



THE  
MADRAS COURT OF WARDS  
MANUAL

FOR THE GUIDANCE OF GOVERNMENT OFFICERS  
AND OFFICERS EMPLOYED IN ESTATES

UNDER THE  
SUPERINTENDENCE OF THE COURT OF WARDS,  
MADRAS,

SECOND EDITION.

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ISSUED UNDER THE ORDERS OF THE COURT OF WARDS, MADRAS,

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# THE COURT OF WARDS MANUAL.

## PART I.

### LEGAL ENACTMENTS RELATING TO THE COURT OF WARDS.

\* REGULATION V OF 1804.

PASSED ON THE 28TH AUGUST 1804.

[As amended by Madras Act IV of 1899 passed on the 3rd July 1899.]

*A Regulation for constituting a Court of Wards, for declaring the powers vested in the said Court, and for defining the Rules under which those powers are to be exercised.*

WHEREAS sundry persons, being the legal inheritors of property, have been and may hereafter be incapacitated by minority, sex or natural infirmity from taking charge in their own behalf of such property, by reason whereof the said property has been liable to be transferred to the custody and management of other persons not being liable to due responsibility or control; and whereas instances have frequently occurred wherein such temporary managers have abused the trust to which they have succeeded, by neglecting the interests or by the fraudulent dilapidation of such property, to the great injury and distress of the persons on behalf of whom the said trusts have been undertaken; and whereas it is expedient and necessary that secure and efficient means should be established, under the sanction of public authority and of legal provisions, for the due preservation of the property of incapacitated persons, the education of minors, and the care of the persons of lunatics and idiots; wherefore the Governor in Council has been pleased to establish a Court of Wards for those purposes, under the following regulations:—

2. The Court of Wards shall consist of the members of the Board of Revenue at the Presidency for the time being, and shall possess full power and authority to take cognizance of all cases of property devolving to heirs incapacitated by minority, sex or natural infirmity from administering their

\* This Regulation is still in force in the Agency tracts of the Gōdāvari District, by virtue of the proviso to Section 3 of the Scheduled Districts Act, 1874 (G.O. No. 393, Rev., dated 12th April 1904, read in C.P. No. 1150, Mis., dated 21st April 1904).

own affairs, <sup>a</sup> or belonging to persons as to whom the Governor in Council has declared on their own application that they are incapacitated, and that it is expedient in the public interests that their property should be managed by the Court of Wards.<sup>a</sup>

The Court of Wards shall also possess power to select and appoint proper persons to the custody and management of property so situated, to the education of minors, and to the care of lunatics and idiots (as the case may happen), taking due means to secure and to render the persons so to be selected and appointed responsible for the proper execution of the trust reposed in them:

Provided, nevertheless, that the said Court of Wards shall not, <sup>a</sup> in the case of persons incapacitated by minority, sex or natural infirmity,<sup>a</sup> proceed to exercise any power of superintendence over <sup>b</sup> such persons or their property<sup>b</sup> until each separate case, together with all the circumstances connected, shall have been submitted to the Governor in Council, and until the authority of the Governor in Council shall have been signified in writing for the exercise of the said powers by the Board of Revenue, acting in its capacity of the Court of Wards;

and provided further that the power of the Court of Wards shall not extend in any case to the property of persons not paying directly rent or revenue to Government.

**3. <sup>c</sup> First.**—Where property charged with the direct payment of rents or revenues to Government shall devolve, by inheritance, to persons incapacitated by minority, sex or natural infirmity from taking charge of the said property on their own behalf, it shall be the duty of Collectors to transmit, without delay, to the Board of Revenue, in their capacity of Court of Wards, a written report (founded on personal inquiry or on the testimony of credible persons, according to the nature of the case), describing all the circumstances of each particular case; whereupon the Board of Revenue shall state such cases, together with their opinion and judgment, to the Governor in Council, to the end that the decision and orders of the Governor in Council may be passed thereon.

**Second.**—It shall nevertheless be competent to the Court of Wards, upon due and sufficient proof of the means, ability and discretion of females who may succeed to the possession of property by inheritance, gift or otherwise, to regulate their own affairs, to put the said females respectively in the possession and management of their property.

**4.** Where minors may succeed to inheritable property, they shall not, in any case, be competent to take charge of or to administer their own affairs during the period of their minority; and for the better understanding thereof the duration of minority shall, without exception, continue until the completion of the eighteenth year of age.<sup>d</sup>

<sup>a</sup>—<sup>a</sup> Added by s. 2 of Act IV of 1899 (Madras).

<sup>b</sup>—<sup>b</sup> Substituted by s. 2 of Act IV of 1899 (Madras).

<sup>c</sup> See Mad. Reg. X of 1831, s. 2, cl. 2.

<sup>d</sup> See Act IX (India) of 1875.

**5.** Persons succeeding to property by inheritance, but being incapacitated by lunacy, idiotism or other natural infirmity, shall in no instance take charge or administer the affairs of such property on their own behalf.

<sup>a</sup> Disabilities of the person whose property is under the superintendence of the Court of Wards.<sup>a</sup>

**5-A.** No person whose property is under the superintendence of the Court of Wards shall, while such superintendence lasts, be competent without the sanction in writing of the Court of Wards—

- (a) to enter into any contract involving him in pecuniary liability;
- (b) to mortgage, charge, lease or alienate the property under management, or any part thereof, or enter into any agreement to do so; or
- (c) to grant valid receipts for the rents and profits arising or accruing therefrom.<sup>a</sup>

**6.** <sup>b</sup> The proceedings of the Court of Wards shall, in the first instance, be founded on the reports of the Collectors respectively, to the end that no delay may occur in providing for the due security and management of the property of persons incapacitated by minority, sex or natural infirmity; but Collectors making such reports upon insufficient authority, whereby inheritors of property shall be deprived of the possession and management of the said property on their own behalf, shall be liable to prosecution in the Courts of Adalat, either at the instance of the parties injured or of the Court of Wards; and upon proof that such undue reports have been made through negligence, or for malicious purposes, awards of damages, together with costs, shall be granted against Collectors so offending.

**7<sup>c</sup>. First.**—Where persons being under the description of females, minors, lunatics or idiots, and being by reason thereof deprived of the possession or management of their property, shall see reason to dispute the grounds on which the reports of the Collectors in the cases respectively may have been framed, shall observe the following process, to the end that immediate relief may be obtained.

**Second.**—Such persons shall respectively lay their cases, together with the evidence and documents in support thereof, before the Judge of the Zila, who shall in the first instance be competent to receive and entertain all such claims.

**Third.**—Judges of Zilas shall transmit, with all reasonable expedition, copies of such cases, together with copies of the evidence and documents in support thereof, to the Court of Sadr Adalat; whereupon the Court of Sadr Adalat shall immediately issue a precept to the Judges of Zilas to bring the parties complaining before those Courts.<sup>d</sup>

<sup>a</sup>—<sup>a</sup> Added by s. 3 of Act IV of 1899 (Madras).

<sup>b</sup>—<sup>b</sup> So much of ss. 6 and 7 as relates to lunatics or idiots has been repealed by Act XXXV (India) of 1858, s. 1.

<sup>c</sup> Certain words, repealed by Act XII of 1878, have been omitted. The reference to s. 6 in the repealed Schedule is an error. It should be s. 7.

*Fourth.*—The Courts so empowered shall make ocular observation in Court to take evidence, and transmit proceedings and opinion. open Court of persons so complaining, and shall further take in writing the oaths of not less than three credible persons well acquainted with the said parties complaining, setting forth their knowledge and belief of the facts and circumstances connected with the cases respectively, whereupon the inferior Courts so empowered shall transmit to the Court of Sadr Adálat the whole proceedings, together with the opinion of the said inferior Court on such cases, the decision of which Court shall in every instance be final, and certificates of these decisions shall be furnished by the Court of Sadr Adálat to the Governor in Council, for the guidance of the Board of Revenue.

*Fifth.*—Provided that females shall be at liberty to avail themselves, at their own risk, of the law and of the usages of the country to avoid personal appearance in Court. Exemption of females from appearance in Court.

*Sixth.*—Provided also, that in cases of lunacy or idiotism where reason may exist for supposing the cause of the malady removed, it shall be competent for the parties concerned to appear, or for the inferior Courts to bring the said parties, before the Courts of Adálat from time to time, and upon due proof of the removal of the disqualification the inferior Courts shall observe the process hereinbefore described for bringing such cases under the Court of Sadr Adálat. Procedure where lunatic is restored to sanity.

*8. First.*—Where the property of persons incapacitated as aforesaid may, on the decision of the Governor in Council, be committed to the care of the Court of Wards, the said Court shall select and nominate persons duly qualified to manage the affairs of persons so situated. Management of property of persons incapacitated.

*Second.*—Collectors shall in the first instance recommend proper persons to be appointed managers. Collectors to recommend proper persons.

*Third.*—Females shall be free to include or exclude (as they may themselves see fit) their own husbands in their recommendation of persons to be appointed managers of their separate property. Females may recommend their husbands to be managers.

*Fourth.*—The aforesaid recommendations, being duly made, shall be accepted by the Court of Wards; provided that, when the said Court shall see due and sufficient reason to reject such recommendations, the cases respectively shall be finally decided by the Governor in Council. Recommendations to be accepted by the Court of Wards.

*9.* Persons being guardians of minors shall not in any case be eligible to be appointed managers of the property of the said minors. Guardians of minors not to be appointed managers of their property.

*10.* Persons appointed to manage the property of incapacitated persons shall give good and sufficient security for their personal appearance during the course of their management, and shall execute the following obligation: that is to say, Managers of property of incapacitated persons to give security.

"I, *A B*, having voluntarily taken upon myself the management of the property of *C*, incapacitated proprietor of *D*, do hereby solemnly promise and engage to manage the said property diligently and faithfully for the said proprietor, 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 proven 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."

*11. First.*—Managers, having executed the aforesaid obligation, shall be furnished by the Collectors respectively with public commissions of management, under the seals and signatures of the said Collectors. Managers to be furnished with commission.

*Second.*—An allowance (to be specified in the commission) shall be granted to managers, which shall be proportioned to the extent of the trust, and shall be fixed by the Court of Wards, on the recommendation of Collectors as adequate compensation for the trouble and responsibility of the management. Allowance to managers.

*Third.*—The Court of Wards shall possess authority, in cases where managers may be proven to have abused their trust, to enforce the penalty of the obligation, and to dismiss such managers from their charge; provided that all such amercement shall be carried to the account of the property in trust. Court of Wards empowered to enforce penalty of obligation.

*Fourth.*—But such decisions of the Court of Wards shall not preclude managers who may consider themselves to be aggrieved from instituting suits in the Courts of Adálat for the recovery of the amount of the said penalty. Suits to recover penalty.

*Fifth.*—Managers shall have power to nominate the several officers, and to appoint their salaries, requisite for the administration of property in trust, subject, however, to the revision of Collectors, and to the final confirmation or rejection of the Court of Wards. Managers to nominate officers, subject to revision and confirmation.

*Sixth.*—Subordinate officers so chosen and appointed shall, upon proof of delinquency, be liable to punishment in the same manner as the principal managers. Punishment of subordinate officers.

*12. First.*—Managers duly appointed shall have the entire charge of the estates, real and personal, of the incapacitated proprietors, including all málguzári and lákhiráj lands; and all houses, tenements, goods and moveable property, excepting only the house, in which the proprietors may reside, together with the articles of moveable property required for the use and comfort of the said proprietors. Managers to have charge of estates. Exception.

*Second.*—On receiving charge of their trust, managers shall furnish an exact inventory under their seals and signature, to be lodged with the Collector, of the property which may be committed to their custody. To furnish inventory.

*Third.*—At the expiration of every year, managers shall deliver to the Collectors, respectively, true and faithful accounts of their receipts and disbursements; and the said Collectors shall be responsible for the due appropriation of the surplus funds in the manner hereinafter provided.

Assessment of lands of incapacitated persons.

**13.** The assessment of lands being the property of incapacitated persons shall be fixed in the same manner as the assessment of other lands.

**14. First.**—The entire sums of money received by managers from the lands under their charge shall be paid monthly to the Collectors, who shall defray therefrom the authorized expenses of management.

Receipts to be paid monthly to Collectors.

*Second.*—A sum equal to ten per cent. of the permanent assessment, or, when the whole permanent jamá may not be realized, a sum equal to ten per cent. of the revenue actually paid to Government, shall be allotted to the support of disqualified possessors of property, and of such parts of their families as may be entitled to maintenance at their expense.

Ten per cent. of permanent jamá to be appropriated for support of disqualified proprietor.

*Third.*—The said allowance shall be paid monthly by the Collectors to the proprietors, or (as the case may be) to the guardians of the proprietors, for their use, in the proportion of the public revenue actually received from the property, and not otherwise, except as may be especially provided under clause fifth of this section.

Allowance to be paid monthly.

*Fourth.*<sup>a</sup>—The lands of incapacitated proprietors shall not be answerable for the payment of the public revenue assessed thereon; and if the net collections of any year should prove unequal to the discharge of the fixed assessment, the deficiency shall be made good by the surplus collections of future years; provided always, that the allowance for the support of the proprietors shall be paid as well in years of deficient as of surplus produce.

Lands of incapacitated proprietors not answerable for payment of revenue.

*Fifth.*—Where the said proportion of ten per cent. of the public revenue may afford a fund greater than shall be requisite for the suitable expenses of disqualified possessors of property and of their families, or where the same effect may be produced by the accumulation of property not assessed, it shall be competent for Collectors to reduce at their discretion the said proportion of ten per cent.; and where the said proportion of ten per cent. together with the produce of the unassessed property of incapacitated possessors shall be inadequate to the due support of the parties concerned, it shall also be competent for Collectors at their discretion to augment the proportion payable from málguzári lands: Provided, however, that the exercise of the discretionary power shall be reported to the Court of Wards, and shall not be repeated after the first month without due authority had and obtained for the same.

Power to increase or diminish proportion of revenue allowed to disqualified proprietors.

*Sixth.*—Where the proportion of ten per cent. may be reduced, the difference shall be incorporated in the assets of the property, and employed for the benefit of the owners.

Where proportion is reduced, difference to be incorporated in assets.

**15.** It shall not be competent for managers of the property of<sup>a</sup> incapacitated<sup>a</sup> persons 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.

Managers not to grant leases for more than one year without Collector's consent.

**16. First.**—Where estates, being the property of incapacitated owners, 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 said owners, it shall be competent for the Collectors 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; provided that such appropriation to be made of the said surplus funds shall have been previously approved in writing by the Court of Wards.

Appropriation of surplus receipts.

*Second.*—In cases of purchasing as aforesaid, the Collectors shall transmit the deeds of security, of whatever description, to the Court of Wards, for the purpose of being deposited in the treasury of Government.

In cases of purchases, Collectors to send security-deeds to Court of Wards.

*Third.*—Receipts shall be granted by Collectors to managers for such deeds of security on account of the owners as may be deposited in the public treasury, and such deposits shall be at the risk of Government.

Receipts to be granted by Collectors to managers.

*Fourth.*—The interest-money accruing on the public securities which may be purchased on account of incapacitated possessors of property shall be receivable by the Collectors respectively, to whom it shall be competent to grant discharges from the same.

Interest on public securities purchased for disqualified landholders repaid by Collectors.

**17.** Where debts may be due to private creditors from the estates of disqualified proprietors, they shall be liquidated by the Collectors respectively on the due substantiation of the said debts, and on demand of payment by the creditors;

Private debts of disqualified landholders to be paid by Collectors.

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 such estates;

and provided further that the permission of the Court of Wards in writing shall have been had and obtained in every instance previously to the payment of any private debt.

**18.** Where persons succeeding by right of inheritance to land or other property paying revenue directly to Government may happen to be incapacitated, by reason of sex, minority or natural infirmity, from the management of such property on their own behalf, Collectors shall respectively accompany their reports of such cases to the Court of Wards with a description of the conditions of the persons concerned, the value of the property devolving to them and the names of persons most proper, in the

Collectors to accompany reports of disqualified landholders with description of persons, value of property and names of those proper to be appointed guardians.

<sup>a</sup>—Substituted by s. 4 of Act IV of 1899 (Madras).

<sup>a</sup> As to the estates of minors not under the Court of Wards, see Mad. Reg. X of 1881, s. 2, cl. 1.

judgment of them (the Collectors), to be appointed guardians of the disqualified heirs; provided that guardians may not have been appointed for such disqualified heirs according to the will of persons authorized by law to make such appointment.

**19. <sup>a</sup> First.**—In the case of persons incapacitated by minority or natural infirmity, the Court of Wards shall proceed to choose and appoint guardians of such persons according to the mode hereinbefore provided for the nomination of managers.<sup>a</sup>

<sup>a</sup> Appointment of guardians.

**Second.**—The next legal heir shall not in any case whatever be appointed guardian of a disqualified person.

Next legal heir not to be appointed.

**Third.**—Persons who may appear to have a direct or indirect advantage in the death or continued incapacity of the disqualified possessors of property shall not in any case whatever be appointed to be guardians of such disqualified possessors.

Persons interested in death or continued incapacity of disqualified land-holders.

**Fourth.**—Guardians of the female sex shall be appointed to female minors, and not otherwise.

Female guardians.

**Fifth.**—Possessors of property paying revenue directly to Government whose heirs may be incapacitated by sex, minority or natural infirmity from managing such property shall be free to choose and to nominate by will in writing persons to be guardians of their heirs; and such nominations shall be valid, provided that the persons chosen shall be qualified and willing to accept the trust; and provided further that such nominations shall be duly reported by the Collector, and finally confirmed by the Court of Wards.

Appointment of guardians of incapacitated heirs.

## 20. Repealed by Act VIII of 1890.

**21. First.**—Persons appointed to be guardians and accepting the trust shall give security for their personal appearance during the continuance of the said trust, and shall execute an obligation according to the following form; that is to say,

Security to be given by guardians.

"I, A B, having voluntarily accepted the office of guardian of C, being the disqualified proprietor of D, do hereby 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 (if the ward be a minor) 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 moneys received by me on account of my ward, under the penalty of forfeiting treble the amount of any sums which may be proven 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."

<sup>a</sup>—<sup>a</sup> Substituted by s. 5 of Act IV of 1899 (Madras).

After executing this obligation, persons appointed to be guardians shall be invested with their trust by a public commission under the seal and signature of Collectors of Zilas respectively.

Guardians to be invested with their trust by public commission.

**Second.**—Where persons may not be found who by reason of consanguinity, friendship or other good cause may be willing to execute the office of guardian gratuitously, a fixed salary shall be allowed at the discretion of the Court of Wards, or of the Zila Courts respectively, as the case may be, as a full compensation for the trouble and responsibility of the said office.

Salary to be allowed to guardians.

**Third.**—It shall be competent to guardians regularly appointed to receive the allowance appropriated to the use of their wards, and to appropriate the said allowance at their discretion for the good and benefit of the wards, subject, however, to the inspection and control of the Collectors and Judges of the Zilas, and ultimately of the Court of Wards and of the Court of Sadr Adalat.

Guardians to receive and apply allowance appropriated to use of wards.

**Fourth.**—Guardians appointed under the authority of Judges of Zilas and of the Court of Wards shall possess the same powers as guardians otherwise appointed.

Powers of guardians appointed by Court.

**Fifth.**—The duration of the office of guardian shall not continue longer than the eighteenth year of the age of wards being minors, provided that such wards may not be incapacitated by sex or natural infirmity from administering their own affairs.

Duration of office of guardians.

**Sixth.**—Guardians shall choose and recommend proper servants to be employed in the service of their wards, subject to the approval of Collectors of Zilas and of the Court of Wards, or, as the case may be, to the approval of the Zila Judges and of the Court of Sadr Adalat; provided that the expense of the wages of such servants shall be defrayed from the funds appointed for the maintenance of wards.

Guardians to recommend proper servants for wards. Wages of such servants.

**Seventh.**—Guardians shall deliver monthly accounts to the Collectors of their receipts and disbursements, which accounts shall be liable to revision and retrenchment by the said Collectors.

Monthly accounts.

**Eighth.<sup>a</sup>**—Guardians shall also furnish complete annual accounts to the Collectors supported by good and true vouchers, and attested on oath unless the Court of Wards shall see proper to dispense with such oath, in which case such annual accounts shall be attested by a solemn declaration of their correctness.

Annual accounts.

**Ninth.**—In cases of male minors, female relations shall not have charge of such minors after they shall have respectively attained the age of seven years; at which age proper teachers shall be procured and appointed by the guardians for the education of their wards in a manner suitable to their rank and condition in life; provided that the appointment of the said teachers shall be subject to the approval of the Court of Wards, or, as the case may be, of the Court of Sadr

Education of minors.

<sup>a</sup> So much of this clause as requires guardians to attest their accounts on oath is repealed by Mad. Act II of 1869.

Adálat; and provided further that the progress of the education of male minors shall be at all times liable to the inquiries and inspection of Collectors, or, as the case may be, of Judges of Zilas.

Guardians of female minors.

*Tenth.*—The guardians of female minors shall also provide for the proper education of their wards.

Guardians and managers how to authenticate papers.

**22.** The guardians and managers of disqualified persons shall authenticate papers by their own seals and signatures, and not otherwise.

Seals of wards and of deceased parents.

The seals of wards, together with the seal of their deceased parents, shall be delivered to the Collectors and lodged in their treasuries.

**23.<sup>a</sup> First.**—In every suit or other civil proceeding by or against an incapacitated person which is pending at the date of the notification published under section 28 in respect of such person, or which may be commenced thereafter, the manager of his property appointed under this Regulation shall, in such suit or proceeding, be joined as next friend or guardian *ad litem* as the case may be <sup>a</sup>.

<sup>a</sup> Manager under the Regulation to be joined as next friend or guardian in suits, etc., by or against incapacitated persons.<sup>a</sup>

*Second.*—But in cases of fraud, or supposed fraud, it shall be competent for disqualified persons, during the period of their disqualification, to employ proper agents to prosecute Collectors, guardians or managers before the Court of Wards; provided that such agents shall give due security for costs and damages; and provided further that such agents shall receive the fines and costs which may be awarded.

When disqualified landholders may prosecute Collectors, etc., before Court of Wards.

**24. First.**—In cases of fraud imputed to guardians or managers, it shall be competent for the Court of Wards to order inquiry to be made in the first instance by the Collectors, and to pass judgment on the result of such inquiries.

Inquiry into conduct of guardians and managers.

*Second.*—In such cases, where the attendance of witnesses may be required, the Collectors or the Court of Wards shall apply by writing to the Courts of Zilas, to the end that the said witnesses may be duly summoned to attend.<sup>b</sup>

Procedure when witnesses are required by Court of Wards.

*Third.*—Copies, duly authenticated, of the judgment of the Court of Wards shall be transmitted to the Zila Courts respectively; and the said judgments shall be enforced in the same manner as if passed originally by the said Zila Courts.

Copies of judgments of Court of Wards to be sent to Zila Courts.

*Fourth.*—An appeal shall lie from such judgments directly to the Sadr Adálat, provided that the appeal be preferred to the Court of Wards, or to the Zila Courts, or to the Sadr Adálat, within three calendar months next subsequent to the date of judgment.

Appeal to Sadr Adálat.

*Fifth.*—It shall nevertheless be competent for the Court of Sadr Adálat to dispense with the said limitation with respect to appeals preferred to the Sadr Adálat only, upon good and reasonable grounds shown for the delay.

Power to dispense with limitation.

<sup>a</sup>—<sup>a</sup> Substituted by s. 6 of Act IV of 1899 (Madras).

<sup>b</sup> Certain words, repealed by Act XII of 1876, have been omitted.

Disqualified landholders not to adopt without consent of Court of Wards.

**25.** It shall not be competent for disqualified landholders to adopt children without the consent of Court of Wards previously had in writing.

**26.** Collectors, managers and guardians shall be respectively liable to be sued in the Courts of Judicature for acts done by them respectively, with respect to the abuse of the property or persons of disqualified persons during the period of disqualification; and in cases where the property of incapacitated persons may have been restored to them or their heirs and successors, to institute process against Collectors, managers and guardians for the recovery of damages from those Collectors, managers and guardians respectively, for injuries sustained by them or by their property during the time of their incapacity.

Collectors, managers and guardians liable to be sued.

**27.** Such suits as may be instituted against Collectors by virtue of this Regulation shall be defended at the proper costs of the said Collectors; provided that the acts and things for which they may be so prosecuted shall not have been authorized in writing by the Court of Wards.

Suits against Collectors under this Regulation when to be defended at their proper costs.

**28.** Whenever the Court of Wards assumes under this Regulation the superintendence of the property of an incapacitated person, the fact of such assumption shall be notified in the *Fort St. George Gazette*, and also in the gazette of the district in which such property or any portion thereof is situate: and the incapacitated person shall be deemed to have become a ward under the Court of Wards and the whole of the moveable and immoveable property belonging to such person or which may be acquired by or devolve on him during the continuance of the superintendence shall be deemed to have come under the superintendence of the Court of Wards from the date of the order of the Governor in Council under section 2 declaring the incapacity or authorising the Court of Wards to exercise its powers or from the date of the acquisition or devolution of the property as the case may be.

Court of Wards' assumption of superintendence of the property of an incapacitated person to be notified in the Gazette.

Consequences of such notification.

If the property of an incapacitated person is situate in more districts than one, the notification shall also specify the district the Collector of which shall in respect of such person and property discharge the duties imposed upon a Collector by this Regulation.

Procedure when property is situate in more districts than one.

**29. (1)** On the publication of a notification under section 28, the Collector of the district in which the property of the incapacitated person is situate, or the Collector of the district specified in such notification as the case may be, may at any time with the previous sanction of the Governor in Council, publish in the gazette of the district or districts in which such property may be situate, a notice in English and in the vernacular calling upon all persons having pecuniary claims whether

Collector may publish notice calling upon persons having pecuniary claims against the ward, etc., to notify them to him within six months from the date of notification.

<sup>a</sup>—<sup>a</sup> Sections 28 to 41 added by section 7 of Act IV of 1899 (Madras).



immediately enforceable or not against the ward or his property to notify the same in writing to the Collector within six months from the date of such notification.

*Explanation.*—For the purposes of this sub-section and sections 30 and 31, a pecuniary claim shall be deemed to be a claim notwithstanding a suit for its enforcement or a reference of such claim to arbitration is pending or a decree or award has been passed establishing the same.

(2) The notice shall also be published at such places and in such other manner as the Court of Wards may, by general or special order, direct and shall be sent by registered post to every person who is known to the Collector as having a pecuniary claim against the ward or his property and of whose address he is aware, or is credibly informed.

(3) The Local Government may at any stage of the proceedings under sections 29, 30 and 32 invest any person either by name or in virtue of his office with the powers of a Collector for any or all of the purposes of these sections.

**30.** (1) Every such claimant shall, within the period prescribed by section 29, notify to the Collector in writing his claim with full particulars thereof; provided that any claim presented after the expiration of such period and within a further period of six months may be admitted if the claimant satisfies the Collector that he had sufficient cause for not notifying the claim at an earlier date.

(2) Every document (including entries in books of account) in the possession or under the control of the claimant on which he founds his claim shall be produced before the Collector with the statement of claim or within such time after the preferring of the claim as may be allowed by the Collector in that behalf; provided, that if the claim relates to an amount secured by a decree or award, it shall be sufficient for the claimant to produce before the Collector a certified copy of the decree and a certificate from the Court which passed or is executing the same declaring the amount recoverable thereunder or a true copy of the award and a statement of the sum recoverable thereunder as the case may be; and if the claim is pending adjudication in any Court or has been referred to arbitration, it shall be sufficient for the claimant to produce a certified copy of the plaint or a true copy of the reference to arbitration as the case may be.

(3) It shall be lawful for the Collector to require the production by any claimant of such of the documents in his possession or power relating to his claim other than the documents if any produced under sub-section (2) which the Collector may consider necessary.

(4) Every document produced under this section shall be accompanied by a true copy of the same. The Collector shall mark the original document for the purpose of identification and, after examining and comparing the copy with it, shall retain the copy and return the original to the claimant.

**31.** Nothing contained in sections 29 and 30 shall apply to any pecuniary claim of Government or any local authority as defined in the General Clauses Act, 1897, or to claims for maintenance, or for wages or salaries due to servants.

**32.** The Collector shall, after making such enquiry as he may deem fit, decide which of the claims notified or admitted under sub-section (1) of section 30 are to be allowed in whole or in part and which are to be disallowed and on his decision being confirmed by the Court of Wards shall give written notice of the same to the claimants. Provided that nothing herein contained shall be construed as precluding any claimant from continuing or instituting proceedings in any Court in respect of any claim whether such claim be allowed or disallowed by the Court of Wards in whole or in part.

**33.** Every pecuniary claim against the ward or his property which ought to be but is not duly notified to, nor admitted by, the Collector under sub-section (1) of section 30 shall, notwithstanding any law, contract, decree or award to the contrary, cease to carry interest from the expiration of the period prescribed by section 29, and shall not be paid until after the discharge or satisfaction of the claims notified or admitted under sub-section (1) of section 30.

**34.** No document in the possession or under the control of the claimant which should have been, but has not been, produced in accordance with the requirements of section 30 shall be admissible in evidence against the ward or his representative in any suit brought by the claimant or any person claiming under him unless good cause be shown to the satisfaction of the Court for the non-production thereof before the Collector.

**35.** In the case of any specified incapacitated person who has become a ward under the Court of Wards, the Governor in Council may, with the previous sanction of the Governor-General in Council, declare by notification in the official gazette that execution of decrees passed by Civil Courts, which are capable of execution by sale of any immoveable property of such ward, or which in pursuance of a contract specifically affecting any such immoveable property order the sale of the same, whether such decrees be passed prior to such notification or subsequent thereto, be transferred to the Collector of the district in which such property or any portion thereof is situate and rescind such notification:—Provided that when a portion only of a decree passed by a Civil Court is of the description aforesaid such portion alone shall be transmitted to the Collector for execution.

The Governor in Council may also notwithstanding anything contained in the Code of Civil Procedure from time to time prescribe rules for the transmission of the decree from the Civil Court to the Collector, and for regulating the procedure of the Collector in executing the same, and for retransmitting the decree from the Collector to the Civil Court.



Rules under this section may confer upon the Collector or any gazetted subordinate of the Collector all or any of the powers which the Court might exercise in the execution of the decree if the execution thereof had not been transferred to the Collector, including the powers of the Court under sections 294 and 312 of the Code of Civil Procedure, and may provide for orders passed by the Collector or any gazetted subordinate of the Collector, or orders passed on appeal with respect to such orders, being subject to appeal to and revision by superior revenue authorities as nearly as may be as the orders passed by the Court, or orders passed on appeal with respect to such orders would be subject to appeal to and revision by appellate or revisional Courts under the Code of Civil Procedure or other law for the time being in force if the decree had not been transferred to the Collector.

A power conferred by the rules upon the Collector or any gazetted subordinate of the Collector, or upon any appellate or revisional authority, shall not be exercisable by the Court or by any Court in exercise of any appellate or revisional jurisdiction which it has with respect to decrees or orders of the Court.

In executing a decree transferred to the Collector under this section, the Collector shall be deemed to be acting judicially within the meaning of Act XVIII of 1850.

**36.** When the Collector, to whom the execution of any decree has been transferred under section 35, is also the Collector who has to discharge the other functions of a Collector under this Regulation in respect of the ward against whom such decree has to be executed, the Governor in Council shall appoint some other person by name or in virtue of his office to exercise the functions of a Collector under this Regulation in respect of such ward other than the execution of the decrees transferred to him.

**37.** The provisions of sections 321, 322, 322-A, 322-B, 322-C, 322-D, 323, 324, 324-A, 325, 325-A, 325-C, of the Code of Civil Procedure shall, subject to the provisions of this Act and to such rules as may be prescribed by the Governor in Council under section 35, be applicable as far as may be, to the execution of decrees transferred under section 35.

**38.** (1) The Court of Wards may, with the previous sanction of the Governor in Council at any time within two years from the date of the notification published under section 28, release from its superintendence, on a day to be notified, the property of a person declared to be incapacitated, without liquidating any of his debts and liabilities or after liquidating some of the debts and liabilities, when the Court of Wards is satisfied that it is impracticable to liquidate within a reasonable time all the debts and liabilities or such of them as have not been liquidated and in either case the legal incapacity of such ward shall cease, on the date so notified.

(2) When any incumbrancer is dispossessed under section 39, and his debt remains unliquidated at the time the Court of Wards releases from its superintendence the property of such incapacitated person under sub-section (1) the Collector shall replace the incumbrancer in possession.

(3) Whenever the property of a person is released under sub-section (1) from the superintendence of the Court of Wards, the provisions of sections 33 and 34 shall not apply to any of the debts and liabilities of the ward remaining unliquidated at the time when his property is so released.

(4) In computing the period of limitation applicable to a suit or application which may be brought or made against such person or his legal representative after the release by the Court of Wards from its superintendence of his property, the time during which the superintendence of the Court of Wards continued shall be excluded.

**39.** (1) If, in the case of an incapacitated person in respect of whom a notice has, with the previous sanction of the Governor in Council, been published under section 29, the property or any part thereof, under the superintendence of the Court of Wards, is in the possession of a mortgagee or any person claiming under such mortgagee, the Collector may, with the previous sanction of the Court of Wards by an order in writing, require such incumbrancer to deliver up possession of the same to the manager at the end of the then current revenue year.

(2) If such incumbrancer refuses or neglects to obey such order, the Collector may, without resorting to a Civil Court, enter upon the property, and summarily evict therefrom the said incumbrancer and any other person obstructing or resisting on his behalf.

(3) If in the instrument of mortgage under which the incumbrancer is in possession of the property no rate of interest is specified, the Collector shall, in cases where the mortgage debt has been notified to or admitted by him, offer to the incumbrancer the rate of interest which appears to him to be reasonable, and pass an order fixing the rate accordingly. Copy of the order shall be served upon the incumbrancer in the manner prescribed by the Code of Civil Procedure for service of summons upon a defendant. If the incumbrancer be dissatisfied with the rate of interest so fixed, he may within three months from the date of service upon him of such order institute a suit against the ward in a District Court within whose jurisdiction the property mortgaged or any portion thereof is situate, and the Court shall, if the mortgage debt has been notified or admitted as aforesaid, pass a declaratory decree fixing such rate of interest as to it may seem reasonable. If no such suit be instituted within the said period, the incumbrancer shall be deemed to have agreed to the rate fixed by the Collector.

(4) If an incumbrancer is dispossessed under this section, the money due to him under the instrument of mortgage at the date of such dispossession together with subsequent interest on the unliquidated principal of the mortgage debt at the rate stipulated in the said instrument, and in the absence

of such stipulation at the rate determined as hereinbefore provided, shall, subject to the provisions of section 33, be recoverable, together with any money which he may be legally entitled to add to the principal money, on the security of the property mortgaged and of the rents and profits arising or accruing therefrom subsequent to the date of such dispossession, in the same manner as if he were a simple mortgagee under the said instrument of such property and of such rents and profits.

The Collector shall, as soon as conveniently may be, after the expiration of the revenue year commencing with the date of such dispossession and of every successive revenue year declare, subject to the approval of the Court of Wards, the net annual rents and profits realized from such property and such declaration shall be conclusive evidence of the amount of rents and profits arising or accruing from such property.

**40.** If, in the case of an incapacitated person in respect of whom a notice has, with the previous sanction of the Governor in Council, been published under section 29, the property under the superintendence of the Court of Wards or any part thereof is in the possession of any person claiming to hold under a lease granted by the incapacitated proprietor and dated within the three years immediately preceding the commencement of the superintendence, or of any person claiming under such lessee, the Collector may inquire into the sufficiency of the consideration for which the lease was granted; and if such consideration appears to him inadequate, he may, with the previous sanction of the Court of Wards, and after the lapse of two years from the date of the notification published under section 28, give notice in writing that the lease shall determine at the end of the then current revenue year unless the lessee or any one claiming under him pays or agrees to pay such additional consideration as may be mentioned in such notice within a date therein fixed. If within such date such person does not pay or enter into an agreement to pay the additional consideration demanded, or such other consideration as the Collector may be willing to accept, the lease shall determine at the end of the then current revenue year.

Provided that such person may, if dissatisfied with the said notice of the Collector, institute a suit against the ward within three months from the date of service of such notice in a District Court within whose jurisdiction the property comprised in the lease or any portion thereof is situate for determining whether the consideration for the lease was adequate and if not whether the additional consideration demanded by the Collector or what other amount is reasonable.

When Court to pass decree establishing validity of lease. If the Court be satisfied that the lease was granted for adequate consideration and it is not shown to be otherwise invalid, the Court shall pass a decree establishing the validity of the lease.

When consideration is held to be inadequate, Court to determine amount of additional consideration. If the Court holds the consideration for the lease to be inadequate, it shall determine the amount of additional consideration to be paid by the lessee.

If no such suit be instituted or if on the institution of such suit, the lessee does not within one month from the date of the decree therein pay or enter into an agreement to pay the additional consideration determined by the Court, the Collector may without resorting to a Civil Court enter upon the property and summarily evict therefrom such person and any other person obstructing or resisting on his behalf.

**a 41.** (1) In the case of a person declared on his own application to be incapacitated such person may after the debts and liabilities affecting him or the estate have been discharged and with the previous sanction of the Governor in Council be replaced in the management of the estate on a day to be notified if the Court of Wards be satisfied that such person will thereafter be competent to take charge of his estate and administer his own affairs and the legal incapacity of such person shall cease on such date.

(2) If such debts and liabilities be not liquidated during the lifetime of the incapacitated person, it shall be lawful to the Court of Wards with the sanction of the Governor in Council to continue such superintendence on behalf of the legal representative of such incapacitated person, notwithstanding that such legal representative may not be disqualified by minority, sex or natural infirmity from administering his own affairs.

Provided that the superintendence of the Court of Wards shall not extend to other property belonging to the legal representative; and in so far as the estate of the deceased incapacitated person is concerned, the legal representative shall be deemed to be a person declared on his own application to be incapacitated. Provided also that when the debts and liabilities are fully discharged, he shall be placed in the management of his estate on a day to be notified and his legal incapacity shall cease on such date.

*Extract from the Rules for the guidance of the Governor's Agents in Ganjām and Vizagapatam.*

“Rule VIII.—Estates of minors and other incapacitated persons will be managed by the Agent, with the sanction of Government, under the orders of the Board of Revenue, without Regulation V of 1804 being made specially applicable to the Agent's jurisdiction.”

G.O. No 931, Judicial, 24th July 1860.

See page 232 of Part II of Local Rules and Orders, Vol. I (Edition 1907).

Note.—The above is the provision under which estates in the Agency tracts of Ganjām and Vizagapatam are taken up under management.

C.P. No. 1150, Mis., 21st April 1904.

## THE MADRAS COURT OF WARDS ACT, 1902.\*

[AS AMENDED BY MADRAS ACT I OF 1911.]

[Received the assent of His Excellency the Governor on the 22nd February 1902, and that of His Excellency the Viceroy and Governor-General on the 7th May 1902.]

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\* Note.—(1) For the “Statement of Objects and Reasons” relating to this Act, see pages 15 to 17 of the *Fort St. George Gazette* Extraordinary, dated 9th August 1901.

(2) For the Select Committee's report on the Bill, see pages 1 to 8 of Part IV of the *Fort St. George Gazette* Extraordinary, dated 24th January 1902, and for the discussions on the Bill in the Legislative Council, see pages 46 to 132 of the *Fort St. George Gazette*, Part IV, dated 8th April 1902. For the discussion in Council of sections 19 (2), 34, 37 to 47 and 55 to 58 of Act I of 1902 which had been enacted in Madras Act IV of 1899, see pages 18 to 71 of the *Fort St. George Gazette*, Part IV, dated 1st August 1899.



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## MADRAS ACT No. I OF 1902.

*An Act to consolidate and amend the law relating to the Court of Wards in the Madras Presidency.*

WHEREAS it is expedient to consolidate and amend the law relating to the Court of Wards in the presidency of Madras; It is hereby enacted as follows:—

Preamble.

## CHAPTER I.

## PRELIMINARY.

Short title.

1. This Act may be called the Madras Court of Wards Act, 1902.

Extent.

It extends to the presidency of Madras exclusive of the scheduled districts.

2. Section 25 of the Madras Collectors Regulation, 1803, the Madras Court of Wards Regulation, 1804, the Madras Minors Act, 1855, and the Madras Court of Wards (Amendment) Act, 1899, are hereby repealed.

Laws repealed.

3. Nothing in this Act shall be construed to affect or in any way to derogate from any power possessed by the High Court of Madras over the persons and estates of infants, idiots and lunatics.

Jurisdiction of High Court saved.

Definitions.

4. In this Act, unless there is something repugnant in the subject or context:

"Court."

"The Court" means the Court of Wards.

"Ward."

"Ward" means a person who has been made a ward of the Court under section 19.

"Minor" means a person who, under the provisions of the Indian Majority Act, 1875, as amended by section 52 of the Guardians and Wards Act, 1890, has not attained majority.

"Minor."

"Proprietor" means a person who owns or has a life interest in land either solely or as a co-sharer.

"Proprietor."

Note.—(1) Under sections 3 and 4 of Act IX of 1875 (the Indian Majority Act) every minor whose property is under the superintendence of the Court of Wards attains majority at 21 years.

(2) The word "co-sharer" occurring in the last clause of this section is used in the wide sense in which it is used in article 99 in the first schedule of the Indian Limitation Act (IX of 1908)—See paragraph 4 of the Select Committee's report and also section 17 (2) below.

(3) The mere *beneficial interest* of a minor in property held in trust for his benefit pending his attainment of majority does not make him a "proprietor" within the meaning of this section, inasmuch as under section 3 of the Indian Trusts Act (II of 1882), the trustee and not the beneficiary is to be regarded as the *owner* of the trust property.

C.P. No. 1429, Mis., 20th May 1904.

## CHAPTER II.

## THE COURT OF WARDS.

5. The Board of Revenue shall be the Court of Wards for the territories to which this Act extends, and for the purposes of this Act, Collectors shall be subject to the control of the Court.

Court of Wards.

6. The Court of Wards shall be subject to the control of the Local Government and the Local Government may, if it thinks fit, revise, modify or reverse any order passed or proceedings taken under this Act, whether a petition is presented against such order or proceeding or not.

Control of Local Government.

7. (1) Sections 2, 3 and 4 of the Madras Board of Revenue Act, 1894, shall, so far as may be, apply to the Board of Revenue when exercising jurisdiction as the Court of Wards.

Distribution of business.

(2) It shall in all cases be lawful for a Secretary of the Board of Revenue to sign on behalf of the Court.

Secretary may sign for Court.

8. The Court may exercise all or any of the powers conferred on it by this Act through the District Collectors in whose districts any part of the property of the ward may be situated or through any other person whom it may appoint for the purpose; and may confer any of its powers on any such Collector or person and withdraw any powers so conferred.

Powers of Court how exercised.

## CHAPTER III.

## ASSUMPTION OF SUPERINTENDENCE OF PERSONS AND PROPERTY.

Disqualification.

9. The following proprietors shall be deemed to be disqualified for the management of their property:—

- (a) Minors.
- (b) Women declared by the Local Government to be incapable of managing their property.
- (c) Proprietors adjudged by a competent civil court<sup>a</sup> to be of unsound mind and incapable of managing their property.
- (d) Proprietors declared by the Local Government to be incapable of managing their property owing to any physical or mental defect or infirmity rendering them unfit to manage their property.

10. (1) Whenever a Collector receives information that a proprietor of land situated in his division or district has died, and he has reason to believe that the heir of such proprietor is, or should be declared to be, disqualified under section 9,—

Immediate protection of disqualified heirs.

- (a) he may take such steps and make such order as he thinks proper for the temporary custody and protection of the property which he has reason to believe to belong to the heir; and

<sup>a</sup> Acting under Acts XXXIV and XXXV of 1858—the Lunacy (Supreme Courts) Act, and the Lunacy (District Courts) Act.

(b) if the heir be a minor he may direct that the person, if any, having custody of the minor, shall produce him or cause him to be produced, at such place and time, and before such person, as he appoints, and may make such order for the temporary custody and protection of the minor as he thinks proper.

(c) Female minors who ought not to be compelled to appear in public shall be produced in accordance with the manners and the customs of the country.

(2) If the Collector taking action under sub-section (1) is not the District Collector, he shall report the matter forthwith to the District Collector, who shall decide whether to direct the Collector to withdraw, or himself to report the matter to the Court as provided in section 12.

**11.** All expenses incurred by a Collector, acting under section 10, shall, whether the property is afterwards taken under the superintendence of the Court or not, form a charge upon the property concerned, and shall be recoverable from the owner of such property, or the person whom the Collector shall find to be in possession of such property, as an arrear of land revenue.

**12.** Whenever any District Collector, after making such inquiry as he deems necessary, has reason to believe that any proprietor in his district is, or should be declared to be, disqualified under section 9, he shall submit a report to the Court setting forth all the circumstances of the case. Provided that in the case of proprietors of land on which the annual revenue payable to Government is less than Rs. 10,000 or of which the annual rent value as defined in the Madras Local Boards Act, 1884,<sup>a</sup> is less than Rs. 20,000, the District Collector need not report the case to the Court unless he is of opinion that the Court ought to assume the superintendence of the property. Provided also that the Court or the Local Government may call for a report on any case if it thinks fit.

**13.** (1) Before reporting to the Court under section 12 that a proprietor ought to be declared to be disqualified under clause (b) or (d) of section 9, the District Collector shall give notice to such proprietor and afford him a reasonable opportunity to be heard and to adduce evidence.

(2) All questions as to whether the provisions of this section have been complied with shall be decided finally by the Local Government.

**14.** The Court shall consider the Collector's report, and except in the case of female proprietors, not being minors, whom it decides to leave in charge of their property, shall report the case to the Local Government with its recommendation and pending the receipt of orders shall have power to take such steps as it may deem necessary for the protection of the person and property of the proprietor in question.

**15.** The Local Government, on receipt of the Court's recommendation, may in any case falling under clause (b) or (d) of section 9 declare the proprietor to be disqualified, and in any case falling under section 9 may order the Court to assume the superintendence of the person or property of the proprietor or of both.

<sup>a</sup> See section 64 of Madras Act V of 1884 as amended by Acts III of 1890 and VI of 1900.

**16.** The Local Government shall not declare any proprietor to be disqualified under clause (d) of section 9 unless satisfied that it is expedient in the public interests that his property should be managed by the Court, and a statement to this effect shall be inserted in the declaration made by the Local Government as provided in section 15.

**17.** (1) The Local Government shall not order the Court to take the property of an undivided Hindu family under its superintendence unless all the co-parceners are, or are declared to be, disqualified under section 9.

(2) When two or more proprietors are co-sharers<sup>a</sup> otherwise than as co-parceners in an undivided Hindu family and one of such co-sharers is, or is declared to be, disqualified under section 9, the Local Government may order the Court to institute a suit for partition on behalf of the disqualified proprietor and to take under its superintendence the property allotted to such proprietor in the partition.

**18.** A proprietor may make application to the Local Government to have his property placed under the superintendence of the Court, and the Local Government may, on being satisfied that it is expedient in the public interests that such property should be managed by the Court, make a declaration to that effect and order the Court to assume the superintendence of such property.

**19.** (1) Whenever under section 15 or 18 the Local Government orders the Court to take under its superintendence the person or property of a proprietor or both, such order of the Local Government together with any declaration made under the aforesaid sections shall be notified in the *Fort St. George Gazette* and also in the Gazette of the district in which such property or any portion thereof is situate. The notification shall specify the District Collector who shall discharge the duties imposed upon a Collector by this Act in respect of such person or property or both as the case may be.

(2) Such proprietor shall be deemed to have become a ward under the Court, from the date of the said order of the Local Government and the superintendence of his person or property or of both shall take effect from the said date, and as to property shall extend to all moveable and immoveable property belonging to him at the date of the order, or to which he shall afterwards become in any way entitled, whilst he continues under such superintendence. Provided that it shall be in the discretion of the Court to assume or refrain from assuming the superintendence of any property which the ward may acquire otherwise than by inheritance subsequent to the date of the order of the Local Government under section 15 or 18.

<sup>a</sup> See note 2 to section 4 above.

## CHAPTER IV.

## MANAGEMENT AND GUARDIANSHIP.

**20.** When the Court has assumed the superintendence of the property of a ward, the District Collector specified in the notification under section 19, or if so directed by the Court, the Collector of the district in which any part of the property is situated shall take possession and custody of such property on behalf of the Court.

**21.** It shall be lawful for such Collector—

(a) to order any person in possession of any moveable property to the possession of which the ward is entitled or of any accounts or papers relating to the property of such ward, to deliver up such moveable property, accounts or papers;

(b) in case there is reason to believe that any moveable property to the possession of which the ward is entitled or any accounts, or papers relating to the property of the ward are to be found in any room, box, or receptacle within any house in the actual possession of the ward, to break open such room, box or receptacle or authorize the same to be broken open for the purpose of searching for such property, accounts or papers;

(c) to order any person who is or has been in the employ of the ward, and any person who was in the employ of the deceased proprietor, if any, from whom the ward derives his title, to attend before him for examination; and to defray the necessary expenses of any person so attending out of the assets of the estate;

(d) to order all holders of tenures and under-tenures on the ward's property to produce their titles before him.

*Note.*—The words "to the possession of which the ward is entitled" were inserted in clauses (a) and (b) of this section to make it clear that the Collector cannot order the production of any moveable property of the ward by any person who holds that property with a lien thereon—See paragraph 20 of the Select Committee's report.

**22.** The Court may determine what sums shall be allowed for the expenses of the ward and of his family and dependents.

**23.** The Court may make such orders and arrangements, as to it may seem fit, in respect of the custody, residence, education and marriage—

(a) of any ward whose person is for the time being under its superintendence,

(b) of any minor child, minor brother, or minor sister of such ward, who, in the opinion of the Court, is entitled to maintenance at the charge of the ward's estate,

(c) of the ward's next male heir being a minor and also so entitled to maintenance.

**24.** (1) The Court may appoint managers for the property, and guardians for the person, of any ward, and may control or remove any manager or guardian so appointed.

Provided that it shall not appoint a guardian for any person who has become a ward in pursuance of an order under section 18.

(2) Any appointment made under this section shall terminate when the Court ceases to exercise superintendence over the person for whom a guardian, or over property for which a manager, has been appointed.

**25.** If no manager of the property or guardian of the person of a ward is appointed by the Court, or the office is temporarily vacant, the District Collector specified in the notification under section 19, or any other Collector whom the Court may appoint in this behalf, shall be competent, under the control of the Court, to do anything that might be done by such manager or guardian.

**26.** (1) No person being the next legal heir of a ward, or appearing to have a direct or indirect advantage in the death or continued disqualification of such ward, shall be appointed guardian of such ward.

Provided that the mother of a ward, or any person appointed guardian by the will of a person authorized to make such appointment may be appointed guardian by the Court at its discretion.

(2) A female guardian shall be appointed for a female ward, and a male guardian for a male ward above seven years of age, unless, in any case, the Court, for special reasons, shall direct otherwise.

Provided that no guardian shall ordinarily be appointed for a female ward if she has an adult husband.

**27.** A guardian appointed under section 24 shall be charged with the custody of the ward, and, subject to the control of the Court, shall make suitable provision for his maintenance and health, and, if he be a minor, for his education, and for such other matters as are required by the personal law to which the ward is subject, and shall—

(a) give such security (if any), as the Court thinks fit, for the due performance of his duty;

(b) submit such accounts as the Court may direct;

(c) pay the balances due from him thereon;

(d) continue liable to account to the Court after he has ceased to be guardian for his receipts and disbursements during the period of his guardianship;

(e) apply for the sanction of the Court to any act which may involve expense, not previously sanctioned by the Court;

(f) be paid such allowance out of the property of the ward as the Court thinks fit.

**28.** Every manager appointed by the Court shall have power, subject to the control of the Court, to collect the rents of land placed under his charge, as well as all other money due to the ward, and to grant receipts therefor, and may, under the orders of the Court, grant or renew such leases as may in his opinion be necessary for the good management of the property, and do all such lawful acts as he may be generally or specially authorised by the Court to do for the good management of the property.



**29.** Every manager appointed by the Court shall manage the property placed under his charge diligently and faithfully and shall—

*Duties of manager.*

(a) give such security, if any, as the Court thinks fit, duly to account for what he may receive in respect of the rents and profits of the property under his charge;

(b) keep such accounts in such form and submit them at such times as the Court may direct;

(c) deal with all moneys received by him in such manner as the Court may direct;

(d) apply for the sanction of the Court to any act which may involve the property in expense not previously sanctioned by the Court;

(e) be responsible for any loss occasioned to the property by his negligence or wilful default;

(f) continue liable to account to the Court after he has ceased to be manager for his receipts and disbursements during the period of his managership;

(g) be paid such allowance out of the property of the ward as the Court thinks fit.

**30.** Every guardian, manager, or other servant of the Court, shall be deemed to be a "public servant" within the meaning of sections 161, 162, 163, 164 and 165 of the Indian Penal Code, and in the definition of legal remuneration contained in the said section 161, the word "Government" shall, for the purpose of this section, be deemed to include the Court.

**31.** Every manager or other servant of the Court entrusted with the receipt, custody or control of moneys or securities for money on behalf of the Court or with the management of any property under its superintendence shall be deemed to be a public accountant within the meaning of the Public Accountants' Default Act, 1850,<sup>a</sup> and shall be amenable to the provisions of the Madras Revenue Malversation Regulation, 1822, as if he were a native servant of the Collector's public establishments.

**32.** Unless the Court otherwise directs, all moneys received by or on behalf of, the Court on account of the property of any ward, shall be employed in meeting the charges included in Class I hereinafter specified before it is employed in meeting the charges in Classes II and III hereinafter specified, and in meeting the charges in Class II before it is employed in meeting those in Class III.

<sup>a</sup> The following are the principal provisions of this Act (XII of 1850):—

"1. Every public accountant shall give security for the due discharge of the trusts of his office, and for the due account of all moneys which shall come into his possession or control, by reason of his office.

4. The person or persons at the head of the office to which any public accountant belongs may proceed against any such public accountant and his sureties, for any loss or defalcation in his accounts, as if the amount thereof were an arrear of land-revenue due to Government.

5. All Regulations and Acts now or hereafter to be in force for the recovery of arrears of land revenue due to Government, and for recovery of damages by any person wrongfully proceeded against for any such arrear shall apply, with such changes in the forms of procedure as are necessary to make them applicable to the case, to the proceedings against and by such public accountant."

