·01	1·17	1·00	1·16	1 & 2
0·77	1·05	0·96	0·88	0·88	0·91	1·04	0·90	1·02	3 & 4
0·70	0·98	0·90	0·81	0·83	0·84	0·96	0·83	0·96	5
0·32	0·43	0·39		0·37	0·37	0·43	0·37	0·42	6
0·36	0·43	0·40	0·36	0·37	0·36	0·46	0·38	0·43	7 to 9
0·35	0·45						0·39	0·43	10 & 11
0·36	0·46	0·40	0·35	0·39	0·36	0·47	0·40		
...	...	...	...	...	...	...	...	...	

CONVERSION

Statement showing equivalents in Government Seers of 80 Tolahs of

Districts and Stations.	Name of Measure.	How used locally.	Assumed normal contents in Rice.	Cubic Capacity of the specimen sent.	Diameter.	Rice, 1st Sort.	Rice, 2nd Sort.	Paddy, 1st Sort, (*Oryza Sativa*).
1	2	3	4	5	6	7	8	9
GODAVARI—(Continued.)			TOLAHS.	INCHES.	INCHES	G. S.	G. S.	G. S.
3. Amalapuram 4. Tanuku ... 5. Viravasaram 6. Rajahmundry ... 7. Peddapuram. 8. Ellore ... 9. Yernagudem 10. Cocanada ... 11. Pithapuram. 12. Coringa ... 13. Tuni ... 14. Alamur ... 15. Sivakodu ... 16. Kottupeta ... 17. Pentapadu... 18. Raghudevapuram ... 19. Prattipadu... 20. Chintalapudi 21. Polaveram...	Seer...	Moderately heaped.	80	65·74	3·5	0·99	1·00	0·77
	Do.	Do.	80	65·74	3·5	0·99	1·00	0·77
22. Bhadrachalam ...	Pukka Seer.	Do.	86	69·32	4·0	1·07	1·10	0·83
KISTNA.								
1. Bezvada ...	Mercal.	Liberally heaped	260	202·41	6·7	3·24	3·26	2·50
2. Gudivada ...	Adda.	Do.	210	152·24	6·5	2·62	2·64	2·03
3. Tenali ...	Manika.	Do.	180	...	4·5	2·25	2·26	1·73
4. Jaggayapet.	Do.	Do.		153·28	4·7			1·78
5. Repalle ...	Do.	Do.	160	134·94	4·5	2·00	2·01	1·54
6. Nandigama.	Do.	Do.	140	122·83	4·1	1·74	1·75	1·33
7. Dachepalle.	Do.	Filled to overflowing.		115·05	4·1			1·53
8. Tammerikota	Do.	Do.	130	112·45	4·2	1·62	1·63	1·26
9. Narsaraopet.	Do.	Do.		116·78	4·3			
10. Bandar ...	Padi.	Liberally heaped.		...	4·7			1·13
11. Vinukonda.	Padi Manika.	Filled to overflowing.	120	112·45	4·1	1·50	1·51	

TABLE—(Continued.)

Local Measures of different Food-grains and of Salt—(Continued.)

Paddy, 2nd Sort, (*Oryza Sativa*).	Horse-gram (*Dolichos Uniflorus*).	Cholum or Jowar (*Holchus Sorghum*)	Cuánboo or Bajra (*Penicillaria Spicata.*)	Varagoo (*Panicum Miliaceum*).	Ragi (*Eleusine Coracana.*	Salt.	Wheat (*Triticum Æstivum*).	Ulundu (*Phaseolus Mungo*).	Remarks.
10	11	12	13	14	15	16	17	18	19
G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	
0·77	1·05	0·96	0·88	0·88	0·91	1·04	0 90	1 0	
0·77	1·05	0·96	0·88	0·88	0·91	1·04	0·90	1·02	
0·83	1·13	1·04	0·95	0·95	0·97	1·16	0·97	1·11	Board's Proceedings, dated 1st June 1875, No. 1469.
2·50	3·31	3·04	2·78	2·87	2·93	3·42	2·95	3·35	
2·03	2·66	2·46	2·25	2·31	2·36		2·38	2·71	
1·78	2·36	2·17	1·98	2·00	2·05	2·36	2·03	2·33	
1·54		2·16				2·39	2·03	2·33	
1·38	2·11	1·93	1·75	1·77	1·82	2·13	1·81	2·07	
	1·83	1·68	1·54	1·54	1·58	1·84	1·56	1·81	
		1·55	...			1·68	1·44	1·68	
1·23	1·70		1·43	1·43	1·47				
1·26	1·71	1·56	...	...	...	1·69	1·45	1·68	
			...	1·45	1·47	1·75	1·47	1·68	
1·13	1·56	1·43	1·32	1·32	1·33	1·58	1·29	1·55	

CONVERSION

Statement showing equivalents in Government Seers of 80 Tolahs of

Districts and Stations.	Name of Measure.	How used locally.	Assumed normal contents in Rice.	Cubic Capacity of the specimen sent.	Diameter.	Rice, 1st Sort.	Rice, 2nd Sort.	Paddy, 1st Sort, (*Oryza Sativa*).
1	2	3	4	5	6	7	8	9
			TOLAHS.	INCHES.	INCHES	G. S.	G. S.	G. S.
KISTNA—(Continued.)								
12. Avinigadda.	Manika.	Liberally heaped.	106	...	4·2	1·32	1·32	1·01
13. Mangalagiri.	...	...	125	110·10	4·2	1·56	1·57	1·18
14. Krosur ...	...	...	145	125·55	4·5	1·81	1·82	1·38
15. Bapatla ...				129·11	4·4			1·26
16. Guntur ...	...	...	132	114·37	4·4	1·65	1·66	1·46
17. Tirvur ...	...	...	155	139·51	3·5	1·93	1·95	1·47
18. Ponnur ...				136·91	4·6			1·90
19. Nuzvid ...	...	...	200	168·10	6·4	2·49	2·51	
NELLORE.								
1. Nellore ...								
2. Gudur ...								
3. Atmakur ...								
4. Kavali ...	Seer.	Heaped.	80	65·01	3·8	0·99	1·00	0·77
5. Allur ...								
6. Kota ...								
7. Sangam ...								
8. Polur ...								
9. Venkatagiri.	Half Seer.	Do.	40	...	...	0·50	0·50	0·38
10. Darsi ...								
11. Podili ...								
12. Rapur ...								
13. Udayagiri ...								
14. Kanigiri ...	Manika.	Do.	140	...	4·1	1·74	1·75	1·33
15. Kandukur ...								
16. Ongole ...								
17. Addanki ...								
CUDDAPAH.								
1. Cuddapah ...								
2. Pullampet ...								
3. Jammalamadugu.								
4. Pulivendla ...								
5. Proddutur ...	Measure.	Heaped	132	...	...	1·65	1·66	1·26
6. Kadiri ...								
7. Payachoti ...								
8. Vayalpad ...								
9. Madanapalle.								

TABLE—(Continued.)

Local Measures of different Food-grains and of Salt—(Continued.)

Horse-gram (*Dolichos Uniflorus*).	Cholum or Jowar (*Holchus Sorghum*)	Cumboo or Bajra (*Penicillaria Spicata*).	Varagoo (*Panicum Miliaceum*).	Ragi (*Eleusine Coracana*).	Salt.	Wheat (*Triticum Æstivum*).	Ulundu (*Phaseolus Mungo*).	Remarks.
11	12	13	14	15	16	17	18	19
G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	
1·39	1·28	1·16	1·17	1·20	1·43	1·20	1·38	
1·62	1·51	1·38	1·37	1·42	1·64	1·40	1·61	
1·89	1·74	1·59	1·60	1·65	1·92	1·62	1·87	
1·73	1·59	1·45	1·45	1·51	1·75	1·48	1·71	
2·02	1·86	1·71	1·70	1·76	2·02	1·72	2·02	
			1·71	1·76	2·04	1·74	2·01	
2·58	2·38	2·17	2·20	2·27	2·66	2·26	2·58	
1·05	0·96	0·87	0·88	0·91	1·06	0·90	1·02	
0·52	0·48	0·43	0·43	0·45	0·53	0·45	0·51	
1·83	1·68	1·54	1·54	1·58	1·83	1·56	1·81	
1·72	1·58	1·45	1·45	1·50	1·80	1·47	1·70	

CONVERSION

Statement showing equivalents in Government Seers of 80 Tolahs of

Districts and Stations.	Name of Measure.	How used locally.	Assumed normal contents in Rice.	Cubic Capacity of the specimen sent.	Diameter.	Rice, 1st Sort.	Rice, 2nd Sort.	Paddy, 1st Sort, (*Oryza Sativa*).
1	2	3	4	5	6	7	8	9
			TOLAHS.	INCHES.	INCHES	G. S.	G. S.	G. S.
CUDDAPAH — (Continued.)								
10. Budvail ...	Measure.	Heaped.	132	...	...	1·65	1·66	1·26
11. Sidhout ...								
12. Kamalapur.								
13. Peelair ...								
14. Chitvel ...								
BELLARY.								
1. Hospet ...	Seer...	Liberally heaped.	86	72·66	3·6	1·07	1·08	0·82
2. Kudligi ...				72·66	3·6			
3. Huvinahadgalli ..				74·39	3·6			
4. Alur ...				71·80	3·6			
5. Adoni ...				72·66	3·6			
6. Raidrug ...				72·33	3·6			
7. Yemmiganur				74·95	3·6			
8. Bellary ...				71·80	3·6	1·07	1·08	0·82
9. Harpanhalli.				77·85	3·7			
10. Siruguppa...				69·75	3·7			
11. Kampli ...				71·92	3·7			
12. Ramandrug.				...	...			
ANANTAPUR.								
1. Dharmavaram ...	Seer...	Liberally heaped.	86	72·66	3·6	1·07	1·08	0·82
2. Hindupur ...				72·13	3·6			
3. Madaksira...				74·95	3·5			
4. Yadiki or Royacheruvu.				71·80	3·65			
5. Tadpatri ...	Do.	Do.	86	72·66	3·65	1·07	1·08	0·82
6. Penukonda.				72·66	3·65			
7. Anantapur ..				71·80	3·65			
8. Cooty ...				68·33	3·7			
9. Kalyandrug.				73·01	3·75			
10. Bukkapatnam ...				71·49	3·7			
11. Uravakonda.				71·28	3·75			
KURNOOL.								
1. Peapalli ...	Seer...	Heaped.	86	71·79	3·65	1·07	1·08	0·82
2. Pattikonda.				72·22	3·65			

TABLE—(Continued.)

Local Measures of different Food-grains and of Salt—(Continued.)

Paddy, 2nd Sort, (*Oryza Sativa*).	Horse-gram (*Dolichos Uniflorus*).	Cholam or Jowar (*Holchus Sorghum*)	Cumboo or Bajra (*Penicillaria Spicata.*)	Varagoo (*Panicum Miliaceum*).	Ragi (*Eleusine Coracana.*	Salt.	Wheat (*Triticum Æstivum*).	Ulundu (*Phaseolus Mungo*).	Remarks.
10	11	12	13	14	15	16	17	18	19
G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	
1·26	1·72	1·58	1·45	1·45	1·50	1·80	1·47	1·70	
0·82	1·13	1·03	0·95	0·95	0·97	1·17	0·94	1·10	1 to 7
0·82	1·12	1·03	0·94	0·95	0·97	1·19	0·96	1·10	8 to 12
0·82	1·13	1·03	0·95	0·95	0·97	1·17	0·94	1·10	1 to 4
0·82	1·12	1·03	0·94	0·95	0·97	1·19	0·96	1·10	5 to 11
0·82	1·12	1·03	0·94	0·95	0·97	1·19	0·96	1·10	

CONVERSION

Statement showing equivalents in Government Seers of 80 Tolahs of

Districts and Stations.	Name of Measure.	How used locally.	Assumed normal contents in Rice.	Cubic Capacity of these specimen sent.	Diameter.	Rice, 1st Sort.	Rice, 2nd Sort.	Paddy, 1st Sort, (*Oryza Sativa*).
1	2	3	4	5	6	7	8	9
KURNOOL.—(Continued.)			TOLAHS.	INCHES.	INCHES	G. S.	G. S.	G. S.
3. Kurnool ...	Measure.	Heaped.	714	95·15	4·1	1·42	1·43	1·09
4. Ramallakota.				95·15	4·1			
5. Nandikotkur.				95·15	3·9			
6. Nandyal ...				97·75	4·05			
7. Atmakur ...				98·61	3·9			
8. Kalva ...				95·15	4·05			
9. Sirvel ...				96·02	4·2			
10. Owk ...	Do.	Do.	132	108·13	4·0	1·65	1·66	1·26
11. Koilkuntla...				107·16	4·0			
12. Markapur ...				109·00	4·05			
13. Cumbum ...				112·45	4·1			
CHINGLEPUT.								
1. Saidapet ...	Measure.	Filled to overflowing.	120	106·40	4·2	1·50	1·51	1·13
2. Ponneri ...	Do.	Do.						
3. Tiruvallur ...	Do.	Do.						
4. Sattiyaveda	Do.	Do.						
5. Poonamallee.	Do.	Do.						
6. Ootramalur.	Do.	Do.						
7. Sriperumbudur ...	Do.	Do.						
8. Madurantakam ...	Padi.	Do.	140	118·07	4·2	1·74	1·75	1·32
9. Chingleput.	Do.	Do.			4·2			
10. Conjeeveram	Do.	Do.	150	128·02	4·5	1·87	1·88	1·42
MADRAS.								
1. Madras ...	Measure.	Struck.	120	104·5	...	1·50	1·51	1·12
NORTH ARCOT.								
1. Walajapet ...	Measure.	Liberally heaped.	160	...	4·5	9·00	2·01	1·54
2. Vellore ...								
3. Polur ...								
4. Wandiwash.								
5. Arcot ...								
6. Kalastry ...								
7. Tirupati ...								
8. Cangundi ...								

TABLE—(Continued.)

Local Measures of different Food-grains and of Salt—(Continued.)

Horse-gram (*Dolichos Uniflorus*).	Cholum or Jowar (*Holchus Sorghum*)	Cumboo or Bajra (*Penicillaria Spicata*).	Varagoo (*Panicum Miliaceum*).	Ragi (*Eleusine Coracana*).	Salt.	Wheat (*Triticum Æstivum*).	Ulundu (*Phaseolus Mungo*).	Remarks.
10	11	12	13	14	15	16	17	18	19
G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	
1·09	1·50	1·37	1·23	1·26	1·20	1·56	1·27	1·47	
...	...	...	...	...	...	1·58	1·28	1·47	
1·26	1·72	1·58	1·45	1·45	1·50	1·80	1·47	1·70	
1·13	1·56	1·44	1·32	1·31	1·37	1·55	1·35	1·55	1 to 7 stations.
1·32	1·83	1·68	1·54	1·54	1·59	1·79	1·56	1·81	
1·42	1·96	1·81	1·65	1·66	1·71	1·94	1·68	1·95	
1·12	1·56	1·44	1·32	1·31	1·37	1·54	1·33	1·55	Board's Proceedings, 4th August 1878, No. 2280.
1·54	2·11	1·93	1·75	1·77	1·82	2·19	1·82	2·07	

CONVERSION

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Districts and Stations.	Name of Measure.	How used locally.	Assumed normal contents in Rice.	Cubic Capacity of the specimen sent.	Diameter.	Rice, 1st Sort.	Rice, 2nd Sort.	Paddy, 1st Sort, (Oryza Sativa).
1	2	3	4	5	6	7	8	9
NORTH ARCOT. (Continued).			TOLAHS.	INCHES.	INCHES	G. S.	G. S.	G. S.
9. Tirutani ...	Measure.	Liberally heaped.	80	...	3·8	0·99	1·00	0·77
10. Narayanavanam ...	Do.	Do.						
11. Chittoor ...	Do.	Do.			4·5			
12. Gudiyatam.	Do.	Do	159	...	4·5	1·87	1·88	1·44
13. Chandragiri.	Do.	Do.		125·92	4·6			
14. Maderpak ...	Do.	Do.	75	...	...	0·88	0·88	0·68
15. Palmaner ...	Half Measure.	Do.		60·22	3·75			
16. Venkatagirikota ...	Do.	Do.	75	58·92	3·8	0·94	0·94	0·71
17. Punganur ...	Do.	Do.		60·22	3·9			0·72
SOUTH ARCOT.								
1. Tirukoilur ...				115·95	4·15			
2. Villupuram.				117·64	4·2			
3. Cuddalur ...				117·64	4·25			
4. Tiruvadi ...				113·82	4·3			
5. Virdhachalam ...	Padi.	Filled to overflowing.	140	117·64	4·3	1·74	1·75	1·82
6. Kullakurchi.				115·91	4·3			
7. Trinomaly ...				115·95	4·3			
8. Tindivanam.				114·18	4·4			
9. Tirupapuliyur ...				117·64	4·4			1·83
10. Chidambaram ...	Half Padi.	Do.		59·69	3·7			
11. Porto Novo.	Do.	Do.	70	60·55	3·7	0·87	0·87	0·66
TANJORE.								
1. Tanjore ...	Padi.			102·24	4·9			
2. Tiruvadi ...	Do.	Heaped.	132	102·24	4·9			1·29
3. Vallam ...	Do.			103·97	4·9			
4. Kumbakonam ...	Do.	Do.	132	106·57	4·9	1·66	1·67	1·28
5. Kodavassal.				105·70	4·9			
6. Madhyarjunam ...	Do.	Do.	133	100·51	5·2	1·66	1·67	1·30
7. Mutupet ...				102·24	5·3			

TABLE—(Continued.)

Local Measures of different Food-grains and of Salt—(Continued.)

Paddy, 2nd Sort, (Oryza Sativa).	Horse-gram (Dolichos Uniflorus).	Cholum or Jowar (Holchus Sorghum)	Cumboo or Bajra (Penicillaria Spicata.)	Varagoo (Panicum Miliaceum).	Ragi (Eleusine Coracana.	Salt.	Wheat (Triticum Æstivum).	Ulundu (Phaseolus Mungo).	Remarks.
10	11	12	13	14	15	16	17	18	19
G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	
0·77	1·05	0·96	0 87	0·88	0·91	1·07	0·90	1·02	
1·44	1·97	1 8z	1·65	1·67	1·71	2·05	1·70	1·95	
0·68	0·03	0·85	0·78	0·79	0·80	1·04	0·79	0·91	
0·71	0·98	0·91	0·82	0·83	0·84	1·04	0·84	0·96	
0·72		0·90				1·05		0·97	
1·32	1·83	1·68	1·54	1·54	1·59	1·80	1·56	1·81	
1·33	1·83	1·69	1·54	1·54	1·59	1·80	1·57	1·82	
0·66	0·92	0·84	0·77	0·77	0·79	0·91	0·78	0·90	
1·29	1·75	1·59	1·45	1·48	1·51	1·84	1·47	1·68	
1·29	1·75	1·59	1·46	1·48	1·51	1·82	1·46	1·68	
1·30	1·76	1·59	1·45	1·49	1·52	1·85	1·49	1·69	

CONVERSION

Statement showing equivalents in Government Seers of 80 Tolahs of

Districts and Stations.	Name of Measure.	How used locally.	Assumed normal contents in Rice.	Cubic Capacity of the specimen sent.	Diameter.	Rice, 1st Sort.	Rice, 2nd Sort.	Paddy, 1st Sort, (*Oryza Sativa*).
1	2	3	4	5	6	7	8	9
			TOLAHS.	INCHES.	INCHES.	G. S.	G. S.	G. S.
TANJORE—(Continued.)								
8. Mannargudi.	Padi.	Heaped.	144	109·17	5·4	1·80	1·87	1·42
9. Pattukottai.				109·17	5·4			
10. Nidamangalam ...				90·17	5·3			
11. Koranad ...	Half Padi.	Heaped.	66·5	50·25	4·3			1·28
12. Tiruvalur ...				51·12	4·3			
13. Topetorai ...				50·25	4·3			
14. Poraiyar ...	Do.	Do.	66·5	52·42	3·85	1·66	1·68	1·32
15. Shiyali ...				53·72	3·8			
16. Tirumalavassal ...				51·98	3·8			
17. Negapatam.				50·25	3·8			1·32
18. Tritrapundi.	Do.	Do.	66·5	51·12	4·5			
19. Arandangi...	Do.	Do.	72	53·72	4·			
TRICHINOPOLY.						1·80	1·82	1·38
1. Trichinopoly.	Padi...	Liberally heaped.	116	...	4·75	1·44	1·45	1·21
2. Kulitalai ...								
3. Perambalur.								
4. Musiri ...								
5. Lalgudi ...								
6. Manaparai...								
7. Udayarpalaiyam ...	Half Padi.	Do.	65	...	...	0·81	0·81	0·63
8. Kelapaluvur.								
9. Turaiyur ...	Half Measure.	Do.	240	185·42	6·6	3·00	3·01	2·30
MADURA.								
1. Madura ...	Measure.	Heaped.	135	103·8	5·3	1·69	1·69	1·36
2. Tirumangalam ...								
3. Melur ...								
4. Dindigul ...								
5. Periayakulam ...								
6. Palni ...								
7. Ramnad ...								
TINNEVELLY.								
1. Nanguneri...	Madras Measure.	Struck.	120	107·25	4·2	1·50	1·51	1·12
2. Tinnevelly...								

TABLE—(Continued.)

Local Measures of different Food-grains and of Salt—(Continued.)

Paddy, 2nd Sort, (*Oryza Sativa*).	Horse-gram (*Dolichos Uniflorus*).	Cholum or Jowar (*Holchus Sorghum*)	Cumboo or Bajra (*Penicillaria Spicata*).	Varagoo (*Panicum Miliaceum*).	Ragi (*Eleusine Coracana*).	Salt.	Wheat (*Triticum Æstivum*).	Ulundu (*Phaseolus Mungo*).	Remarks.
10	11	12	13	14	15	16	17	18	19
G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	
1·42	1·89	1·74	1·59	1·61	1·64	1·99	1·66	1·87	
	1·91	1·74	1·57	1·62	1·65	1·99	1·66	1·89	
1·28	1·74	1·60	1·46	1·48	1·50	1·90	1·48	1·68	11 to 13
1·28	1·74	1·58	1·44	1·46	1·50	1·84	1·44	1·66	14 to 17
1·32	1·76	1·62	1·46	1·50	1·50	1·86	1·50	1·70	18
1·38	1·88	1·72	1·58	1·58	1·62	2·00	1·56	1·82	19
1·21	1·54	1·40	1·27	1·29	1·31	1·62	1·32	1·51	1 to 6
0·63	0·84	0·78	0·71	0·72	0·73	0·90	0·72	0·83	7 to 8
2·30	3·04	2·80	2·57	2·65	2·71	3·26	2·65	3·02	9
1·36	1·78	1·62	1·47	1·51	1·55	1·87	1·56	1·75	
1·12	1·56	1·43	1·31	1·31	1·37	1·55	1·33	1·55	

CONVERSION

Statement showing equivalents in Government Seers of 80 Tolahs of

Districts and Stations.	Name of Measure.	How used locally.	Assumed normal contents in Rice.	Cubic Capacity of the specimen sent.	Diameter.	Rice, 1st Sort.	Rice, 2nd Sort.	Paddy, 1st Sort, (*Oryza Sativa*).
1	2	3	4	5	6	7	8	9
TINNEVELLY—(Continued).			TOLAHS.	INCHES.	INCHES	G. S.	G. S.	G. S.
3. Ambasamudrum. 4. Srivilliputur. 5. Tenkarai ... 6. Sankaranainar kovil. 7. Tenkasi ... 8. Sattur ... 9. Ottapidaram. 10. Kulasegarapatnam. 11. Vilattikolam. 12. Palamcottah. 13. Tuticorin ... 14. Watrap ... 15. Virdupatti ... 16. Radapuram.	Madras Measure.	Heaped.	128	...	...	1·59	1·60	1·21
COIMBATORE.								
1. Collegal ...	Measure.	Liberally heaped.	130	107·26	4·0	1·62	1·63	1·24
2. Erode ...	Do.	Do.	144	..	...	1·80	1·81	1·39
3. Palladum ...								
4. Coimbatore.								
5. Bhavani ...	Do.	Do.	144	...	...	1·80	1·81	1·39
6. Sattiamangalam ...								
7. Pollachi ...								
8. Karur ...								
9. Dharapuram.	Do.	Do.	160	130·02	4·4	2·00	2·01	1·54
10. Oodumulpettah.				....	...			
NILGIRIS.								
1. Ootacamund.	Half Measure.	Heaped to overflowing.	64	50·17	4·1	0·80	0·80	0·61
2. Coonoor ...				52·77	3·9			
3. Koterghirri.				...	...			
4. Gudalur ...				...	...			

TABLE—(Continued.)

Local Measures of different Food-grains and of Salt—(Continued.)

Horse-gram (*Dolichos Uniflorus*).	Cholum or Jowar (*Holchus Sorghum*)	Cumboo or Bajra (*Penicillaria Spicata.*)	Varagoo (*Panicum Miliaceum*).	Ragi (*Eleusine Coracana.*	Salt.	Wheat (*Triticum Æstivum*).	Ulundu (*Phaseolus Mungo*).	Remarks.
11	12	13	14	15	16	17	18	19
G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	
1·65	1·52	1·39	1·40	1·43	1·74	1·42	1·64	Board's Proceedings, 11th January 1878, No. 82.
1·70	1·56	1·43	1·43	1·47	1·77	1·45	1·68	
1·90	1·74	1·59	1 60	1·64	1·95	1·64	1·87	Bd.'s Proceedings, dated 18th January 1878, Mis. No. 690.
1·90	1·74	1·59	1·60	1·64	1·93	1·64	1·87	Bd.'s Proceedings, dated 18th Jan. 1878, Mis. No. 690.
2·11	1·93	1·75	1·77	1·82	2·18	1·81	2·07	
0·83	0·77	0 70	0·70	0·72	0·92	0·71	0·82	

CONVERSION

Statement showing equivalents in Government Seers of 80 Tolahs of

Districts and Stations.	Name of Measure.	How used locally.	Assumed normal contents in Rice.	Cubic Capacity of the specimen sent.	Diameter.	Rice, 1st Sort.	Rice, 2nd Sort.	Paddy, 1st Sort, (*Oryza Sativa*).
1	2	3	4	5	6	7	8	9
SALEM.			TOLAHS.	INCHES.	INCHES	G. S.	G. S.	G. S.
1. Ahtur ...	Padi.	heaped moderately.	150	...	...	1·87	1·88	1·44
2. Salem ...								
3. Senkerry-droog.								
4. Denkenikota.	Do.	Do.	80	...	...	1·07	1·08	0·82
5. Oosoor ...								
6. Darmapuri ..								
7. Vaniembadiy.								
8. Pennagaram.								
9. Kistnagiri ...								
10. Namakal ...	Do.	Do.	75	...	...	0·94	0·95	0·71
11. Womalore ...								
12. Razipur ...								
13. Paramati ...								
14. Haroor ...								
15. Trichengode.								
16. Utteugiri ...								
17. Tripatore ...								
SOUTH CANARA.								
1. Mangalore ...	Seer...	Struck...	78	71·78	4·1	0·97	0·98	0·72
2. Udipi ...				72·21	3·9			
3. Uppinangadi				73·18	3·9			
4. Kundapur ...				71·13	4·5			
5. Kassergode ..				72·66	5·0			
6. Buntiwal ...								
7. Hosdrug ...								
8. Karikal ...								
9. Beltangadi ...								
MALABAR.								
1. Palghat ...	McLeod Seer.	liberally heaped.	170	104·67	4·3	1·62	1·63	1·24
2. Walluvanad..				103.8	5·0			1·27
3. Koteyom ...				97·75	5·35			1·28
4. Cherakal ...				100·34	5·35			
5. Kurumbra-nad.				97·75	5·7			
6. Ernad ...	Seer...	Struck...	92	79·58	5·7	1·14	1·15	0·86
7. Wynaad ...	Do ...	Liberally heaped.	90	74·39	3·7	1·12	1·13	0·90
8. Calicut ...	Half McLeod Seer.	Do.	65	49·21	3·8	0·81	0.81	0·63
9. Ponani ...	Do ...	Do.						
10. Cochin ...	Nali ...	Do.	43	47·48	4·25	0 55	0·53	0·40
				34·6	2·9			

TABLE—(Continued.)

Local Measures of different Food-grains and of Salt—(Continued.)

Paddy, 2nd Sort, (*Oryza Sativa*).	Horse-gram (*Dolichos Uniflorus*).	Cholum or Jowar (*Holchus Sorghum*)	Cumboo or Bajra (*Penicillaria Spicata*).	Varagoo (*Panicum Miliaceum*).	Ragi (*Eleusine Coracana*).	Salt.	Wheat (*Triticum Æstivum*).	Ulunda (*Phaseolus Mungo*).	Remarks.
10	11	12	13	14	15	16	17	18	19
G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	G. S.	
1·44	1·97	1·82	1·64	1·67	1·71	2·25	1·70	1·95	Board's Proceedings, dated 9th July 1880, No. 930.
0·82	1·12	1·08	0·94	0·95	0·97	1·29	0·96	1·10	
0·71	0·98	0·89	0·81	0·82	0·84	1·12	0·83	0·91	
0·72	1·01	0·93	0·85	0·85	0·88	Bom. 1·15 Goa 0·96	0·86	1·00	Board's Proceedings, dated 8th Nov. 1876, No. 2768.
1·24	1·70	1·57	1·43	1·43	1·47	1·69	1·45	1·68	
1·17	1·71		1·42	1·45	1·47	1·80	1·48	1·68	
1·28	1·72	1·56	1·41	1·45	1·48	1·81	1·50	1·70	
	1·69		1·39	1·45	1·46		1·51	1·68	
0·86	1·20	1·10	1·01	1·00	1·05	1·18	1·02	1·18	
0·90	1·18	1·06	0·98	1·01	1·01	1·22	1·00	1·15	
0·63	0·84	0·78	0·71	0·70	0·73	0·90	0·72	0·83	
	0·85	0·79	0·72	0·71	0·72	0·92	0·75	0·84	
0·40	0·55	0·51	0·46	0·48	0·48	0·56	0·47	0·55	

Board's Proceedings, 5th June 1883, No. 1604.

Order 290, para. 8.]

TABLES USED IN CALCULATING CONVERSIONS.

X.—*Statement showing heaping of different articles.*

Diameter Inches.	Rice. Tolahs.	Paddy. Tolahs.	Gram. Tolahs.	Cholums. Tolahs.	Cumboo. Tolahs.	Varagu. Tolahs.	Ragi. Tolahs.	Salt. Tolahs.	Wheat. Tolahs.	Ulundu. Tolahs.
2	2	1½	1½	1	1	1	1	2	1½	1½
3	4	3	4	4	2½	4	3	5	4	4
3¼	4½	4	5	4½	3	4½	3½	7	4½	4½
3½	5	5	6	5	4½	5	4	9	5	5
3¾	6	6	7	6	5	6	5	11	6	6
4	7	7	8	7	6	7	5½	13	7	7½
4¼	8	8	9	8½	7	8	6½	15	9	9
4½	9	10	11	10	8	10	8	17	11	10½
4¾	11	12	13	11	9½	12	9½	20	12½	12½
5	13	14	15½	13	11	14	11	23	15	14
5¼	15	16½	18	15	12	16	14	26	18	17
5½	18	19	20	18	13½	18	16	29	21	19
5¾	21	21	21½	20	15	21	18	32½	24	22
6	24	23	23	22	18	24	20	36	27	25
6¼	28	25	25	24	20½	27	23	40	30	29
6½	32	29	27	26	23	30	26½	44	33	33
6¾	36	32½	31	28	25½	33	30	48	37	37
7	40	35	36	30	28	36	33	53	41	41
7½	44	38	41	36	31	39½	35½	58	45	45
7½	48	41	46	43	34	43	38	65	50	50

Y.—*Ratio between weights of different grains.*

	Weights compared with Rice 1st sort.	Number of Tolahs to 89·45 cubic inches.
Rice, 1st sort	100·00	100·00
Do. 2nd sort	100·62	100·66
Paddy, 1st sort	74·56	75·11
Do. 2nd sort	74·80	75·09
Horse-gram	104·3	104·29
Cholum	95·4	96·04
Cumboo	88·15	88·25
Varagu	87·58	87·73
Ragi	91·82	91·41
Wheat	86·09	88·95
Ulundu	100·52	103·35
Water	124·69	125·67

Order 290, para. 9.]

EQUIVALENCE OF INDIAN MAUNDS AND TONS.

No. 1
Table for converting Indian Maunds into Tons at the rate of 82 2/7 lbs. per Indian Maund.

Ind. Maunds.		Tons.
1	=	·0367
2	,,	·0735
3	,,	·1103
4	,,	·1469
5	,,	·1837
6	,,	·2204
7	,,	·2571
8	,,	·2939
9	,,	·3306
10	,,	·3673
20	,,	·7347
30	,,	1·1020
40	,,	1·4694
50	,,	1·8367
60	,,	2·2041
70	,,	2·5714
80	,,	2·9388
90	,,	3·3061
100	,,	3·6735
200	,,	7·3469
300	,,	11·0204
400	,,	14·6939
500	,,	18·3673
600	,,	22·0408
700	,,	25·7143
800	,,	29·3878
900	,,	33·0612
1,000	,,	36·7347
2,000	,,	73·4694
3,000	,,	110·2041
4,000	,,	146·9388
5,000	,,	183·6735
6,000	,,	220·4082
7,000	,,	257·1429
8,000	,,	293·8776
9,000	,,	330·6122
10,000	,,	367·3469
20,000	,,	734·6939
30,000	,,	1102·0408
40,000	,,	1469·3878
50,000	,,	1836·7347
60,000	,,	2204·0816
70,000	,,	2571·4286
80,000	,,	2938·7755
90,000	,,	3306·1224
100,000	,,	3673·4694

No. 2.
Table for converting Tons into Indian Maunds at the rate of 32 2/7 lbs. per Indian Maund.

Tons.		Ind. Maunds.
1	=	27·2
2	,,	54·4
3	,,	81·6
4	,,	108·8
5	,,	136·1
6	,,	163·3
7	,,	190·5
8	,,	217·7
9	,,	244·9
10	,,	272·2
20	,,	544·4
30	,,	816·6
40	,,	1088·8
50	,,	1361·1
60	,,	1633·3
70	,,	1905·5
80	,,	2177·7
90	,,	2449·9
100	,,	2722·2
200	,,	5444·4
300	,,	8166·6
400	,,	10888·8
500	,,	13611·1
600	,,	16333·3
700	,,	19055·5
800	,,	21777·7
900	,,	24499·9
1,000	,,	27222·2
2,000	,,	54444·4
3,000	,,	81666·6
4,000	,,	108888·8
5,000	,,	136111·1
6,000	,,	163333·3
7,000	,,	190555·5
8,000	,,	217777·7
9,000	,,	244999·9
10,000	,,	272222·2
20,000	,,	544444·4
30,000	,,	816666·6
40,000	,,	1088888·8
50,000	,,	1361111·1
60,000	,,	1633333·3
70,000	,,	1905555·5
80,000	,,	2177777·7
90,000	,,	2449999·9
100,000	,,	2722222·2

QUESTION PAPERS.

SET FOR THE REVENUE HIGHER AND LOWER GRADES FROM THE YEAR 1865.

1865.

HIGHER AND LOWER GRADES.

Talook and Village Manuals.

1. What is the difference between the Statement of Monthly Cultivation No. 1, and the Adungal Account No. 4 in the Village Manual, and how and in what periods are they prepared ? Explain what use is made of these two statements, and when and how they are finally closed.

2. If any cultivation were carried on after settlement has been concluded, and the above statements have been closed, how is it dealt with, and in what statement is it entered ? Is it included in the Ayen Beriz and the Ryots' Puttahs, or how ?

3. In what manner and from what material is the statement of progressive cowle prepared, and what are the particulars shewn in it ?

4. State fully how and from what materials the Statement No. 11, shewing the demand, collection and balance of each individual is prepared, with what entries it is commenced, and how it is finally closed ?

5. On what day of a month is the Cash Chitta of a talook closed, and what is the course followed by the Tahsildar of a talook to provide himself with sufficient funds to meet the payment of establishments and other charges in the talook ?

6. Explain fully how and in what form the Register of the monthly cultivation, and demand collection and balance for each village is kept in a talook. From what materials is it prepared, and how is the grand total of cultivation, &c., made out for the whole talook ?

7. State in what manner the Chitta of daily receipts and disbursements is prepared in the talook, and when it is to be closed every day. When any sum is received on account of another talook, what is the course to be followed by the Tahsildar by whom the money is received, and by the Tahsildar of the

talook to which the transaction appertains, and how are the transactions exhibited in the accounts of the two talóoks ?

8. Write down with three or four entries the form of Register of Urzees despatched to the Hoozoor kept in a talook.

Salt Manual.

1. What are the particulars given in the Statement No. 3 of Salt Dittum, and how and in what period is it prepared ?

2. How and from what materials is the individual statement shewing the estimated quantity of salt collected daily by each manufacturer prepared, and what are the particulars shown in this statement ?

3. Describe fully how, and with reference to what account, the measurement account of the Salt No. 8 is prepared ?

4. By whom is the account sale of salt for home and inland consumption kept, and in what manner and with what particulars is it prepared ?

5. On what dates and where are remittances to be made from the Division Treasuries, and how and with what accounts ? Are the remittances to be made only on the duties fixed, or how ?

6. How and from what place is the Salt Amin, or Superintendent, to draw funds to meet the establishment and other charges ? The course to be adopted in this matter should be fully described.

Stamp Law.

1. What is the effect of a Deed, Instrument or Writing not duly stamped, for which any duty shall be payable under Section II. of the Stamp Act, and has that effect any exception or not ?

2. What is the penalty for drawing unstamped or insufficiently stamped Cheques, or Bills of Exchange ? Is there also any penalty if such cheque be accepted by any one ? If so, how much, and is there any exception to this ? If so, state what it is.

3. Under what payments and restrictions can a Deed executed on unstamped or insufficiently stamped paper be stamped by the Collector, and is the stamp so affixed by the Collector liable to any change afterwards, and whose decision in respect to proper stamp is final ?

4. Describe the nature of the endorsement required to be made by law on the back of each stamp paper before its issue by the vendor, and what is the penalty if the law is not conformed to ?

5. In what cases can the refund of stamp duty be allowed, and what portion of the duty ?

6. What are the conditions authorized by law on which stamps can be issued in lieu of spoiled ones ?

1866.

HIGHER GRADE.

Revenue Law.

[*N.B.*—The several Regulations and Acts, and, if possible, Sections thereof, having reference to each question, should be cited in the answer].

1. State briefly the titles of the undermentioned Acts passed by the Governor of Fort Saint George in Council, and specify by the Governor of Fort Saint George in Council, and specify the Regulations and Acts repealed, or modified by each of them, explaining the extent of modification in each case.

Act IV of 1862.	Act I of 1865.
— II of 1864.	— VI of 1865.
— III of 1864.	— VII of 1865.
— IV of 1864.	— VIII of 1865.

2. State clearly the rules to be observed in the sale of immoveable property for the recovery of arrears of revenue, and the procedure to be followed for furnishing the purchaser with a title deed, for declaring his title to the property purchased, and for putting him in possession of it in the event of resistance being opposed.

3. Under what circumstances will the sale of an entire estate for arrears of revenue be justifiable, although the sale of only a portion thereof would be sufficient ?

4. Under what circumstances is a defaulter thrown into prison for arrears of revenue, and what is the duration of imprisonment ? State also whether after such imprisonment the debt can be legally demanded from the defaulter.

5. State the summary judicial powers vested in the Collectors by Madras Act VIII of 1865.

6. What is the course laid down for landholders to eject their tenants ?

7. What is essential to enable landholders under Ryotwary settlements to recover arrears of rent from their tenants, under the provisions of the Rent Recovery Act ?

8. Explain the mode of managing the Abkarry Revenue laid down by law.

9. What should the license given to Abkarry renters specify, and what are the legal preliminaries which should be completed before the renter or other person is allowed to establish a still, or shop, or manufacture or sell liquor.

10. Specify the enactments which constitute the law for the acquisition of land for public purposes, and mention the procedure which should be followed by a Collector after the Government have duly declared the land to be required for a public purpose, and before taking possession of it.

11. Explain briefly the provisions of the law which declare the powers of Subordinate and Assistant Collector in charge of particular divisions of districts, and state how these powers have been extended to Deputy Collectors similarly situated.

12. State briefly the provision of the law for the levy of a separate cess for the use of water supplied for irrigation purposes from any works belonging to, or constructed by, Government.

Circular Orders of the Board of Revenue.

1. Give the order in which the subjects of the Jummabhundy Report should be arranged, and explain briefly the nature of each.

2. To what districts and to what descriptions of land are the waste land rules now in force inapplicable? Explain the terms, "Sale of waste land in fee simple," "Freehold," and "Absolute Freehold." What are the present rates of redemption, and to what tenures are they applicable? How far is the freedom of tenure conferred by redemption absolute?

3. What is the object of the formation of Local Funds? Mention the duties of the Collector, Executive Engineer, Superintending Engineer, and the Board of Revenue, and the position of the Local Government and that of the Government of India in the management of these funds.

4. Under what terms and into how many classes are lands divided, which are made over to the Railway and Irrigation and Canal Companies, and how are lands returned by them disposed of?

5. What are the duties of a Treasury Deputy Collector, and the powers of a Deputy Collector on general duty? Explain the difference between them with reference to their position as regards the Collector.

6. Explain the leading feature in the Abkarry Revenue Administration. Is any other branch of revenue conducted on the same principle? If so, explain any difference in the mode of administration.

7. What is the rule for charging excess on Government lands over the registered area and that for charging excess discovered in minor Inams by the Survey Department over the extent entered in the Inam Commissioner's Title Deed? Explain the latter case by a clear example. What is the course laid down for charging Tirvajasty or water-cess on Inams confirmed by the Inam Commissioner under Government works of irrigation.

8. What do you understand by the terms "Settled" and "Unsettled" Poliems, and what is the position of the Government with regard to these estates? Describe the course hitherto adopted in making permanent settlements. What items of revenue have been reserved, and why?

Talook and Village Accounts.

1. What statement are you to refer to in order to ascertain the balance due against each ryot, and how and from what materials is that statement prepared and closed?

2. How and by whom is the list of claims to remissions prepared? Explain some of the items entered in it, and state how the list of claims is dealt with at the time of Jummahbundy.

3. What is the form of receipt granted to the ryots for payments made by them in liquidation of their beriz, and how is it prepared?

4. From what statement can you ascertain the Settlement beriz of each ryot in a village? Explain how and from what materials that statement is prepared, and what particulars it contains.

5. Describe fully the mode in which the monthly account current submitted to the Hoozoor from the Talook is prepared, and state what particulars it contains? Explain some of the items of receipts and disbursements entered in it.

6. What is the object of the Permanent Advance Fund, and who are entrusted with it, and how is it made use of? Give full particulars about it.

7. How are the daily abstracts of receipts and disbursements prepared and closed, and what is their form, and what their object?

8. Draw up the statement of demand, collection and balance of all sources of revenue, for submission to the Hoozoor, with some imaginary entries and figures.

Stamp Rules.—(Higher and Lower Grades).

1. What is the course to be followed by the Superintendent of Stamps, if he requires any paper to be stamped?

2. In whom is the detail management of the Stamp Department in the Collector's office vested? and subject to whose control?

3. To what extent are stamps allowed to remain in the custody of the Treasurer, and in what manner does he issue stamps to the talooks and vendors?

4. At what period and by whom is the entire store of stamps in the Treasury examined, and to whom is the result of such examination reported?

5. What is the course observed if applications are received from parties desirous of having stamps impressed on parchment or vellum, or on printed blank forms, such as Cheques, Bills of Lading, &c., and when and how are they delivered to the owners?

6. To whom are the certificates for the refund of stamp duty to be presented for payment, and what is the course to be observed by the Officer receiving them, and how are such certificates finally disposed of?

7. What are the accounts kept by licensed vendors selling on commission. What are rendered by them to the Collector's Hoozoor Cutcherry, and what particulars do they shew?

Salt Law.

1. What is meant by the monopoly and excise system of salt revenue? Where do these prevail? Mention the legal provisions made to maintain the salt monopoly in its full integrity?

2. State the agency employed to carry on the salt administration in this Presidency, and give a brief description of their functions. What is the course left to Government in the case of Mirassy salt manufactures combining not to carry on the manufacture?