### Class I.

Charges necessary for the maintenance, residence, education, marriage and indispensable religious observances of the ward and his family.

Charges necessary for the management and supervision of the property of the ward.

Charges on account of Government revenue and of all cesses and other public demands due in respect of such property, or any part of such property.

### Class II.

Charges on account of rent, cesses or demands due to any superior landholder in respect of any land held on behalf of the ward.

The liquidation of debts payable by the ward.

Expenses necessary to protect the interests of the ward in the civil courts or otherwise.

The maintenance in efficient condition of the estates, buildings and other immoveable property and the suitable upkeep of the furniture, equipage, live-stock and other moveable property belonging to the ward.

### Class III.

The payment of such charges for the religious observances of the ward and his family and of such religious, charitable and other allowances, and of such donations befitting the position of the ward's family, as the Court may authorize to be paid.

The prevention and relief of distress among the ward's tenantry.

The improvement of the land and property of the ward and the benefit of the ward and his property generally.

**33.** Any surplus which remains after providing, so far as the Court deems fit for the objects mentioned in section 32, shall be applied in the purchase of other landed property, or invested at interest on the security of—

(a) promissory notes, debentures, stock and other securities of the Government of India;

(b) bonds, debentures and annuities charged by the Imperial Parliament on the revenues of India;

(c) stock, or debentures of, or shares in, railways or other companies, the interest whereon has been guaranteed by the Secretary of State for India in Council;

(d) debentures, or other securities for money, issued by, or on behalf of, any local authority under the authority of any Act of a Legislature, established in British India;

(e) such other securities, stock, or shares guaranteed by the Government of India, or the Local Government as the Court shall deem fit; or

(f) first mortgages of immoveable property situate in British India, provided that the property is not a leasehold for a term of years and that the value of the property exceeds by one-third or if consisting of buildings, exceeds by one-half, the mortgage-money.

*Disabilities of wards.* **34.** A ward shall not be competent—

(a) to transfer or create any charge on, or interest in, any part of his property which is under the superintendence of the Court, or to enter into any contract or to make any acknowledgment involving him in pecuniary liability personally or in respect of such property;

but nothing in this clause or in section 23 shall be deemed to affect the capacity of a ward to enter into a contract of marriage<sup>a</sup>: provided that he shall not incur in connection therewith any pecuniary liability, except such as, having regard to the personal law to which he is subject, and to his rank and circumstances, the Court may, in writing, declare to be reasonable;

(b) to grant valid receipts for the rents and profits arising or accruing from such property or for debts or other moneys due to the estate;

(c) to adopt or to give a written or verbal permission to adopt, without the consent of the Court;

(d) to dispose of his property by will without the consent of the Court.

Provided first, that the Court shall not withhold its consent under clause (c) or (d) if the adoption or testamentary disposition is not contrary to the personal or special law applicable to the ward, and does not appear likely to cause pecuniary embarrassment to the property, or to lower the influence or respectability of the family in public estimation.

Provided, secondly, that the Court may confirm a will or an adoption made, or a permission to adopt given, without its previous consent.

Provided, thirdly, that the provisions of clauses (c) and (d) shall not apply to any proprietor in regard to whose property a declaration has been made under section 18.

*Note.*—The disabilities mentioned in this section commence from the date of the order of Government (not the date of its publication in the *Fort St. George Gazette*) directing the Court to assume superintendence of the ward's property—See section 19 (2) of this Act.

**35.** The Court may mortgage or sell the whole or any part of any

Powers of Court as to property under its superintendence. property under its superintendence and may give leases or farms of the whole or any part of such

property for such terms as it thinks fit, and may make remissions of rent or other dues, and may generally pass such orders and do such acts not inconsistent with the provisions of this or any other Act for the time being in force as it may judge to be for the advantage of the ward or for the benefit of the property.

*Note.*—(1) So far as alienations are concerned the provisions of this section should be held to be subject to those of the Madras Impartible Estates Act II of 1904 (printed as appendix A).  
C.P. No. 3017, Mis., 21st December 1903.

(2) When the Court exercises the power of sale or mortgage conferred on it by this section, it simply exercises the power which the ward himself could exercise if he were *sui juris* and cannot therefore convey a higher or safer title than could be conveyed by the ward himself if he were not disqualified.

C.P. No. 2452, Mis., 1st October 1906.

**36.** The Court may order such establishments to be employed and

Establishments and distribution of charges. charges to be incurred as it shall consider requisite for the care and management of the persons and

properties under its superintendence, and generally for all the purposes of this Act, and may order that such charges shall be borne by and distributed amongst the said properties in such proportions as it deems fit.

<sup>a</sup> Section 2 (a) of the Indian Majority Act (IX of 1875) runs:—

“Nothing herein contained shall affect the capacity of any person to act in the following matters (namely)—marriage, dower, divorce and adoption.”

## CHAPTER V.

### ASCERTAINMENT AND SETTLEMENT OF DEBTS.

**37.** (1) On the publication of a notification under section 19, the District Collector therein specified may, at any time with the previous sanction of the Local Government, publish in the gazette of the district or districts in which such property may be situate a notice in English and in the vernacular calling upon all persons having pecuniary claims, whether immediately enforceable or not against the ward or his property to notify the same in writing to the Collector within six months from the date of such notification.

(2) The notice shall also be published at such places and in such other manner as the Court may, by general or special order, direct and shall be sent by registered post to every person who is known to the Collector as having a pecuniary claim against the ward or his property and of whose address the Collector is credibly informed.

(3) The Local Government may at any stage of the proceedings under sections 37, 38 and 40 invest any person either by name or in virtue of his office with the powers of a Collector for any or all of the purposes of these sections.

*Explanation.*—A claim shall be deemed to be pecuniary for the purpose of this section and sections 38 and 41 notwithstanding that a suit for its enforcement or a reference of such claim to arbitration is pending or that a decree or award has been passed establishing the same.

*Note.*—(1) It is not incumbent on the Collector to ascertain the address of each claimant.  
C.P. No. 2357, Mis., 30th August 1904.

(2) The word “claim” in this section must be held to include a right to instalments of a periodically recurring payment that have not yet fallen due; and such claims, if not duly notified under this section, will be liable to the penalty prescribed in section 41.  
C.P. No. 2565, Mis., 28th October 1903.

**38.** (1) Every such claimant shall, within the period prescribed by section 37, notify to the Collector in writing his claim with full particulars thereof; provided that any claim presented after the expiration of such period and within a further period of six months may be admitted if the claimant satisfies the Collector that he had sufficient cause for not notifying the claim at an earlier date.

(2) Every document (including entries in books of account) in the possession of or under the control of the claimant on which he founds his claim, shall be produced before the Collector with the statement of claim or within such time after the preferring of the claim as may be allowed by the Collector in that behalf; provided that if the claim relates to an amount secured by a decree or award, it shall be sufficient for the claimant to produce before the Collector a certified copy of the decree and a certificate from the Court which passed or is executing the same declaring the amount recoverable thereunder or a true copy of the award and a statement of the sum recoverable thereunder as the case may be; and if the claim is pending adjudication in any Court or has been referred to arbitration, it shall be sufficient for the claimant to produce a certified copy of the plaint or a true copy of the reference to arbitration as the case may be.

(3) It shall be lawful for the Collector to require the production by any claimant of such of the documents in his possession or power relating to his claim other than the documents, if any, produced under sub-section (2) as the Collector may consider necessary.

(4) Unless the Collector shall otherwise direct, every document produced under this section shall be accompanied by a true copy thereof. The Collector shall mark the original document for the purpose of identification and, after examining and comparing the copy with it, shall retain the copy and return the original to the claimant.

**39.** Nothing contained in sections 37 and 38 shall apply to any pecuniary claim of Government or any local authority, or to claims for maintenance or for wages or salaries due to servants.

Pecuniary claim of Government, etc., not affected.

**40.** The Collector shall, after making such inquiry as he may deem fit, decide which claims notified or admitted under section 38 are to be allowed in whole or in part, and which are to be disallowed, and, on his decision being confirmed by the Court, shall give written notice of the same to the claimants. Provided that nothing herein contained shall be construed as precluding any claimant from continuing or instituting proceedings in any civil court in respect of any claim whether such claim be allowed or disallowed by the Court in whole or in part.

Claims admitted and disallowed.

*Note.*—(1) Neither a Collector nor a manager is competent to acknowledge a debt on behalf of a ward so as to start a fresh period of limitation under the provisions of section 19 of the Indian Limitation Act (IX of 1908).

C.Ps. No. 1318, *Mis.*, 4th June 1903; No. 1757, *Mis.*, 28th July 1903.

(2) The notification of a claim to the Collector under section 37 does not save it from being barred by limitation and the claim will be rejected if the period of limitation has expired before the claim is admitted by the Court of Wards.

C.Ps. No. 884, *Mis.*, 13th June 1901; No. 1757, *Mis.*, 28th July 1903.

(3) When a Collector has been appointed under section 45 of the Act for the execution of decrees relating to an estate, the notification of a claim to the Estate Collector under section 37 saves it from being barred by limitation, if the claim is not time-barred when it is notified, even though the period of limitation expires before the Court of Wards passes its decision on the claim.

C.P. No. 177, *Press*, 21st November 1908.

(4) Collectors are authorised to pass final orders on, or compromise, claims not exceeding Rs. 500, the Court's formal confirmation required by this section being obtained by submitting a quarterly statement in the Form No. 1 at pages 162 and 163 of the Manual, but cases involving serious doubt should be reported to the Court for orders.

C.P. No. 100, *Press*, 22nd November 1909.

**41.** Every pecuniary claim against the ward or his property which has not been duly notified to, or admitted by the Collector under section 38 shall, notwithstanding any law, contract, decree or award to the contrary, cease to carry interest from the expiration of the period prescribed by section 37 and shall not be paid until after the discharge or satisfaction of the claims notified or admitted under section 38.

Claims not notified cease to carry interest, etc.

**42.** No document in the possession or under the control of the claimant which should have been, but has not been, produced in accordance with the requirements of section 38 shall be admissible in evidence against the ward or his representative in any suit brought by or against the claimant, or any person claiming under him unless it be proved to the satisfaction of the civil court that it was not within his power to produce such document before the Collector.

Inadmissibility in evidence of documents not produced.

**43.** (1) When any property of a ward is in the possession of a mortgagee, or any person claiming under a mortgagee, the Local Government may, on being satisfied that it is expedient in the public interests that the estate should be preserved and that such incumbrancer should deliver up possession of the mortgaged property, make a declaration to that effect, and direct the Court to take possession thereof; the Court shall, thereupon by an order in writing, require such incumbrancer to deliver up possession of the same to the manager at the end of the then current revenue year.

When mortgagee in possession may be dispossessed.

(2) If such incumbrancer refuses or neglects to obey such order, the Collector may, without resorting to a civil court, enter upon the property, and summarily evict therefrom the said incumbrancer and any other person obstructing or resisting on his behalf.

(3) The dispossession of the incumbrancer under sub-sections (1) and (2) shall not deprive him of any summary powers which he would have had under the Madras Rent Recovery Act, 1865, for the recovery of arrears of rent due to him at the date of his dispossession.

(4) If in the instrument of mortgage under which the incumbrancer is in possession of the property, no rate of interest is specified, the Collector shall, in cases where the mortgage debt has been notified to or admitted by him, offer to the incumbrancer the rate of interest which appears to him to be reasonable; and pass an order fixing the rate accordingly. Copy of the order shall be served upon the incumbrancer in the manner prescribed by the Code of Civil Procedure for service of summons upon a defendant. If the incumbrancer be dissatisfied with the rate of interest so fixed, he may, within three months from the date of service upon him of such order, institute a suit against the ward in a district court within whose jurisdiction the property mortgaged or any portion thereof is situate, and the said court shall, if the mortgage debt has been notified or admitted as aforesaid, pass a declaratory decree fixing such rate of interest as to it may seem reasonable. If no such suit be instituted within the said period, the incumbrancer shall be deemed to have agreed to the rate fixed by the Collector.

(5) If an incumbrancer is dispossessed under this section, the money due to him under the instrument of mortgage at the date of such dispossession together with subsequent interest on the unliquidated principal of the mortgage debt at the rate stipulated in the said instrument, and in the absence of such stipulation at the rate determined as hereinbefore provided, shall, subject to the provisions of section 41, and subject to the charges specified in classes I and II in section 32, excepting the liquidation of debts payable by the ward, and the provisions with reference to the upkeep of the furniture, equipage, live-stock and other moveable property belonging to the ward, be recoverable, together with any money which he may be legally entitled to add to the principal money, on the security of the property mortgaged and of the rents and profits arising or accruing therefrom subsequent to the date of such dispossession, in the same manner as if he were a simple mortgagee under the said instrument of such property and of such rents and profits.

(6) The Collector shall, as soon as conveniently may be, after the expiration of the revenue year commencing with the date of such dispossession and of every successive revenue year, declare, subject to the approval of the Court, the gross annual rents and profits realized from such property, the several heads of expenditure and the balance and such declaration shall be conclusive

evidence of the statements therein contained. A copy of such declaration shall be furnished to the dispossessed incumbrancer free of charge.

*Note.*—A copy of the declaration mentioned in clause (8) of this section should be furnished to a dispossessed incumbrancer even though his claim against the estate has been disallowed by the Court of Wards under section 40.

C.P. No. 1799, Mis., 31st July 1903.

**44.** (1) When any property of a ward is in the possession of any person claiming to hold under a lease granted by the ward and dated within the three years immediately preceding the commencement of the superintendence, or of any person claiming under such lessee, the Collector may inquire into the sufficiency of the consideration for which the lease was granted; and if such consideration appears to him inadequate, he may, with the previous sanction of the Court, give notice in writing that the lease shall determine at the end of the then current revenue year unless the lessee or any one claiming under him pays or agrees to pay such additional consideration as may be mentioned in such notice within a date therein fixed. If within such date such person does not pay or enter into an agreement to pay the additional consideration demanded, or such other consideration as the Collector may be willing to accept, the lease shall determine at the end of the then current revenue year.

Provided that such person may, if dissatisfied with the said notice of the Collector, institute a suit against the ward within three months from the date of service of such notice in a district court within whose jurisdiction the property comprised in the lease or any portion thereof is situate for determining whether the consideration for the lease was adequate and if not whether the additional consideration demanded by the Collector or what other amount is reasonable.

(2) If the said district court be satisfied that the lease was granted for adequate consideration and it is not shown to be otherwise invalid, it shall pass a decree establishing the validity of the lease.

(3) If the district court holds the consideration for the lease to be inadequate, it shall determine the amount of additional consideration to be paid by the lessee.

(4) If no such suit be instituted or if on the institution of such suit the lessee does not within one month from the date of the decree therein pay or enter into an agreement to pay the additional consideration, determined by the district court, the Collector may without resorting to a civil court enter upon the property and summarily evict therefrom such person and any other person obstructing or resisting on his behalf.

**45.** (1) In the case of any specified ward of the Court, the Local Government may, with the previous sanction of the Governor-General in Council, declare by notification in the official gazette that execution of decrees passed by civil courts, which are capable of execution by sale of any immoveable property of such ward, or which in pursuance of a contract specifically affecting any such immoveable property order the sale of the same, whether such decrees be passed prior to such notification or subsequent thereto, shall be transferred to the Collector of the district in which such property or any portion thereof is situate and rescind such notification.

Provided that when a portion only of a decree passed by a civil court is of the description aforesaid such portion alone shall be transmitted to the Collector for execution

(2) The Local Government may also notwithstanding anything contained in the Code of Civil Procedure prescribe rules for the transmission of the decree from the civil court to the Collector, and for regulating the procedure of the Collector in executing the same, and for retransmitting the decree from the Collector to the civil court.

(3) Rules under this section may confer upon the Collector or any gazetted subordinate of the Collector all or any of the powers which a civil court might exercise in the execution of the decree if the execution thereof had not been transferred to the Collector, including the powers of the civil court under sections 294 and 312 of the Code of Civil Procedure and may provide for orders passed by the Collector or any gazetted subordinate of the Collector or orders passed on appeal with respect to such orders, being subject to appeal to and revision by superior revenue authorities as nearly as may be as the orders passed by the civil court, or orders passed on appeal with respect to such orders, would be subject to appeal to and revision by appellate or revisional civil courts under the Code of Civil Procedure or other law for the time being in force if the decree had not been transferred to the Collector.

(4) A power conferred by the rules upon the Collector, or any gazetted subordinate of the Collector, or upon any appellate or revisional authority, shall not be exercisable by the civil court which passed the transferred decree or by any civil court in exercise of any appellate or revisional jurisdiction which it has with respect to decrees or orders of the aforesaid civil court.

(5) In executing a decree transferred to the Collector under this section, the Collector shall be deemed to be acting judicially within the meaning of the Judicial Officers' Protection Act, 1850.

*Note.*—(1) The words "capable of execution by sale of any immoveable property" apply to every decree capable of being so executed whether the decree-holder desires or not to have it executed against immoveable property.

C.Ps. No. 1412, Mis., 19th May 1904; No. 79, Mis., 9th January 1905.

(2) For the rules framed by Government under this section, see Appendix M.

**46.** (1) When the Collector, to whom the execution of any decree has been transferred under section 45, is also the Collector who has to discharge the other functions of a Collector under this Act in respect of the ward against whom such decree has to be executed, the Local Government shall appoint some other person by name or in virtue of his office to exercise the functions of a Collector under this Act in respect of such ward other than the execution of the decrees transferred to him.

(2) The Board of Revenue may authorize the person so appointed to exercise all or any of the powers conferred on a revenue officer in charge of a division by sub-section (2) of section 16 of the Madras Proprietary Estates' Village Service Act, 1894.\*

\* Section 16 (2) of the Proprietary Estates' Village Service Act (II of 1894) runs:—

"The District Collector or Revenue-officer aforesaid may, of his own motion or on complaint and after enquiry, fine, suspend, dismiss or remove any village officer for misconduct or for neglect of duty or incapacity as such village-officer or for non-residence in the village, and shall record his reasons for so doing in writing and furnish a copy of the same to the proprietor and the village-officer concerned. Every village-officer convicted of an offence of the kind mentioned in sub-section (1) (e) of section 10 shall be dismissed."

*Note.*—The offence mentioned in sub-section 1 (e) of section 10 is an offence punishable by a Criminal Court which, in the opinion of the Revenue-officer in charge of a division or of the District Collector, disqualifies the offender for holding the village office in question.

47. The provisions of sections 321, 322, 322A, 322B, 322C, 322D, 323, 324, 324A, 325, 325A, 325C of the Code of Civil Procedure shall, subject to the provisions of this Act and to such rules as may be prescribed by the Local Government under section 45, be applicable as far as may be to the execution of decrees transferred under section 45.

Certain provisions of Civil Procedure Code to be applicable to execution of decrees transferred to Collector.

## CHAPTER VI.

### SUITS.

48. No declaration made by the Local Government under section 15 or 18 and no act done in the exercise of any discretionary power conferred by this Act shall be questioned in any civil court.
- Exercise of discretion not to be questioned in civil court.
49. (1) No suit relating to the person or property of any ward shall be instituted in any civil court until the expiration of two months after notice in writing has been delivered to or left at the office of the District Collector specified in the notification under section 19 or the Collector appointed under section 46, as the case may be.
- Suit not to be instituted until after notice to Collector.

(2) Such notice shall state the name and place of abode of the intending plaintiff, the cause of action and the relief which he claims; and the plaintiff shall contain a statement that such notice has been so delivered or left.

Provided that notice under this section shall not be required in the case of any suit the period of limitation for which will expire within three months from the date of the notification under section 19.

50. <sup>a</sup> In all suits or proceedings in any civil or revenue court the ward shall sue and be sued in his own name and the manager of his property appointed under section 24 or, if there is no such manager, the officer competent to act as manager under section 25 shall represent him, as next friend or guardian *ad litem* as the case may be.<sup>a</sup>
- Suit or proceeding by or against ward.

51. If in any such suit or proceedings any civil or revenue court shall decree any costs against the manager <sup>b</sup> or other officer competent to act as manager under section 25 <sup>b</sup>, the Court of Wards shall cause such costs to be paid out of any property of the ward, which, for the time being, may be in its hands.
- Costs against Collector or manager how paid.

52. No suit shall be brought on behalf of any ward by the manager <sup>b</sup> or other officer competent to act as manager under section 25 <sup>b</sup> unless authorized by some particular or general order of the Court.
- Suits must be authorized by Court.

Provided that a manager <sup>c</sup> or other officer as aforesaid <sup>c</sup> may file a plaint in order to prevent a suit from being barred by the law of limitation,

<sup>a</sup> This section was substituted for the original section 50 by section 2 of Madras Act I of 1911.

<sup>b</sup> The words "Collector or" in section 51 and in the first sentence of section 52 were deleted and the words "or other officer competent to act as manager under section 25" inserted after the word "manager" occurring in these sections by section 3 of Madras Act I of 1911.

<sup>c</sup> The words "in the name of the Collector or in his own name, as the case may be," in the second sentence of section 52 were deleted and the words "or other officer as aforesaid" inserted after the word "manager" by section 4 of Madras Act I of 1911.

but such suit shall not be further proceeded with, until the consent of the Court has been obtained.

53. (1) When any question arises as between two or more wards of such a nature that an adjudication upon it by a civil court is expedient, it shall be lawful for the Court of Wards, acting through the Collector of the district in which a case might have been stated for the opinion of the civil court with regard to such matter under section 527 of the Code of Civil Procedure, to file in the civil court having jurisdiction, a statement containing the point or points for determination.
- Adjudication of civil disputes between two or more wards.

(2) When such statement has been filed, the civil court shall appoint a guardian *ad litem* for each ward having a separate interest, and such guardians shall thereupon conduct the case subject to the general control of the Court of Wards.

(3) The civil court may, if it thinks fit, amend the case so stated and shall then proceed to hear and dispose of the case in the manner provided in chapter XXXVIII of the Code of Civil Procedure for the hearing and disposal of cases stated for opinion under that chapter.

## CHAPTER VII.

### RELEASE OF PERSONS AND PROPERTY FROM SUPERINTENDENCE.

54. The Court may, with the previous sanction of the Local Government, in all cases where superintendence has been assumed in pursuance of orders under section 15, at any time release from its superintendence the person or property of a ward or both and shall save as provided in section 57 release from superintendence.—
- Release from superintendence.

(a) the person and property of a ward disqualified under clause (a) of section 9 as soon as he ceases to be a minor;

(b) the person and property of a ward disqualified under clause (c) of section 9 as soon as it is found by a competent civil court that the disability has ceased;

(c) the person and property of a proprietor declared to be disqualified under clause (b) or (d) of section 9 as soon as the Local Government revokes its declaration that such proprietor is disqualified;

(d) the property of an undivided Hindu family, and the person of every co-parcener therein who is not possessed of separate estate, as soon as any co-parcener ceases to be disqualified under section 9.

55. (1) The Court may, with the previous sanction of the Local Government, at any time within two years from the date of the notification published under section 19, release from its superintendence, on a day to be notified, the property of a person who has been made a ward of the Court in pursuance of an order under section 18 without liquidating any of his debts and liabilities or after liquidating some of the debts and liabilities, when the Court is satisfied that it is impracticable to liquidate within a reasonable time all the debts and liabilities or such of them as have not been liquidated and in either case the legal incapacity of such ward shall cease on the date so notified.
- Release of estates taken under management under section 18 when debts cannot be liquidated within reasonable time.

(2) Whenever an incumbrancer is dispossessed under section 43, and his debt remains unliquidated at the time the Court releases from its



superintendence the property of such ward under sub-section (1), the Collector shall replace the incumbrancer in possession.

(3) Whenever the property of a person is released under sub-section (1) from the superintendence of the Court, the provisions of sections 41 and 42 shall not apply to any of the debts and liabilities of the ward remaining unliquidated at the time when his property is so released.

(4) In computing the period of limitation applicable to a suit brought or application made against such person or his legal representative after the Court has released his property under sub-section (1) the time during which the superintendence of the Court continued shall be excluded.

**56.** The Court may, with the previous sanction of the Local Government, replace any proprietor made a ward of the Court in pursuance of an order under section 18, in the management of his estate on a day to be notified if the debts and liabilities binding on his estate have been discharged, and the Court is satisfied that he will thereafter be competent to take charge of his estate and administer his own affairs and his legal incapacity shall cease on such date.

**57.** When a ward dies or ceases to be disqualified before the debts and liabilities binding on his estate have been discharged, the Court may, with the previous sanction of the Local Government, retain the property under its superintendence until the debts and liabilities are discharged or for any shorter period, and when for the purpose of discharging such debts and liabilities the Court has raised money on condition that it should retain the superintendence of the property until the money so raised is repaid, the Court shall not without the consent of the lender or his representatives withdraw from superintendence until the money so raised has been repaid.

Provided that, after the death of the ward, the Court shall not retain charge on account of any debt or liability which has been declared by a civil court not to be binding on the representatives of the deceased ward.

*Note.*—If the Court releases an estate from its superintendence under this section before the liabilities have been fully discharged, portions of the estate taken over by the Court under section 43 from usufructuary mortgagees should, on the analogy of section 55 (2), be restored not to the ward but to the respective incumbrancers, irrespective of the question whether the court has admitted or declined to admit the validity of the incumbrancer's title against the estate.

C.P. No. 2873, Mis., 13th October 1905.

**58.** If the Court retains the superintendence under the provisions of the last preceding section, the person who has succeeded to the property, or the person who has ceased to be disqualified shall in so far as the property in question is concerned be deemed to be a ward of the Court for the purposes of clauses (a) and (b) of section 34.

**59.** (1) When the Court decides to release from its superintendence the person and property of a minor it may, before such release, by an order in writing, appoint any person to be the guardian of the person or property or both of such minor.

(2) Such appointment shall take effect from the date of such release.

(3) In appointing a guardian under this section, the Court shall be guided by the provisions of section 17 of the Guardians and Wards Act, 1890.

(4) Every such guardian shall have and be subject to the same rights, duties and liabilities as if he had been appointed under the Guardians and Wards Act, 1890.

**60.** Any expense incurred by the Court on account of any property under its charge, and not defrayed from such property during the Court's superintendence may, after the release of such property, be recovered as if it were an arrear of land revenue from any person into whose possession such property or any part thereof may have passed.

Provided that the sum so recovered from any such person shall not be greater than the value of any such property, which so passed into the possession of such person.

**61.** Whenever, on the death of any ward, the succession to his property or any part thereof is disputed, the Court may either direct that such property, or part thereof, be made over to any person claiming the property, or may retain the superintendence of the property until a claimant has established his title to the same in a competent civil court, or institute a suit of interpleader against all the claimants.

**62.** Whenever the Court releases any person or property from its superintendence, the fact of such release shall be notified in the *Fort St. George Gazette* and also in the *Gazette* of the district in which such property or any part thereof is situate.

## CHAPTER VIII.

### MISCELLANEOUS.

**63.** If a ward is the hereditary trustee or manager of a temple, mosque or other religious establishment or endowment, the Court, notwithstanding anything contained in section 22 of the Religious Endowments Act, 1863, may make such arrangements as it thinks fit for the discharge, during the wardship, of the ward's duties as trustee or manager, provided that for the direct and personal management of the religious affairs of any such institution, establishment or endowment the Court shall appoint suitable persons other than officers of Government and that the Court shall as far as possible restrict its superintendence to the preservation of the property belonging to the institution, establishment or endowment.

*Note.*—(1) A Government servant whose services have been lent to the Court does not thereby cease to be an "officer of Government" for the purpose of this section.

(2) This section does not preclude an officer of Government who is under the control of the Court from appointing, dismissing or superintending temple servants or from making disbursements of temple funds for the conduct of religious affairs, but he may not personally attend or take part in such duties as the distribution of food to devotees or the conduct of festivals, and other religious ceremonies.

C.P. No. 60, 3rd September 1906.

**64.** In holding any inquiry under this Act the Collector or other person authorized to hold such inquiry shall have all the powers conferred on revenue officers by the Madras Revenue Inquiries Act, 1869.

65. No immoveable property under the superintendence of the Court shall be liable to sale on account of arrears of land revenue, accruing while such estate is under the superintendence of the Court.

Property under charge of Court not liable to sale for arrears. Provided that all such arrears of revenue shall be the first charge upon the sale-proceeds of any such property which may be sold for any other cause than for arrears of revenue.

Power to make rules. 66. The Court may, with the previous sanction of the Local Government, make rules consistent with this Act—

(a) regulating the management of property under the superintendence of the Court; and

(b) generally for the guidance of all persons in all proceedings under this Act and for carrying out the provisions of this Act.

## CHAPTER IX.

### PENALTIES.

67. Whoever, without the previous consent of the Court, abets the marriage of any of the persons specified in clauses (a), (b) and (c) of section 23 shall be liable, on conviction before a Court of Session, to a fine not exceeding Rs. 2,000 or to imprisonment for a term not exceeding six months or to both.

Abetting unsanctioned marriage of wards, etc.

## PART II.

### STANDING ORDERS OF THE COURT OF WARDS.

[Note.—The words “the Act” wherever they occur in the manual mean “The Madras Court of Wards Act I of 1902.”]

#### CHAPTER I.

##### APPLICATION OF THE LEGAL ENACTMENTS RELATING TO THE COURT OF WARDS.

1. Sections 1 and 2 of the Act—Provisions under which estates in Scheduled Districts are taken under management.—Madras Act I of 1902 does not extend to the scheduled tracts in Ganjam, Vizagapatam and Gōdāvari. Regulation V of 1804 (as amended by Madras Act IV of 1899), which has been repealed by Act I of 1902, continues in force in the scheduled tracts of Gōdāvari, while estates in the scheduled tracts of Ganjam and Vizagapatam are, if necessary, brought under the superintendence of the Board of Revenue under Rule VIII of the “Rules for the guidance of the Governor’s Agents in Ganjam and Vizagapatam”—see page 18 above.

C.P. No. 1150, Mis., 21st April 1904.

2. How a ward’s property situated outside the Madras Presidency is to be dealt with.—When any immoveable property of a ward, taken under the superintendence of the Court, is situated outside the Presidency of Madras, the Collector should submit proposals for its management, framed with reference to the law of the State or Province concerned.

Note.—The following cases may be cited as affording useful precedents:—

*Munagala in Kistna.*—The minor ward’s property in His Highness the Nizam’s territory was managed by the Court with the consent of His Highness’s Government through a local agent appointed for the purpose.

C.Ps. No. 3583, 3rd November 1893; No. 1954, Mis., 21st November 1894.

*Sivasamudram in Coimbatore.*—The property of the minor ward, situated in the Mysore State, was managed by the Court’s Manager, with the approval of the Darbar, under a power of attorney executed in his favour by the ward’s mother as natural guardian of the minor.

C.P. No. 2105, Mis., 30th December 1901.

*Parlakimedi in Ganjam.*—The Delang estate in Orissa, belonging to the minor ward, is managed under the Court of Wards Act in force in that province by the Bengal Court of Wards who periodically transfer the surplus receipts accruing there to the Collector of Ganjam for credit to the ward’s estate in this province.

C.P. No. 3443, Mis., 14th December 1905.

*Kavalappāra and Punnattūr in Malabar.*—The property belonging to these estates in the Cochin State was administered by the Cochin Darbar. In the case of Punnattūr, the Darbar paid a yearly contribution to the Collector of Malabar from the funds of the estate in that State towards the cost of maintenance of the ward’s family living in British India. In the case of Kavalappāra, the Darbar for some years transferred to the Court of Wards the entire surplus funds accruing in that State, in order to pay off the heavy debts of the estate. After these were cleared off, the Darbar invested the surplus funds accruing in Cochin, as it thought fit.

C.Ps. No. 758, Mis., 12th June 1896; No. 3013, Mis., 30th October 1905; No. 339, Mis., 8th February 1906.

3. Sections 8 and 28—Delegation of powers.—All powers conferred on Collectors or other officers in any of the orders contained in this Manual should be deemed to have been conferred by the Court of Wards under



sections 8 and 28 of Act I of 1902 (Madras). When a Collector considers it desirable that additional powers should be delegated to a Divisional Officer, Manager or other officer, he should address the Court on the subject. Unless the contrary is expressly stated, additional powers thus delegated should be regarded as personal and the sanction of the Court to their continuance must be sought whenever the officer specially empowered is succeeded by another. Conversely, Collectors may recommend the withdrawal of particular powers from particular officers when they consider such a step advisable.

*Note.*—All orders passed by a Collector or any other officer in exercise of any of the powers conferred on him are subject to revision by the Court of Wards on appeal or otherwise. Similar powers of revision vest in Collectors in respect of orders passed by officers subordinate to them.

C.P. No. 95, 20th September 1904.

**4. Section 18—Application under section 18 to be signed before a Collector or Divisional Officer.**—The application from a proprietor to the Local Government to have his property placed under the superintendence of the Court under this section should be signed by the applicant before the Collector or one of his Divisional Officers, who should certify the fact on the application itself.

B.P. No. 2085 (L.R.), Mis., 3rd July 1899.

**5. Sections 37 to 40—Special means of ascertaining the debts due by an encumbered estate.**—Collectors should not submit applications for the issue of a notification under section 37 except when the number or complexity of the claims against an estate is such as to preclude or greatly retard their ascertainment by ordinary means. Such applications should be submitted to Government through the Court and should fully state the grounds for its submission. The decision of the Collector on each claim should be submitted to the Court under section 40 in Form No. 1\* and should be accompanied by copies of the material documents which go to establish or discredit the claim. The Collector should in no case communicate his decision to a claimant until it has been confirmed by the Court;† and Collectors, Divisional Officers and Managers should exercise the utmost care to avoid any conduct or any admission, explicit or implied, which could possibly be interpreted as amounting to an acknowledgment of any debt or claim against the ward, which the Court has not expressly authorized them to acknowledge.

\* C.P. No. 40, 9th June 1910.

*Note.*—(1) Collectors are authorized to pass final orders on, or compromise, claims not exceeding Rs. 500, the Court's formal confirmation required by this section being obtained by submitting a quarterly statement in Form No. 1, but cases involving serious doubt should be reported to the Court for orders.

C.P. No. 100, 22nd November 1909.

(2) Collectors are also empowered to deal similarly with claims up to Rs. 500, which may be preferred in cases in which no notice has been issued under section 37, provided the claims are clearly valid and the cases disposed of are reported for the Court's approval in quarterly statements, as directed in note (1). In all doubtful cases, the Court's previous orders should be obtained.

C.P. No. 8, 24th February 1911.

**6. Sections 43 and 45 to 47—Special provisions intended for the protection of important ancient estates.**—These provisions should not be resorted to, generally speaking, except in the case of ancient and impartible estates which it is expedient as a matter of public policy to preserve from disintegration. When recommending action under section 45, Collectors should state their reasons fully.

*Note.*—For the rules framed by Government under section 45 of the Act, see appendix M.

\* The numbers of the forms quoted in this Part of the Manual are those assigned to them in appendix K in Part III.

**7. Section 55—Release of estate taken up under section 18 within two years of assumption of management.**—When it is found desirable or necessary to proceed under this section, the Collector should submit, at least three months before the expiry of the period of 2 years from the assumption of management, a detailed report furnishing the necessary facts and figures to enable the Court to form its own opinion as to the continuance or cessation of superintendence.

## CHAPTER II.

### PROCEDURE TO BE FOLLOWED IN BRINGING ESTATES UNDER THE COURT'S SUPERINTENDENCE.

**8. What estates can be brought under the Court's superintendence.**—No estate can be brought under the superintendence of the Court unless its proprietor is disqualified under one or other of the four clauses of section 9 of Madras Act I of 1902 or himself makes an application to the Local Government under section 18.

*Note.*—(1) The fact that a Civil Court has already appointed a guardian for the property or person of a minor under the Guardians and Wards Act (India Act VIII of 1890) is no bar to intervention by the Court of Wards—see sections 3, 19 and 41 of that Act.

(2) It should be noted that, except where he considers that it is necessary to take an estate under the Court's superintendence, the Collector need submit no report in the case of estates paying an annual assessment of less than Rs. 10,000 or with an annual rent-value of less than Rs. 20,000. \* When the assessment and rent-value exceed these figures, all cases in which a proprietor is or should be declared disqualified, must be submitted. But unless the Collector considers it expedient on grounds of public policy he should not recommend that an estate should be taken over under section 16 or 18 whatever its size or importance. The grounds for his recommendation should be very fully set forth.

\* C.P. No. 87, 4th November 1910.

(3) In a recent case Government held that the eminent public services of a former owner of an estate constituted a sufficient ground for placing the estate under the Court's superintendence.

C.P. No. 745, Mis., 21st March 1908.

(4) It is also to be noted that, before recommending that a proprietor should be declared to be disqualified under clause (b) or (d) of section 9, the District Collector is bound to give him a hearing and allow him to produce evidence [section 13 (1).]

(5) Even if the Collector does not think it necessary in any case to recommend that an estate of which the proprietor is a minor should be superintended by the Court of Wards, it may still be proper to move the District Court under section 8 of the Guardians and Wards Act, 1890, to appoint a guardian of the minor's property or of his property and person.

**9. Information to be furnished in report submitted under section 12.**—Every report submitted under section 12 recommending that an estate should be brought under the superintendence of the Court should contain full information on the following points:—

(i) Name (in full), sex and age of the disqualified proprietor; his relationship to the deceased proprietor; the circumstances in which he succeeded, the names, ages and relation to the proprietor of rival claimants, if any, to the estate, and the validity of their respective claims; any litigation pending or contemplated in which the title of the proposed ward to the estate is or will be questioned and the anticipated result of such litigation.

(ii) The names, ages and relation to the disqualified proprietor of other members of his family, the manner in which their interests are involved and their wishes as regards the management of the property.

(iii) If disqualified by sex alone, whether there are any near relatives able and willing to help the incapacitated proprietrix in the management of the estate.

(iv) A brief history of the estate stating in particular whether it is an ancient zamindari and impartible.

(v) Whether the estate has been under the Court's superintendence on any previous occasion.

(vi) The reasons for which the Collector considers the Court's intervention necessary or desirable.

(vii) The geographical situation of the estate and information as to its approximate size and the amount of revenue and public cesses due to Government, the rent roll and total annual income and expenditure (including transactions in grain, if any).

(viii) Present financial condition of the estate so far as ascertainable.

(ix) If there are any temples, chatrams or other institutions of which the proprietor is the hereditary trustee, the names and situation of such institutions, the value and details of their endowments, if any; their approximate annual income and expenditure, and how the deficit, if any, of the income under expenditure is made good.

(x) Special facilities or difficulties likely to affect the administration of the property.

(xi) Whether any action has been taken under section 10 of the Act to obtain temporary custody of the property or person of the disqualified proprietor.

(xii) If the estate is heavily encumbered, the approximate extent of its indebtedness, the names of the principal creditors, the approximate amounts due to them and the securities held by them; the prospects of preserving the estate and whether recourse will have to be had to any of the special provisions contained in sections 37 to 40, 43 and 45 to 47.

*Note.*—Pro aptitude in submitting this report is of the first importance. It follows that in many cases it must unavoidably be based on approximate figures and incomplete information.

### CHAPTER III.

#### MATTERS TO BE ATTENDED TO ON ASSUMPTION OF SUPERINTENDENCE OF AN ESTATE.

**10. Assumption of possession of the ward's property and publication of notification in the District Gazette.**—On receipt of orders to the effect that Government have authorized the Court to take an estate under its superintendence, the Collector should take immediate possession and custody of all the property of the ward, proceeding, if necessary, under section 21 of the Act. The notification directing the assumption of superintendence by the Court, published by Government in the *Fort St. George Gazette* under section 19 (1), should be republished as early as practicable in his District Gazette and in the gazette of every district in which any of the ward's property is situated, as required by that section.

**11. Submission of proposals for management.**—The Collector should (in his discretion) make the necessary provisional arrangements to carry on the current administration of the estate and of the institutions attached to it, reporting them for the approval of the Court, and should submit, as early as possible, proposals for the future management of the estate, under the following heads which are arranged in the order of their urgency. As soon as the Collector is in a position to report on any one or more of these points, he should do so and not wait to report on all simultaneously:—

(i) The appointment of Manager and Guardian.

#### CHAP. III.]

#### STANDING ORDERS OF THE COURT OF WARDS.

(ii) The education and upbringing of the ward and his minor brothers, sisters, etc., if any.

(iii) Scale of the establishment required under all heads.

(iv) Scale of the *meras* or other allowances payable to village officers.

(v) Allowances required for the maintenance and education of the ward, the personal and other establishments required on his account, the keep of the animals required for his personal use, and other similar items.

(vi) List of recurring ceremonies and festivals to be observed by the ward and the amount required for each.

(vii) Maintenance and other allowances to be paid to the other members of the ward's family.

(viii) Allowances to be paid to other distant relatives of the ward.

(ix) Pensions payable to old servants, and any other similar allowances.

(x) Cost of keep of the live-stock (other than that required for the ward's personal use) such as elephants, camels, etc.

(xi) The *peshkash*, assessment, water-tax, municipal or union taxes and other public dues payable by the estate.

(xii) List of temples or other institutions wholly or partly maintained from the funds of the main estate, and the amounts payable annually on this account.

(xiii) Scale of establishment and other charges to be incurred in connection with temples and other trust institutions attached to the estate, for which separate accounts should be maintained.

C.Ps. No. 3113, 26th July 1871; No. 8, 23rd April 1897.

**12. Proposals for the application of sections 37 to 40, 43 and 45 to 47 of the Act.**—If it is necessary to take action under sections 37 to 40, 43 and 45 to 47, no time should be lost in submitting the necessary application.

**13. Submission of the first budget for an estate newly taken up.**—As soon as practicable after the proposals for management have been submitted (see paragraph 11 above) the Collector should submit to the Court, for sanction, a budget in the prescribed form for the portion of the current fasli, subsequent to the assumption of management. Pending receipt of orders on this budget, the Collector may, in anticipation of sanction, incur all urgent charges on account of the current administration of the estate.

**14. Statistical, financial and other statements, etc., to be furnished in respect of an estate newly taken up.**—The Collector should next arrange for the preparation of the following proposals, statements and documents. They should be prepared as far as possible in the order in which the subjects appear below, and each should be submitted to the Court as soon as it is ready. All should reach the Court's office without fail within a year of the commencement of the Court's management:—

(i) An inventory of the more important moveable property of the ward, and proposals (1) for the disposal of the articles which need not be kept and (2) for the custody and preservation of the others.

(ii) A list of the home-farm or *pannai* lands, the method of their present management and proposals for their future working.

(iii) A statement of the leases granted by the ward, if any, within the three years preceding the Court's assumption of management, in regard to which it is necessary to take action under section 44 of the Act.

(iv) A statement of the debts due to and by the ward, with remarks showing how they accrued, how they are secured, what interest they bear, and when and how it is proposed to recover or repay them.



(v) A statement showing the existing forests and the areas that should be reserved as such, with proposals for their future conservancy and working.

(vi) A list of the irrigation works in the estate, showing the condition of each, the extent and rental of the ayacut of each, brief proposals for their maintenance and repair or improvement and the approximate total outlay that may be required for these purposes.

(vii) A list of the buildings belonging to the estate, showing the description and approximate value of each, the use to which it is put, its condition, and, if it is urgently in need of repairs, the amount required to effect them.

(viii) A list of the roads and other communications, and of new roads, bridges, etc., considered to be necessary for the benefit of the estate or its tenants, with remarks as to how far the District or Taluk Board concerned will be prepared to provide or assist in providing them.

(ix) A map of the estate, showing the principal topographical and geographical features, the important towns and villages, the existing and proposed roads and other communications, the most important irrigation works, the forest areas, and the camping places suitable for superior inspecting officers.

(x) A brief memoir treating of the history of the estate, its situation, tenure, extent, topographical features, number of villages, population, areas under wet and dry cultivation, the principal crops, the manner in which they are cultivated and the conditions on which their successful cultivation depends, nature of the latest survey or *paimash* of the lands, the settlement or settlements in force, the prevalent rates of rent in cash or grain, the tenures of the cultivating ryots, any agricultural or revenue practices or customs peculiar to the estate and the condition of the ryots as compared with that of the ryots in Government villages in the neighbourhood.

(xi) A statement of the alienations made subsequent to the permanent settlement, showing how far they can be resumed on behalf of the ward and what steps should be taken regarding those which cannot now be resumed.

C.P. No. 3113, 26th July 1871; G.O. No. 1149, 19th September 1883.

## CHAPTER IV.

### RULES RELATING TO COURT OF WARDS' ESTABLISHMENTS.

**15. *Proposals for the establishment required.***—In framing proposals as to establishment, a distinction should be drawn between the staff which is likely to be required in normal circumstances when once the affairs of the estate have been got into fair order, and the extra establishment which is likely to be needed in the first year or so of management

*Note.*—(1) The proposition statement should show in parallel columns the establishment entertained prior to the assumption of management and that proposed, and the establishments chargeable to different heads in the account-current should be shown in separate sections.

(2) Printed statements of the sanctioned permanent establishments and recurring fixed charges will be supplied to the Collector. These should be corrected up to date as alterations are sanctioned, and a copy of the statement shewing the sanctioned establishment and other fixed charges corrected up to date should be submitted by the Collector with the annual budget. All differences between this and the provision in the budget should be explained.

(3) The total establishment charges debited under charge head 1, including the proportionate amount charged to the estate on account of the establishments in the Court's and Accountant-General's Offices, plus the commission paid to Government and debited under charge head 4, should not, as a rule, exceed 12 per cent. of the ordinary receipts of the estate,

on which Government commission is leviable. Any excess over this limit should be explained fully in the annual administration report.

Paragraph 9 of the G.O. read in C.P. No. 790, 24th March 1891; C.P. No. 570, 20th February 1892; paragraph 8 of G.O. No. 197, Revenue, 8th April 1898, read in C.P. No. 4, 21st May 1898.

**16. *How estate establishments are to be recruited.***—The staff required should generally be recruited from persons outside the service of Government. The loan of a Government servant should not be applied for unless his training in the public service is likely to have specially qualified him for the duties of the post he is required to fill, and no suitable non-official can be obtained.

C.P. No. 738, Mis., 6th June 1899.

**17. *Loan of Government servants for service in connection with wards' estates.***—The loan of Government servants to the Court of Wards is governed by the provisions of Articles 753 and 764 of the Civil Service Regulations (1910) relating to foreign service of the second kind; and if the loan of a Government servant to the Court of Wards requires the sanction of Government or the Board of Revenue under those Regulations, the transfer of the Government servant to Court's service should not be made until such sanction is obtained.

C.P. No. 3128, 2nd December 1890; B.P. No. 220 (L.R.), 1st July 1897; C.P. No. 32, 1st April 1905; G.O. No. 270, Fin., 6th May 1907; C.P. No. 48, 4th September 1911.

*Note.*—(1) The Board of Revenue is authorized to transfer to the Court of Wards subordinate officers in the Revenue department up to and including the grade of Tahsildar, and in other departments up to the grade corresponding to Tahsildar, subject to the consent of the Head of the Department. The ten years' rule prescribed in Article 753 (iii) of the Civil Service Regulations does not apply to officers transferred to service under the Court of Wards.

G.O. No. 270, Financial, 6th May 1907; C.Ps. No. 49, 10th March 1903; No. 23, 5th February 1910; No. 30, 9th April 1910.

(2) Collectors can transfer their non-gazetted subordinates to such appointments under the Court of Wards, as can be filled up by them on their own authority under Court's Standing Order No. 28.

G.O. No. 2366, Revenue, 25th August 1909, in C.P. No. 100, 22nd November 1909; C.P. No. 48, 4th September 1911.

(3) When once the services of a Government officer have been lent to the Court of Wards, the latter has full power to transfer such officer to any appointment under its control on equal pay.

C.Ps. No. 1410, 1st June 1891; No. 29, 8th March 1901.

(4) A Government officer lent to the Court of Wards should not be re-transferred temporarily to duty under Government.

C.P. No. 3222, Mis., 20th November 1905.

(5) The Court of Wards cannot dismiss officers lent to it by Government. When the Court considers that such an officer merits dismissal, it should replace his services at the disposal of Government with a full statement of the circumstances.

C.P. No. 3004, 21st December 1888.

(6) An officer who takes leave from foreign service must be held, for purposes of pay and promotion, not to revert to British service unless and until he actually rejoins his appointment in the British service. The appointments made in the foreign service in consequence of the absence on leave of an officer lent to foreign service will therefore be *officiating* not *sub. pro tem.*

B.P. No. 304, 19th December 1907; C.P. No. 49, 10th March 1908; G.O. No. 271, Public, 4th April 1910; Rule 1, under Article 786, in the Madras Supplement to the Civil Service Regulations.

(7) No Government officer lent to a foreign employer may receive from the latter any remuneration or emolument, whether in cash or otherwise, except such as has been expressly sanctioned by Government in the orders sanctioning the loan of his services with reference to Article 753 of the Civil Service Regulations.

Fixed monthly travelling allowances or conveyance or horse allowances (other than travelling allowances under the ordinary rules of the Civil Service Regulations) will be sanctioned by Government only in special cases where the circumstances are such as to require the grant of such allowances.

If a rent-free house, furniture, conveyance or horses are recommended, an equivalent reduction in the officer's salary must be simultaneously proposed for the approval of Government.

C.P. No. 3218, Mis., dated 20th November 1905.

(8) A Government officer while in foreign service will remain subject to the general and disciplinary rules which apply to officers on active Government service. His acting, leave and travelling allowances will be governed strictly by the provisions of the Civil Service Regulations.

Article 753 (v) of the Civil Service Regulations; G.O. No. 985, Rev., 28th March 1910; C.P. No. 29, 9th April 1910.

(9) There is no objection to the services of a pensionable Local Fund employee being lent to the Court of Wards under the Foreign Service rules.

Accountant-General's Endorsement No. E.A.D.-1/1326, dated 18th November 1908, read in G.O. No. 2366, Revenue, 25th August 1909 (C.P. No. 100, 22nd November 1909); G.O. No. 3635, Revenue, dated 16th November 1910, read in C.P. No. 495, Mis. 25th April 1911; C.P. No. 43, 4th September 1911.

(10) Clerks and inferior servants employed in Collectors' offices for Court of Wards work will be treated as on foreign service of the third kind but falling under the head "Temporary establishment." The pay, travelling allowance and contingencies of this establishment should be drawn in the first instance on bill forms prescribed for Provincial charges and the bills presented at the treasury for payment from Provincial funds. The sanctioned cost, pensionary contribution, etc., on account of the establishment as also the amounts incurred on account of travelling allowance and contingent charges should then be recovered from the estates concerned and credited into the treasury every month.

C.Ps. No. 42, 5th June 1909; No. 117, 8th December 1909; No. 30, 9th April 1910; No. 3, 12th January 1911; No. 48, 4th September 1911.

**18. Contribution for pension and leave allowances of Government officers lent to the Court.**—Contributions due from Government officers transferred to Court of Wards' service should be deducted regularly from their salaries and remitted to the Government Treasury. A copy of the Treasury receipt should be attached to the monthly account-current. In the case of clerks and inferior servants, Managers of estates and other officers paying salaries from estate funds will be held personally responsible for any omission to deduct the due contributions, while other officers who are not members of clerical establishments or inferior servants will themselves be held responsible for the deduction of their contributions except when they draw their salary from a British Government Treasury under the orders of the Accountant-General. Under Article 776 of the Civil Service Regulations, an officer on foreign service who omits, for more than a year, to pay his contribution is liable to lose his appointment and forfeit his claim to pension.

C.Ps. No. 3126, 2nd December 1890; No. 1280, 16th May 1891.

*Note.*—(1) An inferior servant lent to the Court of Wards for clerical work or as a shroff will pay contribution on the superior scale.

G.O. No. 3175, Mis., 29th May 1891; C.P. No. 2325, 9th July 1892.

(2) The Treasury Deputy Collector will maintain a register in form No. 1-A for all Government officers in the district, lent to the Court's service, including those of Gazetted rank, to check the regular payment of contribution.

C.Ps. No. 13, 16th June 1894; No. 7, 10th February 1900.

(3) No contribution need be paid during the period of an officer's suspension if it does not count for pension.

C.P. No. 8, 18th November 1899.

**19. Employment of Government officers in Court of Wards' service during leave.**—A Government officer cannot take up while on leave any employment

under the Court of Wards, of the kind for which the Foreign Service Rules in part VII of the Civil Service Regulations provide.

C.Ps. No. 122, 24th August 1907; No. 49, 10th March 1908.

**20. Employment of Government pensioners in the Court's service.**—Ex-officials in receipt of superannuation, retiring or invalid pensions may be entertained in the Court's service by the Collector without the sanction of Government or the Court, but the continuance of an invalid pension while its holder is so employed will be governed by Articles 514 (a) and 519 of the Civil Service Regulations.

C.P. No. 100, 22nd November 1908.

**21. Loan of Government servants to a proprietor after rendition.**—Officers of Government lent for service in an estate will ordinarily revert to British service when the estate is restored to the proprietor. Government may be addressed to sanction the loan of an officer's services to the proprietor when the importance of the estate or other considerations render such a step advisable in the public interest. An officer so lent will be considered as on foreign service not of the second, but of the first kind.

Article 765 of the Civil Service Regulations; C.Ps. No. 1570, 6th July 1889; No. 2478, Mis., 23rd July 1903; No. 3059, Mis., 2nd November 1905.

*Note.*—The Court may retain the services of any Government officer lent to it for employment in an estate for such time after the restoration of the estate to its proprietor, as may be necessary in order to wind up the accounts relating to the period of the Court's management. Such further employment will continue to be foreign service of the second kind and will not require the fresh sanction of Government.

C.P. No. 28, 5th March 1907.

**22. Leave to Government officers lent to the Court.**—Collectors may grant privilege leave to non-gazetted officers lent to the Court of Wards for employment as Manager or Guardian. They may also sanction leave other than privilege leave to those non-gazetted officers whom they can appoint themselves. In the case of non-gazetted officers of Government, whose appointment in the estate service requires the Court's sanction, leave other than privilege leave can be granted only by the Court. The Court may grant privilege leave to Gazetted officers of Government, whose services have been lent to it.

G.O. No. 2366, Revenue, 25th August 1909, in C.Ps. No. 100, 22nd November 1909; No. 48, 4th September 1911; Article 789 of the C.S.R. (1910).