3. Is salt manufactured in the French territories? If not, how are they supplied with this article, and what are the stipulations, if any, entered into between the two Governments for its supply?

4. What do you understand by "Spontaneous Salt" and "Earth Salt?" Do they contribute to the general salt revenue of the State? What are the rules in force for these descriptions of salt?

5. State the "Cudivaram" rate of salt, and its present monopoly price for all descriptions of traffic. What is the minimum amount of salt sold at a Cotaur for inland consumption, and what provision is made against any deficiency of salt in the country?

6. What precautions are taken at the time of manufacture to secure only the required, and an unadulterated supply of salt? Explain the instructions for its storage on the platform. What is the sanctioned amount of wastage in a heap in an ordinary year? How is it received and sold, by weighment or measurement? What is the sanctioned table for converting salt by weight?

7. What is the present import duty upon salt, and how does it vary? Explain the reason why it is imposed.

Salt Manual.

1. What are the particulars shewn in the statement of Putcut Dittum of Salt? From what materials is it prepared, and what is its object?

2. How is the register of transfers of salt-fields or pans prepared? Describe fully the course observed in preparing the register.

3. How, and from what materials is the register (No. 9) of the salt received by measurement from each individual prepared? What information does it furnish, and what particular purposes does it serve?

4. By whom is the account sale (No. 13) of salt for home and inland consumption prepared? What is the course followed in preparing it, and what particular information does it contain?

5. How are the collections in the salt divisions disposed of, and what is the course adopted to obtain funds to meet the several disbursements in the divisions?

6. What is the course the Salt Amin or Superintendent of Salt has to follow to meet any petty emergent disbursements? Can he make any payments from the collections in the salt divisions? And if so, under what circumstances?

7. How is the individual abstract of Cudivaram (No. 11) to be submitted to the Collector for sanction, prepared? What information does it contain, and how is it finally disposed of?

LOWER GRADE.

Revenue Law.

[*N.B.*—The several Regulations and Acts, and, if possible, the Sections thereof, having reference to each question, should be cited in the answers].

1. Explain the provisions of the law for apportioning the assessment on a portion of the landed estate held under a Sunnud-i-milkeut Istimrar or otherwise subject to the payment of

lump assessment, proposed to be sold for arrears of revenue, and state what is essential to give the apportionment legal validity.

2. State the places which a distrainer for arrears of revenue may force open, and what are the restrictions placed on his proceedings when he may find it necessary to force open the outer door of a dwelling house, or to enter any apartments appropriated for the zenana or residence of women. Specify also the penalty for unlawful entry contrary to the provisions of the Act.

3. When can the sale of property distrained for arrears of revenue be postponed ? Can securities be proceeded against for payment of the arrears before it is ascertained that the money cannot be realized from the principal ?

4. When distrained property is stolen, or lost, or damaged by reason of the necessary precautions for its due preservation not having been taken, how, by whom, and from whom is such loss or damage to be recovered, and how is the money so recovered to be disposed of ?

5. Specify the enactment which consolidates and improves the laws which define the process to be taken for the recovery of rent, and state the Regulations repealed by it.

6. What particulars should the notice of distraint sent to the Collector under Section XVI of the Rent Recovery Act contain, and what course should the Collector or Officers empowered by the Collector in that behalf, follow on receipt of the notice ?

7. When officers empowered to sell distrained property discover any material irregularities committed by distrainers under colour of the Rent Recovery Act, how should they proceed. Specify the material irregularities noticed in the Act, and note fully the effect of the irregularities.

8. Explain the law as to how the expenses incurred in attaching the property, and bringing it to sale under the Rent Recovery Act are to be determined, and whose decision on the subject is final.

9. Specify the points on which rules should be laid down by the Collectors when the exclusive privileges of manufacture, or sale, or of manufacture and sale of liquor, are granted to a renter or assignee, and state whose approval is requisite to make these rules valid.

10. What is the maximum rate of cess which can be collected under the Village Cess Act, and how is this cess to be imposed on Inam lands. Specify the several classes of village servants who are to benefit by the Act, as well as of those expressly excluded from its benefits. How are doubts on the subject to be settled ?

11. Are the estates belonging to minors, not under the charge of the Court of Wards, liable to be sold for arrears of revenue ? Explain the law on the subject.

12. State briefly the provisions of the law for the levy of a separate cess for the use of water supplied for irrigation purposes from any works belonging to or constructed by Government.

Circular Orders of the Board of Revenue.

1. Define a ruined tank in the sense in which it can be surrendered for private enterprize. What is the inducement held out for its restoration, and the information necessary in disposing of an application made under the rules. How far can a Collector act on his own authority ?

2. What are the instructions to village officers for the preservation of boundary marks placed by the demarcation party ? What documents have been left behind by the Settlement and Survey parties in each district that they have visited ? Is a Collector competent to alter a survey rate of assessment, and how are such alterations to be made when necessary ?

3. Classify valid claims to remission. Explain the principles to be observed in deciding upon them. How are sugarcane, betel, and cocoanut crops under Government irrigation charged ? Explain the circumstances under which an exception is made to the usual mode of assessment.

4. Give the latest date mentioned for relinquishment of lands. In unsurveyed and unsystematically assessed districts, what precautions should be taken by the Tahsildar in the disposal of a relinquishment or darkhast for land, and are they necessary ? Shew that the present survey and settlement remedy the existing evils.

5. What are the rules for the preservation of jungles ? Mention the items coming under the head of Jungle Conservancy. What provision is made to mitigate the stringency of the Jungle Conservancy rules, and in whose favour ?

6. What Government servants are exempted by the revised rules from giving security ? Mention the classes from whom security is taken at present, and the amount required from each of them. What provision is made for stamps for the drawing up of security bonds ?

7. What relief can a Collector afford to ryots in a shrotriem village, the tanks of which are left unrepaired by its proprietor ?

8. How should a Tahsildar act in the following cases at the time of Jummahbundy—

(*a*) A raises a second crop, dry, on his dry and wet lands.

(*b*) B digs a well within seven yards of a Government tank on his dry lands.

(*c*) C does so within forty yards of a Government tank on his dry and wet land.

(*d*) D erects a picottah and draws water from a Government source of irrigation and irrigates his dry land. Explain the condition attached to this indulgence.

Village and Talook Manuals.

1. Explain fully how and from what materials the Statement (No. 3) of kist and collections individually is prepared, and what use is made of it.

2. How is the Remittance List (No. 12) prepared in the village, and what particulars does it contain ?

3. What particulars does the daily chitta of collections shew, and how is it prepared and closed ?

4. What are the items entered in the chitta of Sivoy Jammah ? Explain some of them.

5. Explain fully the course observed in the preparation of the monthly statement of cultivation in the talook.

6. How is the register of prices of grain maintained in the talook ?

7. What particulars does the monthly abstract of cultivation forwarded to the Collector's Hoozoor from the talook contain, and how is it prepared ?

8. Explain the course which is to be observed by a Tahsildar to provide himself with funds to meet all disbursements in the talook.

1867.

HIGHER GRADE.

Revenue Law.

1. What do you understand by the term "Sunnud-i-Milkeut Istimrar," when is it granted, and what particulars does it contain ? What authority can sanction the transfer by proprietors holding under such a Sunnud, of their proprietary rights to others ? When a transfer of this kind is made, what accounts have to be furnished, and to whom are they to be rendered ?

2. State what are the rules by which the Court of Wards is to be guided in appointing guardians of disqualified heirs ? What person is, in all cases, debarred from holding the post of guardian ? What is the duration of the office, and to what proviso is this subject ?

3. Under what circumstances can a Collector, investigating a charge cognizable under Regulation IX of 1822, issue search warrants for the discovery of papers and accounts ? To whom are such search warrants to be addressed, and what is the procedure to be observed in executing them ?

4. What is the object of Regulation VI of 1831, and, under it, on what class of claims can a Collector adjudicate ? Has it been affected or modified by subsequent legislation ? If it has, state how. To what authority do appeals against decisions passed under this Regulation lie, and within what time must they be preferred.

5. By what authority are the orders of a Collector of Stamp Revenue open to revision ? Are there any cases where such orders are not so liable ? If there are, mention them.

6. State whether stamps are required on the following documents, and if so, what must be the value of the stamp in each case ?

(*a*) Plaint in suit filed before a Collector by a tenant against a landholder, where the remedy sought is the release of an attachment made for arrears of revenue and damages to the amount of 100 Rupees.

(*b*) Petition of appeal preferred to the Board of Revenue against the decision of a Collector.

(*c*) Application for a copy of any document on record in any Revenue Court.

(*d*) Petition to the Collector requesting permission to excavate gravel in Government waste land.

(*e*) Petition to the Deputy Conservator of Forests for permission to cut twenty cart loads of wood in a Government forest.

(*f*) Copy of any deed, instrument, or writing stamped in accordance with Schedule A attached to Act X of 1862, left by a party to proceeding in place of the original withdrawn.

7. When a Revenue Survey is in progress, what can a Collector or Revenue Settlement Officer require the owners and occupants of the lands concerned to do ; and what is the course which may be adopted when these persons fail to comply with a requisition so made ?

8. Define the terms "landholder" and "tenant" as at the in Act VIII of 1865. What are the rules to be observed in decision of suit brought before a Collector under the Rent Recovery Act, involving disputes, regarding rates of rent.

9. How is the annual rent value of lands, when calculated for the purpose of assessment under Act III of 1866, to be fixed:—

(*a*) Where the lands to be assessed are held on ryotwari tenure.

(*b*) Where they are held on a tenure other than ryotwari? How is the District Road Cess to be calculated when revenue or rent is payable in kind? Can an assessment under the Act when once made be altered?

10. What does the list, prepared by the Collector under Act XXI of 1867 [Imperial] contain? To whom and within what time is an objection to assessment to be prepared, and what stamp must it bear? To what authority does an appeal against an order passed, or an objection to assessment lie, and is the decision of the authority in question final or not?

Circular Orders of the Board of Revenue.

1. On what terms, and under what condition, can a Collector accept the relinquishment of an enfranchised Inam for which a Title Deed has been issued? Under what conditions is a partial relinquishment of an Inam permitted?

2. What are the rules regarding the assessment of land taken up for planting private and public topes? As a general rule, how long should land, granted for such purposes, have been waste? What sanction is necessary to obtain before planting a public tope? What is the penalty for neglecting to comply with this condition?

3. When a ryot applies to a Collector for permission to construct a tank, on what points must inquiry be made before permission is given? When such a tank is constructed, for what land has the ryot to pay assessment?

4. What length of possession of an Inam is to be held as a valid title? Is it necessary that this possession should have been under a Sunnud? What, in the absence of a valid grant or other title deed, will be accepted in proof of the existence of an Inam?

5. What are the rules to be observed regarding the admission and exit of persons to and from Salt pans?

6. What authority has the Collector with regard to allowances to Yeomiah pensioners, which have fallen into arrears? If

these are of a year's standing, what authority can order the payment of them? What happens in the case of allowances which are permitted to fall into arrears for more than two years?

7. Who are the officers authorized to furnish authenticated copies of documents? How are applications for copies to be made, and how are they to be disposed of? Who is responsible:—

(*a*) For the grant of copies from the district records?

(*b*) For the accuracy and legibility of such copies?

8. What is the object with which District Presses have been established, and under whose control are they? To what use are the Presses first to be applied? What are the rules with regard to private work done at District Presses?

9. What are the rules regarding the acquiring and holding of land by Uncovenanted public servants:—

(*a*) In the case of Deputy Collectors.

(*b*) In the case of Tahsildars and Sub-Magistrates.

What return has an Uncovenanted public servant to furnish to the Collector every year? Can he purchase land sold at auction by order of a Civil Court?

10. What payments are Deputy Collectors in charge of District Treasuries authorized to make on their own responsibility?

Village and Talook Manuals.—(Higher and Lower Grades).

1. What purposes does the Register A in that Village Manual serve, and from what materials is it prepared? What particulars does it contain?

2. If any changes take place after the preparation of the Register above referred to, how are they dealt with? Is there any other statement in the Manual furnishing particulars annually, similar to those contained in the Register A? If so, mention the name of the statement and give a brief description of it.

3. From what materials is the Abstract No. 13 of individual settlement annually prepared, what particulars does it contain, and what purposes does it serve?

4. How is the Statement of Cultivation under each source of irrigation prepared, and what is its object?

5. How and from what materials is the Talook Statement No. 4 (in the Appendix B) of the Villagewar Cultivation and Settlement prepared, and what particulars does it contain? For what purposes is this Statement made use of?

6. What particulars does the Monthly Report of the state of season of a Talook contain, and how is it prepared?

7. Explain how the Abstract or Ledger No. 5 (Appendix C) shewing the Current Demand, Collection and Balance of each village is prepared, and for what other items similar Ledgers are necessary.

8. How is the Monthly Account Current to be transmitted to the Collector's Office prepared ? Explain in detail the different processes observed for the early preparation of this account.

Rules of the Stamp Department.

1. What is the difference between the Commission and Discount system in vending stamps ? Give a brief description of the two systems, and state how the rules of commission and discount are regulated.

2. In what cases will a stamp vendor's conduct become questionable, and what are the penalties prescribed in each case both under the Commission and Discount systems of rules ?

3. How are the stamped papers secure in the Collector's Treasury, in whose possession do the keys of the chests remain, and by whom are the stamps issued to the talooks ?

4. How are the stamped papers issued from the Hoozoor Treasury to the Talooks ? Are they sent as they are received from the Superintendent of Stamps ? if not, with what addition, and what is its object ?

5. Under what precaution are stamped papers supplied to the vendors under the Commission system, to secure the Government property from any loss ?

6. Describe briefly the rules observed in making refunds of stamp duty in the Collector's Treasury on receiving a Court Certificate.

LOWER GRADE.

Revenue Law.

1. What cases can Collectors refer under Regulation VII of 1828 to their Subordinates ? State to what officers such cases can be referred, and what procedure is to be observed in enquiring into them.

2. To what persons does Act VII of 1839 apply, and what powers are conferred on them by the enactment in question ? Can they delegate these to others, and if so, to whom ?

3. What is the liability of a person bound by local custom to contribute labour to a work of irrigation or drainage executed by the joint labour of a village community ? Specify the enactment which provides for this.

4. With what authority does the power of licensing stamp vendors lie ? What is the penalty for the non-exhibition of the Schedules and Vendors' license in a conspicuous part of the shop where stamps are sold ? What must the endorsement written by the stamp vendor on stamps sold by him, contain ?

5. Define an arrear of revenue, and specify the rules to be observed in the attachment and sale of moveable property for arrears of revenue.

6. What are the duties of an agent or revenue officer, appointed by the Collector to manage landed property of a defaulter, which has been attached for arrears of revenue, and what is the liability of such agent or revenue officer to suit or prosecution in respect of his charge ?

7. What particulars must the plaints in summary suits under Madras Act VIII of 1865 contain ? What is the limitation of such suits ?

8. To what are the proceeds of the District Road Cess to be applied. Under Madras Act III of 1866, what lists has a holder of land other than on ryotwari tenure to furnish to the Collector ? When has he to furnish them, and what is the penalty for failing to do so ?

9. Before whom is an engagement entered into by a person who is in charge of a shop or still for the sale or manufacture of liquor, to be executed, and what must it contain ? What is the penalty for wilful breach of a license to manufacture or sell liquor ?

10. Who are bound to take out a license under Act XXI of 1867 (Imperial) ? What are such licenses to specify ? What classes of persons are exempted from the provisions of the license Act.

Circular Orders of the Board of Revenue.

1. By whom are the Registers of Deaths in villages to be kept ? To whom are they to be despatched from the talook, and to what authority are the Returns compiled in the Collector's Office to be sent ? On what date should the Registers be transmitted from the villages ?

2. What constitutes "Kudi-maramat," or customary village labour ? What is the penalty to which ryots, who neglect to perform this description of work, are liable ?

3. To what fund are fees realized from revenue defaulters, to be credited, and what items are to be debited to this fund ? State :—

(a) The maximum rate of batta fixed for serving processes under Act II of 1864 through village servants,

and the distance within which this fee is chargeable.

(*b*) The maximum rate per day in respect of fees chargeable for making distress.

4. How is the census to be taken ? What officials make the returns in the first instance ? How is the accuracy of these to be ascertained ? What are the divisions of the population which have to be shewn in the Returns ? What is the age at which males and females are respectively classed as adults

5. A, a resident of the village of Bomandahalle makes, on the 1st May 1867, an application to the village authorities of Audavadi, for a certain piece of land which B relinquished last year. C and D, who are not ryots of Audavadi, apply for the same land which adjoins some for which they hold a puttah : C makes his darkhast on the 3rd May, and D his on the 2nd ; E, a nephew of B, applies for the land on the 2nd May. F, G and H, residents of Audavadi, also apply for the land. H at the same time as A, and F and G on the 2nd and 3rd May respectively. Were you the Tahsildar of the Talook, how would you dispose of these applications, and in what order ? In what manner would the village authorities bring them to your notice ? Saying that you give the land to H, what further steps would have to be taken before he obtained a puttah for it ?

6. What are the rules to be observed regarding transfers of puttahs, and before whom are they to be made ? What is an essential preliminary to any change in the accounts with respect to transfers ? and in what cases can this be dispensed with ? What is the course to be adopted in the case of the puttahs of deceased holders ?

7. What are the rules to be observed with regard to remissions ?

(*a*) In the case of irrigated lands.

(*b*) In the case of unirrigated lands.

8. What are the duties of Village and Talook officials with regard to the protection of works of irrigation ?

9. What are the precautions to be observed for the preservation of records ? How should papers not required for record be destroyed ?

What are the orders of the Board concerning the formation and maintenance of village topes ? From what funds is expenditure for this purpose be met ? What portion of the work is undertaken by Government, and what must the ryots do themselves ?

1868.

HIGHER GRADE.

Revenue Law.

1. For what purpose can Collectors call upon Kurnams in settled estates to produce their accounts, and by what authority, and in what way can Kurnums, who refuse, or wilfully neglect to comply with such demands, be punished ? Can a Collector, managing the property of Zemindar, who is a minor, dismiss a Kurnam employed upon the estate ?

2. How is a punchayet held under Regulation XII of 1816, to proceed after framing its decree ; and how is the Collector to act when he has received it ? When does the decision of a punchayet, held after the decree of a former punchayet in the same case has been set aside, become final ?

3. Is any restriction imposed by law upon the entertainment by Civil Courts, of suits relating to hereditary Inams conferred by Government, in consideration of service rendered to the State ?

1*st*.—When such are unenfranchised.

2*nd*.—When they are enfranchised.

Quote the laws which support your reply.

4. A Moochi on the establishment of a Collector embezzles a quantity of paper. The Collector does not wish to proceed against him under the Criminal Law. State in what way, and under what provision of Revenue Law, he can punish the man ?

5. By what mode, or modes, can the compensation for lands taken up under Act VI of 1857 be settled ; and when a Collector enter upon and take possession of such lands on behalf of Government ?

6. What is under Act XXIII of 1860 the procedure to be adopted by the settlement or other officer in cases where parties at issue regarding boundaries do not agree to refer their disputes to arbitrators ? How and within what period, should appeals against decisions passed in such cases be preferred ?

7. Where doubt is entertained by any person regarding the proper amount of stamp duty on any deed or instrument, what course should he adopt ; and with whom lies the power of deciding what the proper duty should be ?

8. Under what circumstances can a Collector, acting under Act II of 1864, arrest a defaulter ? What is the maximum period for which a defaulter can be imprisoned—

(*a*) Where the arrear due is Rs. 100.

(*b*) Where the arrear due is Rs. 5.

9. In what cases, and by what authority, can tenants of landholders, as defined in Act VIII of 1865, be ejected?

10. Describe the course to be followed when a person, taxed under Act IX. of 1866, objects to the class under which he is assessed. Mention the course which must be adopted when the objection to such assessment is rejected, and the party appeals to the finite authority.

Circular Orders of the Board of Revenue.

1. What works can Collectors and their subordinates sanction without application to higher authority?

2. What are the Budget Estimates of the District Road Fund submitted annually by the Collector to the Board of Revenue? When are they to be forwarded, and what particulars should each Estimate show?

3. What is the object of the Annual Estimate? Within what date must it be completed? Can the demand, when once fixed, be altered?

4. What is to be done in the case of topes in the hands of Government when the heirs of the planters cannot be found, and no one applies for them on condition of paying the "taram" assessment of the land?

5. What are the classes into which claims for the grant of fresh lands in lieu of Inams which have been rendered useless are divided, and upon what principles should such be disposed of? What is the rule when these claims refer to Inams, or portions of them, or less extent than one acre?

6. When settling Inams, how should encroachments, or land in excess of the registered extent, be dealt with? What is the course to be pursued when such are shown to be the result of fraud on the part of the actual holder?

7. How many times a year, and by whom should District Treasuries be examined, and what information should reports upon such examinations contain? Can a Deputy Collector, under any circumstances, examine and report upon the Treasury in his charge?

8. What sanction is requisite for the grant of waste lands for the endowment of choultries built by private persons for the accommodation of native travellers? What is the limit to the assessment which such lands should bear? Under what circumstances can grants be given for choultries on the same line of road?

9. What orders have been passed for the protection of the rights of Government in waste lands?

10. What are the rules regarding the retirement on medical certificate of Uncovenanted servants of Government? Can a pension, in any case, be granted without the production of a medical certificate?

Rules of the Stamp Department.

1. What is the course observed by the Superintendent of Stamps to have different values of stamps impressed on papers for supply to Collectors, &c., and what are the Registers and Accounts kept for this purpose?

2. What are the duties required to be done by the Mint Master, and what are the accounts to be kept and rendered by him in respect to stamped papers?

3. By whom, under what orders, and how are stamp papers issued to the licensed Vendors under the Commission system, and what are accounts kept by the person who makes the supplies to the Vendors.

4. Explain the difference between the Commission and the Discount systems, and state with grounds which system is more advantageous.

5. Where can the licensed Stamp Vendors under the Discount system obtain stamps; under what limitations can they get them; and what are the rates of discount allowed to them? Are these Vendors required to keep or render any accounts, and if so, what are they?

6. State what kind of endorsement is required to be made on stamp papers before their delivery to a purchaser, and by whom, and in what part of the paper it is to be done, and what is the penalty prescribed for the omission?