*Note.*—(1) Under Article 780 of the Civil Service Regulations, the leave allowances of officers whose services are lent to the Court and who pay the necessary contribution will be borne entirely by Government, except during privilege leave when Government will pay its proportionate share, and the contribution must be paid as if the officer were on duty. In submitting applications for leave from officers lent to the Court of Wards, Collectors should enclose a certificate from the local Treasury officers to the effect that the applicant is eligible for the leave and that the contributions due have been credited to Government.

C.P. No. 3126, 2nd December 1890.

(2) The eligibility of Gazetted officers for leave must be certified by the Accountant-General.

C.P. No. 2189, 2nd September 1890; Article 841 of the Civil Service Regulations.

(3) During privilege leave the estate will pay pensionary contribution on the proportionate share of the privilege leave allowance payable by it.

C.P. No. 11, 16th January 1902.

**23. Remuneration to Government officers for services rendered to estates under the Court of Wards.**—No remuneration of a recurring character should

ordinarily be granted to a Government servant for work done for an estate; for instance, when a Tahsildar is appointed *ex-officio* Manager of an estate and it is considered that he can discharge the duties of the post in addition to his ordinary functions. In exceptional cases, the Board of Revenue or the Government may sanction the payment of a lump sum to a Government servant, under Article 74 of the Civil Service Regulations, as extra remuneration for any special work done for an estate.

C.Ps. No. 22, 5th August 1896; No. 1133, Mis., 29th July 1901; No. 1774, Mis., 14th November 1901.

*Note.*—When there is no separate estate establishment in the Collector's office and the work cannot be done by his ordinary establishment without detriment to its duties, the Collector may have translations of vernacular estate papers that may be required made by some responsible person not in Government service, and pay for them from the estate funds at the rate per page allowed in Civil Courts.

Court's Circular No. 1, 4th January 1865; C.P. No. 22, 5th August 1896.

**24. Allowances, leave, etc., of Court of Wards' employes who are not Government servants.**—Collectors should ordinarily follow the provisions of the Civil Service Regulations in regard to the allowances, leave, etc., of Court of Wards' employes who are not Government servants lent to the Court. If in any case the strict application of those provisions cannot be enforced without causing hardship, they should apply for the Court's sanction to any special concession, not in accordance with those regulations, that they may consider necessary. The Court will grant no such concession to employes drawing Rs. 500 a month and upwards, without the sanction of Government.

G.O. No. 985, Rev., 28th March 1910; C.P. No. 29, 9th April 1910.

*Note.*—(1) Government Medical officers are not entitled to any fee for the grant of medical certificates to employes of the Court on the requisition of the latter's official superiors.

C.P. No. 47, 8th May 1901.

(2) Service registers should be maintained for all servants in the Court's employment, other than menials, in the form, and subject to the orders, applicable to Government servants.

C.P. No. 56, 24th October 1911.

(3) Non-Government estate servants transferred from one estate to another are not ordinarily entitled to transit pay and travelling allowances when, however, the transfer is made in the same district in the interests of estate service and not at the request of the officials concerned, Collectors may sanction transit pay and travelling allowance in deserving cases.

C.Ps. No. 513, Mis., 22nd March 1912; and No. 1, 2nd January 1913.

**25. Leave to an Estate Collector appointed under section 46 of the Act.**—All kinds of leave to an Estate Collector appointed under section 46 of the Act, whether he is a Government servant lent to the Court or not, will require the sanction of Government.

**26. Personal conduct of Court of Wards' employes.**—Rule 7 of the Government Servants' Conduct Rules applies to Managers, persons employed by the Court in the management of wards' estates and holding positions corresponding approximately to those of Tahsildars, Deputy Tahsildars, Treasurers, or Revenue Inspectors, and all such officials drawing pay of Rs. 50 *per mensem* or over. The rules relating to the acceptance of gifts, investments, speculation, private trade or employment, insolvency and habitual indebtedness (see rules 2, 11, 12, 14 and 15 of the Government Servants' Conduct Rules) also apply to servants in the employ of Court of Wards.

C.Ps. No. 1345, 7th June 1889; No. 50, 15th May 1903; No. 31, 16th April 1910; No. 41, 10th June 1910.

*Note.*—(1) Copies of the Rules regulating the personal conduct of Government servants may be obtained by Collectors on indent from the Government Press, Madras, and supplied free of cost to employes of the Court of Wards who are Government servants, and to others at the cost of the estate concerned.

C.P. No. 92, 4th September 1903.

(2) Employes of the Court of Wards are prohibited on pain of dismissal from receiving any gift or remuneration from any ward or his family or from allowances to such persons sanctioned from estate funds, whether before or after such ward ceases to be under the Court's superintendence.

C.Ps. No. 1044, 30th August 1886; No. 31, 16th April 1910; No. 41, 10th June 1910.

**27. Liability of Court of Wards' servants to punishment under legal enactments.**—Under sections 30 and 31 of the Madras Court of Wards Act, 1902, servants of the Court of Wards are liable to be proceeded against under the Indian Penal Code, the Public Accountants Default Act, 1850, and the Madras Revenue Malversation Regulation, 1822, as if they were Government or public servants.

**28. Control over Court of Wards' servants.**—The Collector has entire control over all Court of Wards' servants not being Government servants and may appoint, reduce, suspend, remove, dismiss or otherwise punish any such servant except a Manager, a Guardian or any other officer in receipt of a monthly salary of Rs. 100 or over.

*Note.*—(1) Collectors may exercise over Managers of non-gazetted rank and drawing a salary not exceeding Rs. 250 a month, the powers of punishment which they possess over Tahsildars under Board's Standing Order No. 128.

C.P. No. 95, 20th September 1904.

(2) The Collector may entrust the immediate supervision of the whole or any portion of the affairs of an estate to a Divisional Officer, or Assistant Collector, but when he considers it necessary to delegate any specific powers, conferred on himself by the Act or delegated to him by the Court, to such officer, he must move the Court to do so. The Court will be prepared to delegate to Divisional Officers placed in charge of estates subject to the general control of the Collector, the power to appoint, punish and grant leave, to all estate servants on salaries not exceeding Rs. 50 *per mensem* not being Government servants. In special cases, Collectors may also propose to the Court the delegation to individual Managers of the power (1) to exercise full control over inferior servants, and (2) to grant privilege leave to superior servants and, subject to the Divisional Officer's or Collector's veto, to appoint substitutes during such leave.

Guardians may appoint menial servants about the household of their wards, subject to the Collector's veto.

C.Ps. No. 3, 1st June 1889; No. 95, 20th September 1904; No. 1444, Mis., 3rd June 1905; No. 100, 22nd November 1909; No. 35, 29th April 1910.

(3) All estate officers employed on executive duties will submit periodical diaries or tour returns in Forms Nos. 2 to 9 or in others similar to them, showing the out-door work done by them. These returns will be reviewed by the Collector, or at his discretion by the Divisional Officer or Manager.

C.Ps. No. 47, 3rd May 1904; No. 77, 4th September 1905.

**29. Security to be taken.**—(i) *From Managers.*—The security to be furnished by the Manager of an estate may be of any kind—cash, personal, land or other property—as the Collector may direct, but shall be for an amount in even hundreds of rupees not less than 10 *per cent.* of the average monthly receipts of the estate.

C.Ps. No. 2250, 6th September 1890; No. 2075, 18th June 1892.

(ii) *From Guardians.*—Guardians shall be required to furnish cash security. In the case of paid Guardians, the amount shall not exceed three months' pay or Rs. 100, whichever may be greater; and in the case of unpaid Guardians, it shall be Rs. 100.

C.P. No. 2075, 18th June 1892.



(iii) *From Shroffs and other estate servants.*—It is left to the discretion of Collectors to require security from shroffs and other subordinate estate servants, and to determine the nature of such security when taken and the form of bond. Its amount shall not exceed Rs. 500.

C.P. No. 2075, 18th June 1892.

*Note.*—(1) Forms of agreements or bonds to be executed by Managers or Guardians will be found in appendix B. These forms will be modified as necessary in the case of Managers or Guardians in estates in the scheduled tracts of Godāvari to which Act I of 1902 does not apply. In such cases, the Collector will also take the obligation bonds prescribed in sections 10 and 21 of Regulation V of 1804 and issue public commissions of their appointments in the forms printed in appendix C.

B.Ps. No. 2205, 14th November 1872; No. 480, 15th February 1892;  
C.P. No. 32, 1st April 1905.

(2) No security need be taken from Tahsildars or other responsible Government officers appointed *ex-officio* as Managers or Guardians.

C.Ps. No. 490, 15th February 1892; No. 7, 4th January 1902; No. 32, 1st April 1905.

(3) Security bonds shall be registered, the estates concerned bearing the stamp duty and registration and other fees.

C.P. No. 2075, 18th June 1892.

(4) Collectors should have the security bonds executed by Managers and other estate servants examined annually and take steps to remedy any defects or irregularities in them. The result of this examination will invariably be reported in the annual administration report of each estate.

C.P. No. 110, 6th December 1902.

(5) Six months after the restoration of an estate to its proprietor, the security bonds of the servants employed in it when under the Court of Wards may be handed over to the proprietor, unless under the terms of the bond the security furnished is to be retained for a period exceeding six months. But if within the six months there is reason to suspect fraud or culpable negligence on the part of the executant of any bond, it should be retained till the matter has been investigated and orders passed as to the disposal of the security.

C.P. No. 106, 6th November 1903.

(6) Appeals to the Court of Wards against the decisions of Collectors on questions connected with the agreements executed by Managers or Guardians should be presented within three months.

C.P. No. 2075, 18th June 1892.

(7) Security need not be taken from village officers though empowered to collect estate dues.

C.P. No. 1356, 27th April 1893.

(8) When the security offered consists of Government promissory notes, the Collector will see that they are duly endorsed over in his favour as Collector and Agent to the Court of Wards, so that he may be in a position to realise their value, when necessary, on behalf of the estate. Similarly when the security is a Postal Savings Bank Deposit, the Collector will, with the consent of the official pledging the security, open an account for such security, in the Postal Savings Bank in his own name, e.g., "Collector of \_\_\_\_\_, on account of security of \_\_\_\_\_, Manager of \_\_\_\_\_ estate." In this case the deposit will be received by the Post Office from the Collector, the pass book will be issued to him and he alone will have the power to withdraw the deposit.

C.P. No. 2543, Mis., 6th December 1902.

(9) With reference to section 1 of the Public Accountants Default Act (XII of 1850, India), the taking of security is compulsory in the case of every estate servant "entrusted with the receipt, custody, or control of moneys or securities" or "with the management of any property under the Court's superintendence" as according to section 31 of Madras Act I of 1902, such servant "shall be deemed to be a public accountant within the meaning of Act XII of 1850 (India)."

C.P. No. 1975, Mis., 2nd October 1902.

(10) Full information about the securities taken from estate subordinates should be entered in a separate register which should be maintained in Collector's and Manager's treasuries.

C.P. No. 3, Presse, 10th January 1913.

**30. Pensions and gratuities to estate servants.**—The Court does not sanction retiring allowances to estate servants, save in very exceptional cases on the ground of long and meritorious services and then only as a matter of grace. In such cases a lump gratuity is to be preferred to a pension.

C.Ps. No. 3375, 18th December 1875; No. 3343, Mis., 4th December 1905.

**31. Control over village officers in proprietary estates.**—Madras Act II of 1894, Act III of 1895, Chapter XIV of the Board's Standing Orders and the appendices thereto contain the law and rules regulating the appointment and control of village officers and servants in proprietary estates. The Manager of an estate, appointed by the Court, can exercise the same powers under these enactments and rules as its proprietor could, if he were not disqualified.

*Note.*—In large estates where the Manager is of sufficient status and the village officers are remunerated wholly or partly by money payments made by or under the orders of the estate officers, the Board of Revenue may empower the Manager under section 16 of Act II of 1844, to fine village officers up to a limit of three rupees. The fines thus levied should be credited to the Provincial Funds under "I.—Land Revenue."

B.P. No. 112 (L.R.), 7th June 1905; G.O. No. 2368, Rev., 25th August 1909;  
B.P. (L.R.) No. 1545, Mis., 25th April 1912.

## CHAPTER V.

### TREASURY AND ADMINISTRATIVE ACCOUNTS RELATING TO WARDS' ESTATES.

#### *I.—Procedure to be followed by Collectors\* in banking with the Government Treasury in respect of estate funds.*

**32. A Personal Deposit Ledger to be opened in the Government Treasury for each estate.**—As soon as an estate is taken under the Court's management, a *Personal Deposit Ledger* should be opened for it in the Government Treasury, under Article 355 of the Civil Account Code. All transactions except mere book-adjustments should be entered in this account.

C.P. No. 57, 4th October 1901.

*Note.*—In the case of an estate which consists of several sections (e.g., Sivaganga, with its *Ayan*, *Devastānam* and *Chattram* sections), the treasury *Personal Deposit Ledger* will be a consolidated account for all sections, though the monthly account-current should consist of as many parts as there are sections, so as to exhibit the transactions of each section separately.

C.P. No. 1, 2nd January 1904.

**33. Manager to remit his entire collections to the nearest Government Treasury before the account of the latter is closed for the month.**—All amounts collected by a Manager should be brought to account in his *Receipts-Chitta* (Form No. 10), and the total amount collected should be remitted to the nearest Government Treasury as soon as it reaches the sum prescribed by the Collector as the maximum which the Manager should retain. But whether the maximum be reached or not, the Manager should close his *Receipts-Chitta* for each month, and remit the entire collections in hand, however small, so as to reach the Government Treasury early on the day on which the account of that treasury is closed for the month.

*Note.*—(1) Whenever parties remit money into an estate treasury, they should present only one challan, and Managers should return separate receipts from printed Machine-Numbered books. The challan presented by the parties will be retained in the Manager's office in support of the entries in the Chitta, and filed along with the counterfoils in the receipt books.

C.P. No. 3, 10th January 1913.

\* In this chapter "Collector" includes an "Estate Collector" where one has been appointed under section 46 of Madras Act I of 1902.

C.P. No. 42, 10th June 1910.

(2) Collections not remitted before the Sub-Treasury account is closed for the month should be included in the Manager's account-current for the next month.

C.Ps. No. 18, 27th February 1905; No. 77, 4th September 1905.

| Estate.          | Office.                        | (3) In the estates noted in the margin,                                                                                                                                                                                                                                                                                                                              |
|------------------|--------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Jarada ...       | The Manager's office.          | in which the Court has specially permitted payments to be made from collections up to the amount for which cash orders have been received from the Huzur treasury, the following procedure should be strictly followed:—                                                                                                                                             |
| Vuyyuru ...      |                                |                                                                                                                                                                                                                                                                                                                                                                      |
| *Mirzāpuram ...  |                                |                                                                                                                                                                                                                                                                                                                                                                      |
| †Kadavūr ...     |                                |                                                                                                                                                                                                                                                                                                                                                                      |
| Sāptūr ...       |                                |                                                                                                                                                                                                                                                                                                                                                                      |
| Chundi ...       | The Estate Collector's office. | On receipt of cash orders from the Treasury Deputy Collector, the Manager should credit the amount of the orders in his cash book and place the cash orders in the cash chest, taking out an equivalent amount in cash. When remittances are sent to the treasury, the cash orders should be sent with them as representing the sum so spent out of the collections. |
| Uttumalai ...    |                                |                                                                                                                                                                                                                                                                                                                                                                      |
| Vuyyuru ...      | Vuyyuru Tana office.           |                                                                                                                                                                                                                                                                                                                                                                      |
| South Vallūr ... | Koppaku Tana office.           |                                                                                                                                                                                                                                                                                                                                                                      |
|                  | Vallūr Tana office.            |                                                                                                                                                                                                                                                                                                                                                                      |
|                  | Tirukkōshṭiyūr Ilākā office.   |                                                                                                                                                                                                                                                                                                                                                                      |
| Sivaganga ...    | Tiruvēgampet "                 |                                                                                                                                                                                                                                                                                                                                                                      |
|                  | Mānāmadura "                   |                                                                                                                                                                                                                                                                                                                                                                      |
|                  | Tiruppuvāṇam "                 |                                                                                                                                                                                                                                                                                                                                                                      |

C.Ps. No. 98, 2nd December 1910; No. 48, 4th September 1911.

**34. Sub-Treasury Officer to intimate receipt of estate remittances to the Collector and the Treasury Deputy Collector.**—With every estate remittance to a Sub-Treasury a challan should be presented in triplicate. The Sub-Treasury Officer should acknowledge the receipt of the amount in each, and promptly forward one to the Collector and one to the Treasury Deputy Collector, returning the third to the person in charge of the remittance. On receiving the challan, the Treasury Deputy Collector will credit the amount in the *Personal Deposit Ledger* of the estate in the District Treasury.

Paragraph 60 (2) of B.P. No. 222 (L.R.), 23rd October 1900; C.P. No. 28, 22nd March 1904; B.P. No. 95 (L.R.), 18th May 1904.

**35. Manager to submit a daily cash-balance report to the Collector.**—The Manager will submit to the Collector a daily cash-balance report in Form No. 11 showing the amounts collected and those remitted to the Government Treasury each day. During the Manager's absence in camp, the Sarishtadar, the Head Accountant or the Head clerk should verify the balance and sign the report; but verification should be made by the Manager also as soon as he returns from camp and he should sign the daily report *at least once every fortnight*. The officer who signs the cash balance report, whether he is a Government servant or not, should furnish security, the nature and amount of which will be decided by the Collector. The amount of the security to be taken from a Government servant may be less than that fixed in the case of an officer who is not a Government servant.

C.P. No. 28, 22nd March 1904; B.P. No. 95 (L.R.), 18th May 1904; C.Ps. No. 77, 4th September 1905; No. 14, 25th April 1911; No. 48, 4th September 1911.

**36. Money not to be drawn from the treasury except on cheques issued by the Collector.**—The money required for expenditure of any description on account of an estate should be obtained invariably by issuing cheques on the *Personal Deposit Account* in the Government Treasury. In no circumstances should any portion of the estate receipts be utilised directly for expenditure, however urgent. The Collector alone is competent to sign such cheques.

Article 1, Civil Account Code; C.Ps. No. 57, 4th October 1901; No. 112, 6th December 1902; No. 1, 2nd January 1904; No. 39, 5th June 1905.

*Note.*—(1) The Accountant-General will supply Collectors with cheque books on their requisition. The Collector's indent for cheque books should be accompanied by the Treasury Officer's receipt for the value of the one-anna stamps to be impressed on the cheques. Each

\* C.P. No. 1671, Mis., 23rd December 1911. † C.P. No. 1877, Mis., 24th September 1912.

cheque (Form No. 12) will bear in print a consecutive number, the book number and the name of the estate, as well as an impressed one-anna stamp.

C.Ps. No. 112, 6th December 1902; No. 282 R., 18th April 1903; No. 1595, Mis., 9th June 1904; No. 909 R., 7th September 1904; No. 3296, Mis., 27th November 1905; No. 6, 8th January 1908; No. 49, 10th March 1908.

(2) If there are no cheques for any estate, the Collector may use cheques belonging to another estate in cases of emergency, initialling the necessary alterations. When this is done, the issue of the cheque should be intimated separately to the Treasury Officer.

C.P. 150, 6th October 1903.

(3) The words "or order" printed in the cheque form may be struck out or altered into "or bearer" whenever necessary under the initials of the Collector.

C.P. No. 1070, Mis., 20th April 1905.

(4) Particulars of every cheque issued should be entered in the counterfoil under the initials of the Collector.

(5) Both the cheque and the counterfoil should be initialled by the estate clerk and the Huzur Sarishtadar\* before the cheque is placed before the Collector who should initial the counterfoil when signing the cheque.

C.P. No. 282 R., 16th April 1903.

(6) In exceptional circumstances, the Court will authorise a Gazetted subordinate of the Collector to sign estate cheques in respect of bills already passed by the Collector or of bills which he is himself specially authorised to pass. The Treasury Deputy Collector can in no case be empowered to draw cheques.

C.Ps. No. 73, 30th October 1906; No. 100, 22nd November 1909; No. 35, 29th April 1910.

**37. Collector to maintain a Check Register for each estate.**—The Collector should maintain, in the estate (or administrative) branch of his office, a Check Register in Form No. 13 for each estate. Details of every amount remitted to the treasury to the credit of the estate *Personal Deposit Ledger* should be posted in this from the triplicate challans received from the Sub-Treasury Officer and the daily cash-balance reports received from the Manager. Details of every cheque issued by the Collector should also be entered in it. After all the cash transactions for a month have been entered in this register and a total struck, the net total of book adjustments made in the month as appearing in the Posting Register (Forms Nos. 27 and 28) should be posted into it and a grand total struck under receipts and charges. These grand totals should agree with those in the Account-Current (Form No. 25).

C.Ps. No. 1, 2nd January 1904; No. 22, 9th March 1904; No. 23, 22nd March 1904; No. 4, 6th January 1905; No. 25, 17th March 1910.

**38. The Treasury to furnish a Pass-book to the Collector.**—The Treasury Deputy Collector will, from time to time, note, for the Collector, in a *Pass-book* (Form No. 14), details of every receipt credited, and of every payment debited, to the *Personal Deposit Ledger* of the estate. The Collector should verify the entries thus made in the *Pass-book* by a comparison with those in his *Check-Register*.

C.P. No. 34, 20th February 1903.

*Note.*—A Collector should not, on any account, draw from the funds of one estate or section of an estate for expenditure connected with another, without the Court's previous sanction. Such payments should be treated as an advance from one estate (or section) to the other and should be refunded at the earliest opportunity. The amount should be debited under charge head 9 (B) (f) of the lending estate and credited under receipt head IX (B) (e) of the receiving estate. When the advance is repaid, it will be debited under charge head 9 (B) (f) of the repaying estate and credited under receipt head IX (B) (e) of the other.

Paragraph 61 (8) of B.P., No. 222 (L.R.), 23rd October 1900; C.Ps. No. 3, Mis., 4th January 1904; No. 65, 21st May 1907; No. 49, 10th March 1908.

\* If in any district the Collector thinks fit to entrust the supervision of the estate branch to the English Head Clerk instead of to the Huzur Sarishtadar, the former will discharge the functions assigned in these rules to the Huzur Sarishtadar—C.P. No. 1219, Mis., 10th May 1905.



**39. Treasury Deputy Collector's responsibility in paying estate cheques.**—Before cashing an estate cheque, the Treasury Deputy Collector should satisfy himself (1) that the cheque is in due form, bears the signature of the Collector and is free from unattested alterations and (2) that there is a sufficient balance in the treasury to meet the cheque.

Article 358, Civil Account Code.

*Note.*—No cheque should be paid which is not presented at the Treasury within three months after issue.

C.P. No. 90, 1st September 1903.

**40. Treasury Deputy Collector's responsibility for the correct maintenance of the Personal Deposit Accounts.**—The Treasury Deputy Collector is responsible for the correct maintenance, in Forms Nos. 42 and 43 of the Civil Account Code, of the *Personal Deposit* accounts relating to estates. He will initial the balance struck after each transaction of receipt or payment, and at the end of every month he will submit to the Accountant-General and to the Collector an extract from the *Personal Deposit Register* of each estate, in Form No. 45, Civil Account Code, showing the total receipts and payments during the month. He should also submit to the Accountant-General the paid cheques in support of the payments.

Paragraph 20 of B.P. No. 222 (L.R.), 23rd October 1900; the Accountant-General's letter No. 57 C.W. Mis. 380, 27th July 1905, in C.P. No. 2086, Mis., 3rd August 1905.

**41. No cheque to be issued except on a duly passed bill.**—In no circumstances should a Collector issue a cheque before passing a bill for the amount.

C.P. No. 112, 6th December 1902.

**42. Bills how to be drawn.**—Estate bills should be drawn up in the forms prescribed by the Court (*vide* Forms Nos. 15 to 19). Collectors should obtain a periodical supply of forms from the Superintendent, Government Press, Madras.

Every bill should be signed by the drawing officer who will ordinarily be the Collector or the Manager; and the amount claimed should be entered in words as well as in figures.

Each bill should be accompanied by the payees' receipts or other vouchers in support of the charge.

C.Ps. No. 120, 26th December 1902; No. 1302, Mis., 3rd June 1903; No. 13, 23rd January 1904; No. 21, 17th February 1904; No. 45, 11th July 1906.

*Note.*—(1) The Guardian of a ward may submit his bills direct to the Collector in respect of the ward's maintenance allowance or other charges which are disbursed by him, unless the Collector orders otherwise in the case of any particular Guardian. The Collector need not formally countersign such bills; his signature to the "Pass-order" in them will be treated as including his countersignature.

C.Ps. No. 100, 7th October 1904; No. 68, 9th October 1906.

(2) Superintendents of estate-farms may draw bills of charges relating to farms and submit them direct to the Agricultural Expert for countersignature and transmission to the Collector for final scrutiny and payment.

C.Ps. No. 188, 21st December 1907; No. 49, 10th March 1908.

(3) The Manager or other drawing officer should enter particulars of every bill submitted to the Collector in a Register in Form No. 20 and note therein in due course particulars of the cash order or cheque received in payment of the bill, or the number and date of the Collector's order disallowing the bill. When no orders are received on a bill within a reasonable time, the drawing officer should remind the Collector that the bill is pending.

C.P. No. 77, 4th September 1905.

(4) Famine batta to estate servants should be drawn with, and debited to the same head as, their pay.

C.Ps. No. 69, 18th May 1908; No. 48, 4th September 1911.

**43. Scrutiny of bills and the issue of cheques for them.**—Every bill received by a Collector should be entered in a Register in Form No. 21, called the *Register of bills received and disposed of*. The progress of the bill should be watched by means of this Register until it is disallowed or a cheque issued in payment of it. Every bill should first be carefully scrutinised by the estate establishment and the Huzur Sarishtadar. If it is not in order, it should be returned to the Manager or other drawing officer, with a check-slip indicating the defects or mistakes discovered. If the scrutiny shows that the bill is for a duly authorised and valid charge, that the expenditure has been incurred in conformity with the rules, that adequate budget provision is, or can be made, available, and that the bill is in the prescribed form and is otherwise in order, the Huzur Sarishtadar should have the "pass-order" endorsed on the bill, initial it and submit the bill to the Collector who will thereupon sign the "pass-order" if satisfied on the above points, and then sign and issue a cheque for the amount passed in the bill, which should have been stamped previously as "Paid by cheque No. \_\_\_\_\_, dated \_\_\_\_\_." Every passed bill should be entered in the *Check Register*. The number and date of every cheque should be noted both in the *Check Register* and in the *Register of bills received and disposed of*.

C.Ps. No. 112, 6th December 1902; No. 22, 9th March 1904; No. 28, 22nd March 1904.

*Note.*—(1) Every "pass-order" on a bill and every cheque should mention the amount in words as well as in figures.

(2) No duplicates or office copies of bills should be prepared or kept.

Paragraph 60 (5) of B.P. No. 222 (L.R.), 23rd October 1900; C.P. No. 112, 6th December 1902.

(3) The passed bills should not be sent to the treasury, but should be retained by the Collector in the estate branch.

C.Ps. No. 112, 6th December 1902; No. 87, 29th October 1908.

(4) When several bills relating to one estate and passed at one time are payable to the same person, a single cheque should be issued for the aggregate amount.

C.P. No. 1, 2nd January 1904.

(5) When the pay of an establishment is debitable to two or more estates, it should be drawn in a single bill, but the proportionate amount debitable to each estate should be entered in the appropriate *Check-Register* and a separate cheque issued for each—*see* C.S.O. No. 70, paragraph (ii), *infra*.

C.P. No. 22, 9th March 1904.

(6) When Income Tax, Pensionary contribution or other deduction is payable to Government from the amount of a bill, the Collector should issue his cheque for the net amount payable to the drawer of the bill and should note, in the prescribed column in the *Check Register*, the amount payable to Government. The amounts entered in this column should be totalled at the end of the month, and a cheque drawn for the total amount to be adjusted to the credit of Government and sent to the Treasury Deputy Collector accompanied by a challan furnishing details. For the months of January, April, July and October, the cheque, for the amount of pensionary contribution due to Government, should be issued on or before the 10th to avoid the payment of "penal interest" under Article 776 of the Civil Service Regulations.

C.Ps. No. 1, 2nd January 1904; No. 28, 22nd March 1904.

(7) The Huzur Sarishtadar will be responsible for seeing that no claim is billed for more than once. To this end, an audit register should be maintained in Form No. 22 in respect of large estates in which bills are too numerous to be watched in this respect without such a register.

C.P. No. 77, 4th September 1905.

(5) In exceptional circumstances the Court will delegate to a Gazetted subordinate of the Collector the power to pass bills for fixed charges sanctioned by the Court, such as pay of establishment, maintenance and other allowances, etc. The Treasury Deputy Collector can in no case be empowered to pass bills or make payments.

C.Ps. No. 73, 30th October 1906; No. 100, 22nd November 1909;  
No. 35, 29th April 1910.

(9) The Court will be prepared to delegate to Divisional Officers placed in charge of estates, subject to the general control of the Collector, the power to pass bills, draw cheques and make payments.

C.Ps. No. 100, 22nd November 1909; No. 35, 29th April 1910.

**44. When cheques may be drawn in favour of the Treasury Deputy Collector.**—Cheques for amounts payable to Government should alone be drawn in favour of the "Treasury Deputy Collector"; and in order to make it clear that no cash payment is to be made but only a transfer of funds, the words "by transfer to the credit of Government" should be written on the cheque after the usual words "Pay to . . . or order."

C.P. No. 23, 11th March 1904.

**45. Where estate cheques may be cashed and what should be done when funds are required at out-stations.**—The estate Personal Deposit account will be kept in the District Treasury, but the Personal Deposit account for an estate administered by an "Estate Collector" appointed under section 46 of Madras Act I of 1902, may be kept in a Sub-treasury with Court's approval, if more convenient. Cheques drawn on the funds of an estate can only be cashed at the Treasury or Sub-treasury in which its Personal Deposit account is kept. When the account is kept in the District Treasury and when payment is to be made to the Manager or other person at a Sub-treasury, the Collector should draw a cheque in his own favour, write on it the words "amount received," authenticate them by a separate signature and send it to the Treasury Deputy Collector with a requisition to issue a cash order for the amount on the Sub-treasury. On receipt of the cash order from the Treasury Deputy Collector, the Collector should forward it to the Manager or other person in whose favour it is issued, for encashment at the Sub-treasury, and inform him at the same time in payment of what bills or charges the cash order is sent.

C.Ps. No. 23, 11th March 1904; No. 77, 4th September 1905; No. 42, 10th June 1910.

**46. Manager to keep a cash-book for moneys sent to him for disbursement.**—Every Manager, to whom the Collector sends cash or cheques or cash-orders to meet charges connected with an estate, should keep a cash book in Form No. 23 relating to all moneys coming into his hands in this way and all disbursements made from them from day to day. An extract from this book should be submitted to the Collector at the end of every month with particulars of the balance in hand and the reason why each item composing it remains undischarged. The Collector should satisfy himself, by a scrutiny of these extracts, that the amounts entrusted to the Manager for disbursement are promptly paid.

*Note.*—(1) Estate pleaders and others who are similarly entrusted with funds for disbursement should keep a cash book and submit extracts of it to the Manager or the Collector according as they receive the funds from the one or the other.

(2) The Huzur Sarishtadar should maintain a cash book in respect of moneys drawn by the Collector for disbursement by himself.

(3) The Manager should keep an account in Form No. 24 in which he should enter every cash order or cheque and watch its progress through that register until it is cashed and brought to credit in his cash book.

C.P., No. 77, 4th September 1905.

**47. Report on defalcations of estate money.**—Whenever any defalcation of estate funds is brought to light, the Collector should report it immediately to the Court of Wards even when the amount lost has been made good. When the matter has been fully enquired into, a complete report should be submitted regarding the nature and extent of the loss, the errors or neglect of rules by which it was rendered possible, and the prospect of effecting a recovery. A copy of the Collector's preliminary and subsequent reports should be submitted to the Examiner of Local Fund Accounts for information.

C.P. No. 3, Press, 10th January 1913.

**48. Erasures in accounts and vouchers, forbidden.**—Erasures in any account, cheque, bill or other voucher are absolutely forbidden. If any correction is necessary, the incorrect entry should be struck out neatly in red ink and the correct entry written above it. The officer signing the account should initial every such correction.

## II.—The monthly account-current.

**49. A monthly account-current to be submitted by the Collector to the Examiner of Local Fund Accounts and the Court for every estate under management.**—The Collector should submit to the Examiner of Local Fund Accounts in duplicate, in respect of each estate under his charge, a monthly account-current of the cash transactions of the estate in Form No. 25.

C.Ps. No. 18, 27th February 1905; No. 45, 19th June 1909; No. 48, 4th September 1911.

*Note.*—(1) The account-current should reach the Examiner of Local Fund Accounts by the 10th of the month following that to which it relates. In large estates in which there are Tahsildars or Tanadars under the Manager, who remit their collections direct to the Government Treasury, two extra days will be allowed.

(2) The duplicate copy of the account-current should be a true and complete copy of the original. The Examiner of Local Fund Accounts will retain the original account-current and forward the duplicate copy to the Court of Wards so as to reach the Court's office by the 25th, after comparing the entries with those in the original and checking it in the manner laid down in C.S.O. No. 56 (iv)\*.

\* C.P. No. 71, 13th December 1911.\*

(3) When despatching the account to the Examiner of Local Fund Accounts, the Collector should send a copy of the consolidated account-current and of the list of payments attached to it, to the Manager for information.

(4) The account-current should be signed by the Collector himself or when he is in camp, by the Senior Gazetted Subordinate on the District staff present at head-quarters not being the officer in charge of the Treasury. Such officer should write his official designation below his signature and state why the Collector was unable to sign the account. When the Collector is unable to sign the account-current himself for more than two consecutive months, he should report the fact to the Court and obtain its sanction to the account-current being signed by the Senior Gazetted Subordinate. The Court's sanction will, however, be unnecessary if the office copy of the account-current was scrutinised and passed by the Collector himself. In such cases, the Gazetted Officer empowered to sign the fair copy should append a note to the effect that the office copy was passed by the Collector.

C.Ps. No. 100, 22nd November 1909; No. 22, 8th June 1911; No. 48, 4th September 1911.

(5) The Huzur Sarishtadar (or English Head Clerk where that officer is in charge of the estate branch) may sign the enclosures to the account-current.

C.P. No. 100, 22nd November 1909.

(6) In estates where separate accounts-current have to be submitted for the *Ayan* Section or estate proper and for *Devastanams* or other Trust Institutions possessing separate endowments, of which the ward is the Trustee, the Treasury Personal Deposit Ledger will be a consolidated account for all the sections, while the account-current will consist of as many parts as there are sections and an abstract plus and minus statement should be appended to the account-current showing the distribution of the total opening balance, receipts, charges and closing balance between the several sections. As a rule, no separate account-current need be submitted for Trust Institutions of which the expenditure is ordinarily in excess of the receipts and has to be met partly from the funds of the *Ayan* estate.

(7) The account-current should be submitted monthly even after an estate is handed over to the proprietor, so long as there is any balance to the credit of the estate in the District Personal Ledger account.

(8) The account-current should be submitted even for months during which there have been no transactions, with a certificate that the opening and closing balances have been verified by comparison with the figures reported in the Extract Personal Deposit Register furnished by the Treasury.

C.P. No. 18, 27th February 1905.

**50. Manager to prepare the Receipts side, and the Collector, the Charges side, of the account-current: the latter to compile a consolidated account from the two, verifying it with his Check Register and the Extract Personal Deposit Register.**—The account-current should show the receipts and expenditure of the month under the appropriate heads provided in the form. The receipts side of the account-current will be prepared in the office of the Manager as he will be best able to classify the receipts under the appropriate heads. The Manager should submit this statement to the Collector in Form No. 26, appending to it the certificate indicated in the instructions attached to that form. The expenditure side of the account-current should be prepared in the estate branch of the Collector's office which will have complete information regarding the charges paid during the month and be in a position readily to classify them under the appropriate heads in the account-current. Before the consolidated account-current is despatched from the Collector's office, the estate branch should check the figure entered against each head in it with the total of the corresponding column in the Posting Register (Forms Nos. 27 and 28) and the details in the Posting Register with those in the Check Register (Form No. 13) and the Book Adjustment Register (Form No. 30). It should also see that the grand totals under receipts and charges in the account-current tally with those in the Check Register, and that the difference between them and the figures in the extract from the Personal Deposit Account in the treasury (Civil Account Code, Form No. 45, submitted by the Treasury Deputy Collector), if any, is accounted for by the net totals of the Book-Adjustments made during the month.

C.Ps. No. 1, 2nd January 1904; No. 22, 9th March 1904; No. 28, 22nd March 1904; No. 18, 27th February 1905; No. 25, 17th March 1910.

*Note.*—(1) If the Collector or any officer other than the Manager has occasion, or is permitted, to remit money direct to the Government Treasury on behalf of an estate, he should intimate to the Manager full details regarding every such remittance, in the shape of a challan receipted by the Treasury Officer, in order that the Manager may have all the information necessary for the preparation of the receipts side of the account-current.

C.P. No. 18, 27th February 1905.

(2) The Manager should, from day to day, post the entries in his Receipts Chitta, each under its appropriate head, in an *averja* (classified account) in Form No. 27. The total of the month's postings in this account under each head will be the figure to be entered against the corresponding head in the account-current. The Collector's Office should maintain in Form No. 23 a similar posting register in respect of charges. But in small estates in which the items are not numerous, the classified account may be dispensed with and the number of head and sub-head simply noted against each item of receipt in the Manager's Receipts Chitta, and each charge item in the Collector's Check Register, respectively, to facilitate the monthly totalling.

B.P. No. 95 (L.R.), 18th May 1904; C.P. No. 77, 4th September 1905.

(3) No sub-head other than those provided in the form should be opened under any of the heads of the account-current without the permission of the Court. Items as to which any doubt is felt should be entered under IX (A) (o) (under receipts) or 9 (A) (y) (under charges) as the case may be, with full particulars, and the Court addressed for instructions as to where they should, in future, be exhibited. Cash balance handed over to a proprietor on

the cessation of the Court's superintendence may be shown under 9 (A) (y). Search fees collected from applicants for copies of records will be shown as a sub-item under receipt head IX (A) (o), in manuscript.

C.Ps. No. 18, 27th February 1905; No. 61, 5th September 1906; No. 5, 15th January 1910; No. 30, 9th April 1910.

(4) When money is advanced to the Manager or other person for expenditure connected with a festival, to make any purchase, or for any similar purpose, the amount should be debited to the charge head 9 (B) (b) and its recovery watched through the advance register (Form No. 35). The money should be drawn on a bill in the proper form and the necessary vouchers should be submitted with the account-current. On receipt of detailed bills with vouchers from the Manager's office, they should be checked in the Collector's office and the totals of the bills adjusted to the debit of the service head concerned and to the credit of advances, refunds and recoveries [IX (B) (b) (i)]. If a portion of such advance remains unspent and is refunded, it should be credited on the receipt side of the account-current under IX (B) (b) (i).

C.P. No. 126, 21st December 1909.

**51. Subsequent alteration of classification in the accounts-current.**—Collectors may sanction alterations in the classification of receipts and charges shown in the account-current, but such alterations should be reported to the Court and the Examiner of Local Fund Accounts in Form No. 29. Corrections necessitated by subsequent alterations should be entered not in the accounts of the months to which they relate, but in the account of the month then current. When a deduction has to be made greater than the receipts of the current month, the difference should be shown as a *minus* balance in red ink. A note of the correction should also be made against the month to which the entry relates.

*Note.*—(1) All alteration reports should be submitted before the administration report for the fasli, except those specially ordered by the Court or which relate to debts or similar transactions. They should be attached to the accounts-current in which the alterations are carried out. If any alterations are sanctioned subsequent to the submission of the account-current for the last month of the fasli, i.e., June, a *revised* account-current for that month, embodying all such sanctioned alterations, should be submitted before the Administration Report.

C.Ps. No. 45, 19th June 1909; No. 100, 22nd November 1909; No. 48, 4th September 1911; No. 7, 25th April 1912.

(2) Misclassification of receipts or charges, noticed in the course of audit, either by the Examiner of Local Fund Accounts or by his assistants, should be brought to the notice of the Collector for necessary action.

C.P. No. 58, 5th November 1912.

**52. A certificate of agreement with the Personal Deposit Ledger to be appended to each account-current by the Collector.**—To each account-current a certificate in the following form should be appended by the Collector:—

“Certified that I have personally compared the figures in this account-current with those in the extract from the Personal Deposit Register (Civil Account Code Form No. 45) submitted by the Treasury Deputy Collector, and that the two sets of figures agree except as explained below.”

Collectors should clearly and fully explain at the foot of the account-current any variation between the figures in it and those in the extract register of Personal Deposit Account in the Treasury.

C.Ps. No. 5, 8th July 1899; No. 18, 27th February 1905.

*Note.*—(1) This certificate should be signed by the Collector himself in the estate branch and not by the Treasury Deputy Collector in the treasury or account branch; but when the Collector is in camp, the certificate may be signed by the Senior Gazetted Subordinate on the District staff present at the head-quarters, not being the officer in charge of the Treasury.

C.Ps. No. 63, 26th November 1901; No. 100, 22nd November 1909.

(2) The Collector should endeavour to secure agreement between the Personal Deposit account and the account-current (a) by seeing that, as far as possible, all cheques are cashed in the month in which they are issued, and (b) by excluding from the account-current any collections not actually remitted to the Treasury before the account of the latter was closed for the month. It is particularly important that these instructions should be followed in the month of Jan., in order that the closing balance at the end of the fasli shown in the account-current may tally with that in the Personal Deposit Ledger.

C.P. No. 18, 27th February 1905.

(3) Variations between the Treasury account and the account-current usually arise from book-adjustments in respect of charges which are not actually paid to the claimant but adjusted against some amount due by him to the estate. The Collector should keep a record, in a Register in Form No. 30, of all such book-adjustments ordered by him.

C.P. No. 77, 4th September 1905.

**53. Bills and vouchers in support of charges in the account-current.**—All bills and vouchers in support of charges in the account-current should be retained in the Collector's office in the order shown in column 6 of Form No. 13.

C.P. No. 3, Press, 10th January 1913.

*Note.*—(1) The estate Manager should submit to the Collector sub-vouchers for postage and telegraph charges and all other sub-vouchers excepting those for individual payments of Rs. 5 and under. Vouchers retained by the Manager or the Collector should be defaced by a rubber stamp bearing the word 'cancelled.'

C.Ps. No. 45, 19th June 1909; No. 48, 4th September 1911.

(2) A Guardian drawing his own bills is not authorised to retain sub-vouchers for sums of Rs. 5 and below. He should submit these vouchers also to the Collector who will retain them in his office.

C.P. No. 1713, Mis., 3rd July 1905.

(3) Payees' receipts for sums in excess of Rs. 20 should bear an one-anna stamp. This rule also applies to receipts furnished by stamp vendors.

C.P. No. 118, Mis., 23rd January 1896.

(4) Receipts for pay, travelling allowances, pensions and other similar payments may be obtained in an acquittance roll in Form No. 31.

C.P. No. 77, 4th September 1905.

(5) A brief abstract in English should invariably be endorsed on all vernacular vouchers.

C.P. No. 2722, 13th October 1891.

### III.—Deposits.

**54. How the receipt and repayment of deposits should be watched and accounted for.**—Collectors should pay particular attention to the proper maintenance of the accounts connected with deposits, such as those received from estate lessees, contractors, etc. The receipt and repayment of deposits in estates should be accounted for in the estate branch in the same manner as revenue deposits are accounted for in the Government Treasury under Chapter 15 of the Civil Account Code. The Manager should enter every deposit, on receipt, in a register in Form No. 32; and should submit an extract of this register every month to the Collector with the account-current. The Collector's office will compare the total in this statement with that in the account-current against the head IX (B) (a) "Deposits" and post the items included in the statement in a register in the same form. No deposit should be repaid to the depositor or adjusted to any of the Revenue heads until a bill in Form No. 33 is passed by the Collector. Before this bill is submitted for signature, it should be ascertained by reference to the Register of Deposits, that the amount has not already been repaid. When a deposit is not refunded in cash but ordered to be adjusted

in satisfaction of any amount due by the depositor, it should be seen that the amount debited is actually credited on the receipts side of the account-current. The repayment of a deposit, whether by a cash payment or by adjustment, should be noted promptly against the original deposit entry in the Collector's register to prevent a second repayment. The Manager should note every repayment in the same way in his register.

Paragraph 60 (4) of B.P. No. 222 (L.R.), 23rd October 1900; C.P. No. 118, 24th December 1902.

*Note.*—(1) The deposit transactions should be incorporated like advance transactions in enclosure C to the account-current.

C.P. No. 126, 21st December 1909.

(2) Deposits not exceeding one rupee, which remain unclaimed for one whole fasli year, balances not exceeding one rupee of deposits partly repaid during the previous fasli and all balances unclaimed for more than three complete fasilis, will be treated as having lapsed to the estate. A list of such items should be prepared at the end of each fasli in Form No. 34 for the orders of the Collector, and they should be transferred to the column "lapsed and credited to the estate" in the Collector's clearance or receipt register. The total amount of the list should be deducted from the balance in the *plus* and *minus* memorandum at the foot of the receipt register for June, and the deduction should be supported by an adjustment bill which should be filed in the Collector's office with the list of payments for June, the total amount lapsed being debited in the account-current for June to 9 (B) (a) and credited to IX (A) (j). This will be checked by the local auditors at the time of audit.

C.Ps. No. 126, 21st December 1909; No. 71, 13th December 1911.

**55. How the recovery of advances recoverable should be watched.**—Advances which are recoverable, and the recoveries made, should be posted in register No. 35 and a progressive total up to date struck at the end of each month, and the balance shown.

C.P. No. 126, 21st December 1909.

### IV.—Audit and scrutiny of the accounts-current.

**56. (i)** A complete audit of the entire receipts and charges relating to each estate will be conducted by the local auditors on the spot. The auditors will audit each voucher on the charge side, check arithmetical calculations and also see whether the expenditure has been incurred under proper sanction. As regards receipts, the auditors will examine all demand registers and see whether lease amounts are properly noted and accounted for, whether proper receipts are issued to the parties and whether taxes or cesses, if any, due to the estate are collected. They will inspect the original accounts of about half a dozen villages of the estate, during the course of the audit. A memorandum showing the lines of audit in detail is printed as Appendix N.

C.P. No. 3, Press, 10th January 1913.

After each examination, the auditors will submit a report to the Examiner of Local Fund Accounts, who will forward it with his own remarks to the Court through the Accountant-General and the Collector. All important defects found during the examination will be incorporated in the report, a note of the minor defects noticed being sent by the auditors direct to the Collector.

(ii) The Examiner of Local Fund Accounts will also inspect the accounts of each estate from time to time when he is on tour in the district in which the estate is situated.

(iii) The Examiner will prepare a programme of audit for each half year and, as a general rule, no auditor will be allowed to audit the accounts of the same district for two years consecutively.

(iv) Accounts-current submitted to the Examiner of Local Fund Accounts under Court's Standing Order No. 49 will be checked monthly at the central office by the Examiner's staff who will see—

- (a) that the opening balance has been correctly brought forward,
- (b) that the totals, etc., are arithmetically correct,
- (c) that the figures are correct as compared with those furnished in the Treasury (Form No. 45), and
- (d) that a satisfactory explanation is given by the Collector for any variation between the figures in the account-current and those in the personal deposit account of the Treasury.

(v) As soon as the accounts-current have been checked as above, the duplicate copy will be sent to the Court's office. The figures reported by the Collectors will be checked in the Court's office with the Treasury figures reported by the Examiner of Local Fund Accounts monthly. The receipts shown in the account-current will be scrutinized more particularly to see whether they have been exhibited under the appropriate heads, how the progress of collection compares with that in the corresponding period of previous years and whether the collections taken credit for in the demand, collection and the balance statement tally with those entered in the account-current.

(vi) Collectors should see that the defects pointed out by the local auditors are set right at once and that their objections are answered with the utmost promptitude. They should also comply, as speedily as possible, with all requisitions for information on account matters, made by the Court or by the Examiner of Local Fund Accounts and his staff.

C.Ps. No. 32, 15th April 1909; No. 48, 4th September 1911.

#### V.—The demand, collection and balance statement.

**57. Manager responsible for keeping complete and accurate accounts of the demand of the estate, which should be scrutinised carefully at the annual jamabandi.**—Every Manager will be responsible for the maintenance of complete and accurate registers and accounts of the demand (arrear and current) due to the estate, under revenue or debt. The Collector, or other officer deputed by him to conduct the annual jamabandi, should carefully and thoroughly scrutinise the Manager's demand accounts, so as to ensure that they are complete. The jamabandi officer should specially investigate the cause of a decline in the demand under any head as compared with that in the faslis immediately preceding and also the circumstances in which any item of demand has remained stationary in which an increase might reasonably have been expected.

Paragraph 18 of B.P. No. 222 (L.R.), 23rd October 1900.

*Note.*—(1) Pending the compilation of a Manual of Village and Taluk Accounts for use in wards' estates, the demand and collection accounts of the Manager's office and of village officers should be kept in forms as nearly as possible resembling those in use in Government tracts. The Jamabandi officer should satisfy himself that these accounts are maintained in suitable forms and in a proper manner.

(2) Managers should maintain two registers in their offices in Forms Nos. 36 and 37 respectively in Appendix K; the first showing the particulars of all properties yielding income and the sources of miscellaneous revenue other than land revenue, and the second showing the items of miscellaneous revenue leased out and realised in periodical instalments.

C.Ps. No. 58, 24th October 1911; No. 1832, Mis., 5th November 1912.

**58. Writing off amounts included in the settled demand.**—Collectors are empowered to write off amounts or grain-rents erroneously included in the demand as settled at jamabandi, or remitted after jamabandi under the

remission rules, and also, up to Rs. 100 in each case, irrecoverable rents and debts due either in cash or in grain, for the recovery of which all possible processes have been exhausted. Otherwise, no sum included in the demand of the fasli as settled at jamabandi should be written off the accounts without the Court's sanction.

C.P. No. 100, 22nd November 1909.

*Note.*—(1) Collectors should not write off on their own authority arrears which became time-barred, if all possible processes for their recovery had not been taken in time. In such cases, the Court retains the power to write off the arrear in its own hands, in order to enable it to take due notice of any remissness in taking proper steps to recover the arrear.

C.Ps. No. 55, 15th July 1910; No. 48, 4th September 1911.

(2) An arrear which cannot be recovered by legal process or without undue harshness should be recommended to be written off, unless there are special reasons to the contrary, which must be reported. Applications to write arrears off should be submitted to the Court in Form No. 38 from time to time as items are found to be irrecoverable.

C.Ps. No. 8, 23rd April 1897; No. 115, 23rd December 1905.

(3) The Huzur Sarishtadar should be made responsible (1) for seeing that the entire settled demand of the estate, arrear and current, is, in due course, accounted for as collected or written off, (2) for checking the collections shown in the Demand, Collection and Balance accounts with those reported in the monthly accounts-current, and in the Treasury Personal Deposit Account, (3) for checking the amounts shown as written off with the sanctions received from the Court and (4) for seeing that the excess collections of previous years adjusted in the current year do not exceed the amount deducted as such in the Demand, Collection and Balance account of the previous year.

Paragraph 18 of B.P. No. 222 (L.R.), 23rd October 1900.

(4) When land is sold for arrears of rent, Managers may bid for and purchase it for a price not exceeding the full amount of the arrears, and well within the market value of the land. Where land is brought to sale in satisfaction of a decreed debt due to an estate, Collectors may bid for it up to an amount not exceeding the debt and well within the market value of the land. When the property of a defaulter or debtor is brought to sale for the recovery of an arrear of rent or debt and is bought in on behalf of the estate, the Collector will make a book-adjustment (after obtaining the Court's sanction to the purchase), by debiting the amount for which the property was purchased, under '8 (b) —Purchase of land,' and crediting so much of it as is due to the estate, under the appropriate receipt head towards the arrear of rent or debt, any excess of the purchase money over the arrear or debt being alone paid in cash. If the selling officer requires the entire purchase money to be paid in cash, it will be debited as above at the time of the sale, and the amount refunded duly credited when received.

C.Ps. No. 100, 22nd November 1909; No. 104, 22nd November 1909.

**59. Prompt realisation of the estate demand very essential.**—The importance of promptly realising all amounts due to estates under management cannot be overrated. This is the most important duty of Managers. Collectors should examine the estate Demand, Collection and Balance Statements carefully, and satisfy themselves that Managers have taken timely steps under Madras Act I of 1908 to realise outstanding arrears; and that they have left no item in arrear which might have been collected.

C.P. No. 3113, 26th July 1871; paragraph 18 of B.P. No. 222 (L.R.), 23rd October 1900; C.Ps. No. 19, 27th February 1905; No. 48, 4th September 1911.

*Note.*—(1) To enable the full demand to be realised within the fasli and avoid throwing on ryots a double burden in the ensuing fasli, the jamabandi should be finished and the demand finally settled at the earliest possible date.

Vide B.S.O., No. 39.

(2) Collectors should insist on rent being entirely realised by prompt resort to the summary procedure of distraint of crops or moveables allowed by Madras Act I of 1908, while the crops on which the rents are due are still on the ground. In the few cases in which the rent cannot be realised by such distraint within the fasli (see sections 60, 77 and 111) and in them alone, should Collectors allow process against the tenants' interests in the lands under section 111.



(3) Rent not realizable by distraint of crops or other moveable property or by the sale of the tenants' interest in the land within the one year's time allowed by sections 78 (2) and 112 must, as a rule, be irrecoverable, and in such cases, the proper course is, after due enquiry, to recommend that the arrear be written off the accounts rather than to file a suit before the Collector for its recovery with little or no prospect of its realization.

(4) To enable summary process to be promptly taken under Madras Act I of 1908 as kists fall due, Collectors should see that puttahs and muchalkas are exchanged before the kists fall due. Even in estates in which the correct demand can only be ascertained after the jamabandi and the latter cannot be finished before late in the fasli, Collectors may issue provisional puttahs (and obtain corresponding muchalkas), mentioning in them the particulars required by section 51 of Madras Act I of 1908 as far as they are available, and stating definitely therein the rates at which additional rent will be charged for extras, such as for the use of estate water for a dry land or for a second crop on a single crop wet land, or for the raising of a special crop, etc.

C.Ps. No. 116, 17th December 1906; No. 48, 4th September 1911.

**60. Manager to submit a Demand, Collection and Balance Statement to the Collector every month; and the Collector to the Court, every quarter.**—The Manager should submit, to the Collector every month, a Demand, Collection and Balance Statement, in Form No. 39, of revenue and debt due to the estate in cash. The statement for the last month of each quarter should give figures not merely for that month, but for the entire quarter. The Collector should briefly review the Manager's monthly return for the first two months of each quarter. He should review, in greater detail, the quarterly return. The Collector should submit to the Court for each estate under management, a quarterly Demand, Collection and Balance Statement of cash dues in Form No. 40, so as to reach the Court's office not later than the 20th of the month following the quarter.

*Note.*—(1) An extra five days is allowed in the case of estates which are under the immediate supervision of Divisional officers, or in which Managers have to obtain the statement from subordinate officers, such as Tahsildars and Tanadars.

(2) A separate Demand, Collection and Balance Statement should be submitted in respect of Trust Institutions for which a separate account-current is submitted.

(3) With this return, the Collector should submit a copy of his review on the Manager's consolidated Demand, Collection and Balance Statement for the quarter.

(4) If the Collector finds, after submitting the Demand, Collection and Balance Statement for the quarter ending 30th June, and while preparing the statements I and II required for the administration report, that the figures in the Demand, Collection and Balance Statement under demand or collections require any alterations, he should submit a report indicating the alterations to be made with the reasons therefor. If the alterations are numerous, he should submit a revised Demand, Collection and Balance Statement for the June quarter with the administration report.

(5) The current demand in the quarterly Demand, Collection and Balance Statements submitted before the demand is finally settled at the jamabandi should not be a mere repetition of the previous year's demand, nor should the actual collections be taken for this purpose, but as correct a provisional demand as possible should be calculated with reference to the ascertained and probable transactions of the current fasli as is done in Government taluks and villages.

(6) The Collector should pay particular attention in his reviews to variation in the demand under each head of revenue as compared with that in the return for the corresponding period of the previous year.

C.P. No. 19, 27th February 1905.

#### VI.—Grain transactions.

**61. A separate monthly statement of transactions in grain to be submitted to the Court.**—Transactions in grain should be accounted for, separately, in terms of measures of grain and not included in the cash accounts after commutation into their money value. The "monthly statement of receipts and issues of grain" which is for grain transactions what the account-current is for cash transactions should be submitted by Collectors direct to the Court's office in Form No. 41, so as to reach the Court not later than the 10th of the month

following that to which it relates. This account will be scrutinised in the Court's office and not by the Examiner of Local Fund Accounts.

C.P. No. 15, 13th February 1905.

**62. A statement of grain expenditure to be submitted to the Examiner of Local Fund Accounts.**—Collectors should submit to the Examiner of Local Fund Accounts, with the monthly cash account-current, a statement in duplicate in Form No. 42 showing details of the grain expenditure incurred in the month. The vouchers in support of such expenditure should be retained in the Collector's office in proper order. The Examiner will retain one copy of the statement and forward the other (after comparing the two) so as to reach the Court's office by the 25th of the month following that to which the statement relates.

*Note.*—(1) Expenditure in grain should be strictly limited to the fixed allowances sanctioned by the Court and advances to tenants.

(2) For payments of pay or allowances in grain some one kind of paddy should be selected for each estate. Collectors may sanction the payment of as much paddy or grain, other than that selected for the estate, as is equivalent in money value to the allowance due in the kind of grain selected for the estate, whenever the latter is inadequate to meet the demand. In such cases a certificate as to the money value at current market rates of the grain selected for the estate and of that in which the allowance is paid, should be furnished\*. The Court will furnish the Examiner of Local Fund Accounts with a printed statement of all sanctioned grain payments in each estate.

C.Ps. No. 45, 19th June 1909; No. 48, 4th September 1911;  
\* No. 41, 6th September 1912.

(3) Vouchers for grain payments should be in Forms Nos. 43 and 44.

C.P. No. 22, 13th March 1905.

(4) When there is not sufficient grain in stock, Collectors may pay cash in lieu of allowances payable in grain at a rate not exceeding the current market price.

C.P. No. 36, 19th February 1908.

(5) All accounts and vouchers in respect of transactions in kind other than those in grain should be retained by the Manager. The Collector or the Divisional officer should check them from time to time.

C.Ps. No. 45, 19th June 1909; No. 48, 4th September 1911.

**63. Manager to submit a monthly Demand, Collection and Balance Statement of grain dues to the Collector, and latter to submit a statement quarterly to the Court.**—A Demand, Collection and Balance Statement of grain dues should be submitted to the Collector monthly by the Manager, and the Collector should submit such a statement quarterly to the Court. Form No. 45 should be used in each case. The instructions given above with reference to the cash Demand, Collection and Balance Statement relating to the correct settlement and prompt realisation of the estate demand and to the due check of the collections shown in the Demand, Collection and Balance Statement with those reported in the monthly accounts, apply to the Demand, Collection and Balance Statement of grain dues, *mutatis mutandis*.

*Note.*—One of the enclosures to the Grain Demand, Collection and Balance Statement is designed to show the progress made in realising the value of grain sold by the estate. Sale-proceeds of grain realised in cash will be shown in the cash account-current separately, under head VI, and not included under "I. Land Revenue." The Demand, Collection and Balance Statement of sale-proceeds of grain received with the Grain Demand, Collection and Balance Statement should be checked with the collections reported under head VI in the cash account-current, and with the quantities of grain returned as sold in the monthly statements of grain receipts and issues.

C.P. No. 15, 13th February 1905.



**64. Storage of grain in proper receptacles or granaries and the periodical verification of the grain stock.**—All grain should be stored in properly constructed granaries so designed as to minimise damage by exposure, damp, rats, insects or other cause. The grain should be well dried and cleaned before it is stored and should be exposed to the sun and air every six months. All grain in excess of the quantity likely to be required for expenditure before the next harvest should be sold at the earliest convenient opportunity. The Manager of every estate in which collections are made in grain should submit proposals for the sale of the surplus grain at the time of the year when the market price is likely to be highest. Managers and other officers taking formal charge of grain in store should do so with the same precautions as are observed in the case of cash. All differences between the stock of grain actually found and that entered in the books should be reported to the Collector promptly. Once a year the Collector should examine the stock in the estate granary himself or depute some subordinate officer to do so and the Manager should examine it once in six months.

To facilitate such verification of stock, each granary might have the number of measures it is capable of holding at various depths, permanently marked on the inside of its wall by means of a graduated scale. Such marking should not be adopted before its correctness has been verified by a competent officer other than the Manager and any of his subordinates. Its accuracy should also occasionally be tested at the annual inspection and at each time when charge is taken over, by measuring the quantity of grain between the topmost mark of the existing store of grain and the one or two marks next below it.

*Note.*—(1) As a rule, there should be two receptacles in every granary for each sort or kind of grain. As soon as one is filled, it should be made use of only for issues, while the other should be used solely for receipts. When the former is emptied, it should be set apart for receipts, issues being made from the other, and so on.

(2) Collectors should bear these instructions in mind when they submit proposals for the construction of new granaries or the repair of existing ones.

C.Pa. No. 75, 29th June 1904; No. 22, 2nd March 1910.

(3) Collectors may write off on their own authority dryage and wastage of paddy not exceeding 5 per cent. in all within a period of twelve months from the date of storage.

C.P. No. 22, 2nd March 1910.

**65. Accounts of grain transactions in what forms to be kept.**—Accounts for the transactions in grain should be maintained in Forms Nos. 46 to 55 which are self-explanatory.

C.P. No. 15, 13th February 1905.

*Note.*—Collectors should specially scrutinise applications for sanction to write off wastage after grain has once been dried and stored away in the granary.

#### VII.—Verification of figures entered in the budget and the administration report.

**66.** The other important administrative accounts to be submitted by Collectors are the statements connected with the budget and the annual administration report. Detailed instructions regarding their preparation are given elsewhere. It will suffice to state here that Collectors should see that the *actuals* of receipts and charges entered in the revised budget and in statement II of the administration report are carefully checked by comparison with those in Treasury Personal Deposit Account, the Accounts-current, and the Demand, Collection and Balance Statements, and that a sufficient explanation is furnished of all variations.

Paragraph 59 of B.P. No. 222 (L.R.), 23rd October 1900.

#### VIII.—Importance of distinguishing between the administrative and treasury functions of Collectors in respect of estate funds and accounts.

**67.** In dealing with the funds of an estate and accounting for them, the Collector should be careful to distinguish his administrative from his treasury functions. As the administrator of the estate, he is responsible to the Court of Wards for seeing that the Manager and his other subordinates collect the amounts due to the estate promptly, remit their collections regularly to the credit of the Personal Deposit Account of the estate in the Government Treasury, render correct accounts for all moneys coming into their hands, and submit correct bills supported by proper vouchers for all charges incurred or proposed to be paid. As administrator, he should also keep proper accounts of his own for each estate, independently of the treasury, and see that the procedure laid down for the scrutiny of bills and issue of cheques is scrupulously adhered to and that no charges are paid which have not been specifically sanctioned by the Court, or are not authorised by its rules. On the other hand, the Collector is also the head of the District Treasury, and as such responsible for seeing that the Treasury keeps a correct Personal Deposit Account showing the receipts, expenditure and the balance at the credit of the estate; that the Treasury Officer duly observes the instructions in Articles 355 to 359, 367 and 368 of the Civil Account Code regarding the maintenance of estate Personal Deposit Accounts and the manner in which payments should be made from them. These two sets of functions should be kept quite distinct and should be entrusted to entirely different subordinate establishments. The administrative duties will be performed in the estate branch, which should work as a rule under the supervision of the Huzur Sarishtadar. The treasury duties should be discharged by the ordinary treasury establishment, under the supervision of the Treasury Deputy Collector. Though the Collector, in his administrative capacity, may utilise his assistant, the Treasury Deputy Collector, to help in the supervision of any portion of the estate branch, the two establishments should work independently of each other. The object of this injunction is that the accounts kept in the administrative and those kept by the treasury branch may supply a real check on each other, to which end it is obvious that the person responsible for the maintenance of the one must have nothing whatever to do with the maintenance of the other.

*Note.*—The special attention of Collectors is drawn to the revised list of questions relating to estate accounts kept in the treasury, and to the procedure followed in dealing with the estate funds, laid down in Board's Proceedings, No. 95, Land Revenue, dated 18th May 1904, and embodied in Board's Standing Order No. 183.

Collectors should answer these questions in their half-yearly inspection of District Treasuries. They should take advantage of these inspections to satisfy themselves by a special scrutiny of the estate accounts kept both in the administrative and treasury branches that the rules laid down above are being followed in all essential particulars.

Paragraphs 55 and 56 of B.P. No. 222 (L.R.), 23rd October 1900; G.O. No. 633, Revenue, 26th July 1901; B.P., No. 95 (L.R.), 18th May 1904.

### CHAPTER VI.

#### MISCELLANEOUS RULES REGULATING EXPENDITURE FROM WARDS' FUNDS.

**68.** No expenditure to be incurred ordinarily without the Court's sanction and unless covered by provision in the budget.—Except when authorised by special rule, Collectors may not incur any charge without the general or special sanction of the Court, and unless it can be met from the provision available in

the original or revised budget, or from a supplemental provision made by transfer from other heads in the manner indicated in note 3 under paragraph 69 below.

*Note.*—(1) The Collector may, in his discretion, pay any charge otherwise in order though not claimed within six months of its falling due.

C.Ps. No. 984, 24th March 1893; No. 46, 6th March 1908.

(2) As a rule a single bill must not include charges debitable to different heads or sub-heads in the account-current. This rule will not, however, apply to cases where the several items of a bill do not require different action, such as entry in different registers.

C.P. No. 3, Press, 10th January 1913.

**69. Submission of an annual budget.**—For each estate under management, the Collector will submit an annual budget of receipts and charges in Form No. 56 with the prescribed enclosures, so as to reach the Court's office not later than the 10th May every year.

C.P. No. 20, 7th March 1905.

*Note.*—(1) The budget will relate to receipts and charges realised or incurred in cash only. Grain transactions should be taken into account only so far as they will result in cash receipts, i.e., the cash which it is expected to realise by sale of grain should alone be included in the budget, and no account should be taken of the quantity of grain which will be expended as such or will remain unsold—see enclosures C and D appended to the form of the annual budget.

Paragraph 2 (a) of C.P. No. 20, 7th March 1905.

(2) The budget will be framed so as to leave a "reserve" of 10 per cent. and a further "balance" of 5 per cent. of the estimated ordinary receipts of the year.

C.P., No. 8, 23rd April 1897.

(3) In regard to charges which Collectors are competent to sanction on their own authority or which have been specially sanctioned by the Court without a specific appropriation from the budget, Collectors may appropriate the necessary allotment, either from the reserve or by transfer from one budget head to another without limit. They may also transfer to any major head from the general balance, amounts not exceeding 5 per cent. of the allotment under that head. Transfers under this paragraph should be reported quarterly in Form No. 57, so as to reach the Court and the Examiner of Local Fund Accounts not later than the 15th of the month following each quarter. If a Collector is unable to provide any extra allotment required in this manner, he should apply to the Court for it as soon as the necessity for it arises, and as far as practicable before the close of the fasli.

C.Ps. No. 8, 23rd April 1897; No. 20, 7th March 1905; No. 32, 1st April 1905; No. 46, 6th March 1908.

(4) Where a charge requires the specific sanction of the Court, the mere inclusion of a provision, to meet it, in the budget as passed by the Court, is not to be regarded as an authority for incurring it.

C.P. No. 444, 14th December 1885.

(5) The budget due to the Court on the 10th May immediately preceding the restoration of an estate to its proprietor will deal with the whole of the following fasli so that it may be available for the guidance of the proprietor, to whom its details and the principles of its preparation will be explained thoroughly.

C.P. No. 84, 11th August 1903.

**70. Establishment charges.**—(i) The Collector may revise the scale of establishment sanctioned for an estate so long as no extra expenditure is thereby incurred, and may also entertain additional establishment subject to a maximum salary of Rs. 50 for each appointment; this power should not be exercised by Estate Collectors appointed under section 46; provided that—

(1) a memorandum of the changes is attached to the first account-current in which charges relating to the revised scale of establishment appear and (2) these changes are to be considered as temporary until confirmed by the Court of Wards in passing orders on the next budget submitted after the change.

C.P. No. 100, 22nd November 1902.

(ii) When establishment charges, travelling allowances or contingencies, other than those relating to *maramat* establishments, are incurred for a number of estates in common, as in the case of charges connected with the estate branch of the Collector's office, they will be paid from the funds of one of the estates in the first instance, and the proportionate share of the charges to be borne by the other estates, calculated with reference to the ordinary receipts of the several estates (both in the district and in the Court's office) during the previous fasli, will be adjusted to the credit of the first-named estate in the account of the last month of each quarter.

*Note.*—(1) When the receipts of the previous fasli are not ascertainable, as in the case of an estate newly taken over, the apportionment must be based on the best data available.

(2) In calculating the receipts of an estate for the purpose of this rule, the following extraordinary items will be excluded:—

1. IV (a)—Debts recovered—Principal.
2. VII—Sale-proceeds of property.
3. VIII—Amounts borrowed.
4. IX (A) (k)—*Nagadijasti*.
5. IX (B) (a)—Deposits.
6. IX (B) (b)—Refunds and recoveries.
7. IX (B) (c)—Formal adjustments from another estate not involving gain to the one or expenditure by the other.

(3) The pay, travelling allowance and contingencies relating to *maramat* establishments entertained for several estates in common will be paid from the funds of one of the estates in the first instance. A provisional distribution will be made of these charges at the end of each quarter, based on the budget allotment for works in each estate, and a final adjustment will be made on the actual expenditure on works after the close of the fasli.

C.Ps. No. 34, 5th April 1904; No. 29, 23rd March 1909; No. 100, 22nd November 1909; No. 53, 12th July 1910; No. 83, 25th October 1910; No. 344, Mis., 20th February 1912.

(iii) *Arrears of salaries or wages prior to Court's assumption of management.*—Collectors will obtain the Court's sanction before disbursing arrears of salaries or wages relating to the period prior to the Court's assumption of management.

**71. Contingencies.**—(i) *Furniture and Stationery.*—The purchase of country-made and European articles of furniture may be sanctioned by Collectors without limit of cost and by Divisional Officers in charge of estates, Estate Collectors appointed under section 46 of Madras Act I of 1902, and Managers of estates drawing a salary of not less than Rs. 250 per mensem, subject to a limit of Rs. 50 in each case, when there is an express allotment for the purpose in the budget as sanctioned by the Court. When there is no such provision in the budget, Collectors may make such purchases subject to a limit of Rs. 100 in each case. Collectors may sanction the purchase of stationery in quantities not exceeding the scale allowed by the Government Stationery rules. Stationery may be obtained locally or on indent from the Madras Stationery Office as the Collector prefers. Divisional officers in charge of estates may sanction the local purchase of stationery urgently required to supplement the annual indents up to an aggregate amount of Rs. 25 per annum.

C.P. No. 100, 22nd November 1909.

*Note.*—Indents for stationery articles on the Superintendent of Stationery, Madras, must be forwarded so as to reach him not later than the 1st April.

C.P. No. 82, 24th September 1902.

(ii) *Printing charges.*—All ordinary printing charges may be incurred on the Collector's own authority. The Court's sanction should be obtained before incurring any extraordinary printing charges (such as the printing of Land and Survey Registers and other special papers).

C.P. No. 1277, Mis., 15th May 1905.

*Note.*—(1) Every bill for printing charges should be supported by a certificate from the Press Branch of the Collector's office to the effect that the rates charged are reasonable.

See paragraph 33-A of the Audit Rules in the Accountant-General's office.

(2) Collectors should invariably obtain supplies of Forms Nos. 13 to 19, 21, 25, 28, 32 to 34, 36 to 45, 58 to 59, 60, 61, 65 to 73, 77, 78, 80 to 88 in Appendix K, by indent on the Superintendent, Government Press, Madras. Collectors will make their own arrangements for the supply of any of the other forms prescribed in Part III.

C.P. No. 77, 4th September 1905.

(iii) *Postage and telegraph charges.*—(a) Managers of estates, their subordinates, and guardians should not use service postage stamps or Government stationery. They should use stationery and ordinary stamps purchased from the funds of the estates concerned.

(b) Collectors, Divisional Officers and other Government officials entrusted with the supervision or any other duty connected with the management of estates should use service labels and Government stationery, the cost of which need not be recovered from the estates.

(c) Telegraph charges whether incurred by estate or Government officers should be debited to the estates concerned.

C.P. No. 24, 8th September 1896.

(d) The telegrams issued from the estate branch of the Collector's office should in the first instance be treated as having been sent on the public service, the cost being subsequently recovered from the estates concerned.

C.Ps. No. 31, 19th July 1911; No. 48, 4th September 1911.

*Note.*—(1) An Estate Collector appointed under section 46 (1) of the Act and a Tahsildar or other Government officer appointed *ex-officio* Manager or Guardian shall use stationery and ordinary (not 'service') postage stamps bought from estate funds.

C.Ps. No. 1415, Mis., 5th October 1899; No. 1156, Mis., 8th July 1907; No. 97, 13th July 1908.

(2) No vouchers will be required for postage stamps bought from postmasters, but heads of offices should see that all stamps bought are accounted for in Miscellaneous form No. 25.

C.Ps. No. 10, 2nd February 1910; No. 30, 9th April 1910.

(iv) *Public Works Workshops.*—The Government Public Works Workshops will undertake work on behalf of estates administered by the Court of Wards. The total cost of such work must be prepaid as required by the Public Works Code.

C.P. No. 4, 17th March 1894.

*Note.*—Articles sent to the Public Works Workshops for repair should be properly labelled. As far as possible articles to be repaired should be sent in batches from time to time and not one by one.

B.P. No. 2 (L. R.), 4th January 1905.

(v) *District Gazette.*—Collectors are authorised to subscribe for copies of the District Gazette for the use of those estate officials to whom it should, in their opinion, be supplied.

C.Ps. No. 187, 19th December 1907; No. 49, 10th March 1908.

(vi) *Miscellaneous charges under contingencies or any other head.*—

(1) Collectors and Estate Collectors are authorized to sanction expenditure on account of *unusual* charges, such as unexpected ceremonies, marriage presents, etc., up to a limit of Rs. 100 on each item. Collectors may also sanction expenditure on account of *ordinary* charges of a non-recurring nature up to a limit of Rs. 100 on each item. They may also incur excess expenditure not exceeding 10 per cent. of the amount in respect of *ordinary*

charges of a non-recurring nature sanctioned by the Court. Estate Collectors, Divisional Officers in charge of estates and Managers drawing not less than Rs. 250 per mensem may sanction *ordinary* charges of a non-recurring nature subject to a limit of Rs. 25 in each case, and other Managers up to a limit of Rs. 10 in each case. Collectors may purchase new horses and carriages to replace old ones written off or disposed of under competent authority up to the amount originally sanctioned for their purchase. Divisional Officers in charge of estates and Managers may incur charges for the maintenance of sanctioned horses and cattle according to a scale fixed by the Collector.

*Note.*—Collectors may also incur any expenditure connected with feeding and other ordinary charges in *chattrams*, hostels, hospitals, etc., the maintenance of which has been authorized by the Court, without limit, provided that they do not exceed the allotment made for such charges in the budget as sanctioned by the Court.

C.Ps. No. 71, 24th June 1904; No. 100, 22nd November 1909; No. 37, 23rd May 1910; No. 45, 13th June 1910; No. 41, 6th September 1912.

(2) A statement showing all items of expenditure incurred in each year under this paragraph will accompany the annual Administration Report.

C.Ps. No. 71, 24th June 1904; No. 53, 3rd August 1906.

(vii) In Malabar, the Collector may sanction the payment of *Kanam* amounts and of the value of improvements due to evicted tenants up to Rs. 250, and Divisional Officers in charge of estates, up to Rs. 100.

C.P. No. 100, 22nd November 1909.

**72. Travelling allowances.**—In the absence of special orders to the contrary, the travelling allowances of Court of Wards' employes will be regulated by the same rules as those of Government servants of similar standing.

C.Ps. No. 49, 8th May 1903; No. 173, 5th December 1907.

*Note.*—(1) Where a peon or other low-paid subordinate has to be constantly on tour, it would be well to increase his salary so as to cover travelling expenses and abolish his travelling allowance.

C.P. No. 2420, 18th July 1892.

(2) The Court has sanctioned the following rates of daily allowance for subordinate *maramat* officers:—

|               | Rs. | A.  | P.  |
|---------------|-----|-----|-----|
| Supervisors   | ... | ... | ... |
| Overseers     | ... | ... | ... |
| Sub-Overseers | ... | ... | ... |

An officer drawing less than Rs. 60 should not be styled an Overseer, nor one drawing less than Rs. 100, a Supervisor. The allowances of estate officers of the rank of Engineer, Assistant Engineer and Sub-Engineer will be regulated by special orders.

C.P. No. 58, 8th July 1905.

*Maramat* maistries and lascars may draw daily allowances at the rates of annas 3 and annas 2 respectively.

C.Ps. No. 83, 26th September 1905; No. 20, 28th February 1910.

(3) The concession allowed by the first clause of correction slip No. VII, dated 23rd December 1902, to the Madras Supplement to the Civil Service Regulations, will be extended to subordinates in the service of the Court of Wards corresponding in rank to non-gazetted ministerial officers in the Government service subject to the production of the prescribed certificates. Menial servants can claim actual expenses only when they travel by boat or public conveyance.

C.P. No. 14, 23rd January 1904.

(4) No conveyance or horse allowances should be paid to any estate officer without the sanction of the Court.

C.P. No. 49, 8th May 1903.

(5) When a Government officer travels on duty connected with a ward's estate, his travelling allowance should be drawn from Government, as the charge is presumably covered by the commission which the estate pays to Government under Act X of 1892 (India).

C.P. No. 111, Mis., 17th January 1907.

(8) Bills of travelling allowance of Court of Wards' officials attending Civil and Criminal Courts to give evidence on behalf of estates under the superintendence of the Court of Wards shall be supported by certificates from those Courts showing the days on which they attended and the amount of batta and travelling allowance paid to them on that account, in order to prevent the possibility of double payments. All Civil and Criminal Courts have been instructed by the High Court and the Government respectively to grant such certificates to Court of Wards' officials.

C.P. No. 27, 5th March 1907.

(7) Daily allowance may be granted to Revenue Inspectors with the Court's previous sanction.

C.P. No. 173, 16th November 1908.

**73. Expenditure on maramat works carried out by the estate staff.**—Before any expenditure may be incurred on account of any work, an estimate for it must be sanctioned by the proper authority. Payments on account of a work must not be made until contract certificates in Form No. 18 or Nominal Rolls in Form No. 19 have been received. These vouchers will be prepared from the measurement book of the officer in charge of the work (Form No. 58). The measurement book is a very important record and the instructions appended to the form must be followed carefully in maintaining it.

C.P. No. 21, 17th February 1904.

*Note.*—(1) Collectors, and Divisional Officers in charge of estates may sanction deviations which do not involve any additional expenditure from estimates approved by the Court, and supplemental estimates for amounts not exceeding 10 per cent. of the original sanctioned estimate.

C.P. No. 100, 22nd November 1909.

(2) Pending check-measurement by the authorised officer, a deduction of not less than 10 per cent. will be made from the amount claimed on contract certificates in making payment. Unmeasured work must on no account be paid for.

Paragraph XV of B.S.O., No. 87.

(3) Check-measurements should be made at frequent intervals, and not postponed till the entire work is complete.

C.P. No. 1214, Mis., 2nd May 1904.

(4) No payments may be made to a contractor on general account. Every payment must be on account of a specific work.

Paragraph XIV of B.S.O., No. 87.

(5) All payments made on account of work will be posted in a register of *maramat* works, which will be maintained in the Manager's and Collector's offices in Form No. 59. The expenditure should be watched by means of this register so that the sanctioned amount allotted for each work may not be exceeded.

C.P. No. 77, 4th September 1905.

(6) The completion reports of estate *maramat* works should be prepared in Form No. 60 for works costing more than Rs. 500 and in Form No. 61 for other works, and should be filed with the final vouchers.

C.P. No. 126, 21st December 1909.

(7) Petty supervision charges provided in sanctioned estimates must not be paid to contractors in any circumstances. Amounts provided for "Contingencies" must not be paid to them unless they furnish details of expenditure incurred by them, properly falling under this head and not otherwise provided for. Maistries or persons employed to supervise the execution of a work and whose wages are to be paid from the provision in the estimate for "Petty Supervision charges," will be paid directly by the estate officers and not through the contractor. The Court's sanction must be obtained for the entertainment of such temporary establishment, if its cost exceeds what the Collector can sanction under paragraph 70 above.

C.P. No. 1443, Mis., 24th May 1904.

**74. Provision of funds for maramat works entrusted to the Public Works Department for execution.**—When the Court has approved of the Collector's proposal to entrust a work to the Public Works Department and the Government, or the Chief, Superintending or Executive Engineer, as the case may be, has accepted the execution of the work (see Note 2 under paragraph 115 below), the Collector will place the amount of the sanctioned estimate *plus* the prescribed percentage of commission at the disposal of the Public Works Department either in a lump sum or in such instalments as may be fixed by the Executive or the Superintending Engineer and intimate the fact to the Executive Engineer.

C.P. No. 9, 24th November 1899; B.P. No. 34 (L.R.), 5th March 1903.

*Note.*—(1) The Executive Engineer will fix the instalments for works within his powers of sanction, and the Superintending Engineer for all other works—whether sanctioned by him or by Government. The instalments will be based on the amount likely to be spent on a work during each of the years it would be in progress, and the Collector will provide funds on requisition by the Executive Engineer, who will proceed with the work on payment of the instalment.

G.O. No. 84 W., 21st January 1908; C.P. No. 43, 26th February 1908.

(2) The commission payable to Government for executing an estate work is 23 per cent. on the amount of the estimate.

(3) Contributions to the Public Works Department should be paid separately for each work, and not in a lump sum on general account, or for a number of works together.

C.P. No. 44, 13th June 1902.

(4) No further payment need be made on account of cost of instruments or tools in addition to the commission of 23 per cent. paid to the Public Works Department for execution.

C.Ps. No. 1866, 4th June 1884; No. 76, 18th January 1886;  
No. 1632-R., 5th December 1902.

**75. Scrutiny of estimates of estate works by the Public Works Department.**—The following rules laid down in G.O. No. 1137 W., dated 29th April 1889, in regard to the scrutiny by the Public Works Department of Local Fund estimates are applicable to estimates for works carried out by the Court of Wards.

I. The percentage charged for the examination of estimates shall be 2½ per cent. It shall be struck as follows:—

(a) *Original estimates or those examined for the first time.*—On the amount of the estimates as submitted to the Superintending Engineer.

(b) *Revised estimates.*—There shall be no fresh charge when the alteration is due to change of quantities or rates and not of design. In other cases the full percentage shall be charged on the amount of the items altered, as appearing in the revised estimate submitted to the Superintending Engineer.

II. The charge shall be made and recovered on the completion of the examination, irrespective of subsequent disposal of the estimate.

III. A note showing particulars of the estimate examined and of the charge to be recovered shall be sent by the Superintending Engineer to the <sup>a</sup>Deputy Accountant-General<sup>a</sup> who will furnish a consolidated return quarterly to the Secretary to Government, Public Works Department, Buildings and Roads Branch, for transmission to the Court of Wards and recovery of the amount due.

<sup>a</sup> C.P. No. 18, 21st April 1911.

IV. No charge for scrutiny of estimates is to be made when the Court of Wards pays the ordinary percentage (*i.e.*, a commission of 23 per cent.) for works executed by the Public Works Department.

C.P. No. 21, 16th August 1895.

*Note.*—The cost of any scrutinising establishment (such as a special draftsman in the Executive Engineer's office) supplied by the estate may be deducted from the commission payable to the Public Works Department under the above rules.

Chief Engineer's letter No. 795 C., 4th February 1905, read in C.P. No. 478, Mis., 18th February 1905.

76. *Payment of Government and other Public dues.*—Peshkash and other revenue due to Government, cesses and taxes due to public bodies and rent due to a superior landlord should be paid punctually on the due dates as far as possible. All such charges should be included in the sanctioned printed scale supplied to the Collector (see note 2 to paragraph 15). Collectors may sanction payments on their own authority, (1) of Municipal, Union, Income and Punitive Police taxes and (2) of peshkash, assessment, cesses and other Government dues, due by any estate under the Court's superintendence, provided that, in addition to the receipt of the officer to whom payment is made, the bill relating to every payment falling under the former class is accompanied by a certificate from the Collector either accepting the tax or stating that all legal means have been or are being taken to get it reduced, and that relating to every payment of the latter class, by a certificate from a Revenue Officer not lower in rank than a Government Deputy Tahsildar that the amount is paid on account of peshkash, assessment, land-cess, etc., as the case may be, due by the estate. They may also sanction payments of rents due to superior landlords (such as poruppu, jodi, cesses, etc.) on their own authority, provided that the bill relating to every such payment is supported by a certificate from the Manager of the estate to the effect that the amount mentioned is due to the superior landlord named in the bill. Collectors are likewise competent to sanction the payment from estate funds of license fees and other dues, payable under the law to the Municipal, Local and other public bodies.

C.Ps. No. 62, 11th September 1906; No. 67, 9th October 1906; No. 20, 9th February 1907; No. 172, 28th November 1907; No. 32, 10th February 1908; No. 49, 10th March 1908.

*Note.*—(1) Under section 65 of the Act, an estate under the management of the Court of Wards cannot be brought to sale in satisfaction of arrears of Government revenue which have accrued during the period of the Court's management; though, when the property is sold for other cause, the arrears of revenue due on the estate shall be the first charge on the sale-proceeds. All arrears of revenue remaining due will be written off when the estate is made over to the proprietor. Collectors will therefore see that as far as possible all Government dues accruing during management are collected before the estate is handed over to the proprietor. Arrears outstanding against the estate when taken under management may be considered as a charge against it, when it is made over to the proprietor.

Letter of the Sadar Adalat to Government, 7th December 1831, in B.P. 30th April 1832; M. Vol. I, pp. 129–137, Proceedings of the Sadar Adalat to Government, 1st June 1838; M. Vol. I, pp. 135–6, foot-note; E.M.C. No. 931, 5th October 1850.

(2) As a rule, interest should not be charged on arrears of land revenue due from Court of Wards' estates. When it seems equitable to charge interest, the matter should be reported for the orders of the Board of Revenue through the Court of Wards: for instance, interest should be paid when the arrear has remained unadjusted owing to want of funds at the credit of the estate.

B.Ps. No. 271 (L.R.), 23rd June 1894; No. 4412, Mis., 16th December 1905.

(3) The levy of land-cess under Madras Act V of 1884 on tree-tax in zamindaris should be regulated by the following principles:—

(i) When the trees and the land on which they stand are held by one and the same tenant who pays rent for the land and trees separately, the total rent paid should, ordinarily, be taken as the rent-value on which the cess is to be charged. But if one and the same person

first becomes a tenant of the trees only and thereafter a tenant of the ground only under a distinct transaction, the rent payable under the latter transaction alone should be charged.

(ii) When the trees and the land are held by different persons, the rent payable by the tenant of the trees is not liable to be taxed.

(iii) When the trees stand on waste land and the holder of the trees has no interest in the land, the rent payable by him is not liable to taxation.

B.P. No. 300 (L.R.), 24th October 1906.

77. *Commission due to Government for management.*—Under Act X of 1892 (India), the Government are entitled to levy a commission for managing an estate through the Court. It will be levied at 2½ per cent. (the rate prescribed by the Madras Government) on the gross income. It is intended to cover the estates' share of the cost of all establishments not exclusively and directly engaged in the management of estates and of such establishments as form an integral portion of treasury or other Government establishments and render help in the management of estates.

C.Ps. No. 12, 10th May 1894; No. 2384, Mis., 22nd December 1902.

*Note.*—(1) An additional shroff was sanctioned for the Parlākimedi Sub-Treasury to cope with the additional work entailed on it by the receipt of the collections of the Parlākimedi estate, and the pay of the shroff was ordered to be recovered from the estate, as his work was to be solely work for the estate.

C.Ps. No. 205, Mis., 31st January 1907; No. 372, Mis., 27th February 1907.

(2) Gross income as defined in Act X of 1892 includes all receipts of every kind in produce or cash, except money borrowed, recoveries of principal and the proceeds of sale of immoveable property, or of moveable property, properly classed as capital, *e.g.*, jewels, Government promissory notes, etc. The term "Immoveable property" includes hereditary allowances, but does not include standing timber, growing crops or grass.

C.P. No. 12, 10th May 1894.

(3) The commission due to Government should be paid half-yearly in the months of January and July for the half-year preceding the month. A statement showing how the commission was calculated should be submitted as enclosure B to the account-current of the month in which the commission is paid.

C.P., No. 100, 22nd November 1909.

(4) The undermentioned items do not fall under the head of income and are not liable to commission:—

(a) Cash balance at the assumption of an estate, or at the beginning of a month.

(b) Formal adjustments between estates, not involving gain to the one or expenditure by the other; such as credits of unexpended balances of money advanced, refunds of overpayments (for instance, of peshkash).

No other item should be exempted from liability to pay commission except under the orders of the Court.

C.Ps. No. 12, 10th May 1894; No. 19, 15th September 1894; No. 58-A, Mis., 15th January 1895; No. 9, 15th March 1895.

(5) When water-rate, quit-rent and land-cess are made over to the proprietor for collection, any amount so collected and actually paid by him to Government is exempt from commission.

C.Ps. No. 19, 15th September 1894; No. 31, 3rd December 1895.

(6) The Court has held that the following items are liable to pay commission:—

(i) Recoveries of process fees, of court-fee stamps affixed to sale-applications and of commission paid to Government for sale of distrained property;

(ii) Recoveries of costs incurred in suits;

(iii) Batta received for witnesses and credited to the estate;

(iv) Emoluments collected by the estate for payment to village officers;

(v) Sale-proceeds of occupancy right in waste lands;

(vi) Peshkash and cesses recovered from mortgagees or subordinate holders;

(vii) Income derived by the Punnattūr and Kavalappāra estates from the surplus funds of the portions of those estates situated in Cochin State;

(viii) Current market value of the stock of grain handed over to a proprietor on the restoration of his estate; and

(ix) Bonus paid by a Life Insurance Company.\*

C.Ps., No. 19, 15th September 1894; No. 9, 15th March 1895; No. 781, Routine, 19th October 1899; No. 1733, Mis., 7th November 1900; No. 16, 20th March 1906; No. 1413, Mis., 6th June 1906.

\* No. 34, 13th August 1912; No. 42, 2nd October 1912.



**77-A. Wards' school-fees and cost of school-books.**—Collectors may sanction on their own authority all expenditure on account of school-fees and cost of school-books on behalf of wards, and of their brothers and other relatives entitled to be maintained and educated at the expense of the wards, provided that payments of school-fees are supported by receipts from Managers or Headmasters of the schools in which the wards, etc., are studying, and those on account of books by certificates from the Headmasters that the books were really required for the use of the wards, etc., and by the book-seller's receipts.

C.Ps. No. 188, 20th November 1907; No. 49, 10th March 1908.

**78. Wards' tour expenses.**—No ward shall be taken on a tour involving special expenditure, without the Court's sanction.

**79. Charges for medical attendance.**—The fee paid to a Commissioned Medical Officer for attendance on a ward of the Court must not exceed the charge for attendance on a member of the European community, i.e., Rs. 16 per visit.

C.Ps. No. 5, 9th March 1896; No. 3425, Mis., 15th December 1904.

*Note.*—(1) The fee payable to Civil Assistant Surgeons, Civil Apothecaries and Sub-Assistant Surgeons in the mufassal should be settled in each particular case.

G.O. No. 289, Public, 4th March 1912; C.P. No. 43, 2nd October 1912.

(2) The following fees will be paid for the half-yearly examination of wards prescribed in Court's Standing Order No. 125:—

|                                                                         | First<br>exami-<br>nation. | Subsequent<br>exami-<br>nation. |
|-------------------------------------------------------------------------|----------------------------|---------------------------------|
|                                                                         | RS.                        | RS.                             |
| Commissioned Indian Medical Service officers and Civil Surgeons .. .. . | 20                         | 15                              |
| Assistant Surgeons and Apothecaries .. .. .                             | 10                         | 6                               |
| Medical Assistants .. .. .                                              | 6                          | 4                               |

C.Ps. No. 27, 22nd March 1910; No. 30, 9th April 1910.

**80. Maintenance to other members of the family.**—(i) It is the duty of the Manager to report to the Collector the death of every person in receipt of a maintenance allowance or pension from the estate funds and to see that payments of the allowance are stopped from the date of the grantee's death. The Collector will intimate the death to the Court.

*Note.*—In order to ensure that pensions paid out of estate funds are not drawn after the death of the pensioners, Collectors should take precautions similar to those laid down in Board's Standing Order No. 88, i.e., insist on the pensioners attending personally to receive their allowances, or producing receipts attested by respectable persons, with life certificates signed by Government servants or pensioners or other trustworthy persons. Collectors should also arrange to have estate pensioners mustered by the estate Manager or by a Government officer not lower in rank than Deputy Tahsildar once in every six months. This rule does not apply to ward's relatives in receipt of maintenance allowances, but applies to all other persons drawing maintenance or other fixed allowances. If a ward's relative who is in receipt of a maintenance allowance lives outside the estate, he should be required to submit the prescribed life certificate with his requisition for payment.

C.Ps. No. 21, 12th February 1907; No. 59, 6th May 1907; No. 49, 10th March 1908; No. 13, 21st April 1911.

(ii) Allowances paid from estate funds to members of wards' families or others who are not co-sharers in the estate, are liable to income-tax as annuities under part I of Act II of 1886. Collectors should see that the

proper amount of tax is recovered and credited to Government when the allowances are disbursed and that the fact is noted on the bills.

C.P. No. 824, 15th March 1893.

*Note.*—(1) When the recipients are likely, owing to ignorance, to misunderstand the nature of this reduction of their allowances, the income-tax may be paid from the estate funds with the Court's sanction.

C.Ps. No. 920, Mis., 11th June 1894; No. 1148, Mis., 31st July 1900.

(2) Pensions paid out of estate funds should be drawn on form No. 15-B and not on contingent bill forms. Other similar fixed payments (such as maintenance allowances) should also be drawn on form No. 15-B with suitable modifications in manuscript.

C.Ps. No. 136, 7th September 1907; No. 49, 10th March 1908.

**81. Payment of debts due by the estate.**—(i) *Classification of debts.*—The list of debts to be submitted under paragraph 14 above should be divided into two classes as shown below—

*Class (a)* Items in regard to which the ward's liability is clear.

*Class (b)* Items in regard to which further enquiry is necessary.

(ii) *Debts under class (a).*—For the payment of debts appearing in class (a), the Court's orders on the list will suffice, and the payment of interest and principal may be made as funds accrue, without further reference to the Court. Debts bearing the highest rates of interest should be discharged first, except in special cases (which should be reported to the Court for orders) or when such an arrangement is rendered impracticable by the fact that any debt is not yet payable and the creditor will not accept earlier payment.

(iii) *Debts under class (b).*—In regard to items falling under class (b), a final report dealing with all the items outstanding on the date of the submission of the original list will be made as soon as the inquiry is completed.

(iv) *Debts originally appearing under class (b), but subsequently ascertained to be legally due.*—Sanction to the payment of debts originally appearing in class (b), but afterwards ascertained to be legally due, may be applied for when submitting the annual budgets, which must contain full information in regard to all debts, principal and interest being separately shown, which the Collector proposes to pay off during the year to which the budgets relate.

(v) *Loans raised during Court's management.*—The instructions in clause (ii) above apply to the repayment of loans raised during the Court's management.

C.P. No. 8, 23rd April 1897.

*Note.*—(1) In the case of heavily encumbered estates, the Collector will explain in detail in his scheme for liquidating the debts, the order in which he proposes to pay them and obtain the Court's specific orders on the subject.

(2) No debt which has been barred by limitation may be paid without the Court's express sanction.

C.P. No. 738, Mis., 4th April 1902.

(3) "Net rents and profits" of which the payment to incumbrancers dispossessed under section 43 of the Act has been sanctioned by the Court will be debited to charge head 7 (b)—Interest, but when the amount so payable exceeds the interest due, the excess should be debited to 7 (a)—Principal.

(4) When a Collector pays a cash debt due to a creditor in kind with the consent of the latter, the transaction will be treated as (1) a repayment of the debt in cash and (2) a sale of grain to the creditor for that amount; that is, it will be shown in the cash account-current as a debit against "7. Repayment of debts" and credit against "VI. Sale-proceeds of grain," and the quantity of grain issued to the creditor will be accounted for as grain sold in column 6 of the monthly statement of receipts and issues of grain.

C.P., No. 812, Mis., 27th March 1905.



**82. Law Charges—(i) Miscellaneous costs in suits.**—Collectors are authorised to incur all ordinary charges incidental to the conduct of suits instituted or defended by them, at their own instance, or in anticipation of sanction, or with the approval of the Court of Wards. The sanction of the Court must be obtained when any extraordinary charges have to be incurred.

C.Ps. No. 808, 31st March 1891; No. 17, 29th October 1897.

*Note.*—(1) Payment of fees to pleaders for execution proceedings and other Miscellaneous petitions may be sanctioned by Collectors as ordinary charges incidental to the conduct of suits.

C.Ps. Mis., No. 1891, 13th November 1912; No. 3, Press, 10th January 1913.

(2) A memorandum showing the charges incurred by Collectors under this authority under the several heads, such as stamp duty, process-fees, and amounts due to pleaders for their fees and also for cost of stationery, postage, printing and telegraph messages, should be attached to the bills which are audited locally.

C.Ps. No. 8, 23rd April 1897; No. 49, 10th March 1908; No. 13, 21st April 1911.

(3) When village officers or private persons are (1) produced by Collectors or Managers before Civil or Criminal Courts, or (2) are summoned by these courts, to give evidence on behalf of wards' estates, they may be paid their actual travelling expenses, provided that, in the second case, the expenses not covered by the batta, if any, allowed to the witnesses by the courts shall alone be payable. The amount must be drawn on contingent bills and debited to the charge head 9 (A) (a) (ii) in the account-current. Collectors may sanction these charges up to a limit of Rs. 50 in the case of each witness; but they should attach a certificate to every such bill to the effect that the witnesses have not drawn any portion of the amount claimed from the Courts before which they appeared.

C.Ps. No. 17, 21st January 1908; No. 49, 10th March 1908; No. 6, Mis., 2nd January 1913.

(4) The provisions of High Court Circular Dis. No. 1120, dated 23rd July 1899, as amended by High Court Circulars Dis. No. 767, dated 18th September 1901, and Dis. No. 418, dated 2nd May 1902, directing Civil Courts to vouch for and certify entries such as Court and process-fees, witnesses' batta and the like, in detailed bills of contingent law charges submitted to them by pleaders or other persons acting on behalf of Government or the Collector in suits in which the Government is a party, so far as the entries relate to payments made into Courts in connection with suits, appeals or proceedings pending before them, have been extended to detailed bills of contingent charges submitted to Courts by the Court of Wards. Collectors should instruct estate pleaders to obtain the Court's certificates in form No. 62 printed in Appendix K, and to submit them with the detailed statements of expenditure furnished by them.

C.P. No. 65, 2nd May 1908.

(ii) *Pleaders' fees in Civil cases.*—As a rule the regulation-fees should not be exceeded in ordinary cases, and when only one of a batch of similar cases has actually to be argued, the Collector should try to arrange for the payment of a consolidated sum. When the regulation-fee is less than Rs. 50 and appears to be insufficient, Collectors have authority to grant a higher fee not exceeding Rs. 50 in each case, at their discretion.

(iii) *Pleaders' fees in Small Cause and Summary suits.*—In Small Cause cases the ordinary pleader's fee should be Rs. 5 and the minimum Re. 1. Half fee should be allowed in cases decided *ex parte*, withdrawn or compromised at the outset; while in Summary suits the minimum fee has been fixed at Rs. 2.

In special cases, however, Collectors are authorised to grant a higher fee, not exceeding Rs. 50 in each case, as provided for in clause (ii) *supra*.

C.Ps. No. 1018, 25th April 1890; No. 4078, 23rd November 1892; No. 15, 6th September 1897; No. 2953, Mis., 21st October 1905; No. 100, 22nd November 1909; No. 14, Press, 16th June 1913.

*Note.*—(1) The fees to be paid should be settled beforehand in all cases.

C.Ps. No. 1018, 25th April 1890; No. 15, 6th September 1897.

(2) Advances required by counsel in connection with suits or other proceedings in Courts in the Presidency Town are paid by the Court of Wards direct. District Officers need not make any remittances on this account.

C.P. No. 778, Mis., 6th April 1903.

(iv) *Remuneration for scriptory work.*—No special remuneration should ordinarily be made for scriptory work in connection with suits, but when necessary, Collectors may grant remuneration on the scale noted in the margin on this account; and in the case of estates which are much involved in litigation, the Collector may in his discretion arrange to pay a fixed sum monthly.

| For each--                                    | Rs. | A. | P. |
|-----------------------------------------------|-----|----|----|
| (1) Original suit ...                         | 1   | 0  | 0  |
| (2) Small Cause suit ...                      | 0   | 8  | 0  |
| (3) Execution petition ...                    | 0   | 4  | 0  |
| (4) Appeal suit ...                           | 0   | 8  | 0  |
| (5) Original or miscellaneous application ... | 0   | 4  | 0  |
| (6) Summary suit ...                          | 0   | 8  | 0  |

C.Ps. No. 8, 23rd April 1897; No. 9, 13th May 1912.

(v) *Fees in criminal cases.*—Collectors are authorised to sanction fees to pleaders appearing in criminal cases in which the Court's wards have an interest, without reference to the Court of Wards. The fees should not exceed Rs. 25 for each appearance.

C.Ps. No. 8, 23rd April 1897; No. 57, 5th November 1912.

(vi) *Engagement of a junior in mufassal cases.*—When necessary the sanction of the Court should be obtained to the employment of a local "Junior" to a Barrister or Madras Vakil engaged for a case in the mufassal and to the fee to be paid to him.

C.P. No. 51, 10th June 1901.

(vii) *Consultation fees.*—In districts where litigation connected with estates is considerable, Collectors should arrange, if possible, to obtain the advice of the pleader who is regularly retained in estate cases, without payment, in matters not connected with any suit actually pending nor directly leading to the institution of proceedings. Otherwise, Collectors must arrange special terms for consultation fees, and may themselves sanction such fees subject to a maximum of Rs. 25 in each case.

C.P. No. 56, 3rd October 1901.

(viii) *Travelling allowance to pleaders.*—Travelling allowance at a rate not exceeding that allowed to pleaders appearing in Government cases may be granted by Collectors to pleaders engaged on behalf of estates in civil and criminal cases as well as in summary suits and applications under the Estates Land Act.

C.P. No. 57, 5th November 1912.

**83. Expenditure on account of temples.**—In submitting proposals for expenditure connected with temples, Collectors should furnish the following particulars:—

(a) A detailed list of establishment with the pay sanctioned for each servant;

(b) A statement of the monthly lump allowance required for daily worship (including festivals occurring every month);

(c) A list of special festivals occurring at longer intervals than a month, with the allowance sanctioned for each such festival; and

(d) A statement of the lump annual allotment required on account of miscellaneous items such as purchase of cloths for idols, petty repairs to vessels, vehicles, etc., and whitewashing of temples.

Separate particulars should be furnished for cash and grain expenditure respectively to be incurred under these heads, in Forms Nos. 63 and 64. Collectors should state whether the cash figures reported under items (b) and

(c) are fixed allowances or represent the average anticipated expenditure. In the latter case, the amount sanctioned for each item may be exceeded by Collectors up to a limit of 10 per cent., provided the bill is supported by a certificate that the excess in expenditure is entirely due to a rise in prices, and not to the inclusion of unusual items. Excess expenditure beyond this requires the special sanction of the Court. In the case of unimportant temples on account of which the estate contributes a lump sum in cash or grain annually to cover all expenditure, ordinary and special, it is unnecessary to furnish these detailed particulars, and the Collector need only specify under item (a) the fixed sum of money or quantity of grain to be paid. The amount proposed under item (d) should be the average annual expenditure of the past three years excluding extraordinary items. Collectors and Estate Collectors appointed under section 46 of Madras Act I of 1902, are competent to sanction miscellaneous unforeseen temple charges within the limit of the special allotment provided for the purpose in the budget, subject to a money limit of Rs. 50 in the case of Collectors and Rs. 25 in the case of Estate Collectors in respect of each item.

C.Ps. No. 27, 22nd March 1905; No. 100, 22nd November 1909; No. 8, Press, 29th January 1913.

**84. Payments to village officers.**—In estates in which the *meras* or allowances payable to village officers are limited to the amounts realised from tenants, the *mera* bill should contain a certificate that the amount mentioned in the bill has been actually realised from the tenants and has not been paid already to the village officers, and that the demand was fixed in accordance with the scale sanctioned by the Court. A demand, collection and balance statement showing the amount of *meras* due by tenants, the amount collected from them and the outstanding balance should be attached to the *mera* bill.

C.P. No. 408, Mis., 13th February 1905.

**85. Refunds.**—Collectors and Divisional Officers in charge of wards' estates may refund excess collections on their own authority, except when the validity of the claim is doubtful. Estate Collectors appointed under section 46 of Madras Act I of 1902, and Managers drawing not less than Rs. 250, may refund excess collections not exceeding Rs. 25, in each case, where such refunds necessarily follow from the remission of charges by competent authority.

C.P. No. 100, 22nd November 1909.

*Note.*—Refund bills should be in Form No. 65. Every refund should be noted in the Manager's receipts chitta and in the village collection ledger in order to prevent double refunds.

C.P. No. 95, 21st October 1905.

**85-A. Court-fee stamps.**—Collectors are authorised to purchase on their own authority, and to any extent, court-fee stamps required for applications for the sale of defaulters' moveable and immoveable property, for arrears of rent under Madras Act I of 1908, or in connection with any other proceedings under that Act. When court-fee stamps are bought and kept in stock, Collectors should insist on a correct account of them being maintained in Miscellaneous Form No. 26.

C.Ps. No. 29, 6th February 1908; No. 49, 10th March 1908; No. 48, 4th September 1911.

**86. Subscriptions and donations.**—No subscription or donation should be paid without the Court's previous sanction. Such payments may be recommended for deserving objects on a scale befitting the position of the

ward's family and justified by the financial position of the estate. The wishes of the ward and his family should be consulted in recommending such payments.

*Note.*—Subscriptions and donations have been sanctioned in the past for famine relief, receptions of eminent personages visiting the Presidency or the ward's district, maintenance of schools and hospitals, erection of school buildings and the like.

C.Ps. No. 5, 13th March 1897; No. 1805, Mis., 17th October 1900; No. 1605, Mis., 20th June 1905; No. 2397, Mis., 1st September 1905.

**87. Survey expenses.**—When Government have sanctioned the survey of an estate by the Survey Department, the cost of surveying will be met from Provincial funds in the first instance and then recovered on monthly bills from the estate concerned as contemplated by section 19 of Madras Act IV of 1897. Collectors may pay such bills up to the total outlay sanctioned by the Court.

B.P. No. 26 (L.R.), 28th January 1898; C.Ps. No. 9, 31st October 1898; No. 11, 16th December 1898.

**88. Advances to tenants.**—Collectors may sanction such advances up to a limit of Rs. 500 in each case.

C.Ps. No. 95, 20th September 1904; No. 32, 1st April 1905.

**89. Permanent advances.**—In order to enable a disbursing officer to meet urgent charges and to avoid the submission of a bill for every separate item of contingent expenditure, a permanent advance may be granted with the sanction of the Court for such amount as may be necessary. In order that the amount advanced may be kept as low as possible, arrangements should be made to recoup it at frequent intervals.

C.P. No. 57, 4th October 1901.

*Note.*—Collectors should file in their own offices acknowledgments of permanent advances in Form No. 66 received from the Managers and other officers. They should furnish the Examiner of Local Fund Accounts by the 15th July every year with consolidated acknowledgments under their own signature for the whole amount of the permanent advances due to each of the estates under their charge. The Manager will include in his acknowledgments the advances allowed to his subordinates. He should, in turn, obtain similar acknowledgments from the latter and record them in his own office. Such acknowledgments will also be submitted whenever one officer holding such an advance is relieved by another.

C.Ps. No. 56, 24th October 1911; No. 6, 29th January 1913.