LOWER GRADE.

Revenue Law.

1. Define the term "Foreign Salt," and state what restrictions are imposed by Regulation I of 1805 on its importation. How have these been subsequently modified?

2. Can dismissal form part of a sentence passed on trial under Regulation IX of 1822? If not, under what provision of law can a Collector dismiss a subordinate found guilty of embezzlement?

3. You are a Tahsildar on a circuit, and you are distant thirty miles from any Officer of the Department of Public Works; rain comes on during the night, and the tank of the village at which you are halting is in imminent danger of breaching.

What action would you take in this case? Justify your proceedings by citing the law under which you would act.

4. What stamp is required—

(*a*) On a cheque for Rs. 250?

(*b*) On a receipt for the payment of Rs. 15?

By whom should the cost of stamp, when required, be defrayed, and what is the penalty for refusing to grant a stamped receipt for the payment of the money.

5. The puttah for a certain piece of ground stands in the name of A, who, however, does not enjoy the land itself, and neglects to pay his kists; B cultivates it, and there is a crop ready for reaping, when C, a distrainer employed by the Collector, attaches it in satisfaction of the arrears of revenue due by A. B claims it as his property, but C disregarding his remonstrances gathers the produce and sells it. Has B any remedy against C? Support your reply.

6. What do you understand by the expression "Abkarry?" Define the terms liquor as used in Act III of 1864. Do you consider freshly drawn toddy "liquor" or not? Give your reasons for the view which you take.

7. What is the object of the Village Cess Act (Madras Act IV of 1864,) and what persons under it receive remuneration? With what authority does the determination of the rate of cess lie?

8. In suits filled under Act VIII of 1865, how is the Collector to act?

(*a*) When the defendant only appears on the day fixed for hearing.

(*b*) When the plaintiff only appears.

(*c*) When there are two defendants, of whom only one appears and admits the cause of action. What is the law regarding costs in these cases?

9. Under what circumstances, and with whom can the Collector compound for the payment of the District Road Cess; and by what proviso are parties so compounded with, bound?

10. When can a person, failing to take out a certificate under Act IX of 1868, be dealt with by a Magistrate, and what penalty can be inflicted where such failure is proved?

LOWER GRADE.

Circular Orders of the Board of Revenue.

1. Where the inhabitants of towns voluntarily subscribe sums for Municipal or Sanitary purposes, from what Fund, and

to what extent, can the Collectors sanction grants-in-aid? For what other objects, besides those above mentioned, can such grants be given?

2. What are the rules to be observed in filling up appointments rendered vacant by the dismissal of village officers?

3. There are three fields—A, B, and C. Their extents, as per Land Register, are—

A. acres ...	12	14	3
B. acres ...	20	10	0
C. acres ...	7	2	1

These are, in consequence of a takrar measured by the Tahsildar. In A and C is found an excess of one acre each and in B a like deficiency. What should be done in each of these cases? State the principle to be applied.

4. When are wells, dug in unirrigated lands, liable to assessment, and when are they not? Under what conditions may picottahs be erected on the bunds of tank, and what charge should be levied for the exercise of this privilege?

5. Upon what conditions may ruined tanks be repaired by private individuals at their own cost, and what is the rule regarding the assessment to be charged upon lands under tanks so repaired? When is a tank to be considered "ruined?"

6. What course should be adopted—

(*a*) When a darkhast is made for waste land containing scattered trees already held on puttah?

(*b*) When one ryot holds a puttah for a piece of land, another for the trees upon it?

7. What should the deed of relinquishments of land by a ryot contain? Can conditional or partial relinquishments of land be permitted?

8. When should the monthly treasury accounts in the talook be closed, and upon what date should it reach the Collector? What is the latest date on which the District Statement should be despatched to the Accountant General?

9. What are the rules laid down by the Board as to the mode in which official correspondence is to be conducted?

10. How are Tahsildars to act with regard to accounts of expenditure incurred for the purchase of Saderwared, and what course must be followed, where any item is disallowed by the Treasury Deputy Collector?

1869.

HIGHER GRADE.

Revenue Law.

1. What do you understand by the term "Permanent Settlement?" When was the Permanent Settlement introduced? What is its object and what its principal features?

2. With what view has the Court of Wards been instituted? What are its powers as laid down in Section 2, Regulation V of 1804; how far do they extend; and when only can it exercise them?

3. Under what circumstances can a Collector call upon a person accused of an offence punishable under Regulation IX of 1822, to find security, and how may he act on failure to produce such?

4. When can a Settlement Officer remit for reconsideration an award made by arbitrators acting under Act XXVIII of 1860?

5. When and to what extent, can private land be temporarily occupied for public purposes, and in what cases can the owner of such land claim that the occupation of it shall become permanent?

6. State under what circumstances and how far Civil Courts can direct the refund of Stamp duty on plaints filed before them.

7. When a claim to waste land, proposed to be sold on account of Government, has been admitted by a Collector, how and within what period can it be disputed, and by what Court is such a suit cognizable?

8. What are the rules to be observed in the sale of land for arrears of Revenue?

9. Define the term "arrears of rent," as used in Act VIII of 1865. In what cases, other than summary suits, can Collectors set aside distraints for arrears of rent; and what is the effect of such interference on the part of the Collector?

10. Define the terms "Company" and "year of assessment" as used in Act IX of 1869. What are the exemptions from the action of this enactment?

Circular Orders of the Board of Revenue.

1. What course is to be followed when suits are filed in Civil Courts against Collectors and their subordinates for acts done in their official capacity as revenue officers?

2. State what are the principal points of procedure to be observed by Collectors with regard to Board Petitions?

3. Name the chief duties of the Deputy Collector in charge of the District Treasury. What Departments are under his charge, and how far is he authorized to issue orders to Tahsildars.

4. In fixing or making revisions of assessments, what principles should be observed. What are the general heads under which all lands should be classed?

5. What are the powers to order refunds of sums erroneously credited to Government?

(*a*) Of Collectors.

(*b*) Of the Board of Revenue.

Is there any limit to the time within which such refunds can be sanctioned by the abovenamed Authorities? If there is, mention it.

6. Under existing orders, is the moveable property of a person dying intestate and without heirs, to be considered an "Escheat" or not, and why? How is such property to be disposed of?

7. What steps must be adopted before private land is taken possession of by the Officers of any Department under Government? What is to be done when the compensation sought is in the form of other land?

8. Give the rules referring to the sub-division of Gardens or Survey fields.

(*a*) In districts lately surveyed.

(*b*) In districts not recently surveyed.

9. What are the rules for the commutation of pensionary allowances? Can a life pension of Rupees 50 per annum be commuted?

10. State the orders of the Board of Revenue, as to the disposal of the title deeds of enfranchised Inams, the holders of which have died before they could be delivered to them?

Rules of the Stamp Department.

1. Explain briefly and distinctly the duties and responsibilities of the several Officers of the Provinces, to whom the management of the Stamp Department is entrusted?

2. What provision is made for the periodical examination of stamps in the District Treasuries? When and by whom is the examination to be made?

3. Under what circumstances may applications for getting unstamped or insufficiently stamped documents impressed with the proper stamp be complied with? To whom are such appli-

cations to be presented at Madras, and in the provinces; and what is the procedure from the receipt of application till it is finally returned to the parties ?

4. What are the responsibilities of the Collector and of his Treasury Deputy in the matter of issuing fresh stamps in lieu of spoiled or damaged papers ?

5. State what particulars are entered in the Stock Accounts kept by the Treasury Deputy Collector and Treasurer, and which of these furnish the materials required for the preparation of the accounts sent to the Superintendent of Stamps ?

6. Explain how certificates for refund of Stamp duty are passed for payment ?

7. Explain in what respect the system remunerating Stamp vendors by a discount is preferable to the Commission system ?

8. What are the rates of discount allowed to vendors under the discount system, and what is the minimum value of the stamps to be purchased at one time to entitle vendors to discount ?

LOWER GRADE.

Revenue Law.

1. How is a Zemindar to proceed in filling up the appointments of Kurnams, attached to his estate who have been dismissed by Civil Courts ?

2. A Kurnam is charged with the embezzlement of Rupees 145.

The Collector, verbally, refers the case for trial, under Regulation IX of 1822, to the Tahsildar of a Talook other than that in which the accused is employed. This officer, after examining the complainant, witnesses and defendant upon oath, passes a judgment fining the delinquent the sum embezzled. Are there, in this case, any infringements of law or procedure ? If there are, point them out.

3. Under Regulation XI of 1822, when is it discretionary, and when compulsory with a Collector to refund to persons money which has been exacted or received from them by a public servant ?

4. What under Act VII of 1839, are the powers and responsibilities of Tahsildars ?

5. The stamp on a deed of sale where the consideration expressed is Rupees 900, should be Rupees 12. A sells a piece of land to B for this sum. The deed of sale is through error, written upon a stamp of Rupees 5. Is B liable to any penalty ? If so, what ? saying that the stamp on the deed written by A ought to have been Rupees 8, instead of Rupees 12, would there be any difference in the penalty which could be exacted from A ?

6. Can Act II of 1864 be applied to any purpose or purposes other than the collection of Land Revenue ? If so, state in what cases ?

7. What is the law regarding the validity and effect of permits for the transit of liquor, granted.

(*a*) By Collectors.
(*b*) By Abkari Renters.
(*c*) By Licensed Vendors.

What is the penalty for carrying liquor without a permit ?

8. Mention the classes of village servants who are excluded from the benefits of Act IV of 1864. With whom does it lie to decide to what village servant the Act applies, and to whom it does not, and how are claims to the enjoyment of any portion of the Village Cess to be disposed of ?

9. When a summary suit to enforce the terms of a tenancy is brought under the Rent Recovery Act, what point is it necessary to prove before the suit can be sustainable ? What signatures should a Puttah granted under Act VIII of 1865 bear ?

10. Is a person taxed under Act IX of 1869, legally bound to present to the Collector any statement of his profits ? Under what circumstances can an assessment once fixed be increased ?

Circular Orders of the Board of Revenue.

1. What is the course to be adopted for the realization of arrears of revenue due on lands sold under the decree of a Civil Court ? Can these, in any, be recovered through the Court executing such decree ?

2. In what way is the pension to be granted to an Uncovenanted Officer retiring after his full term of service, to be calculated ?

3. What particulars should the return relative to tanks, furnished by Collectors to Superintending Engineers, show ?

4. A makes a darkhast for a plot of ground belonging to the village in which he resides, and the Tahsildar hands it over to him. This done, C, who had six months before resigned this land to Government, and B, who is the owner of the adjoining field, both lay their claims before the Tahsildar, who, however, rejects them on the ground that they should have been preferred prior to possession being given to A. They both appeal to the Divisional Officer, who cancels the Tahsildar's decision, and adjudges the land to B. A and C then appeal to the Collector, who decides in favour of the latter.

Which decision is correct ? Give your reasons for the opinion arrived at by you, and state why the other decisions are incorrect.

5. What are the orders laid down for the purpose of repressing encroachments on lands set aside for public purposes ; such as open spaces in towns, burial grounds, market places, &c.

6. How are Inams irregularly granted by Subordinate Revenue Officers, without authority, to be dealt with ?

(*a*) When such grants have been founded on fraud.
(*b*) When they have not been so founded.

7. Under what conditions and with what provisos can ryots utilize, free of payment of water-cess, jungle streams and natural pools ?

8. What are the recent orders relative to the course to be followed in the service of processes, and the distraint and attachment of property on account of arrears of revenue ?

9. What are the abstracts having reference to stamped papers and adhesive stamps, which are kept by the Native Account Department of the Collector's Office ? To whom, and when, are these abstracts to be furnished ?

10. What are the duties of Tahsildars, Revenue Inspectors, and Village Officers with regard to the preservation and maintenance of boundary marks ?

1870.

HIGHER GRADE.

Revenue Law.

1. Contrast the tenures of the following :—

(*a*) A permanently settled Pollium.
(*b*) An unsettled Pollium.
(*c*) Ryotwari land.

What are the main advantages and disadvantages of each system ?

2. A person is summoned to give evidence—

(*a*) Under Regulation IX of 1822.
(*b*) Under Act VIII of 1865.
(*c*) Under Act III of 1869.

He fails to appear before the summoning Officer.

How in each case is his attendance to be enforced ?

3. What is the smallest division that can be made of a Zemindari Estate, and what conditions must be fulfilled in order to render such a division valid in a Civil Court ?

Under what conditions may debts due to private creditors by minors under the Court of Wards be paid by Collectors ?

5. A vessel ships at Madras a cargo of salt for Bengal. On the voyage she springs a leak, and it becomes necessary for her to put into Cocanada for repairs and there to land the salt. How are the Commander of the ship and the Collector to Act ? Saying, that the salt cannot be re-shipped within eighteen months, what will be the effect ?

6. When is stamped paper held to have become spoiled or unfit for use within the meaning of Section 45, Act XVIII of 1869. (General Stamp Act) ?

7. Explain the term "drawback" as used in Act VI of 1863 (Customs) and state under what conditions a "drawback" is allowed.

8. What steps must the Collector take after a sale of land under Act II of 1864 has been held ; what proof of his title does the purchaser of such land receive ; and what remedy has he where the former holder of it resists his taking possession of it ?

9. When, under Act VIII. of 1865, can a tenant be ejected by the landlord for non-payment of rent ; what particulars should an application for a warrant of ejectment contain ; what should the warrant state ; and how should it be executed ?

10. How and at what rates are—

(*a*) Salaries and Pensions,
(*b*) Associations and Companies,
(*c*) Private Incomes and Profits,

to be assessed under the Income Tax Act (XVI of 1870.)

Circular Orders of the Board of Revenue.

1. What are the rules regarding the rights of Abkari renters over Date and Palmira trees growing within their farms ; and in what cases do these not apply ?

2. When should the Collector inspect the Salt Pans situated within his District ; and when doing so, to what point should he specially direct his attention ?

3. What are the main provisions of the Petition Rules ?

4. When can a new work, to be executed from Local Funds, be commenced ?—

(*a*) When the estimated cost is Rupees 2,300.
(*b*) When the estimated cost is Rupees 1,500.

How should a work, estimated to cost Rupees 50, be entered in the Budget ?

5. In what cases will sanction to defend, at the public expense, suits brought against Collectors, be given ? What penalty attaches to the unsanctioned defence of a suit ?

6. A permanently settled estate is under the management of the Collector, as Agent for the Court of Wards. During this time, arrears to the extent of Rupees 5,000 accrue ; the revenue to meet the demand is only Rupees 4,850 ; and the Collector carries Rupees 4,500 of this to the credit of Government. The balance Rupees 500, is standing against the estate when the minor proprietor comes of age, and as the Collector sees no chance of obtaining the money, he attaches and sells the property under Act II of 1864. Is he right, or wrong ? If wrong, what should he have done ?

7. State the rules regarding remissions which have become necessary after the Annual Settlement, but before the end of the Fusly.

Can the district accounts remain unclosed until the beginning of the next fusly, pending orders on individual cases of remission ?

8. What are the instructions of the Board of Revenue with respect to the communication of orders, from the Accountant-General, direct to Deputy Collectors in charge of Treasuries ?

9. What are the duties of a Collector's Sheristadar ?

10. What are the rules issued last year bearing on the grant of land for cultivation, in tracts of forest not under the Conservancy Department ?

Rules of the Stamp Department.

1. What quantity of stamped paper and adhesive stamps should Collectors constantly have in store in their Treasuries ; what portion of these should be kept in the Collector's Treasury and in the custody of the Treasurer, respectively ?

2. At what periods should the Collector examine the store of stamped papers and adhesive stamps in his Treasury, and to whom should he report the result of his examination ? By whom should the Treasurer's stock of stamped papers and adhesive stamps be examined ; at what periods ; and to whom should the result of the examination be reported ?

3. Specify the several Accounts and Registers which the Treasury Deputy Collector should keep with regard to stamps of all kinds, the Returns and Accounts which he should furnish to the Superintendent of Stamps, within what periods these should be furnished and what particulars they should contain.

4. What is the difference—1st, between the terms on which *stamped papers* and *adhesive stamps* respectively can be purchased by persons not being Licensed Stamp Vendors ; 2nd, between the discount allowed on the sale of adhesive stamps to persons not being Licensed Stamp Vendors purchasing *from the Collector* and from the *Talook Sheristadar* respectively ?

5. What is the highest value of a sheet of *stamped paper* upon which discount is allowed, and from whom can stamped papers above that value be obtained ?

6. What are the principal obligations of Licensed Stamp Vendors as regards the public, and for what offences are they liable to fine or imprisonment or both ?

LOWER GRADE.

Revenue Law.

1. What is the reward to which a Tahsildar is entitled, and the penalty to which he is liable when he seizes salt ?—

(*a*) Liable to confiscation.
(*b*) Not liable to confiscation.

Is there any saving clause regarding the penalty in the latter case ? If so, state the main provisions of it.

2. What classes of offences are cognizable by Collectors under Regulation IX of 1822 ?

3. A man pays another Rupees 30. What demand has he, under the General Stamp Act (XVIII of 1869) a right to make of the payee ; and to what penalty is the latter liable if he refuses to comply with the request of the former ?

4. What is to be done in the case of goods which are not cleared through the Custom House within two months from the date of landing ?

5. How are arrears of Revenue to be collected when the defaulter resides in another district, and when he leaves no moveable or immoveable property in that in which the arrear has fallen due ?

6. What particulars should the puttahs granted, and muchilkas executed under Act VIII of 1865, contain ?

7. When *may* a Collector, and when *must* he, call upon a person, assessed under the Income Tax Act, to give a return of his Income or Profits ? What should a notice so issued contain ?

8. What steps are necessary before a person, placed by an Abkari Sub-renter in charge of a shop or still, can obtain a license from the Collector ?

9. In what cases can a Settlement Officer, acting under Act XXVIII of 1860, (Boundary Act) clear boundaries and set up or repair marks, &c., without serving any notice on the owners or occupiers of the lands so demarcated ; and how, and from whom, is the cost of this to be recovered ?

10. What is the object of the Water Cess Act (VII of 1865)? When does this Act, and when does it not, apply to Zemindars and other proprietors of permanently settled estates?

Circular Orders of the Board of Revenue.

1. State the orders with regard to the construction of Salt Platforms, and the covering of Salt Heaps.

2. What are the orders of the Board with respect to the verification of Vernacular papers of Record, and what is the penalty for neglect of these?

3. How far are Tahsildars and Village servants bound to assist the Department of Public Works?

4. What are the rules having reference to the cutting, in Jungles not under the Forest Department, of the following?—

(*a*) Wood for agricultural purposes.
(*b*) Palmirahs.
(*c*) Fuel for sale.
(*d*) Wood for building purposes.

5. A holds five fields of 5 acres each, one of which called "Kal Punjah," is surrounded by the others. On the 30th September 1869, he presents to the Tahsildar two relinquishments; giving up, for the current Fusly, the field "Kal Punjah;" the other relinquishing 2 acres of one of the surrounding fields. At the same time, he presents a razinamah transferring to B of one of the remaining fields. The Tahsildar rejects all three. A appeals to the Divisional Officer, who confirms the Tahsildar's decision regarding the relinquishment of the field "Kal Punjah," but reverses the others.

What ought to have been the decision in each case? Give the grounds for your opinion.

6. What accounts must every Government vendor of stamps keep, and what information should these show?

7. Give the rules regarding the warehouse rent to be charged on goods left in Custom-houses other than the Madras Sea Custom-house.

8. What are the orders bearing upon the re-employment of dismissed Public servants?

9. A is a puttahdar, deceased; B is his first wife, C his second wife; D his eldest, E his youngest son, F his eldest undivided brother; G his father's brother.

At the Settlement, these all prefer separate claims to the registry of A's puttah in their names. The Settling officer, however, decides that the Puttah is to be made out in the joint

names of B and C. D and F appeal to the Collector who reverses the Settling officer's orders and directs that the puttah of the deceased shall stand in the name of D alone. Have the Officers, above alluded to, committed any errors? If so, point them out and state clearly what should have been done.

10. What are the instructions issued by the Board, during the past year, regarding the special rate of assessment to be paid by ryots, on lands under ruined tank made over to them for repair?

1871.

HIGHER GRADE.

Revenue Law.

1. In what cases can a Collector, acting under Regulation IX of 1822, issue a proclamation requiring the surrender to him of the property of a defaulter and to what penalty are persons concealing such property liable?

2. What are the chief points of the law with regard to the discovery of hidden treasure (Regulation XI of 1832), and what particularly are the duties of a Collector in this respect?

3. You are a Superintendent of Sea Customs. A box of wearing apparel is entered in your Custom House for duty and the value put upon it by the consignee is Rs. 200. You think it worth Rs. 500. What should you do? Saying that the undervaluation is the result of accident, what powers have you?

4. A document is produced before a Sub-Registrar of Assurances. He considers it insufficiently stamped and forwards it to the Collector. What should the Collector do?

(*a*) Where he thinks that the document is insufficiently stamped.

(*b*) Where he is of opinion that the stamp is a proper one.

5. Where a Collector assumes the management of the lands of a defaulter, under Act II of 1864, how far, and with what exceptions, are engagements between such defaulter and his tenants binding on the Collector?

6. When the exclusive right of the manufacture and sale of liquor has been granted to a Renter, under Act III of 1864, upon what points has the Collector, subject to the approval of the Board of Revenue, the power to lay down rules?

7. Mention the cases in which there is no appeal from judgments passed under Act VIII of 1865 and state under what circumstances, and with what proviso, suits under the above enactment, which have been dismissed, can be renewed.

8. In determining the amount of compensation to be paid for lands taken up under the "Land Acquisition Act," what points should the Collector take into consideration ?

9. What taxes are leviable under the Local Funds Act (IV of 1871, Madras) and to what objects must each be devoted. Under what circumstances can the Local Fund Board of one Circle contribute to the funds of that of another ?

10. When, in what modes, and with what proviso can the whole or any instalment of the Income Tax assessed under the present Act (XII of 1871), be recovered from a defaulter ? What special powers, with this respect, does the law confer upon Collectors ?

Circular Orders of the Board of Revenue.

1. State concisely the rules with regard to Yomiah Pensions.

2. The following suits are filed against a Collector.

(*a*) For 50 Rupees and involving a question of principle.
(*b*) For 1,000 Rupees and involving a question of principle.
(*c*) For 50 Rupees and involving no question of principle.
(*d*) For 2,000 Rupees and involving no question of principle.

What authority has, in each case, the power to sanction the defence ?

Give the principle upon which your reply is based.

3. Under the Standing Rules of the Board of Revenue, in what cases, and to what extent, can rewards be granted to persons who give information of frauds connected with Land Revenue.

4. With what returns, regarding Irrigation works, have Collectors to furnish Superintending Engineers, and what particulars should these give ?

5. What are the orders of the Board of Revenue with respect to the preservation of Trigonometrical stations ?

6. You are a Revenue officer, and the work of building a wall around a disused European Burial ground is being carried out by you. From whom should you receive the necessary funds ; what accounts should you make out ; when and to whom should these be submitted and how should your expenditure be finally adjusted ?

7. A and B are joint Puttadars deceased : A is B's younger brother.

A leaves a wife C ; two sons D and E, the former being the elder ; and a grandson G the son of F, who died prior to his father A.

B leaves two wives H and I ; two surviving sons K and L, by I ; a grandson M the son of J, B's eldest son by H, who died subsequently to his father ; and an undivided brother and co-puttadar N.

You are a Deputy Collector and this case comes before you at the Settlement.

There is no dispute between the members of A's family, but as regards B's, K and M each claim that their names alone, should be substituted for that of the deceased, and N claims that the names of both A and B should be struck out of the accounts and the puttah made out in his, to the exclusion of all others.

What would you do ? State the grounds of your reply.

8. What are the orders regarding the maintenance of the rights of government to Palmyras and fruit trees in groups ?

In what cases do this not apply ?

9. By whom, and at what periods, should Talook and Subordinate Treasuries be examined ; to what points should the attention of the examining officers be chiefly directed ; when should the reports upon these examinations be made and what information should they contain ?

10. When a heap of salt is sold off, what account is to be furnished to the Collector and by whom is it to be signed ; who is responsible for any deficiency beyond the wastage fixed by the Collector ; what is the limit of the quantity of Salt which can be sold by retail to any one person and what is the object of such limit ?

Stamp Rules.

1. What "Stock" and other books and accounts must the Superintendent of Stamps keep ?

2. What are the duties of Collectors, Treasury Deputy Collectors, and the Superintendent of Stamps with regard to the periodical indents for, and supply of stamps required for District use ?

3. What accounts respecting the Stamps entrusted to him, must the Treasurer of the Collector's office keep, and when, and to whom must he submit them ?

4. A Certificate for the refund of Stamp duty, granted by a Civil Court, is presented to the Treasury Deputy Collector and is, in due course, handed over to the Vernacular Accountant.

State what the duties of the latter are up to the time that the Certificate is finally disposed of.

5. What accounts must each Stamp vendor keep; what particulars should they contain, and when only, can they be destroyed?

6. When and by whom, are indents for stamps required for sale to licensed vendors and for direct sale at Talook Cutcherries, to be submitted? What stock should always be on hand in the Talooks, and by whom, and at what intervals are the stock and sale accounts of the Talook Treasury Officer to be examined?

LOWER GRADE.

Revenue Law.

1. State briefly the provisions of the Law on the following points;

(1) Payment of arrears of Revenue by tenants.
(2) Claims to property distrained and sold for arrears of Revenue.
(3) Forcibly or clandestinely taking away distrained property.
(4) Unlawful entry for purposes of distraint.
(5) Arrest and imprisonment of the defaulter.

2. What are the written documents which Zemindars and other land-holders and their tenants should enter into, what should these documents contain, by whom should they be registered, and what are the legal advantages derived from them?

3. State the mode of determining the rent when an express or implied contract has been made between the land-holder and the tenant. How are the terms of rent to be arranged in the case of immemorial waste lands?

4. What powers have Revenue Officers to compel the attendance of witnesses, or the production of documents bearing upon cases under investigation before them?

5. Specify the purposes to which the funds raised under the Madras Local Funds Act are to be applied, and the rates, tolls, and taxes leviable under it. What is the maximum rate of cess to be levied on the annual rent value of occupied land?

6. How is the rent value of land to be calculated for the purposes of the Local Funds Act?

7. What is the legal effect of the enfranchisement of Inams?

8. What are the chief alterations made in Regulation XXVI of 1802 by Regulation I of 1819?

9. What is the provision laid down by law for recording the awards of Punchayets in cases in which the members differ?

10. Define the term liquor as used in the Abkarry law. What are the penalties—

(1) For transit of liquor without a permit.
(2) For its manufacture or sale without a license, and
(3) For the contravention of the rules laid down by the Board of Revenue under the Act.

How are the penalties to be levied?

Circular Orders of the Board of Revenue.

1. State the objects of the Annual Settlement or Jamabandi and the mode of conducting it. Can the Talook Demand Statement for the Fusly be altered after the Settlement is concluded? What is the course to be followed if remissions are to be allowed on account of withered crops, &c., proved subsequent to the Jamabandi?

2. State the rules laid down for (1) remission of full assessment on unirrigated land, (2) partial remission of assessment on irrigated land, (3) remission of assessment on unirrigated land.

3. State the course to be followed in transferring Puttahs from one person to another.

4. Under what circumstances can the sale of land for arrears of Revenue be adjourned to a day other than that fixed in the first advertisement, and when and at what price is such land to be purchased on account of Government? How is the land so acquired by Government to be disposed of, and who are the parties to whom such land should not be given?

5. What are the rules laid down for preserving a record of Village Officers' Irsalnamahs in Talook Treasuries, and for granting receipts for payments, other than village remittances, made into the Talook Treasuries?

6. Is the Road Cess to be levied on Ryotwary lands on the gross demand or on the net demand after deducting remissions?

7. Is Regulation XII of 1816 applicable to lands other than those under permanent settlement and to disputes between Europeans or between a European and a Native? Who should be the members of the Punchayet in such cases?

8. A, B, C hold jointly an enfranchised Inam Village subject to the payment of quit-rent to Government, and they wish to subdivide the lands among themselves. What is the procedure laid down for making such sub-division, and how is the quit-rent to be realized?

9. How are the rights of Government to waste lands to be protected, and for what purposes can waste lands be used without sanction?

10. State briefly the rules laid down for preventing delay in the issue of Abkarry licenses.

1872.

HIGHER GRADE.

Revenue Law.

1. Contrast the law regarding the powers of the Collector under Act II of 1864 (Madras), for the collection of arrears of Revenue from

(1) A man, holding under ordinary Ryotwari Tenure,
(2) A woman, holding under ordinary Ryotwari Tenure,
(3) A Zemindar, holding under a Sunnud-i-Milkeut Istimrar,
(*a*) With regard to the attachment and sale of moveable and immoveable property (including land).
(*b*) With regard to the seizure and imprisonment of the defaulter.

2. The annual rent-value of the estate of a Zemindar is Rs. 83,500-8-0. Of this, he holds, himself, lands, assessed at Rs. 3,500-4-0. His tenants hold the remainder. The peishcush payable to Government is Rs. 25,000.

What is the amount of Land Tax, under the Local Funds Act due by the Zemindar, at the rate of one Anna in the Rupee; and how much of this can he collect from his tenants ? Explain how your calculation is made.

3. What do you understand by the term "Drawback," as used in the Customs Act ? When and under what provisos can it be granted ?

Can a "Drawback" be granted on Ships' stores ?

4. What is the law with regard to the adjudication of any doubt as to the proper Stamp duty chargeable on any document, and what is the effect of such adjudication being made ?

To what proviso is it subject ?

5. When can a landholder under Act VIII of 1865 (Madras) procure the arrest and incarceration of a defaulting tenant ?

What procedure should be followed, and what should be done in the case of the person arrested disputing the existence or amount of the arrears ?

6. What is the law with regard to dismissal of Deputy Collectors ?

Upon what grounds can they be dismissed ?

7. What persons cannot be appointed—(*a.*) Managers.—(*b.*) Guardians of minor Proprietors ? Can a female be the guardian of a male minor ?

Is it legal for a female minor Proprietor to nominate her husband as guardian ?

8. What is the meaning of the word "Improvement," as used in the Land Improvement Act (XXVI of 1871).

When a landlord or tenant wishes to make an "improvement," what should he do ?

9. What provisions must a license for the distillation of spirits by the European process, issued under Act III of 1862, contain ?

Has a person holding such a license the right to demand that the spirits manufactured by him shall be excised ?

9. When it is determined that a license granted under Section 6, Act VI of 1871 (Salt Act) is to be withheld or withdrawn, what preliminary notices must the Collector issue, and what is the mode in which the compensation to be paid for the suppressed Salt work or Pan, is to be calculated ?

Circular Orders of the Board of Revenue.

1. What is the object of the Irrigation Registers kept in Districts, and what particulars should they contain ?

2. What are the latest orders promulgated by the Board of Revenue with reference to the course to be followed,—(*a*) As regards Village remittance ?—(*b*) As regards payments other than Village remittances ?

3. Give the Rules respecting relinquishments, both total and partial, of enfranchised Inams ; to what Officer should they be presented and, where they are accepted, what course should be followed with regard to the Title Deeds ?

4. You are an officer in charge of a Custom House, and a gauger employed under you is engaged in ascertaining the quantity of liquor in a number of casks. When making his report to you, he says that the depth of dryage in one of them is three and three-fifths inches : you suspect him of dishonesty and determine to test the truth of his statement.

How would you do this ? Describe the process.

5. What are the orders regarding the attestation of interlineations and corrections in the public records ?

6. The shareholders in an enfranchised whole Inam village agree to divide the village amongst themselves, and, also, to divide the quit-rent payable to Government.

In what way are they to bring the matter before the Collector, and how is he to act when they have done so ?

7. What are the duties of Tahsildars, Revenue Inspectors and Village Officers with regard to boundary marks (village and field),—(*a*) In Districts in which the Revenue Survey is progressing ?—(*b*) In Districts in which the Survey has not been completed ?

8. You are desirous of importing foreign salt on credit for the payment of the duty thereon : what is it necessary that you should do in order to effect your purpose ?

What is the minimum amount of salt that you can import at one time; the minimum credit that you can open with the Collector and the maximum period that your account can be allowed to run?

9. What are the restrictions with regard to the sinking of wells by ryots and others, in their own lands, whether irrigated or unirrigated, and how and in what cases can Collectors punish a breach of the rules as respecting wells sunk in the latter class of lands?

10. A and B both apply, on the same date to the Tahsildar of X for a piece of land. A is a resident and B a non-resident of the village in which the ground is situated, but B holds land and which adjoins that applied for, and A's property is half a mile off.

The Tahsildar gives the land to A and makes over immediate possession to him. B at once takes a copy of the Tahsildar's order and appeals forty days afterwards to the Divisional Officer, who reverses the decision of the Tahsildar, and, within a week from the date of his order, places B in possession.

A then goes to the Collector and presents a petition complaining of what the Divisional Officer has done. The Collector receives it and calls upon his subordinate for a report, upon the receipt of which he rejects the petition by endorsement.

A then, and thirty-one days after the date of the Collector's endorsement, appeals with it to the Board of Revenue, which, after consideration, reverses the Collector's decision and upholds the order of the Tahsildar.

Was the Tahsildar's decision in this case right? Were there any errors in his or the subsequent proceedings? If there were, point them out and state what should have been done.

Stamp Rules.

1. You wish to have a blank book of cheque forms stamped. To whom should you apply, and what should accompany your application?

Give the history of your cheque book from the time that it leaves your hands, until it returns to them stamped.

2. A Stamp vendor finds that a stamp paper amongst his stock has become damaged. He complies with the Stamp Rules, and in due course the damaged paper is replaced by a new one.

State what he does, and trace the damaged paper.

What, if anything, does the new paper cost him?

3. What are the powers of Collectors with regard to the refund of the value of unused stamp papers?

What are the respective duties of the Collector and Deputy Collector in charge of the Treasury with regard to such refunds?

4. You are a licensed vendor of stamps and enter into the usual agreement with the Collector.—To what conditions do you bind yourself thereby?

5. What Registers, according to the Stamp Rules, must be kept by the Treasury Deputy Collector?

6. What means of ascertaining that the stamps indented for by him are actually sent, has a Stamp vendor at his disposal?

Saying that any Stamp papers are deficient in the supply sent to him, or are so damaged as to be unfit for use, what should he do?

LOWER GRADE.

Revenue Law.

1. State the procedure to be followed in instituting a suit under Act VIII of of 1865. Within what period must such suits be brought, and in what cases may a Collector rescind or alter a decree passed by him under it? Are suits under this Act exempt from Stamp duty?

2. Under what circumstances may arrest be made of a defaulter under Act II of 1864?

What is the course to be followed in making the arrest, and for what period may a person arrested be kept in confinement?

3. What is the maximum rate at which the cess imposed in lieu of fees for village service may be levied? How is it to be levied in the case of Inam lands, and what classes of village servants are to be paid from its proceeds?

4. What are the main provisions of the law for controlling the sale of spirituous liquors? Define the terms "liquor" and "sale" as used in the Abkari Act.

5. From what classes of people, by whom, and on what occasions may forced labour be demanded?

6. What obligations are laid upon owners and occupiers of land under Act XXVIII of 1860? State briefly the procedure under the Act when the determination of a disputed boundary is submitted to arbitration.

7. What rates, tolls and taxes are leviable under the Local Funds Act? To what purposes are they to be applied, and how are they collected?

8. When lands are required for public purposes, how is the compensation paid for them to be determined ? What matters may be taken into consideration in determining it and what is a Collector to do if obstructed in taking possession of the land ?

9. On what drafts, cheques and receipts need no stamp be imposed ? If an order for payment of money on demand be issued without a stamp, may it be subsequently stamped, and by whom ?

10. What claims are determinable under Regulation VI of 1831 ? To what authority does an appeal lie, and within what time should it be preferred ? May a Collector refer suits under this Act for disposal by a Tahsildar ?

Circular Orders of the Board of Revenue.

1. What are the rules regarding appeals in Durkhast cases ?

2. Within the expiration of what period must the Annual Settlement of a Talook be made ? When must the Talook Demand Statement and the General Demand Statement for the District be closed ? What should be done when remissions are found to be necessary after the Annual Settlement ?

3. On what principles are fresh lands to be granted in lieu of Inams ?

4. Give the substance of the rules for planting topes for private purposes. Do the same rules apply to all kinds of trees ?

5. What security is required from the successful bidder at the sale of an Abkari farm, and what is the result of his failing to furnish such security ?

6. When there is no bid at the sale of land for arrears of revenue, what course should be followed ? Under what circumstances may land be sold a second time, and how are arrears to be collected when the ownership of the land is doubtful ?

7. What conditions are imposed upon obtaining a grant of land for the support of a choultry, and what limit is fixed on such grants ?

8. A, on permission obtained, spends Rs. 5,000 in repairing a ruined tank with an ayacut of 50 acres on condition of paying the special assessment of Rs. 3-8-0 per acre. The tank when repaired is capable of irrigating its ayacut, but owing to the difficulty of obtaining labour only 20 acres are actually cultivated, and eventually 10 out of the 50 acres are sold for arrears of revenue and are purchased by B. Has A any claim to remission, and has B any right to the use of the water of the tank. Give reasons for your answer.

9. When any excess is found in minor Inams, how should it be dealt with ? Illustrate your answer by an example.

10. What steps should be taken for the disposal of the movable and immoveable property of persons dying intestate and without heirs ?

1873.

HIGHER GRADE.

Revenue Law.

1. (*a*) What is the meaning of permanently settled land ?

   (*b*) In permanently settled Districts, what is the amount of revenue a village should pay in order that a Curnam should be appointed ?

   (*c*) With whom does the appointment of such Curnams rest, and with whom the dismissal ?

2. What course should be adopted when land is required by Government for a public purpose ? How is the value of such land fixed ? If any of the parties disagree to the compensation offered, what course must be adopted ? When may the Collector take possession of the land ?

3. (1) What goods are prohibited from exportation from and importation into British India ?

   (2.) Certain produce is manufactured in British India, it is exported, pays duty, and after some time is brought back again from a foreign port. Is this produce liable to pay duty on importation ? If so, under what circumstances ?

What is the course to be adopted when goods are seized on suspicion under Act VI of 1863 (Sea Custom's Act) ?

4. What provisions should a license for the distillation of spirits by the European method contain ? By whom may such licenses be granted, and what is the penalty for a breach of such a license ?

5. When may a landholder be directed to grant his tenant a Puttah, and if the landholder refuses, what should be done.

Sketch the procedure to be adopted in adjudicating suits of this nature, and the point to be enquired into.

What is the mode of determining rates of rent when no contract exists ?

6. State whether there is any difference between the Rent and Revenue Recovery Act with reference to the following points, and, if so, what:

(a) Interest on arrears.
(b) Period of limitation when arrears may be recovered.
(c) Nature of property liable to be attached and sold.
(d) Period of appeal.
(e) Period of imprisonment.

7. (a) Under Act II of 1858; the Collector is directed to proceed under Act VI of 1857 when land is required for the construction or extension of roads and bridges, but what is the express proviso inserted with reference to the time when he may take possession of the land so required?

(b) A drives a bandy through a toll gate established under this Act, but refuses to pay the toll. How may the toll keeper enforce the payment of toll? Is he authorized to seize and detain A?

(c) Are there any exemptions from the payment of tolls under this Act, and if so, what?

8. What is the rate of Road Cess under Act III of 1876? Is it levied in all districts? How is the amount of Road Cess calculated with reference to lands that are not Ryotwary. How when the rent or revenue is paid in kind?

9. Private Companies can be assisted by Government in procuring land under Act XXII of 1863.

(1) For what purpose must the land be required?
(2) What procedure must the promoters of the Private Company adopt if they desire such assistance.
(3) Under what circumstances are the promoters not bound to carry out the work?

10. What is the rate of remuneration for labourers employed under Act I of 1858 (Compulsory Labour) by day, and what by night?

Who is bound to labour under this Act? By whom should he be called upon to labour, and what is the penalty for refusing or neglecting to comply with this demand?

Circular Orders of the Board of Revenue.

N. B.—Higher marks will be given for full answers to a portion of these question than to papers which only answer a little out of each question.

1. (a) What rights does a puttah convey to the holder?

(b) A holds a puttah, and applies to transfer it to B who is not related to him. A's son, C, objects on the ground that he is the heir. To whom must the puttah be given?

(c) A wishes to transfer his land to B. C objects because he holds a mortgage on the land which he produces before the Settlement Officer. What course should be adopted?

(d) Does continued absence invalidate a puttadhar's claim to a puttah.

(e) When there are several claimants to the puttah of a deceased Puttahdar, how should these claims be adjusted.

2. (a) What are the principles on which fresh lands are granted in lieu of Inams taken for public purposes.

(b) Under what circumstances are the claim of an Inamdar to fresh land indisputable, and when are such claims inadmissible.

3. A's land is sold by a civil decree. The land, however, owes arrears to Government. It is purchased by B. Must A or B pay the arrears due? Should any steps be taken to recover the arrears from the proceeds of the land sold?

What difference is there between an attachment by the Civil Court *before* judgment and *after* judgment as affecting the right of the Revenue authorities to attach land owing arrears? What Act disposes of this point?

4. (a) How is salt manufactured, and how does Government get a revenue from salt?

(b) Can a salt ryot manufacture as much salt as he likes?

(c) If at the end of the year a large quantity of salt remains unsold, can the Collector stop any further manufacture during the following year? What steps should be taken to insure annual manufacture?

5. What is the minimum price of liquor in your district? Why has this minimum been fixed? Can it be changed by any authority? What is the penalty for selling liquor below the minimum price?

6. A is a Curnam. He is dismissed for misconduct. B is appointed in his place. What are the Board's orders regarding the payment of the salary of the new Curnam? If A fails to comply with those orders, what course should be adopted?

7. (a) What is Kudi-Maramut?

(b) What is the kind of labour required?

(c) Is there any money limit as to its value?

(*d*) Are you aware of any enactment which renders this kind of labour compulsory on other than emergent cases?

8. (*a*) What privileges are allowed to those persons who plant (1) public topes, (2) trees along the road side?

(*b*) Land is granted for private topes free of assessment for 20 years:

(1.) What kind of land should be granted?
(2.) In how many years should the trees be planted?
(3.) How much land should be planted annually?
(4.) How many trees should be planted per acre?

9. What is the recent order of the Board regarding Durkhasts by former holders of land? How were the former rules taken advantage of?

10. Explain the terms *Fusuljasty* and *Tirvaijasty*. What is the difference between them?

What is a Dasavandam? Are Inams of that kind now granted?

What right has a Dasavandamdar to the water of the tank under which his Inam is situated, in preference to the ryots?

To whom does a Dasavandam tank belong; to Government or the Dasavandamdars?

Stamp Rules.

1. What are "letters of cover"? Under what circumstances are they given? What conditions must be complied with in order that a refund of the Stamp duty paid on them may be made?

2. Under the Registration Act a document cannot be registered unless both the parties agree. Does this rule also refer to persons in possession of documents who wish to have them stamped? Give the reason of your answer.

3. What proportion of stamps are kept under the Collector's charge, and what proportion in charge of the Treasurer? When can the Treasury stock be temporarily increased?

4. You have an insufficiently stamped Promissory Note of the value of Rs. 5,000, on which the proper stamp should be Rs. 3, but is only Re. 1. The document was executed fifteen months ago. You live in the Mofussil, and you wish to have the document properly stamped:

(1) To whom should you apply?
(2) What must accompany your application?
(3) State the exact sum you must send, as far as possible, giving the details.

5. Supposing you have complied with the rules, trace the different steps taken by the several officials until you receive your Pro. note properly stamped.

6. A, B and C, are vendors on commission: they indent on the Treasury Deputy Collector for stamps:

(1) When should the indents be usually sent?
(2) When the Deputy Collector receives the indents, what must he do?
(3) The stamps indented for by A to arrive safely, what must A do?
(4) Those received by B are in excess of the indent. What must B do?
(5) Amongst the stamps received by C three are damaged so as to be unfit for use. What course must C adopt?

LOWER GRADE.

Revenue Law.

1 Under what circumstances can a person who is not a public servant be tried under Regulation IX of 1822? In what cases may a Collector issue proclamation under this regulation, requiring the property of defaulters to be surrendered to him?

Are cases under this Regulation cognizable by a Tahsildar?