**90. Maramat Imprests.**—The procedure laid down in the second sentence of clause XXVI and in clauses XXVII and XXVIII of Board's Standing Order No. 87 will be followed in giving imprests for the execution of *maramat* works in estates. The imprests required for each fasli will be proposed by the Collector in submitting, and fixed by the Court in sanctioning, the budget for that fasli. The sanctioned imprest may be drawn from the treasury during the course of the fasli in full or by instalments as the Collector may decide. When the necessity for the advance ceases, for instance, on account of the discontinuance of work during the monsoon or when all the works provided for in the Budget are completed, the advance must at once be refunded into the treasury. For special reasons, Collectors may grant imprests not exceeding Rs. 500 in amount though not included in the budget.

C.Ps. No. 72, 27th August 1902; No. 100, 22nd November 1909.

**91. Remittances to the Accountant-General for investment in Government securities.**—When the Court sanctions the investment in Government securities of the surplus funds of an estate in the Collector's hands, he will remit the amount to the Accountant-General by means of a Remittance Transfer Receipt, and not in currency notes or any other shape. In special cases

where such a course is feasible and materially cheaper, the Collector may arrange to place the money at the disposal of the Accountant-General at the Bank of Madras, otherwise than through the medium of the Government Treasury, *e.g.*, by remitting the money to the Bank in currency notes by insured post or under a special escort.

C.P. No. 8, 4th April 1894.

*Note.*—When the amount to be invested is less than Rs. 500, the Collector will remit an extra 5 per cent. to cover the cost of investment and the interest due to the previous holder. If any surplus remains out of the amount received from the Collector, it will be refunded by the Accountant-General to the Court's office where it will be credited to the account of the estate concerned.

C.P. No. 3053, Mis., 2nd November 1905.

**92. Remittances to the Court's office.**—As a rule, the Court will fix in the budget of each estate the amount required for expenditure in Madras during the ensuing fasli on account of charges such as the cost of the establishments in the Court's and Accountant-General's offices, expenditure connected with legal proceedings in the Madras Courts and the cost of the minor's education at Madras. Collectors will remit the amount so fixed in two equal instalments in the following months of July and January. These and any other special remittances called for by the Court should be remitted direct to the Bank of Madras in currency notes by insured post or in such other manner as the Collector may deem fit, accompanied by challans in duplicate in Form No. 67.

C.Ps. No. 4262, 6th December 1892; No. 673, Mis., 5th July 1898; No. 58, 9th June 1904; No. 36, 12th May 1905.

*Note.*—(1) Every remittance to the Accountant-General or the Bank of Madras must be intimated promptly to the Court.

C.P. No. 58, 9th June 1904.

(2) Collectors may incur, on their own authority, all charges incidental to any remittance ordered by the Court.

C.P. No. 1062, Mis., 16th April 1904.

**93. Payments in grain.**—As a rule, salaries and allowances should be paid in cash. Payments in grain should, as far as possible, be replaced by cash allowances when such a course is unobjectionable on general grounds and if (a) the recipients are willing or can be compelled to take payment in cash; (b) the estate will not lose materially by the substitution; and (c) the introduction of payment in cash is not likely to affect the efficiency of the services in the temple, chattram or other institution concerned.

C.P. No. 15, 13th February 1905.

## CHAPTER VII.

### REVENUE ADMINISTRATION OF WARDS' ESTATES.

**94. Survey.**—It is very desirable that a survey of every estate should be made by the professional department field by field as soon as the financial condition of the estate permits it. This is one of the subjects which must engage the Collector's attention in the early days of management. If he considers that an estate should be surveyed, he should ascertain from the Survey Department the approximate cost of the survey and how soon that department can undertake it. The Collector will embody this information in his report to the Court. If the Court accepts his recommendation, he

will obtain from the Manager and submit to the Court a formal application to Government as required by section 17 of Madras Act IV of 1897.

C.P. No. 7, 22nd April 1897; G.O. No. 517, Revenue, 4th August 1899.

*Note.*—(1) If the areas recorded in the estate accounts are believed to be materially less than the actual extents in a large proportion of cases, but the estate is not likely to be in a position to afford a regular survey in the near future, the Collector will submit proposals for a special azmoish of fields in those villages in which the deficiency in area is believed to be considerable.

C.P. No. 619, Mis., 6th March 1905.

(2) When the survey of an estate has been undertaken by Government, the Collector will obtain and submit an application from the Manager under section 20 of Madras Act IV of 1897 for sanction to recover from the tenants the whole or a portion of the cost of the operations mentioned in clauses (a), (b) and (c) of section 6 (3). The rules determining the apportionment of the cost between the tenants and the proprietor may be summarised thus:—

If the tenants have an unquestioned occupancy right, they will bear the entire cost, or such portion as may seem to Government equitable according as they pay a fair rent or a rack rent.

If they have no occupancy right, the proprietor shall bear the entire cost.

If their right is doubtful, the proprietor's application under section 20 (1) of Madras Act IV of 1897 will not be entertained, unless it is accompanied by an admission on his part that occupancy rights vest in the tenants.

G.O. No. 633, 21st September 1899.

**95. Maintenance of demarcation stones and survey records.**—When the survey of an estate has been undertaken under the provisions of the Madras Survey and Boundaries Act, the duty of maintaining, renewing and repairing boundary marks is imposed upon the tenants; but, as this duty will not be discharged except under compulsion, the Collector will submit in due course proposals for the future maintenance of the survey records and demarcation marks with special reference to (1) the training of the karnams and of the officers who are in future to supervise their survey work, (2) the supply of survey instruments, (3) the question whether the maintenance can be supervised by an officer on the ordinary staff of the estate or whether a Special Survey Inspector will be needed, and (4) the supervision of such official's work.

C.Ps. No. 79, 7th July 1904; No. 7, 30th January 1906.

*Note.*—(1) The rules printed as Appendices I and II to Chapter II of the Board's Standing Orders and those contained in Board's Standing Order Nos. 34 A and 34 B will be adopted *mutatis mutandis* in wards' estates.

C.Ps. No. 79, 7th July 1904; No. 102, 8th December 1905.

(2) Of the two copies of the field measurement book of each village prepared by the Survey Department, one will be kept in the village for use by all inspecting officers from the karnam upwards, and the other, in the Collector's office, to check unauthorized alterations in the karnam's copy and to enable the latter to be replaced, if lost, destroyed or damaged.

C.P. No. 109, 8th December 1905.

(3) Collectors will draw up a set of instructions for the guidance of the Estate Land Records Staff on the lines of those laid down in B.P. No. 277, Settlement, 19th July 1906, for the guidance of Land Records Tahsildars and Inspectors in Government taluks.

C.Ps. No. 111, Mis., 12th January 1905; No. 49, 10th March 1908.

(4) The arrangements for the maintenance of survey records and marks in each estate must be self-sufficing, and entirely independent of the Government Land Records Staff, and should be such as can be continued by the proprietor when he assumes charge of the estate. As a rule the Estate Land Records Staff will be supervised by the Manager who will be required to undergo such training as may be necessary for this purpose.

C.Ps. No. 111, Mis., 12th January 1905; No. 669, Mis., 14th March 1905.

(5) Collectors will pay special attention to the maintenance of survey records and demarcation marks and report fully on their condition in the annual administration reports, specifying the measures taken to maintain them, appending a statement (to be called statement VI) in form No. 88. Collectors should see that these important matters are not neglected by estate officials.

C.Ps. No. 7, 30th January 1906; No. 34, 28th March 1907; No. 49, 10th March 1908.

**96. Settlement.**—If the Collector finds that the rents obtaining in any estate press too heavily on the tenants, and considers that relief is imperatively called for, he will submit proposals for an equitable revision or settlement of the rents on definite principles. The mere fact that the rents in an estate are higher than the assessments in adjacent Government tracts will not afford a sufficient reason for undertaking a general settlement, unless it can be shown that the rents are higher than a prudent landlord should exact. The existence of large areas of unoccupied waste land, pronounced impoverishment of the tenants, long-standing complaints that the rents are excessive, frequent relinquishments on that ground, unusual difficulty in collection and the customary grant of special or cowle remissions to lighten the tenants' burden, afford an indication that such a general revision or settlement is required.

C.P. No. 1550, 4th July 1889; Paragraph 3 of C.P. No. 1716, Mis., 30th October 1901; G.O. No. 296, Rev., 26th March 1902, read in C.P. No. 37, 17th April 1902.

*Note.*—(1) The conditions relating to enhancement of rent are laid down in sections 26 and 29 to 37 of Madras Act I of 1908.

The Madras Estates Land Act I of 1908; C.P. No. 48, 4th September 1911.

(2) Where rents are paid wholly or in part on the "sharing system," Collectors should consider the feasibility of substituting money rents or fixed payments in grain at least during the Court's management, without sacrificing income thereby.

C.P. No. 2540, Mis., 16th September 1904.

(3) Where the "sharing system" is in vogue, the Collector should issue clear and effective instructions to the Manager and his subordinates to ensure that the harvests are supervised properly and that the estate gets its due share of the produce. In this connection the *obbadi* (harvest) rules in force in the Sivaganga estate, printed as Appendix O, may be usefully referred to.

(4) The Estates Land Act I of 1908 does not prohibit the collection of rent under the "*Arakattu*" system as in the Uttumalai estate, i.e., by appraisal of the land-lord's share of the crop, provided the tenant agrees to it. A stipulation that the tenant shall not reap the crop before payment of the rent will not, however, be valid as being opposed to the provisions of sub-section 3 of section 73 and clause (2) of section 51. A *muchalka* should be taken from the ryot embodying the terms about payment of rent by appraisal.

C.Ps. No. 142, 16th September 1908; No. 48, 4th September 1911.

**97. The practice of farming out the rents to middlemen to be discontinued.**—Any system of farming out the collection of rents will be discontinued, and direct engagements entered into with the tenants as early as practicable. When this cannot be done, the circumstances will be reported fully to the Court. In such cases, the form of lease printed as appendix D will be adopted with such modifications as may be necessary.

C.Ps. No. 2587, 2nd November 1881; No. 1550, 4th July 1889.

**98. Annual Jamabandi.**—An annual jamabandi will be held in each non-ryotwari estate by the Collector or other officer deputed by him, as nearly as possible in accordance with the rules in force regarding the jamabandi of Government taluks (see Board's Standing Order No. 12). The demand and collection accounts of the Manager's office and those kept by the village officers will be examined thoroughly. In ryotwari estates no jamabandi need be held, but the Manager's demand and collection accounts will be scrutinised annually by the Collector or Divisional Officer. The jamabandi officer will see that puttahs and muchalkas are exchanged by the Manager and tenants before the fasli expires.

**99. Remissions of rent.**—No remissions other than those sanctioned by local custom will be granted without the Court's sanction. In time of scarcity the Collector will submit a full report to the Court dealing with the necessity for remission.

C.P. No. 724, 22nd March 1890.

*Note.*—Divisional Officers in charge of wards' estates, and officers deputed by the Collector to conduct estate jamabandi, may grant customary remissions.

C.P. No. 100, 22nd November 1909.

**100. Cesses realisable by the estate from tenants.**—Jamabandi officers will see that cesses payable by tenants to the estate are fully brought to account. It should be borne in mind that an ordinary tenant is liable to pay half the cess calculated on the rent value of his land, while the holder of a whole or minor inam granted subsequent to the permanent settlement is liable to pay (1) full cess on the rent value of his land *minus* the jodi or kattubadi thereon, and (2) half cess on the jodi or kattubadi.

Section 73 of Madras Act V of 1884 as amended by Act VI of 1900; Section 25 of Act II of 1894; C.P. No. 49, 10th July 1902.

**101. Leases.**—Managers may sanction leases for periods not exceeding one year and reserving an annual rent not exceeding Rs. 50, and Collectors for periods not exceeding five years and reserving an annual rental not exceeding Rs. 1,000, provided in each case that they are in accordance with local custom. (1) Leases of forest lands as distinguished from forest produce, (2) leases of scattered trees and topes on special terms, and (3) other leases which Collectors are not competent to grant, require the Court's sanction.

*Note.*—(1) The above order does not apply to encumbered estates brought under the operation of sections 45 and 46 of Madras Act I of 1902, which will be governed by special rules issued from time to time by the Court of Wards.

C.P. No. 95, 20th September 1904.

(2) The Collector of Malabar may grant *Kanom* demises (which generally run for twelve years) if the annual rental does not exceed Rs. 1,000.

C.P. No. 70, 16th August 1905.

(3) As it is doubtful whether perpetual leases are permissible under section 35 of the Act, leases will always be granted for specified terms. The provisions of section 4 of Madras Act II of 1904 and of sections 26 and 33 of Madras Act I of 1908 should be borne in mind.

C.Ps. No. 3017, Mis., 19th December 1903; No. 48, 4th September 1911.

(4) There is no legal objection to the Court granting a lease which will extend beyond the ward's minority.

C.P. No. 489, Mis., 22nd February 1904.

(5) All mining leases or licenses for exploring or prospecting for minerals require the special sanction of the Court, and recommendations for the grant of such leases will as far as possible be in conformity with the rules of the Government of India, contained in paragraphs 7 to 32 of Board's Standing Order No. 25. In no case will the concessions which those rules permit be exceeded.

See note under paragraph 5-A of B.S.O. No. 25, and C.P. No. 3, 19th January 1895.

**102. Disposal of unoccupied and bought-in lands.**—In disposing of "old waste" and "ryoti" lands, Collectors should pay particular attention to the provisions of sections 6 (3), 25 and 46 of Madras Act I of 1908. They should endeavour to dispose of the occupancy right in such a manner as to secure to the estate the largest benefit admissible under the law. Unauthorised occupation should be dealt with under section 45 and, if necessary, a suit should be filed for ejectment, as provided in section 163 and in the explanation under section 6 (2) of Act I of 1908. The Collector may order the occupancy right in lands bought in at sales for arrears of rent to be sold by auction or otherwise subject to the payment of full assessment. If any

person is admitted to the possession of such land within ten years from sale for arrears of rent, he acquires a permanent occupancy right in it under section 6 (2).

*Note.*—(1) The occupancy right in a home-farm or *pannai* land will not be assigned or sold without the Court's sanction, nor will any land be assigned or sold at a favourable rent or free of rent without such sanction.

(2) *Cowles.*—Except in estates brought under the operation of sections 45 and 48 of Madras Act I of 1902, a Collector may sanction cowles for periods not exceeding five years at a time, provided that the full assessment becomes payable at the end of the cowle period.

(3) In a few estates, though the occupancy right is admitted, it is customary to charge no rent on portions of their holdings left uncultivated, even when the failure to cultivate is due to the tenant's own neglect. This practice will be discontinued as early as possible. Tenants will, however, be given sufficient notice to enable them to relinquish what they cannot cultivate, and Collectors may recommend that the full rental should be reached by annual increments when this is desirable.

C.P. No. 32, 22nd April 1910.

**103. (i) Assignment of communal porambokes.**—Under section 20 of Madras Act I of 1908, threshing floors, cattle stands, village-sites, and other lands which are set apart for the common use of the villagers in an estate shall not be assigned or used for any other purpose without the written order of the District Collector (as distinguished from the Agent to the Court of Wards) subject to such rules as the Local Government may make in this behalf. Under this section, any land set apart by the landholder subsequent to the permanent settlement will revert to him when, in the opinion of the Collector, it is no longer required for any communal purpose. Managers of estates should therefore report such cases for the orders of the Collector (as distinguished from the Agent to the Court of Wards). This provision of law does not apply to tank-beds, and the rights of estates over them are not affected by it. It is the duty of the estate officers to see that communal lands are not occupied except in accordance with the rules. If they are so occupied, prompt steps should be taken under sections 21 and 22 of Madras Act I of 1908 to evict the occupants.

C.P. No. 32, 22nd April 1910.

**(ii) Assignment of house-sites.**—When Collectors find it necessary to propose rules for the assignment of house-sites, they must be in accordance with the custom of the estate and, as far as possible, with the rules laid down in Board's Standing Order No. 21, section (i).

C.P. No. 95, 20th September 1904.

**104. Transfer of Puttahs and Relinquishments.**—Collectors, Divisional Officers in charge of wards' estates, and Managers may sanction transfers of puttahs and accept relinquishments, in conformity with the custom of each estate.

C.P. No. 100, 22nd November 1909.

**105. Collection of rents.**—Managers will promptly apply the provisions of Madras Act I of 1908 where the rents are not paid on demand. It is inadvisable to postpone processes under the Act till the end of the fasli. Managers will see that the subordinates authorised to distrain carefully follow the provisions of sections 77, 78 and 79 of Madras Act I of 1908, that distrained property is left in proper custody and that application for its sale is presented punctually. As a rule, rent should be realised before the crop is harvested and removed. The tenants' occupancy right in land cannot be proceeded against under section 111 until after the expiry of the fasli to which the arrear of rent relates.

C.P. No. 48, 4th September 1911.

*Note.*—(1) In estates in which the number of distrains under Madras Act I of 1908 is large, the Manager may be permitted to appoint a Tahsildar, Revenue Inspector or other subordinate as his authorised agent to exercise any of the powers which he can himself exercise under

Act I of 1908 for the recovery of arrears of rent. Clauses (1) and (3) of section 214 of the Act which require an authority in writing apply only to cases in which the act, appearance, application or document is not permitted under the other sections of the Act to be done, made, signed or certified by an agent. The authority to grant receipts or make distrains may therefore be conferred verbally or may be exercised as incident to an office, the duties of which are defined. Where the authority is incidental to an office, the duties of which are well understood or defined, and the document conferring the office does not itself enumerate the powers or duties, it will not amount to a power-of-attorney and need not be stamped. If the duties of an officer have not been already defined in writing, it will be advisable for the Collector to issue a general standing order that persons holding such and such offices shall perform such and such duties, enumerating specifically such of the duties under the Estate, Land Act as the Collector wishes to impose upon them. If, however, an authority is granted to any particular individual to exercise any of the powers required by the Act to be performed by a landholder or his agent, it would have to be stamped as a power-of-attorney.

C.Ps. No. 2314, Mis., 23rd August 1905; No. 186, 4th December 1908; No. 48, 4th September 1911.

(2) *Interest on arrears.*—Interest will ordinarily be charged on arrears of rent from the close of the fasli to which they relate and not for fractions of a month. These concessions will not be allowed in cases where an estate has to resort to the Revenue Courts to recover rent, or to middlemen such as mustajars, etc.

C.Ps. No. 78, 29th July 1903; No. 108, 4th December 1905; No. 48, 4th September 1911.

**106. (i) Sale of withered and fallen trees.**—Withered and fallen trees which belong to the estate may be sold by a Manager himself or by his subordinates under his authority. Such sales will be confirmed by the Manager if the proceeds do not exceed Rs. 25, and in other cases by the Collector or the Divisional Officer in charge of the estate.

C.Ps. No. 95, 20th September 1904; No. 32, 1st April 1905; No. 100, 22nd November 1909.

**(ii) Sale of grain, fishery produce and other miscellaneous sales such as those of unserviceable articles.**—The rule in clause (i) applies to these classes of sales also, but the limit of the Manager's powers of confirmation will be Rs. 100.

C.Ps. No. 95, 20th September 1904; No. 32, 1st April 1905; No. 100, 22nd November 1909.

*Note.*—A register of these sales, whether conducted by the Manager or his subordinate, should be kept in the Manager's office in Form No. 68, and the credit of the sale-proceeds checked in the receipts chitta of the Manager's office, or of the taluks where the amounts have been actually remitted. This register will be checked by the auditor at the time of audit.

C.P. No. 128, 21st December 1909.

**107. Season and rainfall.**—If there is no Government rain-gauge at the head-quarters of a Manager or estate Tahsildar or Tanadar and no Government officer competent to keep one, the Collector will arrange to provide the Manager, Tahsildar or Tanadar with a rain-gauge. The daily record of the rainfall in form No. 69 should be made by a competent ministerial officer in the absence of the Manager, Tahsildar or Tanadar. The gauge may be of the type described in B.P. No. 458, Sett., 13th December 1898. The recording officer should submit every day on which rain is recorded, a report in form No. 70. If a Manager, he will submit it to the Collector, if a Tahsildar or Tanadar, to the Manager.

The estate Tahsildar or Tanadar, if any, will submit to the estate Manager, and the latter to the Collector, a monthly season report in form No. 71 for his taluk or estate as the case may be.

*Note.*—Bottle gauges may also be usefully set up in outlying villages in the estate where there are important tanks, and placed in charge of the village officials if no superior officer is available.

B.P. No. 89, Sett., 4th March 1893; C.Ps. No. 1526, Mis., 5th November 1896; No. 1026, Mis., 14th April 1904; No. 77, 4th September 1905; No. 573, Mis., 7th March 1906.



**108. Agricultural statistical returns.**—Karnams in other than ryotwari estates will prepare and submit a correct monthly statement of cultivation to the Manager and will also maintain an annual account of cultivation, irrigation and crops, in the forms prescribed, and according to the instructions given, in appendix I to B.P. No. 24 (L.R.), dated 9th February 1900.

**109. Agricultural improvements and home-farm lands.**—The Court attaches much importance to the introduction of improved methods of agriculture and stock-breeding. Where the circumstances of the estate, and the period of the ward's minority permit, and a suitable block of dry and wet land can be found, proposals for the institution of a model farm will be submitted. In submitting his report on the home-farm lands with reference to clause (ii) of paragraph 14 above, the Collector will furnish information on the following points:—

(1) The extent, description and local distribution of the home-farm lands and the income therefrom.

(2) The system of management followed, *i.e.*, whether the land is under the direct supervision of the estate officers or is periodically leased out. In the former case, it will be explained in detail how the farm is worked and supervised, and in the latter, the date when the lease will expire will be stated.

(3) Whether any cattle (ploughing cattle, cows and breeding bulls) are kept and what arrangements have been made to house them and to preserve and utilise their manure.

(4) Whether any person trained in scientific agriculture has been or should be entertained to superintend the home-farm cultivation.

(5) Whether any, and, if so, which of the improvements suggested in the memoranda printed in Appendix E may, with advantage, be introduced.

C.P. No. 12, 17th January 1902; G.O. No. 239, Rev., 15th March 1903, read in  
C.P. No. 43, 30th March 1903; G.O. No. 308, Rev., 15th March 1904, read in  
C.P. No. 39, 18th April 1904; C.P. No. 87, 12th November 1906.

**110. (a) The Agricultural Expert to the Court of Wards.**—This officer's duty will be to inspect every ward's estate (excluding those which it would be a waste of time to visit owing to their remote position or insignificance, or to the near approach of their restoration to the ward) and make himself acquainted with the agricultural conditions of the estate and advise the Court whether the agricultural practices prevailing therein are the most efficient possible, or require to be improved in any respect. This advice will naturally fall under two heads—

(i) Advice in regard to the working of the home-farm or *pannai* lands of the estate over which the Court possesses comparatively large powers of initiative and direction, and

(ii) Advice in regard to ryotwari or *jeroyati* lands in the holding of tenants whom the Court can only advise and instruct by example.

It will also be the duty of this officer to make frequent inspections of all estate home-farms. He should seek every opportunity of personally conferring with Collectors regarding all important questions connected with their working.

C.P. No. 14, 15th March 1906.

*Note.*—(1) The Agricultural Expert will spend not less than eight months in the year in camp.

(2) He will visit each farm at least three times in the year at different seasons.

(3) His supervision of the work at the farm should not merely be general, but should extend, so far as is practicable, to the minutest details.

C.Ps. No. 70, 22nd May 1908; No. 113, 4th Aug. 1908.

(4) The Agricultural Expert will submit a monthly tour programme to the Court not later than the 25th of the month previous to that to which it relates. He will also submit an extract from his monthly diary not later than the 5th of the month succeeding that to which it relates.

C.P. No. 181, 30th November 1908.

(a-1) (i) The Agricultural Expert will draw up for each estate-farm a note describing (1) the traditional practices of the ryots in the neighbourhood; and (2) the direction in which it is hoped to improve on them in the farm. This note should be in simple non-technical language. Copies of it in English and vernacular will be printed and a sufficient stock kept to enable a copy to be given to every intelligent visitor. The Agricultural Expert's inspection notes should have special reference to this programme. In framing this programme, the Agricultural Expert should bear in mind that the chief objects of an estate-farm are (1) to improve the local methods of cultivation so as to economise time and labour and to obtain a maximum outturn at a minimum cost, by methods within the reach of the ordinary ryot; and (2) to experiment with new crops, methods and implements on a small scale and with special reference to the practical needs and financial means of the average local ryot.

(ii) When an estate is handed over, the Agricultural Expert will prepare a note embodying the experience gained by the working of the farm for the proprietor's information.

*Note.*—Profit is not the primary object of the estate-farms. But, if they are worked at a loss, they are less likely to impress the ryots or to be maintained by the proprietor after he comes of age.

C.Ps. No. 70, 22nd May 1908; No. 113, 4th August 1908; No. 181, 30th November 1908.

(b) The following rules will be observed in the working of estate home-farms:—

(i) The executive control over all estate farms will be vested in the Agricultural Expert and he will be responsible for their working, while the administrative control over them will remain with the Collector. The Home-Farm Superintendent and other farm servants will be under the control of the Agricultural Expert who will have the power to appoint and dismiss all the servants except the Superintendent, and to black-mark or fine the Superintendent in ordinary cases, and to suspend him in cases of urgency or flagrant misconduct, such as peculation, gross abuse of authority and contumacy. The power of dismissing a Superintendent will continue to vest in the Collector.

C.P. No. 78, 2nd November 1906.

*Note.*—(1) Superintendents and other farm servants will have a right of appeal to the Collector against punitive orders passed by the Agricultural Expert.

(2) The Agricultural Expert may grant a Farm Superintendent casual leave, but should obtain the Collector's sanction before granting him any other kind of leave.

C.P. No. 6, 4th January 1907.

(ii) Every Home-Farm Superintendent shall, on or before the 10th March of each year, submit to the Agricultural Expert for approval a detailed budget estimate of receipts and charges of the farm under his charge. The Agricultural Expert will, as soon as possible, return it to the Superintendent with his remarks. The Superintendent will then revise the figures where necessary and forward a budget under the headings given in form No. 73-II to the Manager who will incorporate it with the budget of the estate and submit it direct to the Collector. A copy of the budget, as finally sanctioned, will be communicated to the Agricultural Expert from the Court's office.

C.P. No. 67, 8th May 1908.



(iii) The Farm Superintendent should submit to the Agricultural Expert, by the 20th of every month, a detailed statement of the probable charges in the following month. All items of recurring charges such as labour, cattle food, etc., under Rs. 50 may be passed by the Agricultural Expert, and those over Rs. 50 by the Collector, provided that the total expenditure in the year under each head does not exceed the allotment for it in the budget. Collectors will also be authorised to grant a permanent advance to each Farm Superintendent at a rate not exceeding one rupee per acre of the area of the home-farm to enable him to meet current expenditure.

C.P. No. 100, 22nd November 1909.

*Note.*—It will be open to a Collector to withhold any applications from the Agricultural Expert for items of expenditure above Rs. 50, if he is of opinion that such expenditure should not be incurred.

C.P. No. 6, 4th January 1907.

(iv) The Farm Superintendent may dispose of farm produce for cash on his own authority, but should obtain the consent of the Manager to make credit sales or to keep monthly accounts for recurring issues such as milk, vegetables, etc. The Manager will further exercise a general supervision over his sales without prejudice to the Agricultural Expert's control, and see that the farm produce is sold to the best advantage and the sale-proceeds duly brought to account. He should also audit some of the Farm Superintendent's accounts every month, inspect the farm from time to time and estimate the probable yield of the crops, to enable him to form an idea what the farm receipts ought to be, and whether they are fully accounted for.

C.P. No. 84, 25th June 1908.

(v) Each Farm Superintendent should submit at the end of each month a general summary of the farm operations, the condition of the crops and cattle, etc., to the Agricultural Expert who will forward it to the Collector.

(vi) Home-Farm Superintendents will have detailed plans of their farms drawn to scale and mounted on cloth, showing the number of each field and whether it is dry or wet, etc., and keep the accounts and registers and submit the returns indicated in forms Nos. 72-I to 72-XIV. Books or copies of Forms Nos. 72-V and VI, 72-IX, 72-X and 72-XII will be supplied by the Agricultural Expert from the Government Press, Madras, and the remaining forms will be kept in manuscript.

*Note.*—(1) The cultivation sheet (form No. 72-IX) which should be maintained for each field separately, and the daily labour sheet (form No. 72-XII) should be bound together at the end of each season, so that the operations of each year and their results may be on record in an easily accessible form.

(2) An order book in form No. 72-XIV shall be kept in each farm. The Agricultural Expert will use his discretion as to what orders should be entered in this book.

(3) A visitor's book shall be kept in each farm in which the Tahsildar, the Manager and non-official visitors may enter any remarks they think fit. The Agricultural Expert will encourage visitors including ryots to make remarks.

(vii) (a) Each Farm Superintendent will submit an annual report to the Agricultural Expert, through the Manager, on the working of the farm in his charge for the farm-year ending 30th April, containing the details indicated in paragraph 1 of Court's Proceedings No. 2, Press, 8th January 1906, and accompanied by statements in forms Nos. 73-I to 73-IV. It should reach the Agricultural Expert by the 15th June. That officer will review it in a self-contained but a brief summary, dealing with the salient features of the year's work, its lessons and results, the new methods demonstrated and the benefits derived from improved implements, etc., under the heads indicated in Court's Proceedings No. 2, Press, dated 8th

January 1906. This review should reach the Collector by the 1st July, and he will submit it to the Court with his remarks by the 15th July and embody the substance of it in his report on the administration of the estate. The Court will review the report on each farm and the Agricultural Expert's summary of it, and will communicate its review to the Agricultural Expert, the Collector and the Director of Agriculture by the 1st August.

(b) The Agricultural Expert will also prepare a general summary of the working of all the home-farms and submit it to the Court by the 1st October, and this will be printed as an appendix to the Court's General Administration Report with reference to Government Order No. 1227, Revenue, dated 15th December 1906.

C.Ps. No. 2, 8th January 1906; No. 78, 2nd November 1906; No. 17, 5th February 1907; No. 34, 12th February 1908; No. 55, 30th March 1908; No. 157, 21st October 1908.

*Note.*—(1) The Agricultural Expert will correspond with Collectors direct on points of detail, but on general questions of principle or policy, correspondence between him and Collectors should pass through the Court.

(2) He will also correspond direct with the Government Superintendent of Farms, the Government Botanist, the Superintendent, Civil Veterinary Department, and the Principal, College of Agriculture, and other officers of similar standing, so far as such correspondence is limited to obtaining or supplying information connected with agricultural matters. All such correspondence should, as a rule, be official, and form part of his office records, so as to be available for reference when necessary.

(3) He may correspond directly with experts in other provinces on purely scientific matters but will submit copies of such correspondence to the Court.

C.Ps. No. 1614, Mis., 25th June 1906; No. 540, Mis., 27th March 1907; No. 866, Mis., 17th May 1907; No. 49, 10th March 1908.

(4) When a Veterinary Assistant whose pay is not borne by an estate under the Court, renders veterinary service to animals belonging to such estate, he should be paid his regular fee.

C.Ps. No. 21, 15th May 1911; No. 48, 4th September 1911.

**111. Conservancy and working of forests.**—As soon as practicable after an estate is taken up under the Court's superintendence, the Collector will have its forests inspected by the District Forest Officer and submit proposals for their future conservancy and working in consultation with that officer through the Conservator of Forests. Where the areas are large or their relation to neighbouring Government reserves renders such a course desirable, it will be advisable to extend the provisions of section 26 of the Madras Forest Act (V of 1882) to them and to prescribe rules thereunder—see section 32 (c) of that Act. Where the forest area is small and unimportant, it may be worked under simple departmental rules to be sanctioned by the Court and published in the District Gazette. The rules for the conservancy of the forests in the Parlakimedi and Jarada estates are printed in appendix F as examples of the two methods indicated.

G.O. No. 926, Rev., 22nd Aug. 1904, read in C.P. No. 2422, Mis., 2nd September 1904; C.Ps. No. 29, 24th March 1905; No. 856, Mis., 11th July 1911; No. 48, 4th September 1911.

*Note.*—(1) The application required by section 32 of the Madras Forest Act, 1882, for the extension of any of the provisions of that Act to the forests of an estate, should be signed both by the Manager of the estate and by the Guardian to the ward.

C.P. No. 2422, Mis., 2nd Sept. 1904.

(2) *Free grants of timber.*—Collectors can grant estate timber free of charge up to the value of Rs. 200 in each case. Such grants may be made to village communities, to sections of the community in their collective capacity and, in cases of necessity, to private individuals. In all other cases, applications for free grants must be submitted for the Court's orders. Divisional Officers in charge of estates may grant estate timber free of charge up to the extent of Rs. 100 to village communities and up to Rs. 25 to private individuals, when such assistance would be permissible according to the rules in force in Government villages, owing to the occurrence of fire or any other exceptional calamity.

C.Ps. No. 8, 23rd April 1897; No. 100, 22nd November 1909.

**112. (i) Inams and other alienations—Report on alienations.**—As soon as possible after assumption of management, Collectors should make a careful enquiry with regard to the inams granted subsequent to the permanent settlement, which may exist in wards' estates, and submit a special report accompanied by statements in the forms Nos. 74 to 76 [*vide* paragraph 14 (xi) *supra*].

B.P. No. 765, 4th February 1869; G.O. No. 1149, 19th Sept. 1883; B.P. No. 44, 9th January 1884; C.P. No. 2644, 3rd August 1892.

**(ii) Law in regard to alienations.**—It should be remembered that alienations in *partible* estates are subject to the same incidents as those relating to ordinary coparcenary property belonging to an undivided Hindu family. Alienations made by proprietors of *impartible* estates are governed by Madras Act II of 1904 printed as Appendix A. The law regarding them is set forth in the opinion printed in Appendix G-I.

C.Ps. No. 23, 2nd March 1909; No. 6, 29th January 1913.

**(iii) Procedure when the inams are continued.**—When an inam granted subsequent to the permanent settlement is to be continued, an addition should be made to the quit-rent, so as to preserve the proprietor's title; and a puttah should then be issued showing that the grant is made as a favour and not of right, and that it may be set aside when the ward attains his majority.

B.P. No. 765, 4th Feb. 1869.

**(iv) Separate registry and apportionment of peshkash.**—(a) If resumption of a subsequent inam is not considered expedient, or is barred by the Law of Limitation, steps should be taken without delay to apportion the peshkash on the alienated portion under Madras Act I of 1876 if the alienation is an absolute one. In the case of lands leased free of rent or on favourable rent, compulsory sub-division cannot be made unless the lessee has agreed not only to pay kattubadi to the Zamindar, but also to be liable for the proportionate peshkash on the land leased.

G.O. No. 1149, 19th Sept. 1883; C.P. No. 11, 19th April 1894.

**(b)** No steps need ordinarily be taken for the separate assessment of petty alienations in wards' estates, so long as the alienees agree to pay to the estate the proportionate amount of peshkash due on their grants. Should an alienee refuse to pay the proportionate peshkash and the conditions of his grant permit of its demand, the Manager will present an application for separate registry and assessment under section 1 of Madras Act I of 1876. If the Collector refuses to comply with the application, a suit will be filed on behalf of the ward in the Civil Court under section 6 of that Act for a decree that such separate registration ought to be made.

C.Ps. No. 275, 31st Jan. 1890; No. 11, 22nd April 1896; No. 8, 23rd April 1897.

*Note.*—(1) The alienee's share of the charges incidental to separate registry may be paid from estate funds in petty cases where the alienee agrees to the sub-division of the alienated portion.

C.P. No. 70, 10th Jan. 1860.

(2) No portion of the ward's estate should be alienated in any manner during the Court's management of an estate, without the Court's express sanction. This does not apply to lands taken up by Government under the Land Acquisition Act. Information as to such alienations and the compensation awarded should be furnished in the annual administration report.

C.P. No. 123, 3rd December 1904.

(3) When a portion of an estate is in the enjoyment of a mortgagee, steps should be taken to recover from him (or he should be required himself to pay) the peshkash and other public dues payable on such portion of the estate, unless the mortgage deed stipulates that the peshkash, cess or other item in question should be paid by the mortgagor himself.

C.P. No. 2106, Mis., 4th August 1904.

## CHAPTER VIII.

### EXECUTION OF MARAMAT WORKS IN WARDS' ESTATES.

**113. A programme of promising projects to be drawn up for each estate and carried out in due course.**—The Court attaches great importance to the development of the estates under its management by the improvement and construction of engineering works, especially such as relate to irrigation. As early as possible after an estate comes under management, the Collector will have a thorough investigation made of its circumstances and capabilities, on the lines indicated in C.P. No. 58, dated 22nd October 1901. A programme of productive and useful works will then be drawn up and submitted for the Court's approval, after a careful consideration of all promising projects.

Paragraph 7 of G.O. No. 269, Revenue, 29th March 1901, read in C.P. No. 38, 17th April 1901; C.P. No. 58, 22nd October 1901.

**114. Preparation and sanction of estimates.**—(i) Estimates for estate maramat works will be prepared in the forms in use in the Public Works Department. Every estimate must be accompanied by a proper plan. Estimates for irrigation works or other important undertakings must be accompanied by a brief report indicating the necessity for the work, a data sheet and specification, and, where necessary, levels and sections. With estimates for the repair or improvement of existing irrigation works, the details mentioned in the headings to columns 6 to 13 of the form printed as appendix III to Chapter VIII, paragraph 87 (iii), of the Board's Standing Orders, must invariably be reported.

C.Ps. No. 1949, 27th July 1891; No. 434, Mis., 7th April 1899.

(ii) Collectors may execute on their own authority original works or repairs up to a cost of Rs. 2,500, Divisional Officers in charge of estates and Managers holding permanent appointments of gazetted rank in Government service up to a cost of Rs. 250, and other Managers up to a cost of Rs. 100; the exercise of these powers by Divisional Officers and Managers being subject, so far as new works are concerned, to the general or special approval of the Collector. For other works, the previous sanction of the Court must be obtained. Works of real urgency may, in all cases, be put in hand in anticipation of sanction. Where their cost exceeds the limits laid down above, the Collector must report his action to the Court forthwith.

O.M. No. 510, 19th April 1878; C.P. No. 8, 23rd April 1897; G.O. No. 411, 28th June 1899; C.Ps. No. 100, 22nd November 1909; No. 81, 13th October 1910.

*Note.*—(1) The Collector must forward to the Court's office a copy of the schedule of rates used in preparing estimates in each estate. He should adopt the Local Fund or Minor Irrigation rates for estate works wherever they are lower than Public Works Department rates.

C.Ps. No. 92, 22nd October 1902; No. 66, 8th October 1906; No. 13, 21st April 1911.

(2) When the Collector proposes to repair or improve an estate building, he must report what has been spent on it during the preceding five years, whether any rent is realised from it, and whether, after the proposed repairs, the rent should be raised. No report, however, need be submitted to the Court where the estimated cost of repairs is within the limit which the Collector is competent to sanction.

C.Ps. No. 55, 8th December 1900; No. 844, Mis., 8th July 1911; No. 48, 4th September 1911

**115. When the assistance of the Public Works Department should be sought in framing estimates and executing works.**—When, owing to the importance or difficulty of any work, the Collector is not confident in the competence of the estate engineering staff to design or execute it satisfactorily, he will have the estimate scrutinised or prepared and, if necessary, the work itself executed, by the Public Works Department.

*Note.*—(1) Except when the early execution of a work or its completion before a certain date is a matter of genuine urgency (which condition is not satisfied merely because a budget allotment will otherwise lapse), Collectors should send the estimates to Superintending Engineers for scrutiny in sufficient time to admit of their dealing with them. Public Works Department officers will check estimates sent to them for scrutiny, in the ordinary course of their inspection tours. It is therefore important that the estimates should be sent to them as early as possible.

C.P. No. 15, 20th March 1906.

(2) The execution of an estate work by the Department of Public Works may be accepted by the Chief or the Superintending Engineer if the cost does not exceed Rs. 2,500, or by the Executive Engineer if it does not exceed Rs. 200 or Rs. 500, according to their powers of sanction under paragraph 347 of the Public Works Code. The sanction of Government is necessary in the case of works costing more than Rs. 2,500.

B.P. No. 34, L.R., 5th March 1903; paragraph 347 of the P.W. Code.

**116. Manager's responsibility for condition of estate irrigation sources, buildings, etc.**—It is the Manager's business to inspect the irrigation sources, buildings and other works in the estate and promptly to recommend necessary repairs or improvements, indicating the order of their urgency.

**117. Provision of allotment in the budget and its utilisation.**—Before the budget is submitted, the Collector will settle what works should be carried out in the coming fasli and what allotment will be required for each. A list of these works will be submitted to the Court as enclosure E to the budget. It should give detailed figures for the works which require the sanction of the Court. In the case of works to be executed by the Department of Public Works, the estimated cost must include the 23 per cent. commission due to that department. In the case of other works, their number and aggregate cost need alone be given.

In framing the budget, a margin should be left, if possible, to provide for incomplete works of the previous fasli.

C.P. No. 20, 7th March 1905.

*Note.*—(1) No work should be included in the budget list if the preliminary investigation is so backward that it is not likely to be ready for execution during the fasli.

C.P. No. 20, 7th March 1905.

(2) Every endeavour must be made to spend the whole of the budget allotment within the fasli. Estimates for all the works entered in the budget must be prepared and sanctioned as soon as possible after the budget is sanctioned and the works put in hand with the least possible delay. As far as possible, both work and payment therefor should proceed steadily throughout the year, and not be compressed into the last months of the fasli.

C.P. No. 1473, 8th May 1893; Paragraph 9 of G.O. No. 277, Revenue, dated 27th April 1899, read in C.P. No. 4, 12th June 1899.

(3) In executing estate maramat works, Collectors and their estate subordinates should follow, as far as possible, the directions contained in paragraphs (xi), (xii), (xiii), (xvi) and (xxi) to (xxiv) of B.S.O. No. 87.

(4) If a work costs less than the amount sanctioned or has to be abandoned, the Collector should formally surrender the amount saved or the estimated cost of the abandoned work, and the figures in columns 8 to 15 of the progress report (form No. 77) should then be correspondingly reduced wherever necessary, and a note entered in the report explaining the reduction.

C.P. No. 121, 14th August 1908.

(5) Allotments ordinarily lapse at the close of the fasli; but incomplete works may be carried on without interruption in the following fasli, an application for appropriation of funds being submitted to the Court without delay.

C.P. No. 87, 25th June 1903.

**118. Progress of works.**—At the end of each quarter, Collectors will submit to the Court in form No. 77 a report on the progress of all works other than those entrusted to the Public Works or Local Fund Department, so as to reach the Court's office not later than the 20th of the following month. For estates with an annual land revenue demand of less than Rs. 10,000, the return need be submitted only for the last quarter of the fasli. The Collector will obtain progress reports from Managers quarterly during the first half of the fasli and monthly during the second half in form No. 78 and will review them. If there is a maramat officer subordinate to the Manager, he will submit a fortnightly progress report to the Manager in form No. 79. If there is a superior maramat officer not subordinate to the Manager, he, and not the Manager, will submit the returns due to the Collector.

C.P. No. 25, 16th March 1905.

*Note.*—(1) Advances made to the Manager or other subordinate for the execution of a work must not be treated as expenditure in the progress report, but only amounts actually accounted for by vouchers.

C.P. No. 20, 15th September 1894.

(2) With the return for the last quarter of a fasli will be submitted (1) a list in form No. 80 showing the several works on which any expenditure was incurred during the year and the amount expended on each, and (2) a list of the incomplete works which will be carried out in the coming fasli and the allotments required for them, in form No. 81.

C.Ps. No. 87, 25th July 1903; No. 25, 16th March 1905.

**119. Check-measuring of work.**—The following arrangements should ordinarily be made for the measurement and check-measurement of estate maramat works:—(i) If an estate is under the management of a Government Tahsildar or Deputy Tahsildar, as *ex-officio* Manager, the original measurement should be made by the Samutdar, Revenue Inspector or other suitable estate subordinate and check-measured by the *ex-officio* Manager. If there is no subordinate estate official under the Manager, the original measurement will be made by the Manager himself, and no check-measurement need be made in the case of works costing Rs. 200 or less. The Court's orders should be taken as to the check-measurement of other works.

(ii) If there is a full-time Manager but no separate maramat subordinate, the Manager will measure works. No check-measurement is necessary of works costing Rs. 100 or less. Other works will be check-measured by the Government Tahsildar or Deputy Tahsildar in whose jurisdiction the estate lies.

(iii) If there is a maramat subordinate, not below the rank of Sub-overser, in addition to the Manager, the original measurement will be made by him and the check-measurement by the Manager. Where, however,

the maramat subordinate is only of the rank of maistry, the works should be measured and check-measured as indicated in sub-paragraph (ii) above.

C.P. No. 3, Press, 10th January 1913.

(iv) Where superior Engineering officers directly under the Collector are in independent charge of works, the Collector will make special arrangements for check-measurement with the approval of the Court.

*Note.*—The duty of the check-measuring officer is to see that the work done is good, according to specification and in accordance with the sanctioned estimate and plan.

C.P. No. 1, 3rd January 1905.

**120. Execution of estate works by the Public Works Department.**—(i) Works entrusted to the Public Works Department will be executed and paid for by that department in accordance with the Public Works Code.

C.P. No. 2080-61, 11th July 1885.

(ii) The Executive Engineer will draw up a list, in communication with Collectors, of estate works which the Court of Wards has resolved to entrust to the Public Works Department for execution during the ensuing year, and submit it to the Superintending Engineer who will submit the list to Government for inclusion in the Public Works Department budget programme. The Government in the Public Works Department will forward the list through the Revenue Department to the Court of Wards, which will then instruct Collectors to make the required provision in the estate budgets, and to place the requisite funds at the disposal of the Public Works Department. For the execution of works included in the Public Works Department budget list approved by Government, no further specific sanction by Government will be required, but if it is found necessary or desirable in the course of the year to carry out any work at a cost of more than Rs. 2,500 not included in the Public Works Department budget list, the specific sanction of Government must be obtained for its execution by that department.

C.Ps. No. 80, 15th January 1889; No. 9, 24th November 1899; No. 1763, Mis., 6th December 1899.

(iii) Estimates and plans for works ordered to be entrusted to the Public Works Department for execution need not be submitted to the Court. They will be sanctioned by Superintending Engineers after approval by the Collector as in the case of Government irrigation works executed by the Public Works Department. Before signifying his approval the Collector should consider in what order the works should be taken up.

C.Ps. No. 2060, 11th July 1885; No. 138, 2nd February 1886.

(iv) The Executive Engineer will send to the Collectors concerned a detailed monthly report showing the work done and the amount actually spent on estate works. He will also give timely intimation of anticipated excesses in expenditure over the estimated amounts. Collectors will bring to the Court's notice any instances in which the progress made by the Public Works Department officers is not satisfactory. The Deputy Accountant-General will also furnish the Court of Wards with the "monthly return of expenditure incurred on estate works entrusted to the Public Works Department" prescribed by clause VI of paragraph 82, Chapter IX, Vol. I of the Public Works Code, which will ordinarily reach the Court of Wards two months after the close of the month to which it relates. Extracts from this monthly statement showing the expenditure in respect of each work as passed by the Deputy Accountant-General will be

communicated to Collectors who must be careful to see that all unexpended balances are refunded. From these extracts Collectors will prepare the enclosure C to statement No. II to be submitted with the annual administration report. Collectors and Estate Collectors in charge of wards' estates will also furnish to the Court a monthly statement of the amounts placed at the disposal of the Public Works Department for the execution of estate works, and the figures in this statement will be compared with those entered in the statement furnished to the Court by the Deputy Accountant-General. Sums placed at the disposal of the Public Works Department for execution of works on behalf of the Court of Wards should be debited to "9 (B) (f)—Advances recoverable" in the first instance in the estate accounts. On receipt of the extract from the Deputy Accountant-General's monthly statement showing the actual amount spent in respect of each work, the amount spent should be adjusted by credit to IX (B) (e)—Advances recoverable" and debit to the charge head concerned, in the estate accounts of the month then open.

C.Ps. No. 48, 21st August 1900; No. 56, 12th December 1900; No. 927, Mis., 24th April 1903; No. 82, 5th October 1909; No. 13, 21st April 1911; No. 3, 10th January 1913.

**121. Execution of estate works by the Local Fund Engineering establishments.**—When a Collector considers that it will be convenient to have an estate work estimated for, or actually executed by, the Local Fund Engineering staff rather than by the Public Works Department, he may do so with the permission of the Court on such terms as the Local Fund Board concerned may accept. The remuneration agreed upon should be paid to the Local Fund Board itself and not to the Engineer or other officer employed in preparing the estimate or carrying out the work.

C.Ps. No. 960, Mis., 11th May 1888; No. 1484, Mis., 11th July 1888; No. 366, Mis., 28th February 1896.

**122. Kudimaramat.**—Managers should see that customary kudimaramat labour towards the ordinary maintenance of irrigation works is regularly contributed by tenants.

## CHAPTER IX.

### MAINTENANCE, RESIDENCE AND EDUCATION OF WARDS AND THEIR RELATIVES AND THE MARRIAGES OF WARDS AND THEIR MINOR BROTHERS AND SISTERS.

**123. Maintenance and residence of Wards and of relatives dependent on them.**—As soon as possible after assuming charge of an estate, the Collector will submit proposals as to the maintenance and place of residence of the ward, his wife and such relatives as are entitled to be maintained and housed at the expense of the estate, explaining, where necessary, the basis of the claim for maintenance, and stating what independent means each possesses.

Maintenance allowances should be fixed with regard to the nearness of each relation, his position in life, the custom of the estate, and its financial position. Pending the Court's orders, the Collector must make provisional arrangements. The maintenance of relatives actually living with the ward may be included in the allowance proposed for the latter. In the case of rich estates, separate amounts may be sanctioned for such items as (1) household and personal establishments, (2) household contingencies such

as lighting, sweeping, etc., (3) keep of cows, bulls, horses and pay of syces, grass-cutters, etc., and (4) clothing; otherwise they should be included in a consolidated "maintenance" allowance.

*Note.*—Whether maintenance allowances fixed by private agreement or decrees of Court can be reduced on the ground that the estate is in financial straits, depends on circumstances. If the financial difficulties are due to the natural increase in the number of persons to be maintained, to debts contracted for legitimate purposes and binding on the whole family, or to causes beyond the Zamindar's control, such allowances may be reduced, but not if the estate's impoverishment is due to mere extravagance on the part of any of the Zamindars. (See *Vijaya versus Sripathi*, I.L.R., VIII, Madras, 96.)

C.Ps. No. 1253, Mis., 11th August 1897; No. 1329, Mis., 14th July 1902.

**124. Appointment, qualifications and duties of Guardians.**—The nomination of a suitable candidate for the post of Guardian to a minor ward should receive the most careful consideration of the Collector who should observe the provisions of sections 26 and 27 of the Act. For a Guardian, character, firmness and tact are of greater importance than mere intellectual qualities.

**125. The health of the Ward.**—It is the Guardian's duty constantly to watch the ward's health and to see that he takes sufficient exercise and otherwise obeys the laws of hygiene and that any directions of his doctor are fulfilled. The Guardian will promptly report to the Collector whenever the ward is unwell, stating what steps he has taken to procure competent treatment. Every half-year (in January and July) the Collector will arrange for a doctor to examine every minor ward and report to the Court confidentially on his health. When the ward does not live at the headquarters of the District Medical and Sanitary Officer he will be examined by the Senior Medical Officer at the station where he lives, or when there is no Medical Officer at that station by the Medical Officer whose headquarters is nearest to it, and if there is more than one Medical Officer at such place, then by the Senior Medical Officer there.

C.Ps. No. 298, Mis., 2nd February 1905; No. 3, 10th January 1910; No. 15, 12th February 1910; No. 27, 22nd March 1910; No. 30, 9th April 1910.

*Note.*—The ward's children and his minor brothers and sisters who live with him are to be regarded as under the Guardian's control. Should there be any doubt or dispute as to the Guardian's duties or powers, the orders of the Collector must be taken.

**126. Education of minors.**—(i) Great care should be bestowed on the education of minor wards. They should be withdrawn from home, if vicious influences are known or suspected to prevail there.

Board's Cir. No. 62, 20th December 1841; M., Vol. I, p. 318; B.P. 5th October 1857; M., Vol. III, p. 73 of 1857.

(ii) It is extremely unlikely that, remaining in his estate and attending an up-country school, a ward will receive either the education or the training, moral, physical and social, suitable to the position which he is to occupy. The Collector should consider and report on the desirability of sending every ward who can afford it to the educational institution maintained by the Court at Madras, which is in charge of a European Tutor. It is very desirable that wards should be sent to this institution at as early an age as practicable<sup>b</sup> and as soon as they have acquired a sufficient colloquial knowledge of English.<sup>c</sup> A ward's ordinary expenditure at the Court's institution under all heads amounts to about Rs. 500 per mensem.

<sup>a</sup> G.O. No. 438, Rev., 9th May 1900; <sup>b</sup> C.P. No. 98, Mis., 23rd January 1900; <sup>c</sup> C.P. No. 1546, Mis., 6th June 1904.

*Note.*—(1) When a ward is ordered to be sent to the Court's institution at Madras, the Collector should send to the European Tutor and Guardian in charge, (1) a list of the annual ceremonies to be performed by the minor, showing the amounts sanctioned for them by the Court, and the number and date of the Court's Proceedings sanctioning them and (2) a list of the jewellery and other articles of value (such as silver vessels) sent with the ward, giving the name, description, weight and value of each article. Only such articles should be sent as will be actually required for the ward's ordinary wear or use.

C.Ps. No. 2296, Mis., 23rd August 1904; No. 1582, Mis., 15th June 1905.

(2) The Collector should also send with the ward a cook and an attender of good conduct and character.

(3) The Court will be prepared to receive into the institution, when circumstances permit, boys of suitable position who are not its wards.

C.P. No. 3920, 12th November 1892.

(4) The Government have appointed an Advisory Committee whose duty it is to advise the Court regarding the curriculum of studies and conduct of the institution generally. The Committee ordinarily meets not less often than once a year, ordinarily in the first quarter of the calendar year.

G.O. No. 817, Rev., 10th August 1903 in C.P., No. 2138, Mis., 9th September 1903;

G.O. No. 2884, Revenue, 26th September 1911; C.P. No. 6, 29th January 1913.

(5) Leave of absence to wards who are in residence at Newington can only be granted by the Court. Collectors should address all applications for leave to the Court direct. Their correspondence with the European Tutor at Newington should be confined to matters of detail that may require to be settled after the Court's orders have been obtained. The European tutor should not allow a ward to leave Newington without the Court's express orders which may be obtained by telephone or telegraph in cases of urgency.

C.Ps. No. 28, 11th July 1911; No. 48, 4th September 1911.

**127. Religious instruction.**—The Court arranges for the religious instruction of wards attending its institution in Madras in accordance with the tenets of their respective sects. Collectors will make similar arrangements in consultation with the wards' relatives and competent native advisers for the religious instruction of wards resident in the districts.

C.P. No. 35, 5th April 1902.

**128. Education of Wards' relatives.**—Collectors will make adequate arrangements for the education of wards' brothers and other relatives enumerated in classes (b) and (c) of section 23 of the Act on the lines laid down in paragraphs 126 and 127. The Court attaches much importance to the education of the girls of a ward's family and especially to that of the ward's wife who should be given such training as will render her a suitable, intelligent, and sympathetic companion to the ward.

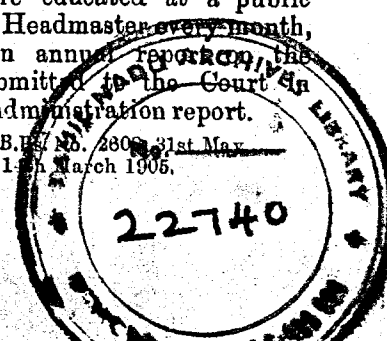
C.P. No. 2074, Mis., 2nd September 1903.

**129. Educational progress of minors: Communication with officers of the Educational Department.**—(i) The Collector, as agent of the Court of Wards, should communicate freely with the Inspector of Schools, or in the case of female wards, with the Inspectress of Girls' Schools, on the subject of the education and training of wards who are being brought up in their districts. Wards must not be sent to Mission schools against the wishes of their relatives.

Circular No. 3786, 12th June 1862; G.O. No. 1361, 6th June 1866; C.Ps. No. 6175, 18th August 1899; No. 3560, 8th December 1874.

(ii) *Periodical progress report.*—If minors are educated at a public school, a brief report should be obtained from the Headmaster every month, showing their attendance and progress; and an annual report on the educational progress of the minor should be submitted to the Court in statement No. IV (form No. 86) attached to the administration report.

B.P. 6th February 1858; M., Vol. III, p. 9 of 1858; B.P. No. 2808, 31st May 1860; No. 3112, 26th July 1871; C.P. No. 23, 1st March 1905.



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(iii) When the Court appoints a special tutor to a ward, or a governess to a ward's sister or wife, such tutor or governess will submit to the Court such periodical reports on the progress of his or her pupil as the Court may prescribe. These reports should be forwarded through the Collector if the pupil resides in the mofussil.

C.Ps. No. 2074, Mis., 2nd September 1903; No. 1849, Mis., 14th July 1905.

**130. Periodical tours of minors.**—The Court attaches importance to the beneficial effect of occasional tours (which may be limited to places of importance or interest in the minor's own district or neighbouring districts or extended to one or more Presidencies as the finances of the estate permit) in widening the mental horizon of a ward as well as imparting incidentally much useful information. A report of each tour will be submitted to the Court. The ward should travel with his Tutor or Guardian or other trustworthy companion.

C.P. No. 3010, Mis., 18th December 1903.

**131. Instruction of Senior Wards in Revenue Law and accounts and in the revenue systems and important administrative events of their estates.**—(i) Senior minors should be regularly instructed in the Revenue Law, administration and the revenue customs applicable to their estates, in revenue accounts and in the use of survey maps.

(ii) The instruction in Revenue Law and administration should be for the most part oral and practical. It should mainly take the form of conversational instruction by a Revenue Official with personal experience of the actual working of the Revenue Law and administration in both ryotwari and zamindari tracts, supplemented by a general but not detailed study of the relevant Acts and Regulations, illustrated by reference to the various forms, registers and accounts in use on the ward's estate and to original records, or copies of them, obtained from the estate office. In regard to the village accounts the aim should be not to "memorise" the contents of each account, but to grasp the system as a whole, the object of each, their interdependence and the mutual checks which they afford.

C.Ps. No. 70, 11th December 1901; No. 96, 20th September 1904.

(iii) The European Tutor will supply each minor with a map of his estate, or a large scale map of the district in which it lies, and with a copy of the District Manual. When a minor spends his holidays on his estate, it will be the duty of the estate Manager to interest the boy in the practical management of his property and to acquaint him with the way in which the administration is carried on and with the class of questions which come up for decision. The opportunity must be taken to familiarise the ward with the forms of official correspondence and he should study a few files of estate papers dealing with matters within his comprehension. Such papers relating to the estates of the wards who have completed their 18th year, as they can readily understand, may be forwarded to them through the European tutor by the Managers of their estates for perusal. During the last twelve months of each ward's stay at the institution in Madras, i.e., after he has completed his 19th year he may be allowed to correspond with the Manager of his estate in regard to important administrative changes and public works finally sanctioned by the Court. The Manager will submit a report dealing, in a readable manner, with the reform or work in question. The minor's reply should contain his remarks or suggestions.

All such correspondence will pass through the European tutor. These minors will also be supplied from the Court's office with copies of the administration reports and printed budgets of their estates.

C.Ps. No. 70, 11th December 1901; No. 115, 12th December 1902.

*Note.*—When a ward is placed under a special tutor appointed by the Court, the special tutor will take the place of the European tutor for the purpose of the above instructions.  
C.P., No. 601, Mis., 18th March 1903.

**132. Preliminary training of a Senior Ward in the administration of his estate.**—As a rule, the Court permits a ward to remain at its institution in Madras until he completes his 20th year after which he is required to spend the remaining year of his minority on his estate. This year is devoted to training the minor in the details of the administration of his property under a capable and trustworthy Guardian-Instructor. The person selected should be competent to take up the post of Diwan when the minor comes of age, in order to secure continuity in administration until the ward has himself acquired sufficient experience to be capable of managing his estate without special assistance. In the absence of special circumstances rendering it necessary that the minor should remain immediately under the Collector's eye, the Court considers it preferable that this period of practical instruction should be spent on the ward's estate in his own home.

C.P. No. 35, 5th April 1902; G.O. No. 308, Rev., 15th March 1904.

*Note.*—(1) Collectors should submit proposals in good time for the training of every ward on the lines laid down above, whether he is being educated in the district or in Madras.

(2) The Collector should furnish each Guardian Instructor with a copy of the instructions laid down in C.P. No. 63, dated 17th June 1903, and satisfy himself by means of monthly or quarterly reports and by personal inspection where possible, that those instructions are duly carried out. These periodical reports should be submitted to the Court with the Collector's remarks.

(3) The Court desires that Collectors and Divisional Officers will continue to display a close and kindly interest in the career of ex-wards of the Court after they have attained majority and assumed the management of their estates.

C.P. No. 2434, Mis., 6th September 1904.

**133. Marriage of minors.**—(i) The Court considers it a matter of prime importance that minor wards should not be married till they have attained a reasonable degree of physical and mental maturity. Collectors will permit no steps whatever to be taken towards a minor's marriage without the special consent of the Court, and will use their influence to obtain the friendly co-operation and acquiescence of the minor's relatives in the Court's policy. It is desirable as a rule to arrange for the celebration of a minor's marriage about a year before he attains his majority and thus obviate the extravagance which would be likely to be displayed should it take place after that date.

C.Ps. No. 485, 29th April 1886; No. 1490, Mis., 27th September 1901.

*Note.*—Before recommending a ward's marriage the Collector should satisfy himself that the proposed bride's family is of sufficient respectability and social status, and of a suitable caste. He should obtain the opinion of some native gentleman or lady interested in the minor, who has seen or known the bride, as to her suitability as a wife for the minor.

C.P. No. 1800, Mis., 13th July 1904.

(ii) In special cases, for instance, when caste or family custom requires that a minor should be married at a comparatively early age, the Court will, as a rule, only sanction the celebration of the betrothal ceremony, postponing the actual consummation of the marriage till after the ward has attained his majority.

C.P. No. 1490, Mis., 27th September 1901.



(iii) In submitting proposals for marriage expenses, Collectors must avoid extravagance on the one hand and parsimony unbecoming the minor's position and wealth on the other.

*Note.*—The sanctioned amount will be entrusted to the Guardian or Manager, or other responsible officer, who will spend it as far as possible in accordance with the wishes of the ward's family. The limit of expenditure laid down by the Court is not to be exceeded on any account. A detailed account supported with necessary vouchers must be furnished as soon as the wedding is over.

C.P. No. 1632, Mis., 23rd October 1900.

## CHAPTER X.

### UTILISATION OF SURPLUS FUNDS OF WARDS' ESTATES.

**134. Investment of surplus funds of wards' estates on improvements to their properties.**—Surplus funds should, as far as possible, be utilised on productive improvements to the existing property of the estate concerned such as those indicated in paragraphs 14, 64, 88, 94, 96, 109, 111 and 113 of the Manual. They may also be spent on the following objects provided that the works suggested will be directly beneficial to the estate or its tenants and that local bodies, if left to themselves, will be unlikely to undertake them:—

- (1) Construction or maintenance of roads, markets, schools or dispensaries.
- (2) Village sanitation, for example the provision of pure water and removal of prickly-pear,
- (3) Clearance of unoccupied waste lands to render them fit for cultivation,
- (4) Measures to induce tenants to adopt improved methods of agriculture,
- (5) Opening of veterinary dispensaries.

C.P. No. 58, 22nd October 1901.

*Note.*—(1) The Court accepted the Collector's proposal to devote a portion of the surplus funds of the Pithapuram estate to the construction of houses (bungalows) at Cocanada where there was a considerable demand for them.

C.P. No. 182, Mis., 9th February 1901.

(2) The improvement of the ward's house or the construction of a suitable residence or residences for him may be undertaken when funds are available and are not required for more urgent purposes.

C.P. No. 41, 9th June 1905.

(3) The Court has sometimes sanctioned the construction of suitable and simple rest-houses in the principal villages of an estate from surplus funds for the proprietor and his officers to camp in during their tours.

C.Ps. No. 78, Mis., 9th January 1904; No. 1791, Mis., 8th July 1905.

**135. Investment of surplus funds in the purchase or the grant of loans on the mortgage of landed property.**—Where there is no opening for expenditure in the direction just indicated, Collectors must look out for opportunities of investing the surplus funds in the purchase of landed property or in loans on the first mortgage of landed property. In submitting proposals for investments of the kind, the Collector must furnish full information as to the area and description of the lands concerned, the precise rights (such as Kudivaram or Melwaram, absolute or conditional patta, etc.) owned by the applicant in those lands, and the gross and net income derived from them during the preceding five years. It should be reported whether they have adequate irrigational facilities, or the reverse, whether they are liable to

damage by floods and drought, and whether it is easy or difficult to obtain tenants. Their market value should be ascertained by local enquiry and by comparison with recent prices paid for similar lands in the neighbourhood. The Collector should also report fully on the validity of the present owner's title to the property and of his right to make the proposed alienation, the names, ages and relationship of his undivided co-parceners or reversioners, the previous encumbrances, if any, and the method in which it is proposed to discharge them. If there be any undivided co-parceners or reversioners, it should be stated what existing or prospective rights each of them has in the property and if the proposed investment be a loan on mortgage, whether he will join in the application for the loan, if his consent is deemed necessary. Full details should be given of the purpose for which the loan is required, e.g., particulars of all the debts to the liquidation of which it is to be applied, with a discussion of the question how far the outstanding debts are binding on the property or the mortgagor's heirs. An encumbrance certificate should be obtained and all previous encumbrances thoroughly investigated.

C.Ps. No. 172, Mis., 20th January 1905; No. 1594, Mis., 22nd June 1906.

*Note.*—(1) Section 33 of the Act authorizes the lending of an amount equal to three-fourths of the value of the lands to be mortgaged but in practice the Court is, as a rule, averse from lending more than half the market value.

C.Ps. No. 1128, Mis., 15th May 1903; No. 6, 29th Jan. 1913.

(2) As a rule the Court will not lend at less than 5 per cent. per annum.  
C.P. No. 924, Mis., 7th April 1905.

**136. Investment of funds in Government Promissory notes or other public securities.**—The Court is opposed to the accumulation of surplus funds in Government or other easily negotiable securities. Pending the investment of the funds in other forms, they should be remitted to the Accountant-General with the permission of the Court for purchase of Government Promissory notes. Every Collector should submit to the Court, so as to reach the Court's office on the 20th of the month following the end of each quarter, a statement in form No. 82 showing the amount available for investment.

C.Ps. No. 3052, Mis., 11th November 1904; No. 44, 10th July 1906; No. 34, 29th April 1910.

## CHAPTER XI.

### CONDUCT OF SUITS RELATING TO WARDS' ESTATES.

**137. Institution of suits.**—Under section 50 of Madras Act I of 1902, as modified by Act I of 1911, all suits or proceedings in any Civil or Revenue Court on behalf of a ward's estate should be instituted in the name of the ward, the Manager, or the officer competent to act as Manager under section 25 of the Act, representing him as next friend. Managers should not institute such suits or proceedings on their own authority unless empowered specially for that purpose by the Court of Wards. When difficult or doubtful points of law or special important issues are involved, the Manager should obtain the sanction of the Collector before instituting the suit. Whenever in the Collector's opinion the matter is of sufficient importance, the Court's sanction should be obtained.

Madras Act I of 1911; C.P. No. 48, 4th September 1911.

*Note.*—(1) A Manager though not specially empowered to file suits under section 50 may, when necessary, exercise the power to file suits in urgent cases, conferred by the proviso to section 52.

(2) *Signing of plaints and miscellaneous applications, etc.*—The Manager, or other officer competent to act as Manager under section 25 of the Act, as the plaintiff, must himself sign plaints and miscellaneous applications in suits instituted in pursuance of section 50 of Act I of 1902.

C.P. No. 32, 1st April 1905; Madras Act I of 1911;  
C.P. No. 48, 4th September 1911.

(3) When the Court of Wards has approved the institution of a suit and the draft plaint to be filed in it, Collectors may authorise themselves the institution of suits in similar and connected cases arising subsequently.

C.P. No. 3674, 14th November 1893; Madras Act I of 1911;  
C.P. No. 48, 4th September 1911.

(4) No criminal prosecution may be instituted on behalf of a ward's estate without the previous sanction of the Collector; and no such sanction shall be given unless the evidence appears to be sufficient to secure a conviction, and the interests of the estate as well as the circumstances of the case require that a criminal prosecution should be launched.

C.P. No. 54, 7th August 1906.

(5) A suit on a simple mortgage bond to enforce payment of the amount due on the bond by sale of the mortgaged property is governed by Article 132 of Schedule I of the Indian Limitation Act IX of 1908 and not by Article 147, i.e., the period of limitation is 12 years and not 60 years—see I.L.R., XXX Mad., pp. 426 to 434.

C.Ps. No. 40, 20th February 1908; No. 48, 4th September 1911.

**138. Defence of suits**—Suits against wards' estates, involving important issues, or doubtful or difficult questions of law, must be reported to the Court of Wards, to whom drafts of the written statements which it is proposed to file, must be forwarded for approval. Other suits may be defended by Managers with the Collector's approval. Before applying to the Court for sanction for the defence of suits, the Collector should see that all the evidence necessary to meet the plaintiff's contention, including the statements of witnesses whom it is proposed to call on behalf of the ward, has been put on record, and he should satisfy himself that it is sufficient. A summary of the evidence should be given in his report to the Court.

C.P. No. 17, 29th October 1897; B.P. No. 47 (L.R.), 27th February 1906;  
Madras Act I of 1911; C.P. No. 48, 4th September 1911.

*Note.*—(1) The High Court has ordered that in suits relating to the person or property of a minor or other person under the superintendence of the Court of Wards, the Civil Court, in fixing the date for the defendant to appear and answer, shall allow not less than two months' time between the date of summons and the date for appearance.

C.Ps. No. 18, 4th May 1911; No. 48, 4th September 1911.

(2) Papers relating to suits and appeals on which the Court's orders are required should be submitted to the Court without delay so as to allow sufficient time for their consideration.

C.P. No. 1961, 19th June 1893.

(3) The rules laid down in B.P., No. 234, dated 26th June 1896, printed as Appendix II, should be observed in regard to suits and appeals on the Court of Wards' side.

C.P. No. 331, Mis., 24th February 1897.

**139. Appeals.**—Collectors may order appeals to be filed on questions of fact without reference to the Court of Wards in any suit originally instituted on their own authority or by Managers of estates and may also oppose appeals against decisions in favour of estates whether the defence of the original suits was sanctioned by themselves or by the Court of Wards. This is to be understood subject to paragraph 142 below.

C.P. No. 17, 29th October 1897; C.P. No. 48, 4th September 1911.

*Note.*—(1) When the Court's sanction is sought to oppose an appeal, copies of the decree and judgment of the lower Court must be forwarded and if it is a second appeal those of both the original and first appellate Courts must be forwarded.

(2) When submitting for orders the question whether an appeal should be preferred against the decision of a Civil Court, Collectors should summarise, as tersely as possible, the arguments for and against an appeal. The mere statement that no appeal is recommended is not sufficient.

Paragraph 4 of B.P. No. 109 (L.R.), 1st April 1897, specifically applies to Court of Wards' cases also.

C.Ps. No. 703, Mis., 4th May 1897; No. 48, 4th September 1911.

(3) When it is desirable to carry an appeal to the Privy Council or to oppose an appeal to that tribunal, the necessary steps will be taken by the Court of Wards, through the Local Government and the Secretary of State. The Court's report to Government will contain a distinct statement of the exact steps which it is desired that the Secretary of State should take. The costs incurred by the Secretary of State in connection with any such appeal on behalf of a ward need not be remitted to England. They will be adjusted to the credit of Government in such manner as may be advised by the Accountant-General.

C.P. No. 293, 31st January 1893; G.O. No. 250, Judl., 7th February 1896 in C.P. No. 357, Mis., 10th March 1896.

**140. Report on result of suits.**—The result of all suits and appeals, of which the institution or defence is sanctioned by the Court of Wards, must be reported to the Court. But copies of the decrees and judgments in such suits need not be forwarded to the Court except in the following cases:—

(a) When the decision is unfavourable to the Court whether wholly or partially (as for instance in regard to costs) and it is necessary to decide whether an appeal should be preferred or not;

(b) When the judgment contains a ruling or other matter of general importance;

The results of other suits need only be entered in statement No. V (form No. 87) and its enclosure attached to the annual administration report.

C.Ps. No. 2428, 25th July 1893; No. 17, 29th October 1897.

**141. (i) Employment of pleaders, etc.**—As the Court of Wards and Collectors as its agents are not bound to employ the local Government pleaders for the conduct or defence of suits, so those pleaders are under no obligation to give gratuitous advice on legal matters connected with estates. But they must not accept a brief against the Court of Wards without first ascertaining whether the Collector proposes to engage them.

C.Ps. No. 1394, 18th June 1889; No. 285, 1st February 1890; No. 1568, 5th July 1890;  
B.P. No. 42, 1st March 1904.

(ii) When a Collector forwards any papers relating to an estate to a lawyer for advice or to prepare a draft, he should make it a condition of the lawyer's engagement that the latter shall not thereafter accept a retainer from the opposite side without the Collector's permission.

C.P. No. 2375, Mis., 20th September 1906.

**142. Employment of Counsel for conduct of cases in Madras.**—Collectors may not address or employ Counsel resident in the town of Madras or in a Madras Court except through the Court of Wards; but when Counsel for any such case has been selected by the Court of Wards, the Collector will be at liberty to correspond with him direct.

C.P. No. 287, Mis., 14th March 1898.

**143. Certificates of Pleadings' fees.**—The exception in the case of Government, made in rule 30 of the rules framed under section 27 of the Legal Practitioners' Act (India Act XVIII of 1879), has been extended by the High Court to pleaders and others appearing on behalf of the agents to the Court of Wards. In consequence, the fees of pleaders engaged to represent wards may be entered as recoverable in decrees or orders without previous production of certificates of the receipt of such fees from the pleaders themselves.

Letter from the Registrar of the High Court to Government, No. 822, 5th March 1896, printed in C.P. No. 9, 31st March 1896.

## CHAPTER XII.

## MISCELLANEOUS.

**144. Annual administration report.**—The Collector will submit an annual report on the administration of every estate under management. This must reach the Court not later than the 1st of October following the close of the fasli to which it relates. The covering report must deal with the several matters enumerated in Appendix I and statements in forms Nos. 83 to 88 must accompany it.

C.P. No. 23, 14th March 1905.

*Note.*—The report and statements are required even for estates handed over to their proprietors before the close of the fasli. When an estate is handed over in the earlier months of a fasli (i.e., before cultivation is well in advance or the current demand has fallen due) the Collector should submit the financial statements alone (viz., statement No. II and its enclosures). When it is handed over in the latter months, all the statements prescribed for the administration report should be submitted, particulars being furnished in them so far as they were available on the date of the restoration of the estate. For faslis subsequent to that in which the Court's management terminates, no report or statement need be submitted unless any funds of the estate were still under the Collector's control. In the latter case statement No. II alone is required.

**145. How papers intended for the Court of Wards are to be addressed.**—Papers intended for the Court of Wards must be addressed to the "Secretary to the Court of Wards" and not to the "Secretary to the Commissioners of Land Revenue."

C.P. No. 10, 8th January 1889.

**146. Miscellaneous registers, accounts and returns.**—Forms of miscellaneous registers and accounts to be maintained in Collectors' and Managers' offices for wards' estates and the miscellaneous returns to be submitted to those officers by their subordinates (other than those referred to in other paragraphs of the Manual) will be found in appendix L. In some estates there may be no forests or forest revenue, no maramat works, or no suits; and it will, of course, be unnecessary in such cases to keep the registers, accounts, or forms relating to those items. Collectors will also be at liberty to alter these forms as they think fit so as to suit local conditions.

C.P. No. 77, 4th September 1905.

**147. Size of periodical reports and returns.**—Periodical reports and returns must be prepared so as to occupy no more space than is unavoidable. The limits as to their size laid down in C.P. No. 43, dated 12th June 1905, must not be exceeded.

C.P. No. 43, 12th June 1905.

**148. Grant of copies of papers relating to Wards' estates.**—Copies of accounts or documents relating to estates under the Court's management may not be granted except with the Collector's sanction. Applications for such copies should ordinarily be rejected unless a Court of Law has issued a summons or order to produce them.

C.P. No. 46, 6th August 1900.

**149. Production of estate papers on summonses from Courts.**—(1) If any official under the Court of Wards, whether a public servant or not, is summoned to produce in Court any unpublished official record relating to affairs of State, he should claim privilege under section 123, Evidence Act, and if a public servant is summoned to produce in Court official documents of a confidential nature relating to an estate, he should similarly claim privilege under section 124, Evidence Act.

(2) In the case of communications between any person and his legal professional adviser, protection must be claimed under section 129 of the Evidence Act.

(3) In the case of Government orders and communications addressed to Government, the contents of which cannot be made public without the permission of Government, Collectors must obtain the instructions of Government through the Court of Wards before complying with the summons. Should the time allowed by a Civil Court for the production of such documents be insufficient for obtaining the necessary sanction, the Judge must be moved to allow such further time as may be necessary. A similar course will be adopted in regard to similar communications addressed to, and orders passed by, the Court of Wards.

(4) All such documents, referred to in a summons, as are forthcoming, will be taken to the Court and submitted, if necessary, for the inspection of the Judge (see section 162 of the Evidence Act), those in regard to which protection is claimed under sections 124 and 129 of the Evidence Act being produced before the Judge in sealed envelopes.

C.P. No. 44, 8th May 1901.

**150. Destruction of records relating to wards' estates.**—All records in the Collector's or other Government offices in the district relating to a ward's estate may be destroyed on the expiry of three years after the restoration of the estate to its proprietor unless previously handed over to the latter. Annual administration reports, confidential reports, and papers the preservation of which is necessary in the interests of Government are exceptions and should be retained permanently.

Appendix XIII to B.S.O. No. 169, paragraph 7 (1); C.P. No. 520, 26th February 1891.

*Note.*—Audited vouchers kept in the Court's or Accountant-General's office will also be destroyed on the expiry of three years after the restoration of the estate concerned.

C.P. No. 56, 4th July 1905.

**151. Handing over of records on the rendition of an estate.**—Records in the Collector's or other Government offices in the district, other than those to be retained permanently under paragraph 150, relating to a ward's estate, may be handed over to the proprietor, immediately after he assumes management of the estate. The proprietor may be permitted to have copies made by his own clerks of the papers which are to be retained permanently, provided they are not confidential: the papers themselves must not be taken out of the office. If the proprietor wishes to have authenticated copies he will be required to pay for the examination of the copies by the Collector's clerks. The task of separating the confidential from the other papers must be entrusted to a responsible subordinate in the Collector's office, his place being supplied by a temporary clerk to be paid for by the proprietor concerned. All papers in the Manager's office (whether liable to be destroyed or retained) may be handed over to the proprietor, except those of a confidential nature which should be transferred to the Collector's office at the time of restoration.

*Note.*—If the proprietor wishes to have originals or copies of any documents other than those that may be made over to him or of which copies may be given him under the above general rule, the question should be submitted to the Court of Wards for orders.

C.P. No. 594, 6th March 1890; No. 1350, 29th May 1890; No. 520, 26th February 1891; No. 2962, Mis., 21st October 1905; No. 3293, Mis., 27th November 1905.

**152. Court-fee stamps on petitions and applications relating to Wards' estates.**—Though the members of the Board of Revenue are *ex-officio* members of the Court of Wards, the Court of Wards, as such, is not included

among the tribunals, authorities or offices mentioned in Schedule II of the Court Fees Act VII of 1870, whether in clauses (a) or (b) of Article 11 or in Article 1 (b) or 1 (c), which relate to applications or petitions "not otherwise provided for." Petitions and applications addressed to the Court of Wards as such are therefore not liable to Court-fees except in the cases mentioned below :—

Applications for copies are liable to Court-fees, if the applications or the copies applied for fall under Article 9 of Schedule I or Article 1 (a) of Schedule II of the Court Fees Act. But applications for copies of orders of punishment presented by Court of Wards' servants appealing against such punishment, and originals or copies of such orders and connected papers filed in support of such appeals are exempt from Court-fees.

B.P. No. 1037, *Mis.*, 19th April 1900 in C.P. No. 628, *Mis.*, 4th May 1900.

**153. Execution and registration of bonds and deeds on behalf of Wards.**—The Manager should ordinarily sign all bonds and deeds executed on behalf of a ward provided that he has been authorised by the Court of Wards to do so. Such documents should not contain any personal covenant for re-payment, and should be so drawn up as to exonerate the Manager or other officer authorised to execute them and his private property from liability, restricting the creditor to proceedings against the property of the ward specifically pledged or mortgaged for realization of the debt. Collectors as agents of the Court of Wards are exempted<sup>a</sup> from personal attendance at Registration offices in connection with the registration of documents executed by them.

<sup>a</sup> Inspector-General of Registration's Circular No. 43, 29th June 1899 in C.P. No. 898, *Mis.*, 5th July 1899.

**154. Custody of jewels and other valuable articles.**—(i) Articles of value belonging to estates under management and not required for the use of the wards will be deposited in sealed boxes in the Government Huzur Treasury subject to the conditions specified in note (1) to Article 2, Chapter I, of the Civil Account Code. The keys of such boxes should be kept by the Collector. Articles of great bulk or comparatively small value may be deposited in the Manager's Treasury room. The Manager will be responsible for the safe custody of all articles which are not deposited in the Government Treasury, and must see that the inventory prepared with reference to paragraph 14 (i) is kept up to date. No article once entered in the inventory should be struck off without the Collector's orders.

C.P. No. 1415, 9th June 1890.

(ii) Important deeds and other securities relating to wards' estates must be kept in the Huzur Treasury under the Collector's seal. Those of minor importance may be kept in the Manager's Treasury room in a separate box under the latter's seal.

C.P. No. 77, 4th September 1905.

(iii) The Collector should take charge of the seals and facsimile stamps of the deceased proprietor and lodge them in the Government Treasury.

*Note.*—Registers in form No. 89 or No. 90 should be kept in the boxes containing valuables and documents, in which every article or deed deposited or taken out should be entered then and there.

C.P. No. 77, 4th September 1905.

**155. Arrangement for the discharge of the Ward's duties as hereditary trustee of a temple or other religious institution under section 63 of the Act.**—Under

this section, the Court of Wards cannot appoint any one as trustee of a religious institution in place of the minor, but may provide for the discharge of the ward's duties as trustee by a deputy acting on his behalf and subject to the Court's superintendence. Under the general law, trusteeship cannot be delegated permanently or for a term, by transfer or assignment, but the Court of Wards may lease out properties forming the endowment of a trust institution or farm the income derived from offerings by worshippers, etc., and may authorise the lessee or farmer by a general power-of-attorney, specifying his powers and duties and distinct from the deed relating to the lease or farm, to manage the internal affairs of the institution and control the servants attached to it as an agent of the Manager and on behalf of the ward, but not as a trustee. The Court will then be in a position to revoke the power-of-attorney and terminate the agency at any time irrespective of the period of the lease or farm.

Collectors and Estate Collectors will be guided by the following instructions in regard to the management of religious institutions of which the wards are the hereditary trustees :—

(i) The direct and personal management of the religious affairs of an institution, of which a ward is trustee, shall not be entrusted to any person of a religion other than that to which the institution is devoted, or to any officers of Government including those whose services have been lent to the estate.

(ii) If, in the case of any temple which cannot afford to pay for a superintendent of its own, to whom the management of its affairs on behalf of the trustee (ward) can be entrusted, a respectable member of the congregation can be got to act as honorary superintendent, he shall be so appointed by a power-of-attorney from the Manager of the estate, with the previous approval of the Collector.

(iii) When neither a paid nor an honorary superintendent can be got to manage the religious affairs of an institution on behalf of the trustee (ward), one of the servants of the estate may, subject to the restriction in clause (i) above, be appointed to discharge the duties of such superintendent in addition to his ordinary work.

(iv) When the superintendence of the religious affairs of an institution on behalf of the trustee (ward) is entrusted to a superintendent, paid or honorary, or to an estate subordinate in addition to his ordinary duties, agreeably to clause (ii) or (iii) above, such superintendent or subordinate shall be subject to the control of the Collector and Manager, who will be responsible for seeing that such superintendent or subordinate discharges his duties satisfactorily.

(v) As a rule the property constituting the endowment should be administered by the Manager of the estate in the same manner as the ward's *ayan* property, and where it is found necessary to lease it out, it should be leased under the same rules as those governing leases of other property in the estate, except that the period of the lease shall not ordinarily exceed five years or last beyond three years of the ward's attaining majority.

C.P. No. 60, 3rd September 1906.

**156. Despatch of business in Estate Collectors' offices.**—Estate Collectors appointed under section 46 of the Act will submit to the Court a half-yearly statement showing the despatch of business in their offices in form No. IX-A appended to B.P. No. 247 (Land Revenue), dated 9th November 1904, so as to reach the Court's office by the 20th of the month following each half-year.

C.Ps. No. 99, 26th November 1906; No. 55, 24th October 1911.

## CHAPTER XIII.

## RENDITION OF WARDS' ESTATES.

**157. Application for leave to restore estates.**—Applications for the Court's sanction to the restoration of an estate to its proprietor should be made at least three months before the date proposed for restoration.

C.Ps. No. 36, 10th April 1901; No. 32, 16th February 1903.

*Note.*—When an estate is released from the Court's superintendence, the fact should be notified in the Fort St. George and District Gazettes as required by section 62 of the Madras Court of Wards Act I of 1902.

**158. Estimate of post-rendition charges.**—When applying for the Court's sanction, the Collector should submit a detailed estimate of post-rendition charges, such as those on account of (1) public works executed but not yet paid for; (2) leave allowances of Government servants lent to the estate, who have earned privilege leave but not taken it; and (3) all other liabilities incurred but not discharged up to the date of restoration.

When an estate is handed over to its proprietor, the lawyers engaged on behalf of the estate in any pending litigation should be paid for the work done up to the date of rendition and the proprietor should make his own terms with them in regard to any further work that may remain to be done. An amount sufficient to meet any outstanding charges due at the time of rendition should be included in the estimate of post-rendition charges prescribed in Court's Standing Order No. 158.

C.P. No. 104, 17th December 1910.

*Note.*—The manner in which the leave allowances have been calculated should be shown in detail. A standard form of calculation is given in Appendix J.

Paragraph 2 of C.P. No. 53, 6th November 1900; C.Ps. No. 6, 12th March 1896; No. 36, 10th April 1901.

**159. Statement of results of management.**—A statement in form No. 91, showing the results of the Court's management, should be submitted as soon after the restoration as possible; and the salient features of the Court's management as indicated by the figures entered therein should be fully discussed in a covering letter, or if the statement is embodied in the administration report, in the latter.

C.Ps. No. 311, 5th March 1880; No. 8, 23rd April 1897.

*Note.*—In order that the accident of a bad season may not vitiate the statistics, the figures entered in columns 3 and 4 of form No. 91 should be those representing the normal rent-roll at the beginning and end of the period of wardship.

Paragraph 3 of G.O. No. 269, Revenue, 29th March 1901 in C.P. No. 38, 17th April 1901.

**160. The Personal Deposit account of a surrendered estate.**—The monthly accounts-current should be continued as long as there are any post-rendition charges to be met in the district. All such charges should ordinarily be satisfied within twelve months from the date of restoration; where this is impracticable, the reasons should be reported to the Court and so much of the reserve as is still necessary to meet such charges should be remitted to the Court of Wards for custody, the personal deposit account of the estate in the district being finally closed.

Paragraph 1 of C.P. No. 53, 6th November 1900.

**161. Restoration of cash balance to the proprietor.**—The cash balance to the credit of a restored estate after reserving the amount referred to in paragraph 158 above should be handed over to the proprietor on or imme-

diately after the date of restoration, and a receipt for it obtained and filed in the Collector's office. When the district accounts are finally closed in accordance with paragraph 160 above and such sums as may be necessary have been remitted to the Court of Wards, any balance left should be handed over to the proprietor and his receipt obtained and filed in the Collector's office. Receipts for jewels and other valuables handed over to the proprietor should be retained in the Collector's office.

C.Ps. No. 53, 6th November 1900; No. 71, 13th December 1911.

**162. Measures for preventing wards from squandering balances when they take charge of their estates.**—With a view to prevent wards as far as possible from squandering balances as soon as they take charge of their estates the Court will ordinarily adopt the following measures:—

(1) Reduce the actual cash balance to be handed over to the proprietor, to a minimum, so as to be just sufficient for three months' current expenses.

(2) Convert the surplus funds as far as possible into municipal or other permissible debentures which will not be so readily realisable as Government securities.

(3) Convert the Government promissory notes still remaining, if any, into stock certificates which are not negotiable by endorsement (see Article 228 of the Civil Account Code).

(4) Deposit the stock certificates, debentures or other securities held on behalf of the ward, in the Bank of Madras and only hand over the Bank's receipt for them to the new proprietor.

The Collector will hand over the Bank's receipt to the young proprietor, obtain from him a stamped acknowledgment and forward it to the Court. He will also explain to the proprietor that the Bank will, if he so desires, undertake to realise the interest on the securities on his behalf as it falls due, for a commission of  $\frac{1}{4}$  per cent. on the amount of interest realised and that the Bank will charge a fee of  $\frac{1}{4}$  per cent. on the face-value of the securities when they are withdrawn from its custody.

C.Ps. No. 425, Mis., 27th February 1903; No. 1637, Mis., 14th July 1903; No. 1823, Mis., 3rd August 1903.



## PART III.

## APPENDICES (FORMS, ETC.).

## APPENDIX A.

[Paragraph 112 (ii) of the O.S.O.]

MADRAS, ACT No. II OF 1904.

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

[Received the assent of the Governor on the 8th February 1904 and that of the Governor-General on the 1st March 1904.]

*An Act to declare that certain estates are impartible and that the proprietors of such estates cannot exercise unrestricted powers of alienation in respect thereof.*

WHEREAS it is expedient to amend the law in regard to the impartibility and inalienability of certain estates; It is hereby enacted as follows:—

- Preamble.** 1. (1) This Act may be called the Madras Impartible Estates Act, 1904.
- Short title.** (2) It extends to the whole of the Presidency of Madras except the districts of Malabar and South Canara.
- Extent.** (3) On this Act coming into force the Madras Impartible Estates Act, 1902, and the Madras Impartible Estates Act Continuance Act, 1903, shall be repealed. II of 1902. II of 1903.
- Repeal.**
- Definitions.** 2. In this Act unless there is something repugnant in the subject or context:
- "Alienation."** (1) "Alienation" includes a temporary transfer such as a mortgage or a lease.
- "Impartible estate."** (2) "Impartible estate" means an estate descendible to a single heir and subject to the other incidents of impartible estates in Southern India.
- (3) "Proprietor of an impartible estate" means the person entitled to possession thereof as single heir under the special custom of the family or locality in which the estate is situated or if there be no such family or local custom under the general custom regulating the succession to impartible estates in Southern India.
- "Proprietor of an impartible estate."**
- Estates deemed impartible.** 3. The estates included in the schedule shall be deemed to be impartible estates.

4. (1) The proprietor of an impartible estate shall be incapable of alienating or binding by his debts, such estate or any part thereof beyond his own lifetime unless the alienation shall be made, or the debt incurred, under circumstances which would entitle the managing member of a joint Hindu family, not being the father or grand-father of the other co-parceners, to make an alienation of the joint property, or incur a debt, binding on the shares of the other co-parceners independently of their consent.

(2) In particular and without prejudice to the generality of the foregoing provisions, the proprietor of an impartible estate is hereby expressly authorised—

(a) to grant sites for public charitable and public religious institutions;

(b) to grant mining or quarrying leases for terms not exceeding sixty years and leases of the pannai or home farm lands for terms not exceeding fifteen years, provided that every such lease—

- (i) shall be by registered deed and shall be made to take effect in possession not later than twelve months after its date;
- (ii) shall reserve the best rent that can reasonably be obtained, regard being had to any money laid out or to be laid out by the lessee for the benefit of the estate, but not to any fine or premium paid or to be paid in consideration of granting such lease;
- (iii) shall contain a covenant by the lessee for payment of rent and a condition of re-entry on the rent not being paid within a time therein specified not exceeding three months;
- (iv) if a mining or quarrying lease, may make the rent ascertainable by or to vary according to the acreage worked, or by or according to the quantities of any mineral or substance gotten, made merchantable, converted, carried away, or disposed of in or from such estate, or any other land, or by or according to any facilities given in that behalf, and may reserve a fixed or minimum rent with or without power for the lessee, in case the rent according to acreage or quantity in any specified period does not produce an amount equal to the fixed or minimum rent, to make up the deficiency in any subsequent specified period, free of rent other than the fixed or minimum rent.

(3) Nothing in this section shall be construed to restrict the power of the owner of an impartible estate to provide for the succession thereto in default of heirs.

5. When the proprietor of an impartible estate proposes to grant any such lease as specified in section 4, sub-section (2), clause (b), it shall be lawful for such proprietor or the intending lessee to submit a draft of the proposed lease to the Board of Revenue for approval, and the Board, if satisfied after making such inquiry and giving such notices as it thinks fit, that the terms of such draft lease are in accordance with the provisions of this Act, may approve thereof and affix its seal thereto in token of approval; and if the proprietor shall thereafter execute the lease in the terms of the draft lease so approved and sealed, such lease shall be deemed to have been duly granted in accordance with the provisions of this Act.

6. Notwithstanding anything hereinbefore contained, the proprietor of an impartible estate shall be incapable of alienating, or binding by his debts, such estate or any part thereof beyond his own lifetime for the payment of the land revenue due to Government, unless he shall have first obtained the consent in writing of the Collector of the district in which the estate is situated. Such consent shall not be refused unless in the opinion of the Collector the case is one in which the land revenue due to Government may be realized by management of the estate under the provisions of the Madras Revenue Recovery Act, 1864.



7. This Act shall not affect alienations made or debts incurred before the coming into force of this Act and shall cease to apply to estates or parts of estates which may hereafter be lawfully alienated otherwise than by temporary transfer.

8. (1) In computing the period of limitation applicable to suits and legal proceedings other than suits stayed and to appeals barred by the Madras Impartible Estates Act, 1902, the period during which such suits, proceedings or appeals were II of 19 stayed or barred by the said Act shall be excluded, and all such suits, proceedings and appeals shall be deemed to have been actively prosecuted during such period within the meaning of section 52 of the Transfer of Property Act, 1882.

(2) If in any suit, proceeding or appeal permitted to proceed by the Madras Impartible Estates Act Continuance Act, 1903, it II of 19 declared partible. be finally decided that any estate named in the schedule attached to this Act is partible, such estate shall be deemed not to have been mentioned in the schedule.

## SCHEDULE.

*Arcot, North.*

1. Kālahasti.
2. Kārvētnagar.
3. Punganūru.
4. Kangundi.
5. Bangāri Pālaiyam.
6. Naraganti Pālaiyam.
7. Vallivēdu and Kāmavaram Divisions of Pulicherla Pālaiyam.
8. Gudipāti Pālaiyam.
9. Tumbā Pālaiyam.
10. Kallūru Pālaiyam.
11. Ārni Jāgīr.\*

*Arcot, South.*

1. Vēttavalam.
2. Kurumba Gounden Jāgīr.
3. Jadaya Gounden Jāgīr.
4. Ariya Gounden Jāgīr.

*Chingleput.*

1. Kālahasti.

*Coimbatore.*

1. Ūttukuli.
2. Samattūr.
3. Kōttāmpatti.
4. Poravipālaiyam.
5. Rāmapatnam.
6. Mētrātti.
7. Tungāvi.
8. Jōttampatti.
9. Vēdapatti.

*Ganjām.*

1. Parlākimedi.
2. Dhārākōta.
3. Kallikōta.

*Ganjām—cont.*

4. Pedda Kimedi.
5. Chikati.
6. Mandasā.
7. Chinna Kimedi.
8. Sērugadā.
9. Humma.
10. Bodogadā.
11. Surangi.
12. Jārada.
13. Budarasingi.
14. Tarlā.
15. Biridi.
16. Pālūru.

*Gōdāvari.*

1. Pithāpuram.
2. Nidadavōlu, Baharzhalli and Ambarapēta.
3. Vēgayammappēta.
4. Tangellamūdi.
5. Bhadrāchalam.
6. Kōtipalli in the Vizianagram zamindāri.
7. Telikicherla.
8. Vilasa.
9. Janupalle.
10. Jālimūdi.

*Kistna.*

1. Dēvarakōta.
2. Munagāla Paraganā.
3. Chintalapāti Vantu.

*Madura.*

1. Rāmnād.
2. Sivaganga.
3. Rettayambādi.

*Madura—cont.*

4. Pēraiyr.
5. Sāptūr.
6. Bōdināyakkanūr.
7. Gandamanāyakkanūr.
8. Ayakkudi.
9. Idaiyangōttai.
10. Ammayanāyakkanūr.
11. Puliyankulam.
12. Jyōtilanāyakkanūr.
13. Ūttappanāyakkanūr.
14. Doddappanāyakkanūr.
15. Nadukkōttai.
16. Mēlakkōttai.
17. Sandaiyūr.
18. Tēvāram.
19. Erasakkanāyakkanūr.
20. Māambarai.

*Nellore.*

1. Venkatagiri.
2. Chundi.
3. Mutyālapādu.
4. Kālahasti.

*Salem.*

1. Shūlagiri Pālaiyappattu.
2. Ankusagiri Pālaiyappattu.
3. Periya Kalrāyan Nād.
4. Chinna Kalrāyan Nād.
5. Ariya Gounden Jāgīr.

*Tanjore.*

1. Gandarvakōttai.
2. Kallākōttai.
3. Kōnūr.
4. Sillattūr.
5. Pālayavanam.
6. Pāppānādu.
7. Singavanam.
8. Madukkūr.
9. Neduvāsai.

*Tanjore—cont.*

10. Sēdangudi.
11. Attivetti.

*Tinnevely.*

1. Ettiyāpuram.
2. Sivagiri.
3. Sēttūr.
4. Ūrkkādu.
5. Singampatti.
6. Ūttumalai.
7. Maniyāchi.
8. Kadambūr.
9. Attankarai.
10. Naduvakkurichchi Minor Division.
11. Talaivankōttai.
12. Alagāpuri.
13. Mannārkkōttai.
14. Sennalkudi and Kadambankulam.
15. Kollapatti.
16. Kollankondān.
17. Āvudaiyāpuram.

*Trichinopoly.*

1. Marungāpuri.
2. Kadavūr.
3. Turaiyūr.
4. Udaiyārpālaiyam.

*Vizagapatam.*

1. Vizianagram.
2. Bobbili.
3. Sālūru.
4. Mādugula.
5. Jeypore.
6. Kurupām.
7. Sangamvalasa.
8. Kāsipuram.
9. Pāchipenta.
10. Āndra.
11. Saripalli Bhīmavaram

## APPENDIX B.

[Paragraph 28, note (1), of the C.S.O.]

## FORMS OF AGREEMENTS TO BE EXECUTED BY MANAGERS AND GUARDIANS.\*

## I.—FORM OF AGREEMENT BY THE MANAGER OF AN ESTATE.

## A.—Form to be used when cash is deposited as security.

AGREEMENT made the \_\_\_\_\_ day of \_\_\_\_\_  
 Between \_\_\_\_\_ of \_\_\_\_\_  
 of the one part and the Court of Wards, Madras, constituted under Act I of 1902, passed by the Governor in Council of Fort St. George, entitled the Madras Court of Wards Act, 1902, of the other part. WHEREAS the said \_\_\_\_\_ has been nominated by the said Court of Wards to and has voluntarily taken upon himself the management of the property of \_\_\_\_\_ incapacitated \_\_\_\_\_ proprietor of \_\_\_\_\_ upon the terms and conditions hereinafter contained.  
 And WHEREAS the said \_\_\_\_\_ in consideration of his being so nominated to the management of the said property has delivered to and deposited with the Collector of the District of \_\_\_\_\_ the sum of Rupees \_\_\_\_\_ in cash for the purpose of in part securing and indemnifying the said Court of Wards and its successors against all loss and damage which they may respectively in any way suffer by reason of the said property or the income thereof or any part or parts thereof respectively being in any way consumed, wasted, embezzled, stolen, misapplied, lost, misapplied, or, otherwise dishonestly negligently, or, by, or through oversight, or violence, made away, or parted with, by the said \_\_\_\_\_  
 and as security for the due and faithful performance by him the said \_\_\_\_\_ of this agreement. Now these Presents Witness and the said \_\_\_\_\_ doth hereby agree with the said Court of Wards and its successors that he the said \_\_\_\_\_ shall and will from time to time and at all times so long as he shall continue in the management of the said property and when required so to do appear personally before the Collector for the time being of the District of \_\_\_\_\_ as Agent for the said Court of Wards. And shall and will as such Manager as aforesaid manage the said property diligently and faithfully for the said \_\_\_\_\_ proprietor and use all the means in the power of the said \_\_\_\_\_ to improve the said property for the benefit of the owner thereof. AND shall and will as such Manager as aforesaid pay or remit promptly, monthly and every month to the Treasury at \_\_\_\_\_ on account of the Collector for the time being of the District of \_\_\_\_\_ for and on account of the said Court of Wards all sums of money received by him the said \_\_\_\_\_ from or on account or in respect of the said property and at the expiration of every year of his said management render to the said Collector for and on account of the said Court of Wards a true and just account of his the said \_\_\_\_\_ administration of the said property. And shall and will be personally answerable for all embezzlement or misapplication of the said property which may be proved to have been embezzled or misapplied during

his management in consequence of any abuse of his trust and make good any loss which the said property or the \_\_\_\_\_ proprietor thereof may incur by reason of any negligence on the part of the said \_\_\_\_\_ in his management of the said property. And also shall and will as such Manager as aforesaid adhere to such regulations as have been or may hereafter be framed for the guidance of Managers of properties of incapacitated proprietors by the said Court of Wards. And will abstain from obtaining any advantage to himself directly or indirectly other than the allowance granted to him from the property committed to his charge and sanctioned by the said Court of Wards. And the said \_\_\_\_\_ doth hereby also agree with the said Court of Wards and its successors that the said sum of Rupees \_\_\_\_\_ so deposited as aforesaid shall be and remain with the Collector for the time being of the said District of \_\_\_\_\_ as and for security to the said Court of Wards and its successors for the purposes aforesaid with full power for the said Collector from time to time as occasion shall require for and on behalf of the said Court of Wards and its successors to apply the said sum of Rupees \_\_\_\_\_ or a sufficient portion thereof in or towards the indemnity as aforesaid of the said Court of Wards and its successors as the case may require. AND it is hereby also agreed and declared by and between the said \_\_\_\_\_ and the said Court of Wards that on the vacation by the said \_\_\_\_\_ of his said office of Manager of the said property the said sum of Rupees \_\_\_\_\_ shall not be at once returned to him but shall be and remain with the Collector for the time being of the said District of \_\_\_\_\_ for the further term of six months as security against any loss that may have been incurred by the said Court of Wards or its successors owing to the neglect or default of the said \_\_\_\_\_ and which may not have been discovered until after the vacation of his said office of Manager by the said \_\_\_\_\_. PROVIDED always and it is lastly hereby agreed and declared by and between the said \_\_\_\_\_ and the said Court of Wards that all questions which shall arise between the parties as to any breach by the said \_\_\_\_\_ of any of the terms of this agreement or as to the duties or obligations of the said \_\_\_\_\_ as such Manager as aforesaid shall be determined by the Collector for the time being of the said District of \_\_\_\_\_ whose decision thereon shall be final and conclusive and altogether operative and binding upon the said \_\_\_\_\_ unless he shall within three months after such decision shall be communicated to him appeal therefrom to the said Court of Wards or its successors and the decision of the said Court of Wards or its successors upon any such question as aforesaid shall be final and conclusive and altogether operative and binding upon the said \_\_\_\_\_ and shall not be open to question or dispute by him upon any ground whatsoever. IN WITNESS whereof the said \_\_\_\_\_ has hereunto set his hand the day and year first above written.

Signed by the abovenamed \_\_\_\_\_  
 in \_\_\_\_\_  
 the presence of \_\_\_\_\_

## B.—Form to be used when moveable property other than cash is deposited as security.

AGREEMENT made the \_\_\_\_\_ day of \_\_\_\_\_ Between \_\_\_\_\_ of \_\_\_\_\_ of the one part and the Court of Wards, Madras, constituted under Act I of 1902, passed by the Governor in Council of Fort Saint George, entitled the Madras Court of Wards Act, 1902, of the other part. WHEREAS the said \_\_\_\_\_ has been nominated by the said Court of Wards to and has voluntarily taken upon himself the management of the property of \_\_\_\_\_ incapacitated \_\_\_\_\_ proprietor of \_\_\_\_\_ upon the terms

\* C.Ps. No. 430, 15th February 1892; No. 2075, 18th June 1892; No. 560, Mis., 13th March 1903; No. 32, 1st April 1905; No. 100, 10th July 1907; No. 49, 10th March 1908.

and conditions hereinafter contained. And WHEREAS the said  
in consideration of his being so nominated to the management of the  
said property has delivered to and deposited with the Collector of the District of  
the moveable property in the schedule hereunder written  
mentioned of the aggregate value of Rupees for the purpose  
of in part securing and indemnifying the said Court of Wards and its successors  
against all loss and damage which they may in any way suffer by reason of the  
said property or the income thereof or any part or parts thereof respectively 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 the said and as security for the due and  
faithful performance by him the said of this agreement. Now these  
Presents Witness and the said doth hereby agree with the said Court  
of Wards and its successors that he the said shall and will from  
time to time and at all times so long as he shall continue in the management of  
the said property and when required so to do appear personally before the  
Collector for the time being of the District of as Agent for the  
said Court of Wards. And shall and will as such Manager as aforesaid manage

the said property diligently and faithfully for the said proprietor  
proprietrix and use all the  
means in the power of the said to improve the said property  
for the benefit of the owner thereof. And shall and will as such Manager as  
aforesaid pay or remit promptly, monthly and every month to the Treasury at  
on account of the Collector for the time being of the District of  
for and on account of the said Court of Wards all sums of money  
received by him the said from or on account or in respect of  
the said property and at the expiration of every year of his said management  
render to the said Collector for and on account of the said Court of Wards a true  
and just account of his the said administration of the said property.  
And shall and will be personally answerable for all embezzlement or misapplica-  
tion of the said property which may be proved to have been embezzled or  
misapplied during his management in consequence of any abuse of his trust and  
make good any loss which the said property or the proprietor  
proprietrix hereof may incur by

reason of any negligence on the part of the said in the  
management of the said property. And also shall and will as such Manager  
as aforesaid adhere to such regulations as have been or may hereafter be framed  
for the guidance of Managers of properties of incapacitated proprietors by the  
said Court of Wards. And will abstain from obtaining any advantage to himself  
directly or indirectly, other than the allowances granted to him from the property  
committed to his charge and sanctioned by the said Court of Wards. And the  
said doth hereby agree with the said Court of Wards  
and its successors that the said moveable property so deposited as aforesaid  
shall be and remain with the Collector for the time being of the District  
of as and for security to the said Court of Wards and its  
successors for the purposes aforesaid with full power for the said Collector from  
time to time as occasion shall require for and on behalf of the said Court of  
Wards and its successors to sell all or any of the said moveable property either by  
public auction or private contract and to buy in or to rescind any contract for  
sale without being responsible for any loss occasioned thereby and to apply the  
proceeds of any such sales after deducting thereout all expenses connected with  
such sale or a sufficient portion of such proceeds in or towards the indemnity  
of the said Court of Wards as the case may require. And it is hereby agreed  
and declared that the receipt of the Collector for the time being of the District of  
for the proceeds of any such sale as aforesaid or for  
any moneys paid for any such moveable property as aforesaid which may be sold  
shall effectually discharge the person or persons paying the same therefrom and  
from being bound to see to the application thereof and from being responsible for  
any loss or misapplication thereof. And it is hereby also agreed and declared by  
and between the said and the said Court of

Wards that on the vacation by the said of his said office  
of Manager of the said property the said moveable property or so much thereof as  
shall not have been sold under the provisions in that behalf hereinbefore contained  
shall not be at once returned to him but shall be and remain with the Collector  
for the time being of the District of for the further term of  
six months as security against any loss that may have been incurred by the  
said Court of Wards or its successors owing to the neglect or default of the said  
and which may not have been discovered until after  
the vacation of his said office of Manager by the said PROVIDED always  
and it is lastly hereby agreed and declared by and between the said  
and the said Court of Wards that all questions which shall arise between the  
parties as to any breach by the said of any of the  
terms of this agreement or as to the duties or obligations of the said  
as such Manager as aforesaid shall be determined by the Collector for  
the time being of the said District of whose decision thereon  
shall be final and conclusive and altogether operative and binding upon the said  
unless he shall within three months after such decision shall be  
ommunicated to him appeal therefrom to the said Court of Wards or its succes-  
sors and the decision of the said Court of Wards or its successors upon any such  
questions as aforesaid shall be final and conclusive and altogether operative and  
binding upon the said and shall not be open to question  
or dispute by him upon any ground whatsoever. IN WITNESS whereof the said  
has hereunto set his hand the day and year first above  
written

*The Schedule above referred to.*

Signed by the abovenamed }  
in the }  
presence of }

C.—Form to be used when immoveable property is furnished as security.