2. When judgment is given under Act VIII of 1865 for the delivery of either Puttah or Muchilka, how is it enforced?

3. A ryot fails to pay his kist, and the distrainer enters his land to seize his crops; another ryot comes forward and claims the crops as having been previously sold to him. How is the distrainer to act?

4. Under what circumstances may landholders of Settled Estates demand additional rent on any land? Describe the mode of ejectment of tenants from their lands.

5. How are the penalties under the Abkarry Act levied, and under what circumstances is an offender thrown into prison for non-payment of penalty?

6. What is the procedure under the Land Improvement Act of 1871, when a landlord applies for an advance of money for agricultural improvements? Under what circumstances are similar advances made to tenants?

7. How are Curnams in permanently settled Estates appointed and maintained, and what is the course prescribed by law for their dismissal?

8. For what purposes are Village Punchayets assembled under Regulation XII of 1816 ? When and how is the decree of a Punchayet carried into execution, and in what cases can it be set aside ?

9. Under the Land Acquisition Act of 1870, how are conflicting claims decided respecting the title to a peace of land required for public purposes ?

10. How is the annual rent value of lands occupied by landholders on other than ryotwary tenure ascertained for the purposes of the Local Funds Act ?

Circular Orders of the Board of Revenue.

1. How are irrigation works in a District proteced, and to whom is their protection entrusted ?

2. How often are Taluq treasuries to be examined, and who examines them.

3. What is the course pursued when an Inam is abandoned and no claimant comes forward to claim it ?

4. What constitutes a "*ruined tank*," and what is meant by the "*irrigable area*" of a tank ?

5. Can the emoluments annexed to hereditary village and other offices be sold or transferred ? What is the rule for the appointment of such offices ? State what is done—

(1) When no member of a family can be found to fill such a post.

(2) When a claimant appears with a better hereditary claim than one who has been in long possession.

6. Mention the class of servants from whom security is taken. In what shape are securities generally given ?

7. How is the Registration of Births and Deaths in the agricultural parts of the country managed ? How is the same information obtained from Zemindaries and other Settled Estates ?

8. The following persons apply for the same piece of land in a village : A, a stranger ; B, a ryot of the village ; C, one whose brother last occupied it two years ago ; D, one whose land adjoins. The Tahsildar gives the land to B. A, C, and D appeal to the Divisional Officer, who reverses the Tahsildar's decision, and directs that the land be given to D. Have these Officers committed any errors ? If so, state what should have been done ?

9. From what sources is the Jungle Conservancy Fund derived, and what is the object of the fund ?

10. What public Officers are authorized to furnish authenticated copies of documents, and with what provisions ?

1874.

HIGHER GRADE.

Revenue Law.

1. On what conditions can a person claiming an interest on land attached for arrears of Revenue under Act II of 1864 obtain its release ?

Lands included in the puttah of A are attached for arrears amounting to Rs. 50, B claims as belonging to him a portion of the attached land and tenders payment of Rs. 20, the assessment on the portion claimed. What course should be adopted ? Assign reasons for your answer.

2. What remedy does the Act provide for a tenant whose crops have been sold under Act II of 1864 for arrears of revenue due by his landlord ?

3. In what circumstances can a landholder under Act VIII of 1865 raise the rent on land on account of improvements ; and whose sanction is required to enable him to do so ?

4. For what purposes can a landholder under the same Act make grants of land at rates lower than the ordinary rates, which will be binding on his successor, and what is required on the part of the grantee to render such grants so binding ?

5. What is the nature of the Abkary Revenue ? How may it be collected ? What privileges may be assigned to an Abkary contractor under Act III of 1864 ? How and under whose warrant may penalties imposed under the Act be levied ? When a penalty amounting to Rs. 500 cannot be levied, what is the maximum period of imprisonment that can be awarded ?

6. On what grounds can an award by arbitrators under Act XXVIII of 1860, for the settlement of boundary disputes, be set aside ? To whom and within what time should an application to set it aside be presented ?

7. What is the object of Regulation VI of 1831 ? To what offices does it relate ? By whom are claims under it cognizable in the first instance ? To what authority does an appeal lie and within what time should it be presented ?

8. What should a license for the manufacture of salt under Act VI of 1871 contain, and to what penalties is a person liable for manufacturing salt without a license ?

9. When a claim to Drawback is admissible, what proportion of the Customs duty should be repaid to the claimant, and what should be done with the remainder ?

10. What is the object of the Pensions Act (XXIII of 1871) ? To what grants does it relate ? What grants are exempt ;

from its operation ? What is required to enable a Court to entertain a claim to a pension ?

Circular Orders of the Board of Revenue.

1. In what cases can the Board of Revenue sanction the defence of suits ? When sanction for the defence of a suit has been requested and no reply is received within the time fixed for the hearing of the suit, what course should the Collector pursue ?

2. What are the rules regarding remission of assessment ?

3. In recovering arrears of revenue from a Zemindar holding an Istimrar Sanad which should be sold first, his personal property or the land ?

4. What course should be pursued in order to recover stamp duty due to Government in pauper suits ?

5. When there are two or more applicants for the same land under the Durkast rules, in what order should preference be given to the applicants, and what exception is there to the general rule on this subject.

6. What course should be pursued in order to realize arrears of revenue due on (*a*) lands the ownership of which is doubtful, and (*b*) land sold under a decree of Court ?

7. How would you dispose of applications for transfer of puttah in the following cases :—

A sells one of his fields to B, and the deed of sale is duly registered under the Registration Act. A however refuses to present a Razinamah for transfer of puttah, and B produces the deed of sale and applies to the Collector for the transfer of the land to his own puttah.

X, in a suit against Y, obtains a decree for Y's entire holding, and is in due course put in possession. He produces an authenticated copy of the decree and applies for transfer of puttah, but Y objects to the transfer.

8. The District Engineer represents to the Collector that a private tank is in such a condition as to give cause for apprehending damage to public property. What course should the Collector pursue ?

9 For what lands may Cowles for cultivation be granted ?

10. In what cases should Ryotwary lands sold for arrears of revenue be purchased on behalf of Government ?

Stamp Rules.

1. What is the minimum supply of stamps that a Collector should constantly keep in store in the treasury, and in whose custody should the bulk of the stamps in store be kept ?

2. What amount of stock should be in the custody of the treasurer, and how is the amount of stock to be supplied to him calculated.

3. When and by whom is the treasurer's stock to be examined, to whom should the report on the result of the examination be submitted, and what should the officer receiving the report do with it ?

4. What should be shown in the monthly account submitted to the Superintendent of Stamps ? What should be certified in it, and what should be submitted with it ?

5. What particulars should be shown in the annual account submitted to the Superintendent of Stamps, and what should be shown in enclosure to this account ?

6. What registers are to be kept by the Deputy Collector in charge of the treasury ?

LOWER GRADE.

Revenue Law.

1. What items of revenue form the income of a permanently settled estate ? Mention the items which the Government reserves to itself the right of abolishing or continuing.

2. Explain the provisions of the law for appropriating a part of a landed estate permanently assessed to religious purposes. Do such transfers exempt the lands from public tax ?

3. With what object was the Court of Wards instituted ? What portion of the revenue derived from the estate of an incapacitated proprietor is allotted to his support, and under what circumstances may this allowance be either increased or diminished ?

4. What is the difference between a *village* and a *district* punchayet ? Explain under what circumstances, and how they are assembled ?

5. You are a proprietor of a permanently settled estate ; to what penalty are you liable, if you allow the illicit manufacture of salt on your estate, and how on the other hand do you benefit by giving immediate information of the same to Government ?

6. When hidden treasure is discovered and deposited in Court, what further proceeding is taken by the Court in the matter, and is the Court's decision final or open to an appeal ?

7. In what cases may a settlement officer remit the award, or any of the matters referred to arbitration under Act XXVIII of 1860, for reconsideration ?

8. In determining the amount of compensation to be paid for lands taken up under the Land Acquistion Act, what points

should the Collector *not* take into consideration ; and under what circumstances may the amount of compensation awarded by a Civil Court exceed the amount tendered by the Collector ?

9. What are the provisions of the law for the management of the landed property of defaulter which has been attached for arrears of revenue ; and when is the attachment withdrawn ?

10. In suits involving disputes regarding rates of rent under the Rent Recovery Act, how is the rate of rent determined in surveyed Districts, and on immemorial waste lands ?

Circular Orders of the Board of Revenue.

1. To whom does waste land situated within Municipal limits belong ? And how are encroachments in Porumboke lands to be prevented ?

2. What is the rule for the assessment of lands irrigated by wells constructed by private individuals ?

(1.) Fifteen feet from a Government canal.
(2.) Forty feet from a tank bund in unirrigated land.
(3.) One hundred feet from a Jungle stream.

3. What are the dates on which the monthly treasury accounts are closed in the Taluqs and Huzoor ?

4. On what principles are fresh lands granted in lieu of Inams, where the loss arises from causes beyond the Inamdar's control.

(1.) When the Inam is a service Inam.
(2.) When the Inam is not a service Inam.
(3.) When the Inam is less than an acre in extent.

5. Under what circumstances can arrears of revenue be realized on lands which are under attachment by order of a Civil Court ?

6. An application is made for some waste land which is supposed to contain mineral wealth. How is the Collector to act in the matter ?

7. A puttahdar dies while his lands are mortgaged. Can the mortgagee have a fresh puttah issued in his name ?

8. How are durkasts for waste lands containing palmyra and fruit trees in groups to be disposed of ?

9. On what conditions may unclaimed portions of a village site be given to a resident for building purposes ?

10. What is the procedure for the recovery of stamp duty in pauper suits :—

(1.) When the party liable is able to pay.
(2.) When the party is unable to pay.

1875.

HIGHER GRADE.

Revenue Law.

1. What difference of system in the salt monopoly was authorised by Act VI of 1871. In any part of this Presidency is salt sold by Government at a higher price than Rs. 2 per maund ?

2. If all the "acts of malversation" mentioned in the Reg. IX of 1822 are offences under the Penal Code, what advantage do you consider there is in retaining that Regulation ?

3. In the Sea Customs Act what is the meaning of "warehouse" and "coasting vessel"? Of what goods is the importation into British India prohibited ?

4. What authority has the Court of Wards with regard to marriages, and how is this authority enforced ?

5. What is the difference between a Cheque and a Bill of Exchange ?

Do you consider that the following cases are infringements of the Stamp Act ?

(*a.*) A gentleman living in Madras sends to a London tradesman a cheque for £5 on a London Bank. This cheque signed in Madras bears only the English stamp of one penny.

(*b.*) A missionary in India receives from America a bill in his favour on a London House, which is stamped according to the American law. Without affixing an Indian stamp he transfers the bill by endorsement to another missionary.

6. A Collector attaches a Zemindar's estate for arrears; a ryot produces a lease for two years which the Zemindar had granted him a month previously, and also a receipt showing that he had paid to the Zemindar two years' rent in one payment a few days before the attachment. What is the Collector to do ?

7. A Zemindar purchases a Shotriem village from the Shotriemdars. Does this change affect the tenure of the Ryots of the village ?

8. Does the Rent Act empower a landlord to distrain the produce of the fields after it has passed out of the possession of the defaulting tenant ?

9. A Zemindar sues a tenant to compel him to accept a puttah. The tenant objects to the following items as illegal. Discuss the legality of each of them.

(*a.*) "You will pay Rs. 5-13-4 as customary village expenses."

(*b.*) "You will pay Rs. 8 to Narasimhaswami Pagoda."

(*c.*) "You will give 6 sheep on each occasion of the marriage of a son or daughter of the Zemindar."

(*d.*) "If any other person offers to pay higher rates of rent for these lands, you will pay according to these higher rates or else relinquish the lands."

10. Explain the alteration which was made in Act VIII of 1865 by Act II of 1871. Can you suggest any other improvements that might be made in the Rent Act ?

Circular Orders of the Board of Revenue.

1. When a minor's estate is taken under charge of the Court of Wards, what is to be done about the Inams which have been granted subsequent to permanent settlement ?

2. Are Inamdars liable to pay water rate ?

3. On what principle are lands assessed which are cultivated with special products such as sugarcane ?

4. What are the late orders of Government on the subject of prohibitory assessment.

5. Has the Sub-Collector within his own division any control over the Salt Department ?

6. The rule is that when, because of deficiency of water, dry crops are cultivated in wet lands, the highest dry rate of the village must be charged. If the highest dry rate exceeds the assessment of the wet land thus cultivated with dry crops, what is the settling officer to do ?

7. Has a Divisional Officer power to grant without sanction copies of the following papers ?

(*a.*) Extract from Taluq accounts.

(*b.*) Decision exonerating Curnums from a charge of concealing cultivation.

(*c.*) Communication from the Local Fund Board.

(*d.*) Board's Proceedings upon a petition, ordering restoration of petitioner to post from which he had been dismissed.

8. Can a Collector modify or cancel the following orders when passed by a Divisional Officer ?

(*a.*) Decision in a suit under Reg. VI of 1831.

(*b.*) Decision in a suit under Act VIII of 1865.

(*c.*) Appointment of Taluq Gumastah on Rs. 15 salary.

(*d.*) Grant of privilege leave to a Taluq Sheristadar.

9. How far is the Sheristadar held responsible for orders passed by the Collector ?

10. Has the Collector power to suspend or dismiss the following officers ?

(*a.*) His Sheristadar.

(*b.*) Tahsildar.

(*c.*) A Deputy Tahsildar.

(*d.*) A Taluq Sheristadar.

Stamp Rules.

1. Under what two systems are Stamp Vendors remunerated and what are the rates of remuneration ?

2. Mention the descriptions of stamps now in use distinguishing between Judicial and non-Judicial and giving the minimum and maximum value of each description of stamp.

3. What quantity of stamps of each description should a Collector always have in store to meet the requirements of his District ?

4. A stamp was obtained from a Vendor in a case of emergency for the purpose of Government. Is the Vendor entitled to Commission for the supply of the stamp ? Give the rule bearing on the point and state the object with which it has been framed ?

5. A Vendor sells a stamped paper, but omits to enter on its reverse side the endorsement required by the rules. Another Vendor declines to sell a stamp in his possession, on tender of its value in legal currency. A third Vendor knowingly endorses a false date and name on the stamp which he sells. To what penalty are the Vendors severally liable ?

6. A applies to the proper officer to impress a stamp upon a document which he produces. B, who is also a party to the document, objects. What course is open to the stamping officer under the circumstances, and what effect on the validity of an instrument does the impressing of a stamp on it have ?

LOWER GRADE.

Revenue Law.

1. Can a Zemindar grant lands in his estate for the maintenance of Pagodas ?

2. A Zemindar dies leaving one daughter as sole heiress, must the Court of Wards take charge of the estate ?

3. What difference is there between the system of the salt monopoly in the Districts of Malabar and Canara, and that in the other Districts of this Presidency ?

4. State briefly the provisions of Reg. XI of 1832 (Hidden Treasure.)

5. Explain the meaning of "drawback" in the Sea Customs' Act.

6. What petitions may be presented on a Court Fees' Stamp of one anna?

7. When land revenue is payable in kind what power has the Collector to prevent the removal of the crops from the ground? Has a Zemindar similar power when rent is payable in kind?

8. What penalty is incurred by a Vakeel who knowingly prepares for his client a bond in which the full consideration money is not set forth?

9. What is the limitation of time for suits under the Rent Act VIII of 1865?

10. What Revenue officers are empowered to iussue summonses?

Circular Orders of the Board of Revenue.

1. In Districts affected by the N. E. monsoon are villagers permitted to close the Calingul as of tanks?

2. When a Curnum is dismissed, must a member of his family be appointed to succeed him?

3. What conditions must be fulfilled before Government will grant an endowment to a Choultry?

4. For how many years is land given free of assessment to planters of Casuarina trees for firewood?

5. If a Ryot digs wells in his puttah land and irrigates from these wells will the assessment on his fields be increased?

6. Upon what conditions may land over-grown with prickly pear be granted on favourable terms?

7. Give the rule for remissions of assessment on unirrigated land.

8. What margin of reserve must be marked out on each side of a new road?

9. Under the Abkarry rules, to what persons is a shopkeeper forbidden to sell liquor?

10. May a Revenue Inspector who is conducting a sale for arrears adjourn the sale?

1878.

HIGHER GRADE.

Revenue Law.

1. A tenant applies for an advance under the Land Improvement Act. State briefly the procedure to be adopted. (1.) When he has a saleable interest in the land to be improved which he offers as security. (2.) Where he has no such interest and cannot furnish security.

If the advance is not repaid can the interest in the land of any person other than the borrower be sold in any case?

2. In 1877 certain persons were convicted and punished for being in possession of salt earth for the purpose of making salt. Were the convictions legal?

Would such convictions be legal now? Give reasons for your answer.

3. State briefly the provision of the law to make legal compulsory labour for the prevention of mischief by inundation.

4. When are Puttahs granted by a landlord at lower than ordinary rates binding on his successor and when not? Should this question arise in a summary suit before a Collector, is he competent to dispose of it?

5. State briefly the provision of the law relating to Treasure Trove.

6. When a Zemindary is sold for arrears of revenue are contracts made by the defaulting landlord with his tenants binding on the purchaser? Can the purchaser demand rents which the tenants have already paid to the defaulter? Who is entitled to arrears of rent which fell due before the day of sale? How may such arrears be recovered after the day of sale?

7. State briefly the provisions of the law relating to the separate assessment of alienated portions of permanently settled estates.

8. What are the provisions of Act III of 1878 (For Licensing Trades, &c.,) for collecting fees chargeable under the Act in Municipalities.

9. What are the two classes into which Landholders are divided under Madras Act VIII of 1865 (The Rent Recovery Act)? To which of these classes do the following Sections of the Act apply? State why such of these as apply to one class only do not apply to both.

Section 5. Remedy in cases of levying unauthorised taxes on tenants.

8. Suit to compel grant of puttah.
9. Suit to compel acceptance of puttah.
11. Rates of rent.
12. Restraints on ejectment of tenants.
14. Power of distraining crops and moveable property.
38. Sale of defaulter's interest in land.
41. Ejectment of defaulter.
45. Arrest of defaulter.

81. Duty of granting receipts for payments.

82. Tenant may be ordered by Collector to furnish security before removal of crop.

83. Summary suit for clandestine removal of crop, of which landlord is entitled to a share.

10. Explain the term "Drawback." What is the amount thereof and the conditions on which it is allowed?

Circular Orders of the Board of Revenue.

1. When a tank belonging to a private individual is in such a state that it is a source of danger to Government tanks, roads or other public property below it, what course should ordinarily be adopted to obviate the danger?

2. What are the instructions as to the partial relinquishment of Inams? What is the general rule as to the apportionment of quit-rent? Are there any exceptions to this rule and if so what?

In an Inam assessed at Rupees 19, bearing the quit-rent of Rs. 9, land assessed at Rs. 7 is given up.

What quit-rent should be charged on the amount retained.

(1) if the quit-rent of Rupees 9 is all quit-rent proper.

(2) if it consists of Rupees 5 quit-rent proper and Rupees 4 charged on account of excess.

Give the process by which you arrive at your results.

3. What are the rules for the guidance of Revenue Officers in selecting to whom a piece of land shall be given when there are several Durkastdars for it?

When it cannot be decided which is entitled to preference what course should be adopted?

4. What officer should dispose of durkast cases in the first instance? What are the rules as to appeals and special appeals? And what provision has been made to prevent holder being summarily dispossessed pending the final decision?

5. On what principle is the payment of the pensions of those who have several partly under Government and partly under Local Fund Boards, divided between Government and Local Funds?

How is the payment of the pensions of those who have served in a controlling office at the Presidency provided for?

6. Give the substance of the rules for remission of assessment.

7. What assessment should be charged on dry crops cultivated on nunja that must otherwise have remained waste owing

to deficiency of water? Is there any special rule for estimating this assessment in recently settled Districts?

8. How should land required for public purposes be taken up, as a general rule? What is the reason of this rule?

What officials have power to pay compensation for lands taken up for public purposes? What procedure in doing so is laid down?

9. What are the duties of Village Officers as to making collections of revenue and granting receipts?

What procedure must be adopted in dismissing a Village Officer?

10. How often should reports on Taluq Treasuries be furnished to the Board of Revenue? To what date or dates should they be made up?

How often should each Taluq Treasury be inspected by the Treasury Deputy Collector? What is the object of these inspections?

Stamp Rules.

1. What are the rules for the transmission of Stamps to the Taluqs?

2. Give a brief description of the Registers and accounts to be rendered and kept by vendors on commission.

3. Describe some of the offences for which stamp vendors are liable to criminal prosecution.

4. Explain briefly the duties and responsibilities of the Board of Revenue, Superintendent of Stamps, Collector, and Treasury Deputy Collector in connection with the management of the Stamp Department.

5. In whose charge are the Stamps in a Taluq Cutcherry? How is the stock replenished, and what is the quantity to be always retained in store? Are these stamps ever examined by any one?

6. Can one and the same vendor sell stamps both on the discount and the commission system? What is the rule on the subject?

7. A vendor on commission indents on the Treasury Deputy Collector for a supply of Stamps. Give the history of the indent from the time that it leaves his hands.

LOWER GRADE.

Revenue Law.

1. What incomes are taxable under the Madras License Act III of 1878? To what purposes are the funds raised under this Act to be applied?

2. The crops on a certain field are attached for arrears of revenue due by A. B claims the crops, on the ground that they have been mortgaged to him. Will the mortgage to B bar the claim for Revenue (1) if the mortgage is subsequent to the date on which the arrears fell due, (2) if prior?

3. What remedy have third parties having claims on moveable property distrained for arrears of rent?

Do claims of third parties on standing or harvested crops bar claims for rent due (1) on the land on which they were raised, or (2) on other lands?

4. A a person not licensed to manufacture liquor, makes toddy at home and gives a drink of it to B, a friend who happens to call at his house, but is not a member of his family. B drinks it. Has any breach of the Abkari law been committed?

5. May "Merah" and other fees to village servants be demanded or received in any district to which the Village Service Cess Act (Madras Act IV of 1864) is extended? To what classes of servants does the Act apply and what classes are excluded from its operation?

6. Must stamped receipts be given for all sums of money paid? Is the value of the stamp payable by the payer or the receiver of the money?

7. Give the provisions of law for enforcing contribution of customary labor, "Kudi Maramut," on irrigation or drainage works. Can a revenue officer compel ryots to repair any irrigation or drainage work by "Kudi Maramut"?