AGREEMENT made the day of  
Between  
of of the one part and the Court of  
Wards, Madras, constituted under Act I of 1902, passed by the Governor in  
Council of Fort St. George, entitled the Madras Court of Wards Act, 1902, of the  
other part. WHEREAS the said has been nominated  
by the said Court of Wards to and has voluntarily taken upon himself the  
management of the property of  
incapacitated proprietor of upon the  
proprietrix  
terms and conditions hereinafter contained. And WHEREAS the said  
in consideration of his being so nominated to the management of the  
said property has agreed to transfer to the said Court of Wards the immoveable  
property in the first schedule hereunder written more particularly mentioned and  
described of the value of Rs. and has delivered to the  
Collector of the district of the title deeds of such immoveable  
property enumerated in the second schedule hereunder written the transfer of such  
immoveable property being for the purpose of in part securing and indemnifying  
the said Court of Wards and its successors against all loss and damage which  
they may respectively in any way suffer by reason of the said property or the  
income thereof or any part or parts thereof respectively 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 the said and as security for the due and faithful performance by him  
the said of this agreement. Now these presents witness and

the said doth hereby agree with the said Court of Wards and its successors that he the said shall and will from time to time and at all times so long as he shall continue in the management of the said property and when required so to do appear personally before the Collector for the time being of the district of as Agent for the said Court of Wards. And shall and will as such Manager aforesaid manage the said property diligently and faithfully for the said <sup>proprietor</sup> ~~proprietrix~~ and use all the means in the power of the said to improve the said property for the benefit of the owner thereof. And shall and will as such Manager as aforesaid pay or remit promptly, monthly and every month to the treasury at on account of the Collector for the time being of the district of for and on account of the said Court of Wards all sums of money received by him the said

from or on account or in respect of the said property and at the expiration of every year of his said management render to the said Collector for and on account of the said Court of Wards a true and just account of his the said administration of the said property. And shall and will be personally answerable for all embezzlement, or misapplication of the said property which may be proved to have been embezzled or misapplied during his management in consequence of any abuse of his trust and make good any loss which the said property or the <sup>proprietor</sup> ~~proprietrix~~ thereof may incur by reason of any negligence on the part of the said

in his management of the said property. And also shall and will as such Manager as aforesaid adhere to such regulations as have been or may hereafter be framed for the guidance of Managers of properties of incapacitated proprietors by the said Court of Wards. And will abstain from obtaining any advantage to himself directly or indirectly other than the allowance granted to him from the property committed to his charge and sanctioned by the said Court of Wards. And these presents also witness that in pursuance of the said agreement in this behalf and for the consideration aforesaid he the said

doth hereby assign and transfer unto the said Court of Wards its successors and assigns all that the immoveable property in the first schedule hereunder written particularly mentioned and described together with all buildings thereon and appurtenances thereto and all the estate right title interest claim and demand of him the said into and upon the same premises. To hold the said immoveable property and premises unto the said Court of Wards its successors and assigns according to the nature and tenure thereof subject to the terms and conditions and subject to the proviso for redemption respectively hereinafter contained. And the said

doth hereby also agree with the said Court of Wards and its successors that the said immoveable property shall remain vested in the said Court of Wards its successors and assigns as and for security to the said Court of Wards and its successors for the purposes aforesaid. PROVIDED always and it is hereby agreed and declared that if the said shall at all times during the continuance of his said management faithfully and honestly carry out and perform all the terms and conditions of these presents then at the expiration of six months after the vacation by him the said

of his said office of Manager during which term of six months the said immoveable property shall remain vested in the said Court of Wards or its successors as security against any loss that may have been incurred by the said Court of Wards or its successors owing to the neglect or default of the said and which may not have been discovered until after the vacation of his said office of Manager by the said

the said Court of Wards its successors or assigns shall re-assign and re-transfer the said immoveable property and premises hereinbefore expressed to be hereby assigned and transferred unto the said his heirs, executors, administrators, legal representatives and assigns or as he or they shall direct. PROVIDED always and it is lastly hereby agreed and declared

by and between the said and the said Court of Wards that all questions which shall arise between the parties as to any breach by the said of any of the terms of this agreement or as to the duties or obligations of the said as such Manager as aforesaid shall be determined by the Collector for the time being of the said District of whose decision thereon shall be final and conclusive and altogether operative and binding upon the said his executors, administrators, legal representatives and assigns unless he or they shall within three months after such decision shall be communicated to him or them appeal therefrom to the said Court of Wards or its successors and the decision of the said Court of Wards or its successors upon any such question as aforesaid shall be final and conclusive and altogether operative and binding upon the said his executors, administrators, legal representatives and assigns and shall not be open to question or dispute by him or them upon any ground whatsoever. IN WITNESS whereof the said has hereunto set his hand the day and year first above written.

*The First Schedule above referred to.*

All that piece or parcel of land situated at in the Registration District of in the Sub-registration District of being bounded on the north by on the south by on the east by and on the west by and containing in the whole by admeasurement or thereabouts.

*The Second Schedule above referred to*

Signed by the abovenamed }  
in the }  
presence of }

*D.—Form of agreement to be used when personal security is given.*

Know all men by these Presents that we of are held and firmly bound unto the Court of Wards, Madras, constituted under Act I of 1902 passed by the Governor in Council of Fort St. George, entitled the Madras Court of Wards Act, 1902, in the sum of Rs. to be paid to the said Court of Wards, its successors, or assigns, or to its, 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 WHEREAS the above

bounden has been nominated by the said Court of Wards to and has voluntarily taken upon himself the management of the property of incapacitated <sup>proprietor</sup> ~~proprietrix~~ of upon the terms and conditions hereinafter contained. And WHEREAS the said in consideration of his being so nominated to the management of the said property has entered into the above bond in the penal sum of Rs.

with the above bounden and as his the said sureties for the purpose of in part securing and indemnifying the said Court of Wards and its successors against all loss and damage which they may respectively in any way suffer by reason of the

said property or the income thereof or any part or parts thereof respectively 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 the said and as security for the due and faithful performance by him the said of his said employment. Now the condition of the above written bond is such that if the said shall from time to time and at all times so long as he shall continue in the management of the said property and when required so to do appear personally before the Collector for the time being of the District of as Agent for the said Court of Wards and shall as such Manager as aforesaid manage the said property diligently and faithfully for the said <sup>proprietor</sup><sub>proprietrix</sub> and use all the means in the power of the said to improve the said property for the benefit of the owner thereof and shall as such Manager as aforesaid pay or remit promptly monthly and every month to the treasury at on account of the Collector for the time being of the District of for and on account of the said Court of Wards all sums of money received by him the said from or on account or in respect of the said property and at the expiration of every year of his said management render to the said Collector for and on account of the said Court of Wards a true and just account of his the said administration of the said property and shall be personally answerable for all embezzlement or misapplication of the said property which may be proved to have been embezzled, or misapplied during his management in consequence of any abuse of his trust and shall make good any loss which the said property or the <sup>proprietor</sup><sub>proprietrix</sub> thereof may incur by reason of any negligence on the part of the said in his management of the said property and shall as such Manager as aforesaid adhere to such regulations as have been or may hereafter be framed for the guidance of Managers of properties of incapacitated proprietors by the said Court of Wards and shall abstain from obtaining any advantage to himself directly or indirectly other than the allowance granted to him from the property committed to his charge and sanctioned by the said Court of Wards then the above written bond shall be void otherwise the same shall be and remain in full force and virtue. PROVIDED always and it is hereby agreed and declared that the liability of the above bounden and or any of them their or any of their heirs executors administrators or representatives on the above written bond shall not cease on the vacation by the said of his said office of Manager of the said property but shall continue for the further term of six months as security against any loss that may have been incurred by the said Court of Wards or its successors owing to the neglect or default of the said and which may not have been discovered until after the vacation of his said office of Manager by the said

Provided also and it is lastly hereby agreed and declared by and between the said and the said Court of Wards that all questions which shall arise between the parties as to any breach by the said of any of the terms of these presents or as to the duties or obligations of the said as such Manager as aforesaid shall be determined by the Collector for the time being of the said District of whose decision thereon shall be final and conclusive and altogether operative and binding upon the said and each and every of them unless they or some or one of them shall within three months after such decision shall be communicated to them respectively appeal therefrom to the said Court of Wards or its successors and the decision of the said Court of Wards or its successors upon any such question as aforesaid shall be final and conclusive and altogether operative and binding upon the said and each and every of them and shall not be open to question or dispute by them or any of them upon any ground whatsoever.

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 }

## II.—FORM OF AGREEMENT BY THE GUARDIAN OF A WARD.

AGREEMENT made the \_\_\_\_\_ day of \_\_\_\_\_ of the \_\_\_\_\_ of the one part and the Court of Wards, Madras, constituted under Act I of 1902, passed by the Governor in Council of Fort St. George, entitled the Madras Court of Wards Act, 1902, of the other part. WHEREAS the said \_\_\_\_\_ has been nominated by the said Court of Wards to and has voluntarily accepted the office of Guardian of \_\_\_\_\_ being the disqualified <sup>proprietor</sup><sub>proprietrix</sub> of \_\_\_\_\_ upon the terms and conditions hereinafter contained and whereas the said \_\_\_\_\_ in consideration of his being so nominated to the office of Guardian of the said \_\_\_\_\_ has delivered to and deposited with the Collector of the District of \_\_\_\_\_ the sum of Rs. \_\_\_\_\_ in cash for the purpose of in part securing and indemnifying the said Court of Wards and its successors against all loss and damage which they may respectively in any way suffer by reason of the allowance granted for the maintenance and for the education of the said \_\_\_\_\_ or any part or parts thereof being in any way wasted, embezzled, stolen, misspent, lost, misapplied, or, otherwise dishonestly, negligently, or by, or through, oversight, or violence, made away or parted with, by the said \_\_\_\_\_ and as security for the due and faithful performance by him the said \_\_\_\_\_ of this agreement. Now these presents witness and the said \_\_\_\_\_ doth hereby agree with the said Court of Wards and its successors that he the said \_\_\_\_\_ shall and will from time to time and at all times so long as he shall continue in the office of Guardian of the said \_\_\_\_\_ and when required so to do appear personally before the Collector for the time being of the District of \_\_\_\_\_ as Agent for the said Court of Wards and shall and will as such Guardian as aforesaid execute the duties committed to him the said \_\_\_\_\_ zealously and faithfully to the best of his judgment and according to such regulations as have been or may hereafter be framed for the guidance of Guardians of disqualified proprietors by the said Court of Wards. And shall and will conscientiously appropriate the allowance granted for the maintenance and for the education of the said \_\_\_\_\_ to the benefit of the said \_\_\_\_\_ and shall and will be personally answerable to the said Court of Wards for all embezzlement, or misapplication of the said allowance which may be proved to have been embezzled, or misapplied in consequence of any abuse of his trust and shall and will abstain from obtaining any advantage to himself directly or indirectly arising from his said office of Guardian other than what may be allowed to him the said \_\_\_\_\_ by the said Court of Wards. And shall and will from time to time when required so to

do render to the Collector for the time being of the District of  
for and on account of the said Court of Wards true  
and faithful accounts of all moneys received by him the said  
on account of the said  
and the said

doth hereby also agree with the said Court of Wards and its successors  
that the said sum of Rs. <sup>so deposited as aforesaid</sup>  
shall be and remain with the Collector for the time being of the said District of  
as and for security  
to the said Court of Wards and its successors for the purposes aforesaid with full  
power for the said Collector from time to time as occasion shall require for and  
on behalf of the said Court of Wards to apply the said sum of Rs.  
or a sufficient portion thereof in or towards the indemnity  
as aforesaid of the said Court of Wards and its successors as the case may  
require. And it is hereby also agreed by and between the said

and the said Court of Wards that on the vacation by the said  
of his said office of Guardian of the said  
the said sum of Rs. shall not be at once  
but shall

returned to him the said  
be and remain with the Collector for the time being of the said District of  
for the further term of six months  
security against any loss that may have been incurred by the said Court of  
Wards or its successors owing to the neglect or default of the said

and which may not have been discovered until after the  
vacation of his said office of Guardian by the said  
Provided always and it is lastly hereby agreed and declared by and between the  
said and the said Court of Wards  
that all questions which shall arise between the parties as to any breach by  
the said of any of the terms of this agreement or as  
to the duties or obligations of the said as such  
Guardian as aforesaid shall be determined by the Collector for the time being of  
the said District of whose decision  
thereon shall be final and conclusive and altogether operative and binding upon  
the said unless he shall within three months  
after such decision shall be communicated to him appeal therefrom to the said  
Court of Wards or its successors and the decision of the said Court of Wards or its  
successors upon any such question as aforesaid shall be final and conclusive and  
altogether operative and binding upon the said

and shall not be open to question or dispute by him  
upon any ground whatsoever. In WITNESS whereof the said

and year first above written. has hereunto set his hand the day

Signed by the abovenamed }  
in }  
the presence of }

## APPENDIX C.

[Paragraph 29, note (1), of the C.S.O.]

## I.—FORM OF COMMISSION TO MANAGER.

To of in the District 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 enacted by Section 10 of the said Regulation V of 1804 :

You are hereby furnished by me,  
Esq., Collector of the District aforesaid, with this Public Commission of  
Management, under my official seal and signature; and you are hereby required  
to take notice, as follows :—

1st.—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.

2ndly.—That if you shall be proved to have abused your trust, the Court  
of Wards possesses 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 Civil Courts for the  
recovery of the amount of the said penalty.

3rdly.—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.

4thly.—That you shall have the entire charge of the estate, real and  
personal, of the incapacitated Proprietor (or Proprietrix) aforesaid; including all  
Malguzari and Lakhiraj 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).

5thly.—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.

6thly.—That at the expiration of every fasli year you shall deliver to the  
Collector true and faithful accounts of your receipts and disbursements.

7thly.—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.

8thly.—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.



9thly.—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.

10thly.—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.

11thly.—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.

12thly.—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.

13thly.—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.

14thly.—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.

C.Ps. No. 2205, 14th November 1872; No. 32, 1st April 1905.

## II.—FORM OF COMMISSION TO GUARDIAN.

To

of

in the District 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 21, 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 District; and you are hereby required to take notice as follows:—

1st.—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.*

1st.—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.

2ndly.—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.

3rdly.—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.

4thly.—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.

5thly.—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.

6thly.—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.

7thly.—(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 St. 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.*

7thly.—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.

8thly.—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 labour.

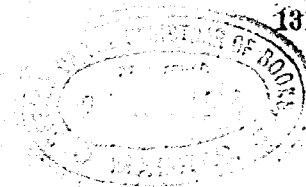
9thly.—That you shall authenticate papers by your own seal and signature and not otherwise, the seals (if any) of your ward (*or her late husband*) and of his (*or her*) late father being delivered up to the Collector to be lodged in the Treasury.

10thly.—That your ward is not liable to be used on any action in the Courts of Judicature, otherwise than as under the protection and in the joint name of his (*or her*) guardian.

11<sup>th</sup>ly.—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.

12<sup>th</sup>ly.—That in cases of fraud imputed to you as guardian, it shall be competent for the Court of Wards to order enquiry 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.

C.Ps. No. 2205, 14th November 1872; No. 32, 1st April 1905.



## APPENDIX D.

[Paragraph 97 of the C.S.O.]

## FORM OF LEASE.

DEED of lease made the \_\_\_\_\_ day of \_\_\_\_\_ between \_\_\_\_\_ Collector of \_\_\_\_\_ and Agent to the Court of Wards hereinafter called the lessor of the one part and \_\_\_\_\_ of \_\_\_\_\_ hereinafter called the lessee of the other part.

WHEREAS the estate \* of \_\_\_\_\_ situate, etc., etc., (here enter description of estate) is at present under the management of the Court of Wards.

And WHEREAS the said \_\_\_\_\_ has applied to the said Court for a lease of the said estate for \_\_\_\_\_ years upon the terms hereinafter contained, and the Court of Wards has sanctioned the grant of such lease by Proceedings, dated, etc., etc.

Now these presents witness that the said lessor as Agent for the Court of Wards doth hereby, in consideration of the rent and conditions hereinafter reserved and contained, lease unto the said lessee the said estate of \_\_\_\_\_ from the \_\_\_\_\_ day of \_\_\_\_\_ for the term of \_\_\_\_\_ years thence next ensuing at the rent and upon the terms and conditions hereinafter contained, viz.—

(1) The lessee shall pay to the lessor or to the Agent for the time being of the Court of Wards or his Assigns the yearly rent of Rs. \_\_\_\_\_ payable every year by the following instalments (here enter dates and amounts of instalments) and arrears of instalments shall bear the same interest as arrears of rent.

(2) No remission of rent on account of loss of crops from failure of rain or on any other account shall be granted to the said lessee.

(3) The lessee is, during the said term, to collect the land-cess on behalf of the estate and is to receive for himself the assessments and the quit-rents hitherto usually payable on inams.

(4) Any increase of quit-rent on inams granted subsequent to the permanent settlement, which may be fixed after enquiry by the Collector, shall be collected and separately accounted for by the lessee in addition to the rent hereinbefore stipulated to be paid by him.

(5) The lessee shall cause by all the legal means at his command the karnams and other village officers to keep the usual accounts of occupation, cultivation, collection, etc., with regularity and correctness according to the existing rules, and to submit them for the inspection of the officers of Government when required; and he shall also submit to the Collector or Court of Wards the accounts of his management and all other information connected with the said estate that the Court of Wards or the Collector may call for, so far as lies in his power.

(6) The lessee shall keep all the buildings, etc., in their present condition, order, and repair, and deliver them over in the same condition at the expiration or sooner determination of the said lease.

(7) The lessee shall not assign, sub-let, or part with the possession of the said estate or any part of it or any of his rights under this lease without the previous consent in writing of the lessor or of the Agent for the time being of the Court of Wards.

(8) If any of the said instalments or any part thereof shall be in arrear for the space of two months after the day whereon the same is due, or if and whenever the lessee shall assign, sub-let, or part with possession of the said estate or any part thereof without such consent as aforesaid, or if there shall be a breach by the lessee of any of the terms and conditions of this lease, it shall be lawful for the lessor or the Agent for the time being of the Court of Wards or his Assigns to declare this lease forfeited and to re-enter upon the lands hereby leased and take possession of the same, and thereupon this lease shall be forfeited and all rights of the lessee thereunder shall cease and determine and the lessee shall be liable to pay a proportionate part of the rent up to the day of such re-entry.

In Witness whereof the parties hereto have hereunder affixed their hands and seals this                      day of

C.P. No. 2587, 2nd November 1881.

## APPENDIX E.

[Paragraph 109 of the C.S.O.]

### I.—MEMORANDUM OF SUGGESTIONS FOR THE IMPROVEMENT OF AGRICULTURAL CONDITIONS IN COURT OF WARDS ESTATES.

In indicating the lines on which it would be possible to carry out agricultural improvements on Court of Wards estates, the various ways in which improvement may be effected in the wealthier estates will first be reviewed, and then it will be considered how far they will apply to the smaller and more encumbered estates.

#### I.—PURCHASE OF IMPLEMENTS, MACHINERY, AND BREEDING ANIMALS BY THE ESTATE FOR THE USE OF RYOTS.

The following may be suggested.

(a) *Trial well-boring apparatus.*—Some correspondence on this subject was communicated to Collectors with Court's Proceedings, No. 1885, Mis., dated 28th November 1887. A well-boring apparatus would be much appreciated in districts where limestone and igneous rocks occur and where there is nothing to indicate at the surface whether water will be found or not. This is specially noticeable in the Idaiyakōttai estate. Here, even in the best of seasons, the rainfall is seldom adequate, and the people therefore have to place much reliance on well or garden lands. The wells in this estate are large and deep and usually cost about Rs. 1,000 to make. Several wells had to be abandoned, often at a considerable depth, because hard igneous rock had been reached. The Government have recently organized a special party of borers equipped with the necessary machinery, whose services are to be at the disposal of ryots desiring to sink wells (Board's Proceedings No. 226, dated 16th June 1906). If the experiment proves successful and leads to any considerable extension of well-sinking in the districts in which it is now being tried, some of the Court's estates might purchase a boring apparatus and organize a small party consisting of a maistry and a few coolies to make trial borings for estate tenants.

(b) *Reaping machines.*—These could only be of use in estates which have large areas under *delta* irrigation, e.g., the Telaprōlu estate lands in the Kistna delta. Here the fields are large and the land is level. At present the ryots of these delta villages have to depend largely on hired labour from the uplands for harvesting their crops. Six to seven reapers will cut and tie one acre a day, while a reaping machine which can cut 12 acres of crop in England will possibly cut about 8 acres a day here, where there are only short lengths and many turns. Much of the grain must now be wasted owing to the inability to harvest within a given time.

(c) *Winnowing machines.*—These would be useful on all estates which receive rents in the form of grain and have to store the grain for some time before it can be disposed of.

Not only can small and light grains, which lessen the value of the sample, be removed by using these machines, but also grains which have been attacked by weevils and the weevils themselves can be mostly removed before the grain is stored.

Such machines could also be placed at the disposal of the ryots and would materially improve the sample of "rent grain."

(d) *Straw baling presses*.—In some districts, especially those having delta lands where paddy is the chief crop, this appliance might be useful. For instance, in the Kistna delta lands of the Telaprolu estate there are stacks of paddy straw, two or three or even more years old, which the ryots do not consider it worth their while to cart away and sell. Yet, even in the same estate in the dry districts, the cattle are often in want of fodder. If the straw could be baled, it could be much more easily carted and handled and even, if necessary, sent by rail or canal to other parts of the country, where there would be a ready sale for it. At present unfortunately the suggestion for transport by rail is hardly feasible, as no means have yet been found to make the pressing and baling of straw for transport by rail a paying concern.

(e) *Well-bred bulls, rams, etc.*—These might be purchased and kept by the estate for serving cattle and sheep belonging to the ryots. For example, the Cattle Show of the Gōdāvari District Agricultural Association, held in 1906 at Pithāpuram, seems to have awakened an interest among the ryots regarding the breeding of their cattle, and several expressed a wish to have their cows served by the Nellore bull purchased for the Pithāpuram estate by Major Gunn.

With regard to the use of implements, etc., some system of payment should be enforced. The implements would have to be worked by servants of the estate who had been taught how to use them and the charge made should cover their wages and batta, cartage, wear and tear, oil, etc. If there were a home-farm on the estate, these servants could be placed directly under the Home-Farm Superintendent.

With regard to the service charges for the use of breeding bulls, etc., a fixed nominal charge might be made in due course but at the outset no charge should be made. The animals brought for service should be examined to see whether they are free from any contagious disease and the number served should be limited. The number of females allowed to one male in a year are (in England) Cows 50, Ewes 50, Mares 80. In India one bull can serve usually about 50 cows. If there are home-farms on the estate, these animals could be kept there. If not, a portion of the estate *pannai* lands could be reserved for grazing. As a rule, each estate should grow enough fodder for its cattle.

## II.—HOME-FARMS.

On estates which can afford the expenditure, a portion of the home-farm lands at any rate, might be farmed under direct estate management. This has already been done in several estates. The object of these home-farms is not so much to obtain an increased revenue, as to demonstrate improved methods of farming to the estate ryots; these should include improvements in cultivation, implements, manuring, cropping, cattle-feeding, stock-rearing, etc. Though the farm may, for a year or two at the outset, show a seeming loss to the estate, yet, in course of time, the value of the money expended will be returned to the estate by the improved condition of the ryots.

To take two examples from the home-farm at Sivagiri—

*Cultivation of wild indigo on the paddy lands during the dry season.*—Formerly wild indigo, though largely used for manuring the paddy lands, was always collected from the dry lands and puddled in. Now the practice followed by the Home-Farm Superintendent in many cases is to collect the seed and sow it on the wet lands themselves and to plough in the resulting crop for green manure.

*Banku paddy.*—A variety grown on the home-farm is now widely distributed throughout the estate and last season, in the neighbourhood of Sivagiri itself, this was the only variety which produced any crop at all.

It is more by example than precept that any change can be introduced in agriculture. The ryot is always ready to listen to advice; but never for one minute contemplates putting it into practice, unless he can see some direct advantage to be gained, and this can only be shown him by demonstration.

## III.—AGRICULTURAL ASSOCIATIONS.

The next point to be considered is how the work which is being done on the home-farms can be placed before the ryot. In the first place, the better class and more intelligent ryot must be interested and probably this could be done by forming estate agricultural associations.

These to be successful must be placed on a purely agricultural basis. The Committee could consist of the Collector or Divisional Officer, the minor Zamindar, the Civil Veterinary Surgeon, the Agricultural Expert, the Manager of the estate, the Farm Superintendent and three or four selected ryots of the estate.

Membership could be made free to all estate ryots provided they are actually engaged in agriculture. Outsiders, i.e., persons unconnected with the estate, who can join the District Agricultural Association or one of its Taluk branches, should not be admitted as members.

Thus the results of the work done on the home-farm would be disseminated among the better class ryots, who, if they saw the actual advantage gained by any alteration in the local practice, would carry it into effect on their own holdings and in course of time smaller ryots would copy the practice till it became universal.

The Association could also assist the home-farm by suggesting where improvements are most required and the matter could then be taken up and worked out on the home-farm.

## IV.—AGRICULTURAL SHOWS.

The interest in the home-farm could further be increased, if the agricultural association were to hold agricultural shows and prizes were given for the different classes of exhibits shown. Unfortunately the hand-to-mouth existence of many of the ryots renders it necessary to hold two shows a year. One in the middle of the cold weather or before the cattle are sent up to the hills, which would be confined to live-stock and fresh produce, and the other, after harvesting and threshing, which would be confined to grain and dry produce.

The former must be held about August, since cattle and all other live-stock are then in good condition, especially those of the poorer ryots who have to depend mostly on grazing for feeding their animals. The home-farm also is then at its best and, if the show is held in the vicinity of the farm, the people will have an opportunity of seeing the work which is being done there.

The grain show must be held after harvest when all the ryots have grain which they can exhibit.

In its Proceedings, No. 45, Press, dated 27th June 1902, the Court of Wards suggested giving prizes with the object of improving the agricultural efficiency in estates and this could be done better by means of a show than by inspecting and adjudicating the awards on the growing crops themselves where it would be next to impossible to award the prizes fairly, there being so many factors to take into consideration.

The very fact of the competition for the prizes will be a step both in selection of breeding stock and of seed grain.

The home-farm also could send a combined exhibit to these shows (which would be solely for demonstration) including exhibits of grains, fodder, implements, etc.

The following is a list of the different classes for which prizes might be given. They must necessarily vary in different districts, but the general lines on which the prizes are given can be the same for all:—

### LIVE STOCK.

#### Cattle.

*Bulls of the local breed.*—(Open competition.)

*Bulls of the local breed.*—(Confined to members of the Association.)

*Bulls of the local breed.*—(Confined to ryots of the estate, who pay a rent of not more than a certain amount.)

*Bulls of an indigenous breed other than the local breed.*—(Open competition.) Special attention to be paid to their suitability for crossing with the local cattle.

#### Bullocks.

*Pair of cart bullocks, local breed.*—(Open competition.)

*Pair of cart or plough bullocks, local breed.*—(Confined to members of the Association.)

*Pair of cart or plough bullocks, local breed.*—(Confined to ryots of the estate, who pay a rent of not more than a certain amount.)

#### Cows.

*Cows of any indigenous breed.*—(Open competition.)

*Cows of the local breed for breeding purposes.*—(1) (Members of the Association.)

(2) (Ryots of the estate, who pay a rent of not more than a certain amount.)

*Cows of any indigenous breed for milking purposes.*—(Classes ditto.)

#### Heifers.

*Heifers in calf or with calf at foot.*—*Local or local cross-bred.*—(1) (Members of the Association.) (2) (Estate ryots who pay a rent of not more than a certain amount.)

#### Calves.

*Heifer calves under 1 year, local or local cross-bred.\**—(1) (Members of the Association.) (2) (Estate ryots who pay a rent of not more than a certain amount.)

*Bull calves under 1 year, local or local cross-bred.*—(1) and (2) as above.

#### Buffaloes.

*Bulls of any breed.*—(Open competition.)

*Bulls of local breed.*—(Confined to members of the Association.)

*Pairs of working buffaloes: local breed.*—(1) (Confined to members of the Association.) (2) (Estate ryots who pay a rent of not more than a certain amount.)

*Buffalo-cows: any breed.*—(Confined to members of the Association.)

#### Sheep.

*Rams.*—(Open competition.) (Rams kept for fighting purposes excluded from competition.)

*Rams, local breed.*—(Confined to members of the Association.)

*Ewes. Pen of 5. Local breed or local cross-bred.*—(Confined to members of the Association.)

#### Goats.

Similar classes as for sheep.

#### Poultry.

*Best pen of a cock and three hens.*—(Open competition.) (Cocks kept for fighting purposes excluded from competition.)

#### Dogs.

*Either sheep or watch dogs.*—(Open competition.)

\* Crossed with an indigenous breed.

#### PRODUCE.

*Grain.*—This should be entered for competition only in the following quantities or its nearest equivalents in the local measure.

These quantities have been selected both for the size and value of the grain and for the yield *per* acre with a view to getting a fairly representative sample of the harvested crop:—

|            |              |            |              |
|------------|--------------|------------|--------------|
| Paddy      | ... 100 lb.  | Black gram | } ... 30 lb. |
| Cholam     | } ... 50 lb. | Green gram |              |
| Maize      |              | Dew gram   |              |
| Red gram   | } ... 30 lb. | Samai      | } ... 20 lb. |
| Horse gram |              | Varagu     |              |
| Cow gram   |              | Tinai      |              |
| Cumbu      |              | Gingelly   |              |
| Ragi       |              |            |              |

Where possible, unthreshed sheaves of the sample of grain shown might also be exhibited.

*Fodder crops.*—For the best sample of dried fodder, hay and green fodder, not less than 30 bundles, should be shown.

*Tobacco.*—Dried and cured and other local crops or the products thereof which often support local industries, such as the silkworm-rearing in the Berikai estate.

*Roots.*—Combined or single exhibits of root crops such as yams, ginger, turmeric, sweet potatoes, etc.

*Vegetables.*—Combined or single exhibits of country vegetables, such as brinjals, chillies, cucumbers, pumpkins, etc.

*Fruits.*—Combined or single exhibits of mangoes, limes, guavas, pomegranates, melons, water melons, etc.

Combined exhibits would, if possible, be more satisfactory but only a certain stand area, say 3 feet square, should be allotted to each exhibit.

#### IMPLEMENTS.

Improved implements or modifications of country implements might be exhibited by the home-farm, by implement manufacturers, and by local carpenters and ryots. Special prizes might be given to local exhibits which should be open to thorough trial and inspection.

Certificates might be given to outside exhibits.

#### PLOUGHING MATCHES

Might also be arranged on the home-farm and prizes given to the ploughmen themselves who do the best work, while, if necessary, certificates can be given to their employers.

#### V.—SEED SELECTION AND DISTRIBUTION.

Seed distribution could also be done through the agricultural association. Seed can be grown and selected on the home-farms.

The following are the lines which the Farm Superintendents should follow in selecting seed of local crops:—

(1) When seed is purchased for sowing, it should be known where it was grown. If possible, it should be obtained from a crop grown on medium quality soil. Seed obtained from a crop grown on very rich soil will not be so good as that obtained from a medium crop from medium quality soil.

(2) After the seed is purchased it should be hand-picked in which process all weed seeds, seeds of other varieties or seeds not true to type should be rejected. In the case of cholam or any other crops liable to "smut," a small portion of the seed should be washed in a clear glass with clean water. If the

water becomes sooty or cloudy, it should be treated with a solution of copper sulphate (3 lbs. to 40 gallons of water) immediately before sowing. Either this can be applied by pouring the solution on to the heap of the seed and then roughly mixing so that every grain is made wet; or the seed can be steeped in the solution.

N.B.—Only copper or wooden vessels should be used.

(3) The sowing or transplanting of the crop from which the seed is to be selected should be done very carefully. If sown, the sowing should be done with the drill and the plants thinned out to a regular distance apart. If transplanted, the plants should be planted singly and at equal distances apart. Any manure applied to the crop should be thoroughly incorporated with the soil, so that each plant should have as far as possible an equal share of plant food; but it is best, if possible, to grow the crop without manure on land which has had a heavy dressing the previous season. If this is done, then each plant will have similar conditions of growth, selection will be easier and the result of the selection more to be relied upon. Dry land crops should be grown where water can, if necessary, be supplied; though this should be done as a last resort.

(4) Selection should be made of those plants which most closely fulfil the requirements of the object for selection. This should be done as early in the life of the plant as possible. The object for which the selection is to be made should always be borne in mind when selecting plants, and not more than one object should be attempted at a time.

(5) Seed should be harvested from these selected plants, only the large and plump grains being kept for seed.

(6) The seed selected should be sown in the same way and under the same conditions the following season when a further though less rigorous selection will be made. By the third or fourth year the type required will be practically fixed and some of the seed can then be sown as a main crop for distribution while selection should still continue on the lines above indicated.

#### VI.—AGRICULTURAL ENQUIRY.

The Farm Superintendent should make enquiries about the agricultural conditions in the estate. The results of his enquiries should be communicated to the Association at their meetings, and this with the ensuing discussion should, if necessary, be communicated to the Court of Wards. In these enquiries the Farm Superintendent will be materially assisted by the different members of the Association.

The following are the salient points on which enquiry or discussion should be made and are based generally on Court's Proceedings No. 43, Press, dated 9th June 1902 :—

(1) What manures are used for different field crops, whether the crops are considered exhaustive, and at what intervals they are grown on the same land?

(2) What manures are used locally? What manures are available but are not used?

(3) In what manner is the cattle dung preserved? Whether it is all returned to the land? Whether any of it is used for fuel? and, if so, whether the people realise the loss which will result to the land?

(4) If any is used for fuel, whether it is used by the ryot population as well as by others not engaged in agriculture and, if so, what other fuel either wood or other farm waste produce is available or could be made available?

(5) Are the tenants permitted to take green manure and fuel from waste lands, forests and porambores in the estate either free or on payment? and, if the latter, at what rate? Is there any obstacle to the extension of the use of green manures, and fuel and, if so, can the estate remove it, or do anything to encourage the use of green manure and fuel?

(6) What is the principal bulky fodder for (i) working cattle, (ii) cows, (iii) store cattle? Are any of the crops grown specially for fodder and, if so, is the food given dry or green or both?

(7) What concentrated food is (i) given to, and (ii) available for (a) working bullocks, (b) cows, (c) store cattle? Do the ryots realise the increased value of the manure when such foods are given to their stock?

(8) How are the cattle housed? Is any special provision made to ward off the ill effects of sudden changes in temperature and weather, when the monsoon breaks, either in the matter of housing or feeding?

#### VII.—AGRICULTURAL IMPROVEMENTS ON SMALLER OR MORE ENCUMBERED ESTATES.

Having discussed how agricultural improvements can be carried out on the wealthier estates, it may next be considered how this work or, at any rate, apart of it can be applied to the smaller and more encumbered estates.

Here actual permanent demonstration is impossible, but probably a temporary demonstration would do some good. For instance, a competent subordinate might travel round visiting each estate in turn, and might exhibit improved implements, demonstrate the value of chaffing, forage and feeding in troughs, show sample cattle sheds and manure pits, made of bamboo bolted together and canvas walls and roof for rapid erection, etc.

This would necessitate the hearty co-operation of the Manager or whoever is in direct charge of the estate. Each of the larger villages in the estate could be visited in turn; ground being prepared and placed in readiness for the trial of implements and for the erection of the cattle sheds. The man in charge could explain and demonstrate their several uses and advantages and could also make enquiries similar to those which are to be made by the Farm Superintendents in larger estates.

In time, when more is seen of what is required, seed could be distributed to the better ryots for trial and possibly demonstrations which have proved successful elsewhere could be carried out by them under instructions given.

The actual expenses of the upkeep of the implements, etc., so exhibited could be borne by all the estates, the proportion of upkeep and the actual expenses being debited to the particular estate where the expenses were incurred.

C.P. No. 87, 12th November 1906.

#### II.—MEASURES WHICH MAY BE ADOPTED IN WARDS' ESTATES FOR THE IMPROVEMENT OF COUNTRY DRAUGHT AND MILCH CATTLE.

(From a report by Mr. H. C. Sampson, Agricultural Expert to the Court of Wards.)

From what I have seen of the present conditions under which cattle are kept and reared on those estates under the Court of Wards, which I have, as yet, had an opportunity of visiting, I am of opinion that it is quite impossible to lay down any hard and fast lines for improvement. There are so many factors to be taken into consideration, that, often, in different parts of the same estate, the conditions vary greatly. I have, therefore, endeavoured to describe the general conditions which prevail over fairly large tracts and have made, where necessary, suggestions for improving the same.

The following is a list of the different areas which I have attempted to describe, but my knowledge of them is as yet only very limited and possibly there are several discrepancies due to my having formed too hasty conclusions without fully understanding the local state of affairs. It must also be remembered that these remarks only refer to those parts of the Presidency which I have as yet visited :—

(1) The thickly populated Tamil country where red soil prevails.

(2) The black cotton soil tracts of the south.

(3) The more thinly populated parts of the south where grazing areas are large.

(4) Malabar and the West Coast.



(5) The upland districts of the south, including parts of North Coimbatore and Salem, as well as Mysore, for many of the best working cattle in the Presidency come from this State.

(6) The upland and inland parts of Guntūr and parts of Nellore and Kistnā.

(7) The delta districts of Kistnā and Gōdāvari.

(8) Ganjām.

(1) *The thickly populated Tamil red soil country.*—In those parts where the people have to largely depend on their wells and garden lands for their livelihood moht bullocks are usually imported, as the local cattle are often not strong enough for this work; locally bred and reared bullocks are used for farm work, while often a herd of local breeding cattle and worn out working bullocks are kept more for supplying manure than for anything else. They are usually very much interbred, very thin and in miserable condition.

The moht bullocks upon which the ryot naturally relies to gain his livelihood and which often cost him from Rs. 150 to Rs. 250 a pair, get the best of whatever fodder there is; sometimes they are even given concentrated foods such as cotton seeds, etc., while the common herd have to depend on grazing and the root ends and discarded fodder of the working bullocks.

Sometimes a bull is kept with the herd, but, as this is naturally selected from the herd itself it is not surprising that these animals have little or no constitution.

Such conditions bring before us the following points, where improvement might be tried:—

(a) Other methods of increasing the manure supply.

(b) The rearing of young stock and the management of the breeding herd.

(c) The selection of the breeding bulls.

(a) The present supply of manure, made as it largely is from half-starved cattle, most of which are either cows or growing stock, cannot be much more than a mechanical manure. The manure of even the best cared for growing cattle is never of much value, most of the constituents which render the manure valuable being used to build up bone and muscle. The manure of cows again is far inferior to that of other full grown animals, much of the manurial constituents being used up to make milk or to feed the foetus.

I have not been able to obtain an analysis of such manure. Dr. Voelcker gives an analysis of "the dung of lean working cattle" and from this draws the conclusion that Indian cattle manure has a much greater value than was generally supposed, but it must be borne in mind that these were full grown cattle, and, being *bandi* bullocks, they naturally got the best of such food as was obtainable.

Thus it will be seen that even the present system of supplying manure is very far from perfect. If animals are to be kept for their manure, it would certainly be profitable to feed them well. If they are to be kept for breeding purposes, then a good manure cannot be expected.

There are, however, many ways of increasing the manure supply other than by keeping a large herd of animals. On most of the dry lands on the red soil, several valuable green manuring plants are found and, up to the present, these have only been utilised for manuring paddy land. This is probably due to the easy method in which this is applied, the green leaves being scattered on to the ground and puddled and trampled in by cattle. If such plants were collected and stored in pits and kept sufficiently moist to allow of decay, then, in all probability, a valuable manure would be obtained, far more valuable indeed than the cattle dung as it is at present made. Again, as has often been said before, if the urine were also collected, the manure would be greatly enhanced in value. In some villages, I have noticed that tank silt is carted during the slack season and mixed with the manure; if this were first spread under where the cattle are tied and there daily added to the manure heap, much of the urine would be saved. If the manure, when made, were spread directly on to the land immediately, before ploughing, instead of being left in small heaps to be completely dried

out by the sun before being spread and ploughed in, then there would be a great saving in the nitrogenous or most valuable part of the manure. By introducing these methods of improving the manure supply, the same value of manure, though not the same quantity perhaps, could be obtained with a considerably reduced herd. In this way it might be possible to supply fodder in sufficient quantities to all the animals kept.

Another point which might be easily remedied is the way in which the fodder is used up. I have often noticed that all the better fodder is used up first, i.e., soon after harvest, while, by the time the hot weather commences, when there is absolutely no grazing to supplement this, often only cumbu straw is left. That to say that the worst fodder is kept for the times when fodder is most required.

(b) It cannot be too strongly emphasised that young cattle need just as much if not more attention than working bullocks. These have to build up their frame while working bullocks only have to repair waste tissue.

In the first place, the calves should not be deprived of their mother's milk. The cows are at the best of times poor milkers and often do not yield sufficient milk for their offspring. They should be given green fodder in addition to dry straw as they naturally cannot digest dried or hard food as well as grown animals. Natural herbage perhaps is the best and most easily procurable supplementary food to dry fodder, as this can be looked upon more as a mixed food. This is fully realised further north. In the Guntūr and Nellore districts, it is the custom for the women and boys to daily go to the fields and cut grass for their cattle. This is given to the calves from the time that they are six weeks old. Special grasses are known and often selected for young stock. Thus, the feeding of these young animals costs very little more than the labour spent on collecting grass and, as this is always done by members of the family, it is practically nil. I have seen well-grown Ongole cattle which have been put to the plough when only one year old—not that I advocate such early use of the bulls; but it shows what can be done if only care is taken of the calves. I have also seen cattle of the same breed in other districts. At Sivagiri I saw a Nellore calf one year old, which was not much larger than the locally-bred animals of the same age. At Parlākimedi, there is a herd of Nellore cattle or rather there was, and it at once strikes one how the herd has degenerated. The original stock cannot once be picked out. Their calves which are now cows are considerably smaller and their calves again are not much better than the local animals, while the last generation are a miserable cross bred lot, the original Nellore bull having got past work.

The cows again also need very similar sort of treatment; more green fodder should however be given, if available, so as to increase the supply of milk. These should be kept in good store condition not too fat, or else the yield of milk will fall off and the calves when born will be small and puny.

Such treatment with small herd is within the reach of all. There is always an abundance of grass in garden lands and it only needs to be collected. As to the actual feeding—the food should not be thrown among the animals where it soon gets trodden and soiled, but should be fed into troughs. No animal, no matter how hungry it is, will eat fodder which has been soiled with its own excreta. Troughs of sorts are known in most districts either of stone, bamboo or wicker work. These should be cleaned out daily, especially if green fodder is given.

(c) I would not, except in rare cases, advocate the purchase of breeding bulls from other districts, at any rate, as long as the present conditions of feeding and management continue. Work on the Sivagiri home-farm has shown what great improvement can take place by the selection of local bulls and better methods of feeding and management. The local animal is also much more likely to suit the local fancy as to colour, build, spirit, etc. For example the Amrat Mahal bull which is at present at Kavalappāra home-farm, is nothing else than an ornament and a nuisance. None of the people will have their cows served by him, because they do not like his colour. If, instead of selecting the best bull calves for making into working bullocks, the ryot would select the best for the herd bull, then something might be done. This selection should not be done till

the animals are at least a year old, for, as with horses, so with cattle, it is often impossible to make a suitable selection from the animals before they have developed their masculine characters.

The rest of the bull calves should be castrated as soon as they reach maturity. If every ryot were to do this and thus effect an exchange of bulls with some neighbour, there would not be so much in-breeding and the constitution of the offspring would be greatly increased. Often in-and-in-breeding is resorted to, to fix some type, but, as the ryots' cattle are already sufficiently in-bred, this point can be neglected for the present.

(2) *The black cotton soil tracts of the south.*—This part of the Presidency represents quite a different condition. The people do not seem to understand the rearing and management of cattle; and the local cattle are in consequence small, and larger animals, suitable for working this heavy soil, are imported from Mysore, Coimbatore and Trichinopoly. (Trichinopoly, at least, is the principal market where they are purchased). The need of manure is not nearly so keenly felt as it is on the more easily exhausted red soil and consequently the ryots do not keep a herd of "wasters" to supply manure. In fact, in some villages, no cattle are kept other than working bullocks.

These animals are well fed and besides cholam straw and other coarse fodder, they are usually given cotton seed. Thus what manure is made is of much greater value than if the animals were only fed on straw. I have also noticed that, on these black cotton soil tracts, every ryot has his own manure pit in which he saves up all his cattle dung as well as ashes and other refuse. Tank silt also is often mixed with this so as to make the manure supply go as far as possible.

Under these conditions, it does not seem possible to do anything in the way of improving the animals, unless breeding animals are imported in large numbers and, even then, it is doubtful whether much could be done as the grazing areas on these thickly-populated black cotton soil tracts are very limited or entirely absent.

(3) *The more thinly populated parts of the south where grazing areas are larger.*—In many parts, I should imagine more especially in zamindari tracts, the ryots are allowed grazing rights in the forests and, in consequence, they carry on cattle-breeding as a subsidiary occupation to their agriculture—not that they pay any particular attention to the breeding and management, in fact, these questions are often entirely neglected. The ryot's wealth seems to be reckoned by the size of his herd and, in consequence, he is very loath to part with his animals. Thus in time each man owns far more cattle than he can, even in the best of seasons, support. The breed thus becomes stunted, the animals are in miserable condition, ill-cared for and usually not provided with any shelter at all. Young bulls of no particular merit are left uncastrated and these do the herd immeasurable harm.

This is the present state of affairs in the Sivagiri estate and seems also to be the case in all neighbouring zamindari tracts which run along the foot of the ghauts. Since this estate has been under the Court's management, the area of forests reserved for grazing has been considerably reduced, and the people now have recourse to the grassy uplands of Travancore. With the exception of the home-farm, not a single ryot has taken any step to reduce his herd. In fact, the reduction of the home-farm herd will, in all probability, last only while the Court has management, the ward's grandmother having bought up all the cast-off animals which have been sold by the home-farm, thinking it a disgrace that all these animals should pass out of the family.

Yet, notwithstanding the evident improvement in the home-farm by this process of selection as well as by more careful feeding, grazing and management, no one has followed the example thus set. They all admit the superiority of the home-farm animals, many of the yearling calves being valued at Rs. 25—30, but there the matter stands.

All the measures which have been adopted on the home-farm are what I would recommend for the district at large; but even when the advantages derived

are set before them without any palpable result, I am afraid that no advice on the same lines will be of any avail to the ryots.

(4) *Malabar and the West Coast.*—In this part of the Presidency, there are enormous numbers of diminutive cattle owned by all classes of people. Even the Oherumas own cattle which they rear and sell. This is hardly a matter of wonder when one considers the price of local working cattle (if they can be called such) which varies from Rs. 7—8 a pair upwards.

Many of the holdings are so small that they will barely support one family. The time for preparing the land for paddy comes with a rush when the south-west monsoon bursts and again at the time of harvesting the first crop. Everything has to be finished in as short a time as possible; hence, a far larger number of cattle are kept than is the case in other districts.

The hill sides which are usually cropped once in three years are, at other times, considered as common grazing land and here, anyone, whether he has any claim on the land or not, grazes his cattle, while, as soon as the crops are removed from any other lands, the fences are carried off and the area is similarly treated as common grazing land.

On one hill side on the Kavalappara estate which I inspected as a possible grass land for the home-farm, I was informed that not less than 300 heads of cattle grazed there. The area was about 30 acres in extent, half of which consisted of boulders mingled with lantana scrub. After that, I could well understand why, in a district with such a heavy rainfall and where one would expect grazing to be excellent, the animals were so small and in such miserable condition. Yet the people fully understand the feeding and management of their cattle, but this is only adopted in the case of the so-called "superior animals." These are imported cattle, the bullocks usually coming from Mysore and the buffaloes from the upland districts of Walawanad taluk. These animals are always well housed. The cattle shed is built on a raised platform and the floor is made of split sago palms. A bamboo feeding rack is built in, to which the animals are tied and in which paddy straw is fed to them. The whole is thatched with a low wide roof. The animals are also hand fed with a warm gruel of fermented gingelly cake mixed with rice bran, and nowhere in the Presidency have I seen animals in better condition than those kept in this way on the home-farm at Kavalappara.

The possibility of growing crops specially for fodder is very remote. The country cannot even now grow sufficient paddy for its own use and the price is entirely ruled by that of imports from Rangoon. The ryots also are even giving up cultivating shama millet on the dry lands as they say that it does not cover the cost of the assessment. The existing state of affairs therefore can be summarised as follows.

The country is greatly overstocked with small worthless cattle for which there is neither grazing nor fodder.

For all heavier classes of farm work, heavier cattle are imported. The greatest care is always taken of such animals.

The only advantage of these small local cattle is that they are within the reach of all and even the smallest ryot can afford to purchase them, and therefore it is probable that these will always be present.

Among the proprietor classes, many of whom farm their own or a portion of their own lands, there is no need to keep these local animals and it is here that improvement could take place. This class of people can well afford to breed their own cattle, and, by introducing good cows and breeding bulls from other districts (preferably the Kangayam breed, as these are more the shape of the local animals with which they might in time be crossed), I see no reason why good cattle should not be bred locally. Such a class of people could easily fence in their grazing lands and prevent cattle trespass. Special attention also should be paid to the feeding of cows and young stock.

With such animals it would be possible to reduce the number of cattle required to work the holding. The local plough is made to suit the local animal and literally only scratches the ground; this is shown by the fact that for *modam* or

hill paddy the ground needs to be ploughed 14 times to produce a six-fold crop, while the wet lands require to be ploughed 8 times besides puddling and levelling. With a better and heavier implement, I see no reason why the number of ploughings could not be considerably reduced; this would mean a smaller number of stock to keep. Fodder would go further and the manure supply would be enhanced in value.

The breeding herd which is to be started on the Kavalappāra home-farm is a step in this direction and it is to be hoped that other small proprietors will follow the example thus set.

(5) *The upland districts of North Coimbatore and Salem and Mysore.*—I have not yet visited these parts and therefore cannot speak from actual experience. The Mysore Government have, however, published reports on the work carried on in the way of cattle raising which show that this is fully understood. Breeding, rearing young stock, feeding, stocking and grazing all receive strict attention and this is undoubtedly what has attributed to the fame of these several breeds. These systems will all bear careful study and it is only by paying attention to all the points mentioned above, that any permanent success can be achieved.

(6) *The upland and inland parts of Guntūr and parts of Nellore and Kistna districts.*—The conditions here also are very favourable to stock raising. There are large areas of grazing land. Good crops of cholam can be grown for fodder in the hot weather with the help alone of the moisture brought by the sea breezes. Lime is everywhere abundant, which makes the pasturage sweet as well as helping to form the bone and frame of the animal. The cattle, sheep and goats of these parts are all big-framed animals. Water is too scarce to allow of large areas of wet crops and, in consequence, the ryot has to turn to his flocks and herds to bring him his livelihood. He has also a splendid market for his animals in the Kistna and Gōdāvari Delta districts.

From the time the calves are born, whether heifer or bull calves, till they are full grown, they are carefully attended to. Up till six weeks old, they are allowed their mothers' milk, then grass is given to them in addition, at first only in the stall, but later they are allowed to graze with the rest of the herd. In fact, the collecting of grass for cattle is a feature of the district; everywhere in the cultivated lands, you see women and boys collecting and cutting grass. These people, I am informed, belong to the ryot's own family and thus the cost of feeding is brought to a minimum; later on, the animals are given in addition green cholam as long as this lasts and then dry cholam straw; when they are about nine months old, they commence giving more concentrated food such as horse-gram and cotton seed in addition. As soon as the grass grows after the hot weather, they are allowed again to graze.

The cows also are well looked after and are kept in good condition; thus they are enabled to feed their calves both before and after birth.

Often very good cattle sheds are built, with the feeding troughs made of stone slabs; these are always carefully cleaned so as to keep the food fresh. Sometimes you will see these troughs in the open, beside the houses, but the cattle being always in fair condition are much better able to withstand changes in the weather, and sheds therefore are not so necessary.

A little more attention might be paid to the selection of the bulls for breeding, though really there is not much to complain of in this respect.

One result of this better feeding is the early maturity of this breed; indeed as I have mentioned before this, I have seen yearling bulls at work in the plough. This practice should, however, be stopped if possible. The animal is still growing and its bones have not properly set and often permanent injury must follow this practice.

Though hardly to do with cattle breeding, I would here mention the great care which is usually taken to preserve cattle manure. In nearly every village, each ryot has his own manure pit where the manure is carefully stored till it is required. Sometimes these pits are made with stone, but more often they are dug out of the soil. Unfortunately most of the ryots own a small piece of garden

land on which they usually put all their manure and spend most of their energy to the detriment of their other crops.

(7) *The delta districts of Kistna and Gōdāvari.*—Here cattle-breeding is entirely neglected. The ryots are rich, too rich in fact, and can well afford to buy cattle from the upland districts. Working bullocks are mostly bought in this way; these animals are worked on the land till the crops are all sown or transplanted, when they are sent into the uplands to graze, till they are again wanted. For ordinary crops, the ryot depends on canal silt for manure, but for more intense cultivation, he uses what cattle dung he has and buys, or can afford to buy, various oil-cakes and other forcing manures. Under these conditions, there is little scope for improvement. The ryot can well afford to buy his cattle and form a good market for the poorer upland districts.