8. By whom are claims to Village Service Inams cognizable?

9. What powers has an officer making a preliminary investigation under the Land Acquisition Act? Under what circumstances can he enter an occupied dwelling house?

10. How should the following judgments under the Rent Recovery Act, be enforced:—

1. For delivery of a Puttah.
2. For delivery of a Muchilika?

1879.

HIGHER GRADE.

Revenue Law.

1. A portion of a permanently settled Estate is alienated, and the alienee applies in person with petition to the Collector for its registration and separate assessment in respect of land revenue.

The Collector after hearing petitioner proceeds at once to register and apportion the assessment of the alienated portion. A and B being interested parties, the former objects to the separate registration and the latter to the apportionment of assessment. What legal remedy have they? and do you notice any informalities in the Collector's proceeding, if so, state what they are.

2. A, a village officer finding himself unequal to the performance of his duties, resigns to a distant cousin B, the office with the emoluments attached to it, and takes the consent of the ryots of the village to that arrangement. Several years after A's death his three sons come forward and claim to be restored to office and to recover the emoluments. What defence could be set up to their claim, how would it be met, and what final orders would you pass?

3. What are the cesses leviable under the Local Funds Act IV of 1871, and for what purposes and in what proportions might they be applied?

Under what circumstances may funds of one Circle be assigned to another.

4. What are the powers given under the Indian Stamp Act of 1879 to persons authorized to receive evidence, and what the procedure for impounding instruments and for admitting unstamped or insufficiently stamped documents in evidence.

5. Compare briefly the respective positions of Kurnums in settled and unsettled Districts as defined in Regulation XX of 1806.

6. What is the definition of "improvement" under the Land Improvement Act?

Would the following works come under the above definition.

(a) Wells in river beds. (b) Ring wells in private compounds. (c) The same in fields. (d) Masonry reservoirs or cisterns fed by channels. (e) Iron rails round a field.

7. Point out the irregularities, if any, in the following proceedings taken under the Rent Recovery Act.

A certain field in a village held by A under a permanent Sanad is entered in the Paimash accounts as rent free "Sanad Grama Maniem"—it is mortgaged by its holder B to a third person C. The latter takes it under management and enters into annual "Varam" engagements for a certain number of years. At length the mortgage is foreclosed, and C cultivates the field of his own right. A the Sanad holder thereupon tenders the usual putta to C, who declines it.

At the time of the harvest, he issues a notice demanding the "Varam" due to him on the standing crop, and causes it to be attached in satisfaction thereof.

8. Under what circumstances may village service Inams be enfranchised, and if enfranchised would they be subject to the operation of Regulation VI of 1831 ? State your reasons.

9. At what stages of the investigation and enquiry regarding acquisition of lands for public purposes, does the law empower taking possession of the land under treaty.

10. To what sections or section of the community are the provisions of the Madras License Tax Act inapplicable.

Circular Orders of the Board of Revenue.

1. A private individual applies for permission to restore an old Choultry partly in ruins, which was originally erected and maintained under the rules, but subsequently abandoned and the lands granted for its support resumed. What rules and procedure would apply in such cases ?

2. What is the greatest extent of endowment that can be granted for the support of a Choultry and with what object is this endowment given ?

3. A Kurnum is removed for misconduct and his place has to be filled up from the following members of his family :—

(1) A minor son. (2) A married daughter, whose husband helped him in the work.

(3) A nephew who was his Gumastah. (4) A brother the father of the latter.

How would you dispose of their claims. Give reasons for your answer.

In the event of all being disqualified, what would you do ?

4. What constitutes the communal rights of "villagers"?

5. On what principle is the Kistbundi framed for ryotwari lands ? Is it applicable to Inam quit-rents, and Zemindary peishcush ? Give your reasons ?

6. How are Inams classified under the settlement rules ? What advantage is derived by their enfranchisement and how can the holder become absolute proprietor ?

7. For what purposes and under what circumstances can the sub-division of survey fields be permitted ?

How should such be recorded, (*a*) in Districts in which the new revenue settlement has been introduced, (*b*) in Districts in which it has not been introduced.

8. Explain the nature of "Dasbandum Inams" When these are situated in a Zemindary, what are the rights and liabilities of the Zemindar and the holder in respect of them ?

9. A a puttahdar having occasion to leave his village, mortgages his fields to A, B and C. During his absence the following cases arise.—

A, finding one of the fields unprofitable, applies for [illegible] quishment.

B applies for a putta.

C falls in arrears of kist.

State how you would dispose of each case, with reasons for the same.

10. A durkasts for unoccupied waste land containing scattered trees.

B durkasts for the trees alone on an unoccupied waste.

C applies for waste land containing trees for which putta has already been given.

Would you issue puttah in each case, and if so, on what conditions ?

Stamp Rules.

1. What are the duties enjoined on Collectors in cases of validating impounded instruments and what are their powers ?

2. When persons are desirous of having stamps impressed on unexecuted Deeds or on printed blank forms such as Cheques and Bills of Lading, how are they to proceed and how are their applications to be disposed of ?

3. What are the provisions for the renewal or refund of the value of spoiled stamps ?

4. How is the Superintendent of Stamps kept informed of the transactions of Treasury Deputy Collectors in regard to stamps ?

5. At what periods should the Superintendent of Stamps indent for stamps and on whom ?

What supply should he always have on hand ?

At what periods are Collectors or Treasury Deputy Collectors to indent for stamps and on whom ? What supply should be constantly in store in their Treasuries ?

At what periods should ex-officio Stamp Vendors indent for stamps and on whom ? What supply should there be always in the Taluq Treasuries ?

6. What is every Stamp Vendor bound to do whenever he sells a stamped paper to the public ?

7. Who are ex-officio Stamp Vendors and what are they expressly excluded from ? What are the rates of discount allowed to Licensed Stamp Vendors ?

LOWER GRADE.

Revenue Law.

1. How does the law provide for the general control of education of male minors—

(1) Subject to the superintendence of the Court of Wards.
(2) Not subject to such superintendence.

How is this arranged when the minor possesses immoveable property in several districts.

2. B holds of A an Inamdar two pieces of land X and Y. On the former he engages to pay the annual rent of 100 Rs., and on the latter a fixed share of the produce. On B failing to pay this during the fasli, A issues in the following September a demand for the amount of 125 Rs., made up of the money rent due on X and the market value of the melwarum share of the crops raised on Y and attaches X in satisfaction of the same. What is your opinion of A's proceeding ? Give reasons for your answer.

3. A has a cocoanut tope from which he extracts some toddy and gives a quantity of it in an unfermented state to B. B drinks a portion and sells the rest in the same state to C. C keeps it until it ferments and then sells. Has any breach of the Abkarry Law been committed ?

4. For what purpose are Commissions appointed under Regulation IX of 1822. What are their powers and to whom are their proceedings forwarded ?

5. What are the provisions of the Indian Stamp Act of 1879 for adjudicating the proper stamp with which an instrument is chargeable. Does this apply to every instrument presented for the above purpose or are there any exceptions ?

6. According to the provisions of the Indian Treasure Trove Act of 1878, what is the rule for the division of treasure between the finder and the owner of the place where the treasure was found. When is treasure declared to be ownerless, and under what circumstances may treasure be acquired on behalf of Government ?

7. How and from what funds are process servers employed under Act II of 1864, remunerated.

8. How is a Collector to proceed in the event of any opposition to his taking possession of land under the Land Acquisition Act ?

9. In the case of acquisition of land for Companies, what preliminary proceedings are necessary before a declaration of intended acquisition is made and published.

10. What are the provisions of the law for the appointment, dismissal and disposal of claims to succession in settled estates.

Circular Orders of the Board of Revenue.

1. What are the rules provided for the control and management of public choultries, and for the distribution of food at choultries under Government management ?

2. Are tahsildars competent to try cases of malversation of village officials under Regulation IX of 1802 ?

How would you dispose of the following under that Regulation :

(a). Malversation by a manager of an attached estate.
(b). Embezzlement by a village officer in a shrotriem.
(c). Complaints by mitta ryots against proprietors' agent.
(d). Malversation by an ex-kurnum during tenure of office, and who has been out of office for some years.

3. Give the substance of the rules regulating the allowances to Uncovenanted Officers under suspension or trial.

4. What is the difference in the procedure for realzing arrears of revenue by sale of moveable or immoveable property from a Zemindary and from a Ryotwari holder ?

Would you consider houses, land, cattle-sheds, crops and trees to be immoveable property ?

5. How do the Inam Rules provide for the disposal of the following cases :

(a). Discovery of excess in extent compared with duties performed (1) in an inam of 50 years standing (2) in one of less standing.
(b). Possession of Inam by members of a family who do not perform service.
(c). Possession of Inam by persons who acquired it by alienation and are not performing service.
(d). Cases in which services are no longer required.

6. What are the instructions laid down for the disposal of claims to Inams whose holders are dead, and which are pending decision as cases of lapse ?

7. How do the rules provide for the payment of pensioners who are exempted from personal attendance to receive allowances, and how are frauds against such payments to be prevented ?

8. On what principle is water charged when only portions of a field are irrigated ?

9. How do the rules provide for the recovery of arrears on lands sold under the decree of a Civil Court ; and for lands attached by a Civil Court ?

10. How are arrears of quit-rent on Religious Service Inams to be recovered ?

1880.

HIGHER GRADE.

Revenue Law.

1. How does the law provide for the disposal of the exclusive privilege of manufacture and sale of liquors when Government do not retain it under their own management ?

2. In adjudicating claims to waste lands under Act XXIII of 1863, what award does the Court make on a claim that is established—(1) when the land has been sold (2) when it has not been sold ?

3. What is the law for the restoration of land, the temporary occupation of which has been acquired under the Land Acquisition Act ? What must be done if the land so occupied becomes permanently unfit to be used for any purpose whatever ?

4. If a tenant applies for an advance under the Land Improvement Act, why should a notice of the application be served on the landlord ? How is the notice to be served (1) when the landlord is a single individual, (2) when there are several shareholders ?

5. How is the rent value of land calculated for the purposes of the Local Fund Act—(1) on ryotwari lands—(2) on Inam lands—(3) when rent is paid in kind ?

6. Certain moveable property is distrained under the Rent Recovery Act. B, a third party appears before the sale and prefers a claim to the property distrained, which he fails to establish at the enquiry held by the Collector. The property is in due course sold. What further remedy has B ?

7. When a tenant fails to pay his arrears of rent, in how many ways can a landlord proceed against him and his property ?

8. Under what circumstances has a Collector power to modify or correct an award of arbitrators in a matter referred to them for arbitration ?

9. When may the Court of Wards, and when a Civil Court, appoint guardians for disqualified heirs ?

10. What is meant by "warehoused goods" under the Sea Customs Act of 1878 ?

Circular Orders of the Board of Revenue.

1. What classes of persons are entitled to exemption from personal appearance to receive allowance ? By what authority are such concessions granted ? Under what circumstances and by whom may this privilege be extended to persons who are not entitled to it ?

2. What is the rule for the commutation of pensions in the following cases ?—(1) Hereditary pensions. (2) Allowances granted for the benefit of Mosques and Pagodas. (3) Grants for the support of Tombs or Makhans.

3. A files a suit in a Civil Court against the Collector and his subordinates for an act done in their official capacity. How do the rules provide for the defence of the suit, and to what extent are the officers concerned held personally responsible ?

4. The registered extent of A's field is 5 Acres and that of B's 7 Acres. On remeasurement the former measures 4½ Acres and the latter 9 Acres.

How do the rules provide for such cases ?

5. A ryot whose fields are assessed as dry, cultivates in the same year, Paddy, Sugar-cane, and Cholum, for which he procures water from a Government source of irrigation. As each of these crops is liable to a different rate, how should the charge be regulated ?

6. On what conditions can a ryot obtain permission to construct a tank which will submerge a quantity of cultivated land by its water-spread ?

7. How do the rules provide for the following cases—

A claims remission on a portion of his field which was let out for the purpose of excavating gravel.

B darkhasts for unoccupied waste for the purpose of cultivation, which he eventually fails to cultivate but lets out instead for the excavation of gravel.

8. What are the instructions as to the partial remission of assessment on irrigated lands which have not been settled by the

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Settlement Department ? On what principle is remission calculated in such cases ?

9. Under what circumstances is it allowable to sell by auction assessed waste lands required for agricultural purposes ?

10. How are assessed waste lands required for building sites, to be disposed of ? And to what extent is each lot limited?

Stamp Rules.

1. In what circumstances are Court Fee Stamps held to be spoiled or unfit for use ?

2. What are the several checks enjoined on public servants to prevent the use more than once of Court Fee Stamps ?

3. What are the precautions taken for the safe custody of Non Judicial and Court Fee Stamps in the Collector's Treasury and their correct issue therefrom ?

4. At what periods should the stamp stock in Taluq and other subordinate Treasuries be examined and by whom ?

5. What is the difference between the rules for maintaining a supply of Postage and of Telegraph stamps in local depots ?

6. Specify the Accounts relating to Non Judicial and Court Fee Stamps which should be kept by the Treasury Deputy Collectors and the Native Account department respectively.

7. How are applications to sue *in forma pauperis* to be dealt with and what is the course to be pursued for the recovery of stamp duty in pauper suits when practicable ?

LOWER GRADE.

Revenue Law.

1. To what extent is power given to the Board of Revenue to prohibit the subrenting of Abkarry Farms ?

2. What is the law as regards the liability of persons who are bound but refuse to contribute labor to a work of irrigation which is usually executed by the joint labor of a village community ?

3. Certain land being required for a Government purpose and all the preliminary proceedings in its acquisition having been completed, it is discovered that it is not needed. Is the Government bound to complete the acquisition ? Give reasons for your answer.

4. With what object was the Madras License Act of 1878 introduced ?

5. What discretionary power has the Collector under the Treasure Trove Act of 1878 for disposing of hidden Treasure between the finder and owner of the field other than by dividing it ?

6. What is the difference between a "Salt work" and a "Salt Pan ?"

7. How does the Rent Recovery Act provide for the ejectment of tenants from their lands ?

8. What are the rules to be observed by Collectors in attaching portions of Estates for arrears of revenue and in forming subdivisions of Estates ?

9. What are the rights of a defaulter in respect of his Estate which is placed under management of an Agent, during the term of its attachment for the recovery of arrears of revenue?

10. Is water cess leviable on Zemindary and Inam lands ?

Circular Orders of the Board of Revenue.

1. What are the recent orders of the Board of Revenue for the disbursement of arrears of pension to the representatives of deceased parties ?

2. What provision is made for the identification and payment of pension to Yeomiahdars proceeding on pilgrimage to Mecca. Does the same rule apply in the case of service Yeomiahs ?

3. What must be stated in an application for permission to erect a choultry for native travellers, and what should accompany such applications ?

4. State briefly how officers of the Revenue Department are expected to help the Department of Public Works.

5. A tank bursts and the cultivators under it claim remission of revenue. Under what circumstances can you reject the claim ?

6. What are the instructions for the removal of large accumulations of prickly-pear on tank and channel bunds ?

7. What power has the Court of Wards over Inams existing in Estates under their management ?

8. A piece of land liable to the payment of quit-rent has not paid any. What is the rule in such cases (1) as regards arrears.—(2) When quit rent has been fixed—(3) When quit-rent has not been fixed.

9. On what terms can Government topes be made over to private individuals ?

10. What discretionary powers have Collectors in cases of unauthorized cultivation of porumboke lands ?

QUESTION PAPERS.

1881.

HIGHER GRADE.

Revenue Law.

1. In what cases do Government bear the cost of demarcating lands? What course is to be pursued when boundary marks have been removed (1) if the offender is known, (2) if he is unknown? When must boundary disputes be referred to arbitration?

2. A serious breach in an irrigation work has taken place. It is found (1) that to repair the breach work must go on at night, (2) that some of the coolies summoned refuse to work, (3) that trees and other materials belonging to private parties are required for the work. What does the law provide in each of these cases?

3. Can a declaration be made by Government that land is required for a public purpose when the compensation would be paid by a private person? Give the reason for your answer.

In what cases can the Collector award compensation, and in what cases must he refer the matter to the determination of a Court?

4. Under what circumstances and with what limitation can a Civil Court take cognizance of claims to pension?

5. A landlord, who has borrowed money from Government under the Land Improvement Act fails to repay the loan as agreed. How and under what law can the Collector recover the amount?

6. In what cases can suits be tried by the Court under Act XXIII of 1863 (An Act to provide for the adjudication of claims to waste lands)?

7. A landholder desires to obtain money from Government for the following improvements:—

(*a*) To sink a well to supply water for the engine of a gold mine.

(*b*) To clear jungle for a coffee estate.

(*c*) To make a road to carry to market the produce raised under an irrigation.

(*d*) To make an embankment to preserve lands from inundation.

(*e*) To repair a breached irrigation work.

In which of these cases could money be advanced by the Collector under the law ?

8. Name six kinds of documents connected with revenue administration which are not chargeable under the Court Fees Act.

9. How is the real value of goods determined under the Customs Act ? Explain—drawback ; manifest ; port-clearance ; boat-note.

10. What is the duty of a Zemindar who is aware of the illicit manufacture of salt on his estate, and by what penalties is that duty enforced ?

Circular Orders of the Board of Revenue.

1. What are the general principles on which Revenue Courts act in regulating the succession to offices under Regulation VI of 1831 ?

2. If A is a defaulter, and it is necessary to have a sale of land in order to realize his dues, and if certain land stands in the name of A in the Collector's books, is it the duty of the Collector to sell this land without further preliminary ?

3. Give a brief but strict definition of the following terms :—Benamee, Kudi Maramut, Excise, Unassessed Waste Land, Shavy, Entranchised Inam ?

4. What general instructions have been given by the Revenue Board to Local Fund Committees regarding the improvement of the sanitation of villages ?

5. How are the funds made up which compose the assets of a Local Fund Committee under Act IV of 1871 (Madras) ?

6. What are the fees levied on fuel cut (*a*) by villagers for sale, (*b*) by villagers for use in their houses, (*c*) by Railway Companies for use on the railway ?

7. Sketch briefly the procedure when assessed land in the low-country is assigned to an applicant ?

8. Describe briefly the procedure when a person applies for leave to construct a private tank.

9. What is the understanding between Government and the holders of lands who dig private wells in them ?

10. When an outlay entry has been sanctioned in a budget, what general principles must be observed by the spending officer in incurring expenditure under it ?

Stamp Rules.

1. Explain what is meant by "Impressed Stamps" ?

2. What difference is there between an "Impressed Sheet" and an "Impressed Label" ?

3. In what circumstances and under what conditions is it allowable to write an instrument on more than one impressed sheet ?

4. You purchase an impressed sheet of 50 rupees value for an instrument, in writing which you discover that the sheet is not large enough to admit of the entire document being written on the side of the paper which bears the stamp. What are you to do ?

5. What officer in this Presidency is empowered to impress labels on documents, and in what manner is it done ?

6. When sales are made on discounts to licensed vendors, how is the transaction shown in the accounts ?

7. Who is responsible for the correct examination of stamps received at the Huzur from the Stamp Office ? In whose custody is the bulk of the stamps in the Treasury, and what quantity is the Treasurer supposed to have in his hands ?

LOWER GRADE.

Revenue Law.

1. With whom do (1) the appointment, and (2) the removal of a Kurnum rest, (*a*) in a permanently settled estate, (*b*) in a district not permanently settled ?

2. Under what circumstances are hereditary Service Inams exempted from the provisions of Regulation VI of 1831 ?

3. What are the securities for the public revenue ? How can an arrear of revenue be recovered ? What should be done with distrained crops reaped or unreaped ?

4. How are arrears due by Abkari renters recovered ? What remedies have renters against their sub-renters for the recovery of arrears, and sub-renters against their shop-keepers ?

5. What is the object of the Village Service Cess ? What is the maximum rate ? To the payment of what classes of village officers may the proceeds be devoted ?

6. What is a Local Fund Board? From what sources may its current revenue be derived, and to what objects devoted?

7. What are earth-salt and salt earth, and what are the provisions of the law regarding them?

8. To whom may money be lent by the Collector for a work of agricultural improvement? What is the essential condition of such loans as a safeguard to Government?

9. How are fees chargeable under the Court Fees Act? What preliminary is required before a document under the Court Fees Act can be filed or acted on in any Court or Office?

10. When must instruments chargeable with duty under the Stamp Act be stamped—

(1) when executed in British India?

(2) when executed out of British India?

Circular Orders of the Board of Revenue.

1. To what extent must villagers supply Kudi Maramut labor without receiving payment in return? And under what Act of Government?

2. What is meant by enfranchising an Inàm?

3. What educational officers are paid for by Local Fund Boards?

4. (*a*) A is appointed General Deputy Collector of Cuddapah, and proceeds to buy a house and grounds in that town. (*b*) B, a Village Curnam, buys a piece of land put up for sale in his own village on account of Government dues. (*c*) C holds land in Tinnevelly District and also in Tanjore District; he is appointed Tahsildar of Puttukotta Taluk in Tanjore District; he reports to the Collector that he holds lands in Tanjore, but omits to report that he holds lands in Tinnevelly. State your opinion as to the correctness of A, B, and C's behaviour.

5. A holds dry land assessed at 2 rupees the acre. Adjoining him is the bed of an old river-channel unassessed. A, unknown to the Revenue Authorities, cultivates the river-bed. On discovery the Collector makes out a puttah for the latter, and charges A 5 rupees an acre for it. Is the Collector's action correct?

6. What is a puttah?

7. How often and by whom are Taluk Treasuries to be inspected?

8. What privilege have tree-puttahdars with regard to the Abkarry Laws?

9. What is a Jammahbundy?

10. When should the Collector bid himself for land put up at a Government sale, and how much may he bid?

1882.

HIGHER GRADE.

Revenue Law.

1. Describe the state of the law as to Religious Endowments.

2. What is the scope of the three schedules attached to the Indian Stamp Act?

3. What are the different classes of stamps available to the public, under the Indian Stamp Act and the rules of the Government of India?

4. Give an abstract of the law under which the different authorities deal with documents not duly stamped.

5. Specify the present sources of Abkarry revenue.

6. Describe the way in which toddy revenue is realised.

7. What is the present state of the law regarding contribution of customary labor in villages, and if you have any views as to its amendment state them.

8. What acts of the same nature preceded the Local Funds Act of 1871? State their purport.

9. What are the heads of Local Fund expenditure sanctioned by law?

10. State the manner in which the business-affairs of a Ward under the Board of Revenue are managed by that institution.

11. Describe the Ulungoo system of land-revenue.

12. Are there any items of land-revenue derived from the unassessed waste?

13. In what way do Government step between landlords and their tenants?

14. Sketch the main heads into which the revenues of the Presidency are divided by the Account Department.

Board's Circular Orders.

1. Enumerate the "Special Funds" now maintained, and show briefly the application of each.

2. What are the rules permitting villagers to cut timber for their own requirements?

3. What control does Government maintain over Civil pensioners ?

4. Give a brief sketch of the results-grants system of educational aid as administered by Local Fund Boards.

5. Summarise the powers entrusted to Revenue Officers in the matter of encroachments on public or Government land.

6. How do the Government endeavour to prevent the fraudulent use of adhesive stamps ?

7. What are the different books placed before a Collector, when performing Jammahbundy ?

8. What are the dates for relinquishing ryotwary lands in the different districts, and what is the general principle on which those dates are fixed ?

9. Certain places are described as "Ports for the shipment and landing of goods." What consequences does that imply ?

10. Distinguish between the functions of the Superintendent of Stamps and a Collector dealing with stamps.

11. How does a Tahsildar proceed when the Collector tells him that certain land is required for public purposes ?

12. What are the most important duties of a Treasury Deputy Collector ?

Stamp Rules.

1. Explain the difference between a *licensed* vendor and an *ex-officio* vendor.

2. What endorsement should be made on the stamp, at the time of sale,

(*a*) by an ex-officio vendor?

(*b*) by a licensed vendor ?

(*c*) supposing the sale is by the former to the latter.

3. Specify the descriptions of stamps on which these endorsements are to be made.

4. An executed document of the kind mentioned in Rule VI is brought to an officer authorized to affix impressed labels ; what course is he to adopt ?

5. What stamp must be used for indicating the payment of duty in the following cases :—

(1) When an instrument (other than a Bill of Exchange, Cheque or Pro. Note) executed out of British India requires to be stamped after receipt in British India ?

(2) In the case of a Bill of Exchange, Cheque, or Pro. Note drawn or made out of British India ?

6. What procedure is prescribed in the rules when a refund or renewal of stamp is claimed—

(1) by the Principal ?

(2) by the Agent on behalf of the Principal ?

7. Within what limits may rewards be given to any person contributing to a conviction under Chap. VIII of the Stamp Act, in the case of,

(*a*) 1st Class Magistrate ? (*b*) 2nd Class Magistrate ? (*c*) 3rd Class Magistrate ?

LOWER GRADE.

Revenue Law.

1. If the Revenue Officer finds the boundary marks in a village deficient, what does the law authorise him to do ?

2. When a landlord wishes to recover arrears from a tenant by legal process, on what document does he rely ?

3. By what Act or Acts were the following Madras Regulations repealed,—XXVIII of 1802, XXX of 1802, V of 1822, and I of 1826 ?

4. What general change did Act XX of 1863, relating to endowments, effect ?

5. What powers has a revenue distrainer to enter (*a*) women's apartments, (*b*) godowns, (*c*) dwellings of which the outer door is locked ?

6. (*a*) After what period does a kist of land-revenue become an arrear ? (*b*) Under what circumstances will the Collector send a revenue defaulter to prison ?

7. (*a*) What powers has a Village Munsif to summon witnesses from his own or other villages ? (*b*) And what are the consequences of non-compliance ? (*c*) Is there any law regarding contempt of Court before a Village Munsif ?

8. Give the titles of the following Madras Regulations and Acts,—IX of 1822, V of 1804, XXIX of 1802, VII of 1817, II of 1861, II of 1864, IV of 1826.

9. In what general directions, if at all, do you consider that the Stamp Law requires amendment ?

10. State precisely the objects on which Local Fund assets (Act IV of 1871) can be spent.

Revenue Circular Orders.

1. What conditions will the Collector require before he makes a grant of Government land to a choultry built by a private person?

2. What is done by the head of the Village (*a*) when the weather threatens the safety of a tank, (*b*) when a breach in a tank-bund has actually occurred?

3 In what cases are petitioners entitled to receive copies of official correspondence?

4. Describe the four heads under which the Collector makes over land for the use of Railway Companies.

5. Describe "Tirveijasty" and "Fasaljasty."

6. Describe how village collections are made, and how the amounts are brought into the Government Treasury.

7. What rights does a puttah give to a puttahdar, and under what conditions does he take it from the Collector?

8. What agency does the Collector employ for serving process under Act II of 1864?

9. What are the appeal rules under Regulation VI of 1831?

10. Give a sketch of the batta rules for servants on a Collector's office establishment.

1883.

HIGHER GRADE.

Revenue Law.

1. Describe (*a*) how the amount due to Government from a permanently settled estate was fixed at the first British settlements; (*b*) how it is fixed now on new properties made by subdivision?

2. Explain the principles on which a Government, charged with public morality, levies an Abkarry tax.

3. What are the duties of a Deputy Collector under Act VIII of 1857 (India) and other provisions?

4. Define the following:—Khas, Muctah, Ad valorem, Bill of Lading, Sheyca, Paracoody, Conveyance, Chalguenny, Mooktiar, Dasbandam, Magany.

5. Give precis of Act III of 1878 (Madras), the Madras License Tax Act, and state specially on whom the tax falls.

6. Explain Mirassy right as applied to cultivation. And what do you argue from it as to the original movement of races forming the present South Indian agricultural population?

7. Enumerate the different cases in which Government assign by competition monopolies to do profitable acts or to collect money.

8. Point out the difference in principle between the Salt excise method and the Abkarry excise method.

9. What was the principle of the Income Tax? Compare it with other similar taxes in force before or since.

10. Give brief abstract of the Rent Recovery Act No. VIII of 1865 (Madras).

11. Compare the position of a Carnam in a Zemindary estate or immediately under Government, as to (*a*) appointment, (*b*) punishment, (*c*) dismissal.

12. What are the different classes of offences cognizable under Madras Regulation IX of 1822?

13. What was the object of the Inam Commission, and what is the net result of its labours?

N.B.—Preference will be given to answers showing close reasoning and concise expression.

Board's Circular Orders.

1. What are Local Funds, and what is the object of their formation? Mention the duties of the Collector and Board of Revenue, and the position of the Local Government, in the management of those funds.

2. Upon what terms may land be granted for planting topes, —(*a*) for public utility or convenience, and (*b*) for a person's own pleasure or profit,—and when land has been granted for the purpose, what checks are imposed to ensure its being so employed?

3. What is the object of the Annual Settlement, or Jamabandi, and to what points should the attention of the Settling Officer be directed.

4. What are the powers of a Collector, Sub-Collector, Assistant, and Deputy Collector with regard to the appointment and punishment of Revenue Subordinates, and what is the rule with regard to the appointment, dismissal, degradation, transfer, and prosecution of Tahsildars, Deputy Tahsildars, and Taluk Sheristadars?

5. What rewards may be given to informers regarding frauds against—

(*a*) Land-revenue,
(*b*) Stamps,
(*c*) Salt,

(*d*) Abkari,
(*e*) Customs,

and with whom does the power of sanction rest in each case ?

6. What are the duties of a Treasury Deputy Collector and the powers of a Deputy Collector on general duty, and what is the relative position of each with regard to the Collector ? Distinguish between the responsibilities of the Collector and his Treasury Deputy in regard to the administration of the District Treasury.

7. What course should be followed by the Collector in sanctioning a refund of the value of stamps or the issue of fresh stamps in lieu of spoiled ones ? Under what circumstances and within what limit can a refund be obtained, and is there any difference between the rules for Court Fees and Non-Judicial Stamps ?

8. On what conditions and subject to what restrictions may licenses be granted for the distillation of spirits by the European process ?

9. Explain the procedure to be followed by the several Revenue Officers in the original inquiry, and, on appeal, in the disposal of Darkhasts for land. When there are several applicants who has superiority of claim ? Does an appeal lie to the Board of Revenue ?

10. If a suit is brought against a Collector for an act done by him in his official capacity, what is the procedure prescribed for his observance ?

11. State the rules for—

(*a*) the assessment of lands, irrigated by private individuals ;
(*b*) the levy of water-rate on dry land :
(*c*) the repair of ruined tanks by private individuals.

LOWER GRADE.

Revenue Law.

1. Describe the principles of the Ryotwarry Settlement. Quote Acts where applying.

2. Describe the twelve forms employed under Act II of 1864 (Madras).

3. What are the sources of revenue hitherto made use of under Jungle Conservancy ?

4. How has the Local Fund Act, No. IV of 1871 (Madras), been amended since its first appearance ?

5. Define the following :—Cowle, Sadar, Russoom, Kudivaram, Chittah, Fasly, Lakheraj, Mottafysal, Dittum.

6. Describe in detail a Jammahbundy.

7. Give precis of Madras Regulation VI of 1831, Hereditary Offices.

8. What is the purport of Madras Act I of 1870, Canals and Ferries ?

9. State what are the important differences between Act III of 1871 and Act IV of 1871 (Madras).

10. What laws have to be consulted (*a*) for adjudging penalties, (*b*) for regulating procedure, in the case of impounded stamp documents ?

N.B.—Preference will be given to answers showing close reasoning and concise expression.

Board's Circular Orders.

1. What are the conditions inserted in the license of an Abkari Toddy and Arrack renter under the Excise System ?

2. How are the Kists regulated in your district ? What constitutes an arrear of revenue, and what are the various steps prescribed for the due realisation of such arrear ?

3. When a ryot makes payment of Government revenue, how is the receipt acknowledged ? In what accounts is the payment recorded, and what details should be entered therein ? How can the amount of arrears outstanding against each individual ryot be ascertained ?

4. What charge should be made in each of the following cases :—

(*a*) when dry crops are cultivated on wet lands, which must otherwise have been waste from a deficient supply of water ;
(*b*) when land is cultivated without darkhast.
(*c*) when land classed as dry is cultivated with wet crops by means of water drawn from a Government source of irrigation ;
(*d*) when a second crop is raised on single crop wet land.

5. On what conditions may lands be granted for the support of chuttrums or choultries, and what is the maximum value of the grant that may be given ?

6. What is a Beriz deduction, and what are the duties of the Monegar with respect to it ?

7. State the rules for indenting for stamps required for issue to the licensed vendors, and for direct sales at Taluk Treasuries ? What stock should always be kept on hand in the Taluks, and by whom, and when are the stock and sale accounts

of the Taluk Treasury Officer to be examined? What accounts must each stamp vendor keep, and what particulars must they contain?

8. What are the rules in force with regard to remissions (*a*) on wet lands, (*b*) on dry?

9. Explain the following terms:—Tiruvajasti, Fasaljasti, Jodi, Inam, Patta, Darkhast, Jamabandi, Pasli, Abkari.

10. Upon the death of a Pattadar, what course should be followed when several persons lay claim to the patta?

11. Upon what terms may land be given for planting topes (*a*) public, (*b*) private?

12. How is the monthly Accounts Current submitted from the Taluk to the Huzuru prepared, on what date is it closed, and how are receipts and charges in the interval from date of closing in one month and the 1st of the following month treated? What is the object of the Permanent Advance Fund, how are charges incurred from it accounted for, and how is it recouped? Explain fully.

1884.

HIGHER GRADE.

Revenue Law.

1. On what principles have the Hindoo, Mahomedan, and British Governments respectively proceeded as regards their rights, (*a*) to enhance assessment, (*b*) to evict, in the case of occupiers of land holding direct from them?

2. Show the main differences between the land-tenures in Malabar and those in the Tamil country.

3. Give a list of the exceptional land-tenures other than Zemindarry and ordinary Ryotwarry to be found in this Presidency (excluding the West Coast), with brief purport of each.

4. Describe the relations between demarcation of boundaries, survey, settlement of assessment, and record of rights. And by what officials is each carried out in this Presidency? Indicate exactly how far rights are recorded here.

5. Give brief abstract of India Act XX of 1863, Religious Endowments Act.

6. Give brief abstract of Madras Act I of 1870, Canals and Ferries Act.

7. Which enactments, Imperial or local, regulate the following subjects:—

(*a*) stamps, (*b*) village officials, (*c*) mofussil abkarry?

Give in two or three lines the brief purport of each.

8. Define the following terms:—
Chak bandy, Inam, Jaghire, Kanam, Pattam, Keim, Melmadei, Ayanjamah, Patkat, Ijirah, Samibhogam, Reegar, Otti.

9. Can a Sub-Collector under any circumstances review his own judgment passed under Madras Act VIII of 1865?

10. In what way can an estate once proprietary become again at the disposal of Government? State the full procedure.

11. What do you consider to be the arguments for and against converting the ryotwarry 30-year settlement into a ryotwarry permanent settlement?

12. If the latter course were adopted, how would the tenure vary from a Zemindarry permanent settlement?

Board's Circular Orders.

1. What are the chief funds under 'Special Funds'? From what sources is each derived, and to what purposes devoted?

2. When a sum of money has been erroneously credited to Government, what power has a Collector to sanction its refund (*a*) in his own division, (*b*) in the divisions of officers subordinate to him, (*c*) in regard to judicial fines? When is the Board's sanction necessary, and within what period must their sanction be acted upon?

3. In what cases, and under what terms, is the redemption of the assessment on land permissible? State the rules on the subject. Does such redemption exempt the land from liability to local and municipal taxes?

4. What is the effect of an attachment by a civil court of land on which an arrear of revenue is due to Government, and how may such arrear be realised (*a*) on land so attached, (*b*) on land sold by decree of a civil court?

5. Give a short abstract of a zemindar's form of permanent Sanad-i-Milkeat Istimrar. What items of revenue were excluded in the permanent settlement?

6. Owing to failure of water a wet field is cultivated with dry crops, and this is brought to notice at the jammabandi. How is the land to be charged if the field is situated (1) in a village in which the new settlement has been introduced, (2) if the new settlement has not been introduced, and the highest dry rate of the village exceeds the rate of assessment of the field?

7. A suit is filed against you for an act done by you in your capacity as a Deputy Collector. What course should you follow?

Were the suit against you for an act done by you as a Magistrate, what would you do then? Is there any difference, and if so, what, between suits filed for the transfer of puttas and others?

8. When the ownership of land is disputed or doubtful and arrears are due on such land, what is the right course to be adopted for the realisation of such arrears? When can land sold for arrears be bought in for Government, and subject to what condition as to the amount can this be done?

9. How are rival claims to village offices to be disposed of, and how are vacancies in such offices to be filled up? What are the orders regarding the dismissal of village servants by Collectors and their subordinates? When a village munsif is accused of an offence committed in his judicial capacity, what is the procedure to be followed, and by whom can he be tried?

10. The following cases come before you at the jammabandi. How would you deal with each as regards the water rate to be charged?—

A ryot (*a*) digs a well in his dry land, within 15 yards from the bund of a large tank, and raises a wet crop with water taken from that well in other dry land;

(*b*) diverts a part of the water of a stream, which is the feeder of a tank, and raises a wet crop;

(*c*) having obtained due permission puts up a picottah on the bund of a tank and takes water to a wet crop in his dry field;

(*d*) digs a well in his nunjah land, 30 yards from the bund of a tank, and raises with the water baled therefrom a wet crop in a dry field;

(*e*) dams up a small jungle stream and by this means raises a wet crop.

Stamp Rules.

1. Specify some of the instruments for which (1) impressed sheets, (2) impressed labels, and (3) adhesive stamps, including Court fees, should be used.

2. In what circumstances, and under what conditions, is it permissible to complete on plain paper an instrument that has been begun on an impressed sheet?

3. In the case of an instrument evidencing an agreement to secure the repayment of a loan made upon the hypothecation of moveable property, being taken to the Superintendent of Stamps to be denoted with the proper duty, describe fully the procedure that should be followed by him.

4. On the sale of a stamp paper by a licensed vendor, state in categorical order the positive and negative duties imposed on him by the rules in reference thereto.

5. What are the special rules under which the stamp should be affixed to an instrument entitling an Advocate or a Vakil of the High Court to practise his profession?

6. State the rules for the transmission of stamps to the taluks.

7. What is the course to be pursued for the recovery of duty in pauper suits?

CIVIL ACCOUNT CODE, VOLUME I (THE WHOLE).

Revenue Higher Grade and Collector's Accountants.

1. What rules are required to be observed in the payment of bills for establishment and contingent charges generally?

2. Define the duties and responsibilities of countersigning officers in respect to contingent charges.

3. How is the compensation due for land taken for public purposes paid, and on what documents?

4. Name the principal conditions of repayment of advances made in cases of distress and for land improvement.

5. When may a treasury officer grant a transfer receipt in exchange for one drawn on him?

6. State the rules required to be observed in the PREPARATION of budget-estimates.

7. What is the course prescribed for the receipt and return of stock notes deposited as security?

8. What special precautionary measures are required to be taken in making payments to persons not in Government service?

9. What is the detailed cash balance report for the last day of the month required to show? How is it prepared and verified?

10. What is the procedure required to be observed in the payment of pensioners exempted from personal appearance?

11. What itmes are prohibited from being treated as deposits?

12. Give the rules prescribed for the receipt and disposal of uncurrent copper coin.

LOWER GRADE.

Revenue Law.

1. Distinguish between ancient Zemindarries and modern Zemindarries, and describe how the latter arose in this Presidency.

2. On what principle does the Court of Wards take charge of incapacitated proprietors ? And how does the law now stand as regards incapacity by minority ?

3. What is the sale law in India ?

4. What changes have of late years been made in the Customs Laws ?

5. Give brief abstract of Madras Regulation IV of 1822.

6. What enactments regulate the following subjects :—

(*a*) Local Funds ;
(*b*) Sea Customs ;
(*c*) Court Fees ?

Give in two or three lines the brief purport of each.

7. Define the following terms :—Poligar, Sudder Dewanny Adawlut, Jameen, Namoonah, Moturfah, Ayan, Isoomvarry, Mailvarum, Lakiraj, Shikal.

8. Describe a Collector's judicial powers on the civil side.

9. When a toddy-renter has taken a contract for a talook, what rights has he over the toddy-yielding trees on each of the different descriptions of land within the talook ?

10. What is the aim of the new River Conservancy Bill ?

Board's Circular Orders.

1. Specify the various heads into which Local Funds under Madras Act IV of 1871 are divided, and state fully the assets assigned to each head.

2. State briefly the rights and obligations under a putta of a registered puttadar of a ryotwarry holding as regards the Government. How long do those rights and obligations continue, and how may they be transferred ? May land which a ryot has left waste be left out of his putta ?

3. If unauthorised cultivation in waste land is brought to notice at the jammabandi, what is the course to be adopted if the land so cultivated is (*a*) assessed, (*b*) if puramboke or unassessed ?

4. May survey fields be subdivided ; for what purpose and under what restrictions ? How are such subdivisions, if allowable, to be shown in the accounts ?

5. State the Board's orders under the Madras Abkarri Act III of 1864 with regard to (1) the regulation of stills and shops, (2) sales, and (3) the rights of contractors ? Are any rewards payable, and if so, what, and to whom ?

6. Sketch briefly the rules for the vend of stamps. Distinguish between ex-officio and licensed vendors. How are the latter remunerated or paid ?

7. May any extra assessment be levied in the following cases, and if so, state the rule in each case :—

(*a*) where a second crop is raised—

(1) on dry land,
(2) on dry land by means of a well sunk at the ryot's expense,
(3) on single crop wet land ;

(*b*) where an inamdar irrigates by means of Government water the extent of land entered as wet in his title-deed ?

8. After obtaining the necessary permission one ryot repairs a ruined tank and another constructs a new one. What rate will each have to pay, and what is the area chargeable in each case ? How is it to be determined whether a tank is to be considered 'ruined,' or not ?

9. What are the duties of Revenue and village officers with regard to the protection of Government works of irrigation ? On what conditions may the ryots be permitted to raise temporary dams on the calingulas of Government tanks ?

10. When a village officer's office becomes vacant either by death or dismissal of the incumbent, how are rival claims to the succession to be disposed of ? When may an 'outsider' be appointed, and subject to what proviso ?

CIVIL ACCOUNT CODE, VOLUME 1, CHAPTERS 1 to 7, 12, 16, 27, AND 28.

Revenue—Lower Grade.

1. What rules are required to be observed in the payment of bills for establishment and contingent charges generally ?

2. A bill is presented for salary for part of a month. Under what circumstances may it be paid ?

3. The son of a deceased officer presents a bill for salary due to his deceased father. How should the claim be disposed of ?

4. What precaution is prescribed for the payment of a gazetted officer's salary when the rate is altered ?

5. Define the duties and responsibilities of countersigning officers in respect to contingent charges.

6. What special rules are required to be observed in regard to hot weather charges and section writing ?

7. How is the compensation due for land taken for public purposes paid and on what documents ?

8. Name the principal conditions of repayment of advances made in cases of distress and for land improvement.

9. What special precautionary measures are required to be taken in making payments to persons not in Government service.

10. What is the detailed cash balance report for the last day of the month required to show ? How is it prepared and verified ?

11. Explain the course which a treasury officer is required to pursue when a stopped Note is presented for payment.

12. Give the rules prescribed for the receipt and disposal of non-current copper coin.

ADDENDUM.

1878.

LOWER GRADE.

Circular Orders of the Board of Revenue.

1. What officers are empowered to grant rewards for the destruction of wild animals ? What rules are laid down on the subject of granting these rewards with a view to prevent fraud ?

2. What course should be adopted to fortify the right of Government to control and distribute the water supply in the case of new irrigation works ?

3. How are guardians of Minor Proprietors not under the care of the Court of Wards appointed ?

4. What must be done when there are several claimants to the putta of a deceased ryot ?

5. What is the least distance from a public river, channel or tank bund at which ryots may dig wells without being charged any extra assessment for the lands irrigated by their means ? What is the charge for irrigation effected by means of picottahs on the banks of public rivers or irrigation works ?

6. By what courts are suits for rents of Inam lands triable ?

7. Is any discount allowed on wholesale purchases of salt ? Is salt sold by weight or measurement ?

8. Give a list of the posts service in which qualifies for the post of Tahsildar ? What length of service in these posts qualifies ?

9. What are the duties of a Revenue Inspector ?

10. Can a Government servant draw both pension and pay at the same time ?

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