Something should, however, be done to improve the local breed of buffaloes. These, from their more aquatic habits and more powerful build, are better adapted for heavy wet land cultivation. These, I understand, are usually bred locally. No care is taken of them, the calves are deprived of their milk and are miserable stunted animals, while the cows are allowed, more often than not, to pick up what they can in and around the village.

Much valuable fodder is, in my opinion, thrown away; when weeding the paddy fields, for instance, the nut-sedge, one of the most troublesome weeds on the delta lands, is left on the bunds to rot. Though this is not eaten by cattle, buffaloes are said to be very fond of it and it would be little extra trouble to carry head-loads of this into the village at night when the women are returning from work.

In the Kistna delta, however, the fodder supply does not seem to be so keenly felt, for I have seen, in many villages there, paddy stacks two and three years old.

(8) *Ganjām.*—I have only seen that portion of this district immediately around Parlākimedi and therefore cannot say much about what steps should be taken to improve the local breed of cattle. Here the buffalo is the chief draught animal. The local breed is a very fine one, the best that I have, as yet, seen anywhere in the Presidency. The animals are all in splendid condition and evidently their management is fully understood.

The same, however, cannot be said of the cattle, which are small though not so ill-cared for as in some districts. From such enquiries as I was able to make, there did not seem to be much room for improvement in the matter of feeding, though I doubt very much the truth of the statements made to me; the cattle certainly belied them.

Grazing is usually very scarce and paddy straw is the chief form of dry fodder; this has probably much to do with the smallness of the cattle.

Cattle-sheds are usually well built, though this is probably more as a protection from wild beasts than anything else.

In the more cultivated parts and in fine weather, the animals are often penned on the fields at nights. This is done by tying the cattle to heavy logs of wood across the field and moving these along each night till the whole field has been manured.

It may be noted that I have said very little about the improvement of milch cattle. This will, however, naturally follow when feeding is improved. Certainly some breeds are naturally better milkers than others; but all will improve with better treatment.

C.P. No. 117, 19th December 1908.

## APPENDIX F.

[Paragraph 111 of the C.S.O.]

## I.—NOTIFICATION RELATING TO THE FORESTS IN THE PARLAKIMEDI ESTATE.

Under the powers vested in him by sections 26 and 32 of the Madras Forest Act (V of 1882), His Excellency the Governor in Council is pleased to make the following rules to regulate the management of the forest lands in the Parlākimedi estate. These rules are subject to all rights now legally vested in individuals and communities.

I. Land at the disposal of the estate will, for the purposes of these rules, be classed as follows:—

- (a) Reserved land.
- (b) Unreserved land.

II. "Reserved land" includes all lands notified under the next following rule  
III. All other lands at the disposal of the estate are "unreserved lands."

III. Subject to the sanction of the Board of Revenue, the Collector may, by order in writing to be duly notified in the District Gazette, select any area within the said estate and may constitute it "reserved land." Upon the limits of any such area being notified in the District Gazette, it shall be unlawful for any person to cut, saw, convert or remove trees or timber and to collect and remove natural produce within such area, unless he is authorised to do so by the Estate Forest officer or by some one duly authorised by him to grant such permission.

IV. On reserved lands no fresh clearing shall be made for cultivation or for any other purposes, unless a patta or lease has first been obtained from the Forest officer.

V. On all unreserved land in any village, the grazing of cattle, the cutting of grass, the collection of dry wood, thorns, leaves of trees and shrubs that are not reserved and the felling of trees other than those included in the list of reserved trees, will be permitted free of charge, provided that the grass, wood, thorns and leaves or trees are required by the inhabitants of that or of neighbouring villages for agricultural or domestic purposes. Heads of villages will be held responsible for seeing that the above privileges are not abused, and in the case of disputes, the Collector will decide which are neighbouring villages within the meaning of this rule.

VI. The Collector may, by order in writing, to be duly notified in the District Gazette, select any areas within the reserved lands, and may constitute them fuel or fodder reserves or grazing grounds or may direct them to be placed under special fire-protection. Upon the limits of any such area being notified in the District Gazette, it shall be unlawful for any person wilfully or negligently to set fire to any trees, timber, grass, or other forest produce or to kindle or to keep burning any fire or to graze cattle or to permit cattle to trespass within such area, except at such places and subject to such conditions as may be prescribed by the Collector by notification in the District Gazette.

VII. Trees of the following species are reserved trees wherever found, whether upon reserved or unreserved lands; and such trees shall not ordinarily be felled or otherwise interfered with except on permit given by the Estate Forest officer or other authorised officials of the estate on such conditions as may be notified from time to time by the Collector in the District Gazette. Subject to the sanction of the Board of Revenue, the Collector may, by order in writing to

be duly notified in the District Gazette, modify or add to the list of reserved trees from time to time as he thinks fit:—

| No. | Botanical names.                   | English names.    | Telugu names.        | Uriya names.  |
|-----|------------------------------------|-------------------|----------------------|---------------|
| 1   | <i>Tectona grandis</i> ...         | Teak ...          | Teku ...             | Teko.         |
| 2   | <i>Dalbergia latifolia</i> ...     | Black wood ..     | Ittigi ...           | Sissua.       |
| 3   | <i>Pterocarpus marsupium</i> ...   | Kino ...          | Yegi ...             | Piasal.       |
| 4   | <i>Terminalia chebula</i> ...      | Myrabolam...      | Karakai ...          | Horada.       |
| 5   | <i>Tamarindus indica</i> ...       | Tamarind ...      | Chinta ...           | Tentuli.      |
| 6   | <i>Shorea robusta</i> ...          | Sal ...           | Guggilam ...         | Salna.        |
| 7   | <i>Bassia latifolia</i> ...        | .....             | Ippa ...             | Moholo.       |
| 8   | <i>Mangifera indica</i> ...        | Mango ...         | Mamidi ...           | Ambo.         |
| 9   | <i>Artocarpus integrifolia</i> ... | Jack ...          | Panasa ...           | Panoso.       |
| 10  | <i>Chlorocaylon vietetia</i> ...   | Satin wood ...    | Bilhe... ..          | Bhoru.        |
| 11  | <i>Sapindus emarginata</i> ...     | Soapnut ...       | Kunkudi ...          | Muktamunja.   |
| 12  | <i>Xylia dolabriformis</i> ...     | Iron wood ...     | Kondathangedu        | Tangani.      |
| 13  | <i>Pongamia glabra</i> ...         | .....             | Kanuga ...           | Korangi.      |
| 14  | <i>Acacia catechu and sundra.</i>  | .....             | Nalla sundara        | Khoiro.       |
| 15  | <i>Acacia leucophlœa</i> ...       | .....             | Tella Tumma          | Guaria.       |
| 16  | <i>Acacia arabica</i> ...          | Babul ...         | Tumma ...            | Babuli.       |
| 17  | <i>Terminalia tomentosa</i> ...    | .....             | Nalla maddi          | Sabaji.       |
| 18  | <i>Albizzia lebbeck</i> ...        | Siris ...         | Dirisana ...         | Surisi.       |
| 19  | " <i>procera</i> ...               | .....             | Tallachingala        | Sanapatu.     |
| 20  | <i>Diospyros ebenum and</i>        | Ebony ...         | Taki ...             | Kindu.        |
|     | <i>melanozylon.</i>                |                   |                      |               |
| 21  | <i>Adina cordifolia</i> ...        | .....             | Bandaru ...          | Holando.      |
| 22  | <i>Anogeissu latifolia</i> ...     | .....             | Yellama or chiriman. | Dhan.         |
| 23  | " <i>acuminata</i> ...             | .....             | Pasi ...             | Pasi.         |
| 24  | <i>Lagerstrœmia parviflora</i> ... | Venteak ...       | Chringi ...          | Sidda.        |
| 25  | <i>Stephegyne parvifolia</i> ...   | .....             | Battaganapa          | Mundi mundi.  |
| 26  | <i>Soyimida febrifuga</i> ...      | .....             | Semi... ..           | Sohon.        |
| 27  | <i>Terminalia arjuna</i> ...       | .....             | Tella maddi          | Arjuno.       |
| 28  | <i>Schleichera triunga</i> ...     | .....             | Busi ...             | Kusumo.       |
| 29  | <i>Caryota urens</i> ...           | Sago palm ...     | Jilagu ...           | Solapo.       |
| 30  | <i>Pernou elephantum</i> ...       | Wood apple        | Velagu ...           | Koita.        |
| 31  | <i>Borassus flabelliformis</i>     | Palmyra ...       | Thati ...            | Ihalo.        |
| 32  | <i>Phoenix sylvestris</i> ...      | Date palm ...     | Itha ...             | Khojari.      |
| 33  | <i>Eugenia jambolana</i> ...       | .....             | Neradi ...           | Jambo.        |
| 34  | <i>Strychnos nuxvomica</i> ...     | .....             | Musbidi ...          | Kora.         |
| 35  | " <i>potatorum</i> ...             | .....             | Indupu ...           | Kotako.       |
| 36  | <i>Zizyphus jujuba</i> ...         | .....             | Regu ...             | Borokoli.     |
| 37  | <i>Cocos nucifera</i> ...          | Cocconut ...      | Kobari ...           | Nodia.        |
| 38  | <i>Buchanania latifolia</i> ...    | .....             | Jaramamidi ..        | Charo.        |
| 39  | <i>Phyllanthus emblica</i> ...     | Emblie Myrabolam. | Nelli ...            | Aonla.        |
| 40  | <i>Neliz Indica</i> ...            | Neem ...          | Vepa ...             | Limbo.        |
| 41  | <i>Semecarpus anacardium</i> ...   | Marking nut ...   | Jedi ...             | Bhallia.      |
| 42  | <i>Mallotus philippinensis</i>     | .....             | Sinduri ...          | Sundra-gundi. |
| 43  | <i>Cassia fistula</i> ...          | .....             | Rela ...             | Sundari.      |
| 44  | <i>Cedrela toona</i> ...           | Toon ...          | .....                | Maholimbo.    |
| 45  | <i>Ougenia dalbergioides</i>       | .....             | Tella Motku...       | Bandhono.     |
| 46  | <i>Mimusops indica</i> ...         | .....             | Punga ...            | Keri.         |
| 47  | <i>Bridelia retusa</i> ...         | .....             | Koramadi ...         | Kosi.         |

VIII. The felling, conversion or removal of trees and timber, the collection or removal of other forest produce and the use of the pasturage on reserved land, and, except as provided for in rule V, on unreserved land also, may be effected in one or other of the following ways, but in no other ways:—

(a) Departmentally, that is, by the officers of the Estate Forest department having control over the produce or by persons acting under the immediate superintendence, control or orders of such officers.

(b) By persons holding permits duly issued by a Forest officer or other authorised person. The fees payable for permits issued under clause (b) shall not exceed the rates for the time being in force in Government land in the district. These rates will be notified from time to time in the District Gazette.

(c) By any person holding the right under a lease, contract, or permit granted by the Forest officer or by any officer duly authorised by him.

*Note.*—In this rule, as well as in rule III above, the term “forest produce” should be construed as not to include minerals (including limestone, laterite, gravel, stone or earth).

IX. The Collector may appoint, by notification in the District Gazette, any person or class of persons by name or in virtue of his office to issue or recover permits under the foregoing rules, and may also prescribe tannahs or places to which the timber or other forest produce shall be brought for examination and where permits shall be checked or recovered. Permits must be obtained before any felling, conversion, collection, or removal is commenced. Permit-holders must comply with the regulations of the Forest department and the conditions entered in the permit.

X. No person shall boil catechu, distil wood-oil or burn lime or charcoal in any reserved or unreserved land which may be notified by the Collector, except at such places as may be specially set apart for the purposes by the Forest officer.

XI. Any breach or infringement of any of the above rules shall render the offender liable to imprisonment of either description as defined in the Indian Penal Code, which may extend to one month, or to fine which may amount to Rs. 200, or to both.

XII. Any power to select areas or issue notifications, given by these rules, may be exercised from time to time as occasion requires, and any orders or notifications made or issued hereunder may be cancelled or modified by the authority making them.

XIII. In the above rules, the words “Forest officer” and “Estate Forest officer” shall mean the Manager of the Parlākimedi estate so long as the estate is under the control of the Court of Wards.

C.P. No. 48, 4th September 1911.

## II.—DEPARTMENTAL RULES FOR THE MANAGEMENT OF THE FORESTS AND UNOCCUPIED WASTE LANDS IN THE JĀRADA ESTATE.

The forests described in the annexed schedule are reserved :—

| Name of the forest.        | Boundaries.                        |                                          |                                                                       |                                                   |
|----------------------------|------------------------------------|------------------------------------------|-----------------------------------------------------------------------|---------------------------------------------------|
|                            | East.                              | South.                                   | West.                                                                 | North.                                            |
| 1. Upporo Hari-pore Bono.  | Chanchadabado of Upporo Hari-pore. | Mango tree called Badambo of Talopodoro. | Vopaniya hill ...                                                     | Jogerayi hill.                                    |
| 2. Vopaniya Sor-agi Bono.  | Kandamissa and Bariya Pothoro.     | Bodo Kurango village.                    | Banian tree called Adiyarobotto.                                      | Mango tree called Doyya ambo.                     |
| 3. Jamonalo Sor-agi Bono.  | Mango tree called Doyya ambo.      | Kutinigam vil-lage.                      | Punji Pothoro ...                                                     | Gayidi village.                                   |
| 4. Kodalgam Sor-agi Bono.  | Santo Putto village.               | Bodo Kurango village.                    | Chendra Surja Pothoro bound-ary between Surangi, Jala-tra and Jārada. | Kutinigam village.                                |
| 5. Jogirayi Bono and hill. | Mango tope of Mohulotoli vil-lage. | Kosi Khello hill.                        | Kendu Nalo ...                                                        | Foot-path lead-ing to Surangi and Bayria Pothoro. |

In addition to these the area claimed by the estate as well as by Surangi zamindari is proclaimed as reserved; but no permits will be issued for that forest pending settlement. The boundaries of this area are roughly as follows :—

*North*—(1) Mandiagundo hill; (2) portion of Bodo Dhimira Theko. *East*—(1) Bhayirabo hill; (2) Ambua Ghayi hill; (3) portion of Jarasondho hill. *South*—(1) portion of Jarasondho hill; (2) Soyamboro Poto hill; (3) portion of Bankochalo hill. *West*—(1) portion of Bankochalo hill; (2) portion of the forest of Narapur village limits appertaining to Jārada Agency; (3) portion of Kiapothoto hill; (4) Ghutunakhia Ambo; (5) Baluchanchara.

*Note.*—If the Collector deems it desirable to reserve any further area hereafter, the same will, with the approval of the Court of Wards, be duly notified in the District Gazette or otherwise proclaimed in the villages adjoining the proposed reserves.

2. The following trees are reserved whether they are in reserved forests or outside :—

| English names.               | Botanical names.                  | Uriya names.  |
|------------------------------|-----------------------------------|---------------|
| 1. Sál .. ..                 | <i>Shorea robusta</i> ..          | Salwa sorigi. |
| 2. Kino .. ..                | <i>Pterocarpus marsupium</i> ..   | Pia sal.      |
| 3. Black wood .. ..          | <i>Dalbergia latifolia</i> ..     | Sissua.       |
| 4. .. ..                     | <i>Terminalia tomentosa</i> ..    | Kola sahojo.  |
| 5. Iron wood .. ..           | <i>Xylia dolabriformis</i> ..     | Tangini.      |
| 6. Satin wood .. ..          | <i>Chloroxylon swietenia</i> ..   | Bheru.        |
| 7. .. ..                     | <i>Bridelia retusa</i> ..         | Kosi.         |
| 8. Myrabolan or gallnut ..   | <i>Terminalia chebula</i> ..      | Horida.       |
|                              | <i>Terminalia belerica</i> ..     |               |
| 9. Mohwah .. ..              | <i>Bassia latifolia</i> ..        | Mohulo.       |
| 10. .. ..                    | <i>Gmelina arborea</i> ..         | Gombheri.     |
| 11. Rella (Indian laburnum). | <i>Cassia fistula</i> ..          | Sunnari.      |
| 12. .. ..                    | <i>Adina cordifolia</i> ..        | Holondo.      |
| 13. Ebony .. ..              | <i>Diospyros melanoxylon</i> ..   | Kendu.        |
| 14. Mango .. ..              | <i>Mangifera indica</i> ..        | Ambo.         |
| 15. Tamarind .. ..           | <i>Tamarindus indica</i> ..       | Koyan.        |
| 16. Ironwood .. ..           | <i>Xylia dolabriformis</i> ..     | Boja.         |
| 17. Soapnut .. ..            | <i>Sapindus emarginatus</i> ..    | Muktamoza.    |
| 18. Jack .. ..               | <i>Artocarpus integrifolia</i> .. | Panasa.       |

3. The following are the rates at which permits for the removal of timbers of unreserved trees and other forest produce on seigniorage will be issued until further orders :—

| Botanical name.                    | English name. | Uriya name.       | Rate of seigniorage.       |
|------------------------------------|---------------|-------------------|----------------------------|
| 1ST CLASS.                         |               |                   | RS. A. P.                  |
| <i>Schleichera trijuga</i> ...     | ...           | Kusum ...         | Per cart-load, rough 5 0 0 |
|                                    |               |                   | „ squared ... 7 8 0        |
| 2ND CLASS.                         |               |                   |                            |
| <i>Lagerstramia parviflora</i> ... | }             | Kola jamo ...     | Per head-load ... 0 4 0    |
|                                    |               | Sidda ...         | „ cart-load, rough 2 8 0   |
| <i>Stephegyne parvifolia</i> ...   |               | Gondi pattuli ... | „ squared ... 3 12 0       |
|                                    |               | Mundi mundi ...   | „ head-load ... 0 2 0      |
| 3RD CLASS.                         |               |                   |                            |
| <i>Acacia arabica</i> ...          | }             | Nokhi ...         | Per cart-load ... 1 4 0    |
|                                    |               | Babulo ...        | „ bullock-load ... 0 4 0   |
|                                    |               |                   | „ head-load ... 0 1 0      |
| <i>Borassus flabelliformis</i> ... | ...           | Thallo ...        | Per tree ... 2 8 0         |



| Botanical name.                   | English name.             | Uriya name.           | Rate of seigniorage. |
|-----------------------------------|---------------------------|-----------------------|----------------------|
| 3RD CLASS—cont.                   |                           |                       |                      |
| <i>Phanix sylvestris</i> ...      | ...                       | Khojiri ...           | Per tree ...         |
| <i>Bambusa arundinacea</i> ...    | Bamboos, large            | Konta baunso ...      | Per cart-load ...    |
| <i>Dendrocalamus strictus</i> ... | Bamboos, small.           | Salimbo baunso ...    | " do. ...            |
|                                   | Do. ...                   | Do. ...               | Per head-load ...    |
|                                   |                           |                       | Per cart-load ...    |
|                                   | Fire wood ...             | Chullijalo katto. ... | " bullock-load ...   |
|                                   |                           |                       | " ass-load ...       |
|                                   |                           |                       | " head-load ...      |
|                                   |                           |                       | " kavidi-load ...    |
|                                   |                           |                       | Per cart-load ...    |
|                                   | Rods for firing charcoal. | Medha Ongaro ...      | " bullock-load ...   |
|                                   |                           |                       | " kavidi-load ...    |
|                                   |                           |                       | " head-load ...      |
|                                   | Rough stone ...           | ...                   | Per cart ...         |
|                                   | Chiselled stone.          | ...                   | Do. ...              |
| Mineral ...                       | Metal and gravel.         | ...                   | Do. ...              |
|                                   | Red earth ...             | ...                   | Per kavidi-load ...  |
|                                   |                           |                       | " head-load ...      |
|                                   | Limestone ...             | ...                   | Per kavidi-load ...  |
|                                   |                           |                       | " head-load ...      |
| Minor produce ...                 | Fibre ...                 | ...                   | Per kavidi-load ...  |
|                                   |                           |                       | " head-load ...      |
|                                   | Leaves ...                | ...                   | Per kavidi-load ...  |
|                                   | (అడవి కుటు).              | ...                   | " head-load ...      |

4. The rates in rule 3 above are the maxima which may be reduced, but not raised, by the Collector without the sanction of the Court of Wards.

5. The seigniorage prescribed by the rules does not refer to reserved trees and the Collector may, by estate order, prohibit the grant of any tree or produce on seigniorage either for a time or in certain localities or altogether.

Reserved trees and those trees or produce for which the issue of seigniorage permit is prohibited by estate order will be sold or otherwise disposed of at the discretion of the Collector.

6. The form of permit and method of issue, registration, check and recovery will be prescribed by the Collector on behalf and under the authority of the Court of Wards.

7. The term "cart-load" refers to a country cart drawn by two bullocks and is equivalent to 20 cubic feet or half a ton. The head-load is equivalent to 1 cubic foot or 56 lb. Twenty head-loads equal one cart-load. Four head-loads equal one bullock-load.

Two head-loads equal one ass-load.

Seigniorage for a horse-load same as that for a bullock-load.

Seigniorage for a yoke-load (in case of bullocks) half the rates for a cart-load.

Seigniorage for a yoke-load (in case of buffaloes) three-fourths of the rates for a cart-load.

8. Unclassified trees and forest produce, except those removed free under rules 15 and 18 of these rules, are chargeable at such rates as may be decided upon from time to time by the Collector subject to the control of the Court of Wards.

9. Reserved trees must not be cut or lopped without the special license issued by the Manager. The rates of seigniorage to be charged thereon will be determined by the Collector from time to time.

10. The felling of reserved trees under 5 feet in girth at 5 feet from the ground inside reserved forest is absolutely prohibited.

11. A special license must be obtained from the Manager for the felling of trees of any description inside reserved forests.

12. The grazing of cattle within reserved forests is prohibited except under permit which will be granted on payment of grazing fee at the following rates:—

|                                                                       | AS.        |
|-----------------------------------------------------------------------|------------|
| Buffaloes per head per half-year                                      | 4          |
| Bullocks, bulls, cows, horses, asses and foals per head per half-year | 2          |
| Calves under one year old                                             | No charge. |
| Goats per head per half-year                                          | 4          |
| Sheep                                                                 | 1          |

The above are maximum rates which may be reduced, but cannot be increased, by the Collector without the orders of the Court of Wards.

13. The disposal of fruits, myrabolams, gums and other minor produce will be separately leased out yearly by the Manager subject to Collector's sanction.

14. Permits on payment of fees will be issued by the Manager or by duly authorised heads of villages on personal or written application accompanied by the necessary fees.

15. No permits should be issued for the felling of reserved trees and unreserved trees of the first class that are six inches and less in diameter.

16. No clearing shall be made for cultivation or any other purpose in a reserved forest unless a pattah or lease has first been obtained.

17. The three marginally-described areas are set apart for the free use of the tenants of the estate for agricultural or domestic purposes but not for sale. Permits will be issued when any person requires produce of other unreserved forests, but the free removal of deadwood in head-loads and grazing of cattle in these forests is permitted.

18. No person shall fell, remove, girdle, mark, lop, tap, up-root, or burn or strip bark or leaves from or otherwise damage any tree growing in any reserved forest or use, injure or remove any forest produce found therein unless such person be duly authorised in this respect.

19. Quarrying in land outside reserved forest will be left absolutely free to the ryots of the estate for *bona fide* domestic use. Quarrying by private persons otherwise than for *bona fide* domestic purposes will be charged with seigniorage fees.

20. In reserved forest, quarrying shall not ordinarily be permitted in places where damage is likely to be caused to forest growth.

21. The manufacture of charcoal, chunam, or cutch inside reserved forests is prohibited.

22. The employment of any other than third-class wood for the manufacture of charcoal is prohibited.

23. Timber or other forest produce removed from reserved forests on permit or under special licenses issued by the Manager shall be removed only by such route or routes as may from time to time be prescribed by the Collector; the routes so prescribed shall be duly notified in the District Gazette and otherwise proclaimed in the villages adjoining the reserves.

G.Ps. No. 29, 24th March 1905; No. 10, 17th May 1912; No. 1215, M.S., 22nd July 1912.



## APPENDIX G.

[Paragraph 112 (ii) of the C.S.O.]

## OPINION.

## I.—In re alienations of impartible zamindaris in the Madras Presidency.

As nearly all zamindaris in the Presidency have been included in the schedule to the Madras Impartible Estates Act, 1904, and are governed by the provisions of that Act the question as to the circumstances in which, apart from the Act, a valid alienation may be made is not one of much practical importance. But as there are some estates not governed by the Act and as the Act does not affect alienations made or debts incurred before its commencement, it is desirable to notice the powers of alienation possessed by proprietors of impartible estates governed by the Mitakshara law irrespective of the Impartible Estates Act. For a statement of the law as at present administered, it is unnecessary to refer to any decisions prior to the case of *Ranee Sartaj kuari v. Deoraj kuari*, in I.L.R., 10 All., page 272. According to the decision of the Judicial Committee in this case and the subsequent decisions of the Judicial Committee (22 M., 383) and of the courts in this country (13 M., 197; 18 M., 287) the incident of impartibility necessarily negatives the existence of any coparcenary in the estate, and the estate is not inalienable in the absence of a special custom forbidding alienations. Though in cases in which the proprietor dies without male issue, a brother or other undivided collateral is allowed to succeed in preference to the widow, as if the property were joint family property, the other members of the family have no right to interdict an alienation by the proprietor. In this respect there is no distinction to be drawn between the son or other lineal descendant of the proprietor and a brother or other collateral (I.L.R., 18 M., at pages 292–293) nor between an alienation *inter vivos* and one by testament (I.L.R., 22 M., 383). It is competent to the owner of the estate to alienate the whole or any part of it by sale or exchange, gift or devise, mortgage or lease or in any other manner and his successor is not entitled to question the alienation. The question whether the successor would be liable to pay the debts of a deceased proprietor, which have not been charged on the estate, is not free from doubt. In the hands of a female heir, the estate would certainly be liable for such debts, for whatever purpose they might have been contracted. The same rule will apply in the case of any separated kinsman succeeding as heir. In the case of a son, grandson or great-grandson succeeding to the estate, there can be no doubt of the liability of the estate for the debts of the ancestor, which are not illegal or immoral. Nor is there any doubt as to the liability of the estate in the hands of a brother or other undivided collateral for debts incurred for what may be termed “family purposes.” Whether the estate would be liable in the hands of the son, grandson or great-grandson for an illegal or immoral debt of the ancestor, or whether in the hands of an undivided collateral it would be liable for debts not incurred for family purposes, would depend upon whether the estate is to be considered as devolving upon them as joint family property or merely as if it were joint family property. The former view was taken in 31 Calcutta, 224, and 29 Madras, 453; the latter view which appears to be more logical and sound was taken in 6 Calcutta Weekly Notes, 879 and 30 Madras, 454. It is not possible to make any definite statement of the law until there is a final pronouncement on the point by the Judicial Committee or at least by a Full Bench of the High Court.

2. Arrangements between a zamindar and his ryots as to the rent payable by the latter can hardly be considered as being of the nature of leases or alienations. Even if they can be so considered, their binding character as against the succeeding zamindar would be governed by the provisions of section 26 of the Estates Land Act.

3. As regards estates governed by the Impartible Estates Act, the unfettered power of alienation conceded by judicial decisions has been greatly curtailed by the provisions of the Act. The general rule as laid down in section 4 is that the proprietor is incapable of alienating or binding by his own debts the estate or any part of it beyond his lifetime. An exception is allowed in regard to alienations made or debts incurred under circumstances which would entitle the managing member of a joint Hindu family, not being the father or grandfather of the other coparceners, to make an alienation of the joint property or incur a debt binding on the shares of the other coparceners, independently of their consent. Shortly stated, the alienation or the debt must have been made or incurred for a family purpose. The restraint upon alienation imposed by the section will apply, even when there are no other male members in the family of the proprietor so as to constitute a joint Hindu family. But in this case also an alienation made or debt incurred by the proprietor would bind the estate in the hands of his successor, if the circumstances under which the alienation is made, or the debt is incurred, are similar to those which would justify an alienation by the managing member of a joint Hindu family or a debt contracted by him. What these circumstances are, when the proprietor happens to be the sole member of the family, it is not easy to lay down in general terms. The standard of necessity in this case is purely hypothetical. The nearest approach to general statement is that the proprietor's powers in the case last mentioned are similar to those of a Hindu widow.

4. If an alienation made by the proprietor is in excess of his powers as laid down in the Act, limitation will begin to run against his successor only from the date of the alienor's death. But as each successive proprietor is supposed to represent the estate completely, if the right of the first successor to recover the property is barred by limitation, the subsequent holders of the zamindari will have no claim to the property alienated (*cf.* I.L.R., 23 M., 271 P.C.; see also 3 M.H.C.R., 153 and 5 Madras Jurist, 389).

5. The alienations which are expressly permitted by sub-sections 2 and 3 of section 4 of the Act will of course be binding upon the estate. As regards alienations for payment of land revenue due to Government, they are governed by the special provisions of section 6 of the Act.

6. As regards the right of the zamindar to create new service tenures or to grant leases at full assessment or at favourable assessment and his right to impeach such transactions, if entered into by a predecessor, they depend upon the same considerations as other alienations and the principles set forth above will be applicable.

7. The resumability of a service-tenure validly created will depend upon whether the grant of the property was a grant subject to the condition of service or was a grant merely in lieu of wages for services to be rendered. Where an estate is granted burdened with a certain service, the grant will not be resumable merely on the ground that the service is no longer required; but if the grantee should wilfully refuse to render the service, he would incur a forfeiture and the zamindar would then be entitled to resume—see 13 M.I.A., 438; 13 B.L.R., 124 and 29 M., 52 P.C. Where the grant is merely in lieu of wages for services to be rendered or the instrument by express words declares that the service ceasing the tenure shall determine, it would be open to the zamindar to dispense with the services and resume the property.

C.P. No. 23, 2nd March 1909.

# II.—AN OPINION, DATED 25TH JULY 1897, ON THE QUESTION OF REVISION OF MAINTENANCE ALLOWANCES AND RESUMABILITY OF MAINTENANCE GRANTS IN AN IMPARTIBLE ZAMINDARI ESTATE.

“Before advising on the matters referred to in the Collector's letter, I shall deal with the points raised in the Court's Proceedings.

(1) The recent decision of the Privy Council as to the power of a male holder of an impartible estate to alienate the whole or a portion thereof has

scarcely any bearing on the question of the resumability or otherwise of the properties allotted by him for the maintenance of the members of his family.

(2) The fact that the late zamindar had been in possession of the estate for more than 12 years cannot, by itself, preclude the present minor zamindar from maintaining a suit unless the cause of action for resumption had accrued more than 12 years before the date of suit.

(3) In cases in which lands allotted for maintenance have reverted to the grantor's heirs on the extinction of the grantee's line by reason of such grant being not a grant in fee simple, alienations made thereof or encumbrances created thereon by the grantee or his descendants cannot bind the grantor's heirs when the lands revert to them.

(4) If maintenance holders are prepared to come to terms as to the conditions on which they are to hold their lands in future, the matter may be amicably settled.

(5) As regards certain maintenance holders who are in receipt of cash allowances for their maintenance, the amount whereof has been fixed either by private agreement or by decrees of Court, such amount cannot be reduced simply by reason of the present straitened financial condition of the estate. Members of the family have a right to be maintained out of the income of an impartible estate and their right cannot be affected or impaired by the voluntary acts of the zamindar for the time being or of his predecessors, which diminish the resources of the estate. If, however, the resources of the estate have been diminished by reason of other members of the family having come into existence whose maintenance had to be provided for, or by reason of debts having been incurred for necessary purposes binding upon the whole family or for the preservation of the estate, or owing to causes beyond the control of the zamindar, it would afford a valid ground for revising the amount of cash allowances previously fixed whether by agreement or by decree of Court (*vide Vijaya verses Sripathi*, I.L.R., VIII Madras Series, pages 94 to 97).

2. Adverting now to the various questions raised in the Collector's letter, I have to state that it would be impossible for me to give my advice specifically with reference to the case of each of the Towjidars (maintenance holders) mentioned in his letter. I can only indicate the principles with reference to which the several cases will have to be dealt with, and it will have to be left to a local pleader to investigate the facts of each case with the assistance of the estate-clerks and advise the Collector thereon.

3. The law on the subject is succinctly laid down by Mr. Mayne in paragraph 425 of his treatise on Hindu Law and Usage.

4. If provision for maintenance had been made by the allotment of property either by way of lease reserving a favourable rent or otherwise, it is equivalent only to a cash or grain allowance represented by the income or produce derived from the land allotted for the purpose. The zamindar, instead of paying cash or produce annually to the maintenance holder, arranges to place him in possession of certain landed property, the whole or a portion of the income whereof he is to appropriate for his maintenance irrespective of the actual profit derived therefrom. Any encumbrance on or alienation of the property by the maintenance holder can only affect his interest therein, namely, the profits derived from the land so long as such profits are liable to be appropriated for maintenance. When such arrangement is made for the maintenance of a widow in the family, who is entitled to maintenance, the land allotted to her for maintenance will revert on her death to the donor or his representative only from the date of her death. When a similar allotment is made for the maintenance of a male member of the family, such allotment unless resumable at pleasure or on the death of the grantee, can be resumed only on the extinction of the grantee's line, that is, on the death of the last surviving member of his line entitled to maintenance. When such last surviving member in that line is a widow, it may be that it could be resumed on the death of the last surviving male member, other provision being made for the maintenance

of the surviving widow. But if the same be not resumed and the widow be allowed to continue in possession, her possession will presumably be only that of a maintenance holder, and limitation will begin to run only on her death. This observation will be applicable *a fortiori* to a case in which the allotment could be resumed at pleasure or on the death of the grantee, but is allowed to remain in the hands of the grantee's descendants who would also be entitled to maintenance.

5. I may here draw the attention of the Court of Wards to a recent decision of the High Court not yet reported, in appeal No. 340 of 1896 in which the Court of Wards was the appellant on behalf of the Tangellamudi minor.

6. If the allotment were continued from generation to generation it is to be presumed as decided in I.L.R., 4 Madras, 371, that the original grant for maintenance 'was intended to be a grant for the support of the collateral branch in perpetuity.' In that case, the defendant from whom the zamindar wanted to resume the land was a male descendant of the grantee, and the grantee's line had not become extinct. Though the head-note may be somewhat misleading, it was not decided in that case that, on the extinction of the defendant's line, the zamindar could not resume the land.

7. There is no doubt, as observed by Mr. Mayne, another class of cases in which the zamindar makes a grant of land to a member of his family, entitled to maintenance in discharge and extinguishment of the right to maintenance. In other words, the grant is made in consideration of the right to maintenance being released or renounced. In such case, the grantee acquires in the land an absolute estate in fee simple and can deal with it as he pleases, and there is no right of revision in favour of the grantor. Such conveyance, if made subsequent to the passing of the Transfer of Property Act IV of 1882, should be in writing and registered if the property conveyed were of the value of Rs. 100 upwards.

8. Land which was given for maintenance is *prima facie* only a provision for maintenance and would revert to the grantor when the right of maintenance ceases. But if the grantee or his heir alleges that the land was absolutely conveyed as an estate of inheritance, the onus will lie heavily upon him to establish that such was the nature of the grant.

9. I observe that, in some of the cases referred to by the Collector, a lease in perpetuity was given to the junior members reserving a favourable rent, the difference between that and the full rent being appropriated by the lessee for his maintenance. In this class of cases, the perpetual lease will be an estate of inheritance transferable by mortgage or otherwise, and not resumable by the grantor's line. But when the grantee's line becomes extinct in the sense already explained, the zamindar will be entitled to enhance the rent by adding thereto the amount reserved for maintenance out of the full rent."

C.P. No. 1263, Mis., 11th August 1897.

## APPENDIX H.

[Paragraph 138, note (3) of the C.S.O.]

## PROCEEDINGS OF THE BOARD OF REVENUE (LAND REVENUE).

RESOLUTION—No. 234, dated 26th June 1896.

The Board finds that, notwithstanding the instructions conveyed in its Proceedings No. 247, dated 16th July 1895, information regarding the date of the plaint and of the summons of the Court is not invariably furnished in the Collectors' reports on the defence of suits, and the failure to allow the Board a clear fortnight for the consideration of the case is also frequently left unexplained. In view to prevent the recurrence of such omissions, the Board resolves to direct that statements in the appended forms A and B shall in future be submitted with Collectors' reports relating to defence of suits and the filing of appeals on behalf of Government, respectively :—

*Form A.—Defence of suits.*

| Date of the plaint. | Date of service of the summons on the Collector. | Date of Collector's letter. | Date of hearing. | Explanation for delay where a clear fortnight is not allowed to the Board for the consideration of the case. |
|---------------------|--------------------------------------------------|-----------------------------|------------------|--------------------------------------------------------------------------------------------------------------|
|                     |                                                  |                             |                  |                                                                                                              |

*Form B.—Filing of appeals.*

| Date of judgment and decree. | Date of application for copies. | Date on which copies were ready for delivery to the Vakil. | Date of receipt of the same by the Collector. | Date of Collector's letter. | Date on which the time allowed for appeal expires. | Explanation for delay where a clear fortnight is not allowed to the Board for the consideration of the case. |
|------------------------------|---------------------------------|------------------------------------------------------------|-----------------------------------------------|-----------------------------|----------------------------------------------------|--------------------------------------------------------------------------------------------------------------|
|                              |                                 |                                                            |                                               |                             |                                                    |                                                                                                              |

(True Copy and Extract.)

R. C. C. CARR,  
Acting Secretary.

## APPENDIX I.

[Paragraph 141 of the C.S.O.]

## LIST OF SUBJECTS ON WHICH COLLECTORS SHOULD DWELL IN THEIR ANNUAL REPORTS ON THE ADMINISTRATION OF WARDS' ESTATES.

*Note.*—A readable narrative is not so much needed as precise information and the report may, therefore, be as brief and bald as is consistent therewith—Court's Proceedings No. 2020, Press, dated 16th June 1892.

1. *Season.*
2. *Holdings.*
3. *Cultivation.*
4. *Demand.*

5. *Collections.*—The progress made in realizing the outstanding arrear since the close of the fasli and up to the date of the Collector's report should be briefly reported.

*Arrears.*—When the arrear balance at the end of the year is above 25 per cent. of the arrear demand or is in excess of Rs. 1,000, full explanation should be furnished of the backward state of the collections.

*Current.*—If the current balance at the end of the fasli exceeds 10 per cent. of the demand, full explanation should be furnished of the backward state of the collections.

6. *Financial condition of the estate.*—The receipts and charges in the year need not be compared with those of the previous year, item by item, as is now done by the Collectors of Malabar and Kistna. The principal items which contributed to the decrease or increase need alone be adverted to. Mention should also be made of any unusual items under receipts or charges during the year. (Court's Proceedings No. 2020, Press, dated 16th June 1892, and No. 16, Press, dated 7th August 1894.)

7. *Utilization of surplus balances and advances to tenants.*—Full information as to the steps taken for the profitable investment of the surplus balance should be furnished. (Court's Proceedings No. 17, Press, dated 18th July 1895.) Information as to amounts and conditions of grant should also be furnished regarding advances made to tenants. (Court's Proceedings No. 18, Press, dated 8th September 1894.)

8. *Home-farm and agricultural improvements.*

9. *Percentage of establishment charges, etc., to normal receipts.*—Where the percentage exceeds 12 per cent. of the total normal receipts, Collectors should report the present strength and cost of establishment for management and the reduction that can be made therein. Should the circumstances of any estate render any reduction undesirable, these should be reported in detail. (Court's Proceedings No. 576, Press, dated 20th February 1892.)

10. *Maramat works.*—Explanation for short expenditure with the name of the officer responsible therefor should be furnished. (Court's Proceedings No. 940, Press, dated 7th May 1888, and No. 2020, Press, dated 16th June 1892.)

11. *Debts due to the estate.*—Full information as to the steps taken to recover the outstanding debts should be given. (Court's Proceedings No. 2020, Press, dated 16th June 1892.)

12. *Debts due by the estate.*—Information should be furnished as to what has been or is intended to be done to pay off the outstanding debts. (Court's Proceedings No. 2020, Press, dated 16th June 1892.)

13. *Education.*—In the case of the senior wards approaching the age of majority, information should be furnished regarding the nature of the instruction given to them in the details of the estate management and revenue law and accounts. (Court's Proceedings No. 2020, Press, dated 16th June 1892, and No. 4, Press, dated 21st May 1898.) Information as to the progress made by the wards at Newington should also be embodied with reference to the Tutor's annual report which will be separately communicated to Collectors.

14. *Suits.*—Collectors should briefly refer to the more important suits, if any, quoting the Court's Proceedings relating to them. (Court's Proceedings No. 2020, Press, dated 16th June 1892.)

15. *Religious and charitable institutions.*—Where the separate endowments of these institutions form estates in themselves for which the account-current and the demand, collection and balance statement are submitted separately, this paragraph should touch briefly on the following points relating to them:—

|              |                         |                |
|--------------|-------------------------|----------------|
| Holdings.    | Demand and collections. | Maramat works. |
| Cultivation. | Financial condition.    | Debts.         |

16. *Miscellaneous matters.*—

(1) Security furnished by the Manager and other estate servants. (Court's Proceedings No. 110, Press, dated 6th December 1902.)

(2) *Working of forests.* (Court's Proceedings No. 1357, Mis., dated 5th September 1901.)

(3) Working of special institutions such as schools, dispensaries, etc., maintained or supported by the estate.

(4) Information as to the progress made in the inquiry into inam alienations made subsequent to permanent settlement and when the report will be submitted. When such report has been submitted and orders received thereon it should be stated how far such orders have been carried out. (Court's Proceedings No. 2020, Press, dated 16th June 1892.)

(5) Other important occurrences during the year, and any noteworthy subjects under contemplation or discussion, such as survey, settlement, irrigation projects, mines, etc.

(6) State of the accounts in the villages and in the Manager's and Tanadar's or Tahsildar's offices. It should be specially noticed whether cultivation accounts are properly maintained as directed in Board's Proceedings No. 24 (L.R.), dated 9th February 1900. (Court's Proceedings No. 36, Press, dated 29th March 1900.)

(7) Estate lands acquired by Government under Act I of 1894. (Court's Proceedings No. 126, Press, dated 3rd December 1904.)

(8) Condition of survey marks and records and measures taken for their maintenance. (Court's Proceedings No. 7, dated 30th January 1906.)

Explanation for the delay, if any, in submitting the report.

*A separate paragraph on the condition of tenants (once in five years).*—Information should be furnished once in every five years as to the condition of tenants as compared with that of Government ryots of adjoining villages, any improvement or change which may have manifested itself during the Court's management with particulars as to the average rent paid by them *per acre* of dry and wet lands, the extent to which recourse is had to the Rent Recovery Act and civil suits for the realization of the demand and the existence or non-existence of indebtedness among the tenants. (Court's Proceedings No. 2020, Press, dated 16th June 1892; No. 16, Press, dated 7th August 1894; and No. 43, Press, dated 30th March 1903.)

## APPENDIX J.

[Note to paragraph 158 of the C.S.O.]

METHOD OF CALCULATING LEAVE ALLOWANCES OF GOVERNMENT  
SERVANTS LENT TO ESTATES UNDER MANAGEMENT.

*Manner of calculating privilege leave allowances due from an estate to a Deputy Collector who was lent to the estate from 16th July 1893 to 30th September 1895 and took privilege leave for three months from 1st October 1895.*

|                                                    | MONTHS. |   |                          |
|----------------------------------------------------|---------|---|--------------------------|
| From 1st January to 30th November 1893 .. .. .     | = 11    | 1 | month's privilege leave. |
| „ 1st December 1893 to 31st October 1894 .. .. .   | = 11    | 1 | „ „                      |
| „ 1st November 1894 to 30th September 1895 .. .. . | = 11    | 1 | „ „                      |
| Total service ..                                   | 33      | 3 | months' privilege leave. |

*General revenue.*

|                                                                 | RS.   | A. | P. |
|-----------------------------------------------------------------|-------|----|----|
| From 1st January to 3rd July 1893 at Rs. 500 per mensem .. .. . | 3,048 | 6  | 2  |

*Foreign service.*

|                                                                                                      | RS.    | A. | P. |
|------------------------------------------------------------------------------------------------------|--------|----|----|
| From 4th July 1893 to 15th July 1893 at Rs. 400 (transit pay) as Deputy Collector, 4th class .. .. . | 154    | 13 | 5  |
| From 16th July 1893 to 30th September 1895 at Rs. 750 per mensem .. .. .                             | 19,887 | 1  | 6  |
|                                                                                                      | 20,041 | 14 | 11 |
| Aggregate salary drawn in Government and Foreign services .. .. .                                    | 23,090 | 5  | 1  |
| Rs. 23,090 would entitle him to a leave allowance of                                                 | 500    | 0  | 0  |
| Therefore Rs. 3,048 would entitle him to                                                             |        |    |    |
| $\frac{500 \times 3,048}{23,090} = \frac{15,24,000}{23,090} =$ Rs. 66 from general revenues.         |        |    |    |

|                                                                                                    | RS.   | A. | P. |
|----------------------------------------------------------------------------------------------------|-------|----|----|
| Again Rs. 23,090 would entitle him to a leave allowance of .. .. .                                 | 500   | 0  | 0  |
| Therefore Rs. 20,041-14-11 would entitle him to                                                    |       |    |    |
| $\frac{500 \times 20,041}{23,090} = \frac{100,20,500}{23,090} =$ Rs. 434 from Foreign service.     |       |    |    |
| The amount to be reserved from estate funds for three months would be Rs. 434 $\times$ 3 = .. .. . | 1,302 | 0  | 0  |
| Add pensionary contribution for three months at one-fifth on the above .. .. .                     | 260   | 6  | 5  |
| Total ..                                                                                           | 1,562 | 6  | 5  |

C.Ps. No. 3, 12th March 1896; No. 11, 16th January 1902.

APPENDIX

(Paragraph 5

FORMS.

Form

Report showing the particulars of the claim notified by  
and the Collector's

| Number. | Date of the petition or statement presented by the claimant. | Name and address of the claimant. | Particulars of claim. |                        |                       |                    |                                                                                    | Rate of interest claimed. | Nature and purport of documents filed in support of the claim. | Result of examination of documents. |
|---------|--------------------------------------------------------------|-----------------------------------|-----------------------|------------------------|-----------------------|--------------------|------------------------------------------------------------------------------------|---------------------------|----------------------------------------------------------------|-------------------------------------|
| 1       | 2                                                            | 3                                 | Nature of claim.      | Amount of claim.       |                       |                    | Date up to which interest shown in sub-column (b) has been calculated.<br><i>d</i> | 6                         | 7                                                              | 8                                   |
|         |                                                              |                                   |                       | Principal.<br><i>a</i> | Interest.<br><i>b</i> | Total.<br><i>c</i> |                                                                                    |                           |                                                                |                                     |
|         |                                                              |                                   |                       | RS.    A. P.           | RS.    A. P.    Rs.   | A. P.              |                                                                                    |                           |                                                                |                                     |

K.  
of the C.S.O.)

No. 1.  
against the  
decision thereon.

estate under section 38 of Madras Act I of 1902

| Decision passed by the Collector under section 40 of the Act. |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|---------------------------------------------------------------|-----------------------|--------------------|------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|------------------------|-----------------------|--------------------|--------------------------------------------------------------|-----------------------|--------------------|-------|-----|------------------------------------------|-------------------------------------------------------------------------------------|----------|-----|
| Amount allowed out of that claimed and shown in column 5.     |                       |                    |                                                                                                            |                                                                                |                        |                       |                    | Amount disallowed out of that claimed and shown in column 5. |                       |                    |       |     | Rate of interest allowed or agreed upon. | Grounds for the Collector's decision (to be continued on the reverse if necessary). | Remarks. |     |
| Principal.<br><i>a</i>                                        | Interest.<br><i>b</i> | Total.<br><i>c</i> | Add further interest till the — on the amount shown in sub-column ( <i>a</i> ) of this column.<br><i>d</i> | Total of sub-columns ( <i>c</i> ) and ( <i>d</i> ) of this column.<br><i>e</i> | Principal.<br><i>a</i> | Interest.<br><i>b</i> | Total.<br><i>c</i> | Principal.<br><i>a</i>                                       | Interest.<br><i>b</i> | Total.<br><i>c</i> |       |     |                                          |                                                                                     |          |     |
| 9                                                             |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    | 10    |     |                                          |                                                                                     |          | 11  |
| 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. |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
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|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
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|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
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|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       |                    |       |     |                                          |                                                                                     |          |     |
|                                                               |                       |                    |                                                                                                            |                                                                                |                        |                       |                    |                                                              |                       | </                 |       |     |                                          |                                                                                     |          |     |



## FORM No. 1-A.

(C.Pa. No. 13, 16th June 1894; No. 6, 29th January 1913; and note (2) to paragraph 18 of the C.S.O.).

Register showing the officers lent to the Court of Wards and the contribution paid by them.

|                              |                                                                |           |            |           |            |           |            |           |          |
|------------------------------|----------------------------------------------------------------|-----------|------------|-----------|------------|-----------|------------|-----------|----------|
| I.                           | To whom lent.                                                  |           |            |           |            |           |            |           |          |
| II.                          | Name of officer lent.                                          |           |            |           |            |           |            |           |          |
| III.                         | Official designation prior to his transfer.                    |           |            |           |            |           |            |           |          |
| IV.                          | Pay of do.                                                     |           |            |           |            |           |            |           |          |
| V.                           | Appointment under Court of Wards.                              |           |            |           |            |           |            |           |          |
| VI.                          | Monthly rate of sanctioned salary.                             |           |            |           |            |           |            |           |          |
| VII.                         | Number and date of order sanctioning the transfer.             |           |            |           |            |           |            |           |          |
| VIII.                        | Rate of monthly contribution for pension and leave allowances. |           |            |           |            |           |            |           |          |
| IX.                          | When lent.                                                     |           |            |           |            |           |            |           |          |
| X.                           | Month.                                                         | Amount.   | Month.     | Amount.   | Month.     | Amount.   | Month.     | Amount.   | Remarks. |
|                              | Year.                                                          | RS. A. P. | Year.      | RS. A. P. | Year.      | RS. A. P. | Year.      | RS. A. P. |          |
| Realization of contribution. | April ...                                                      |           | April ...  |           | April ...  |           | April ..   |           |          |
|                              | May ...                                                        |           | May ...    |           | May ...    |           | May ...    |           |          |
|                              | June ..                                                        |           | June ..    |           | June ...   |           | June ...   |           |          |
|                              | July ...                                                       |           | July ...   |           | July ...   |           | July ...   |           |          |
|                              | Aug. ...                                                       |           | Aug. ..    |           | Aug. ...   |           | Aug. ..    |           |          |
|                              | Sept. ...                                                      |           | Sept. ...  |           | Sept. ...  |           | Sept. ...  |           |          |
|                              | Oct. ...                                                       |           | Oct. ....  |           | Oct. ...   |           | Oct. ...   |           |          |
|                              | Nov. ...                                                       |           | Nov. ...   |           | Nov. ....  |           | Nov. ...   |           |          |
|                              | Dec. ...                                                       |           | Dec. ...   |           | Dec. ...   |           | Dec. ...   |           |          |
|                              | Year.                                                          |           | Year.      |           | Year.      |           | Year.      |           |          |
|                              | Jan. ...                                                       |           | Jan. ...   |           | Jan. ...   |           | Jan. ...   |           |          |
|                              | Feb. ...                                                       |           | Feb. ...   |           | Feb. ...   |           | Feb. ...   |           |          |
|                              | Mar. ...                                                       |           | Mar. ...   |           | Mar. ...   |           | Mar. ...   |           |          |
|                              | Total ...                                                      |           | Total ...  |           | Total ..   |           | Total ..   |           |          |
|                              | Total due.                                                     |           | Total due. |           | Total due. |           | Total due. |           |          |

X. R.]

FORMS.

## FORM No. 2.

(C.Pa. No. 47, 8th May 1904; No. 77, 4th September 1905; and paragraph 28, note (3), of the C.S.O.).

Diary of the process or zufi amin in the estate, for the week ending with Saturday 191 .

[To be submitted every Monday.]

| Date. | Name of village visited. | Distance travelled from head-quarters or from last camp. | Arrears.                                          |                                   | Collections.       |           | Full explanation as to why the amounts noted in columns 5 and 7 are still pending and the steps taken by the process amin towards their collection. | Other work done, if any. |
|-------|--------------------------|----------------------------------------------------------|---------------------------------------------------|-----------------------------------|--------------------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
|       |                          |                                                          | Outstanding amount at the beginning of the fasli. | Outstanding balance on this date. | Demand up to date. | Current.  |                                                                                                                                                     |                          |
| 1     | 2                        | 3                                                        | 4                                                 | 5                                 | 6                  | 7         | 8                                                                                                                                                   | 9                        |
|       |                          |                                                          | RS. A. P.                                         | RS. A. P.                         | RS. A. P.          | RS. A. P. |                                                                                                                                                     |                          |

Note. — This should be submitted weekly to the Manager through the Revenue Inspector (if any) to whom the amin is attached (and through the Tahsildar or Tansidar, if any).

## ENCLOSURE.

## Abstract of touring made during the fasli.

Number of days spent in camp { During the week .. ..  
Up to the week .. ..

## FORM No. 3

(C.Ps. No. 47, 3rd May 1904; No. 77, 4th September 1905; and paragraph 28, note (3), of the C.S.O.)

Diary of Home-Farm, Temple or Choultry Superintendent, Suits Clerk  
or Suits Agent or other miscellaneous servant working at a  
distance from the Manager's or Tanadar's office, for the week  
ending with Saturday the                      of                      191 .

[To be submitted every Monday.]

| Date. | Station. | Details of work done, in a concise narrative form. |
|-------|----------|----------------------------------------------------|
| 1     | 2        | 3                                                  |
|       |          |                                                    |

*N.B.*—This diary should be submitted to the Manager (through the Tahsildar or Tanadar if the Manager so directs) every Monday.

## FORM No. 3—cont.

ENCLOSURE A.

### Abstract of touring.

|                              |   |                 |    |    |
|------------------------------|---|-----------------|----|----|
| Number of days spent in camp | { | During the week | .. | .. |
|                              |   | Up to the week  | .. | .. |

ENCLOSURE B.

Showing the disposal of papers.

Number of papers

1. Pending at the beginning of the week .. .. .

2. Received during the week .. .. .

[illegible]

4. Disposed of during the week .. .. .

|               |    |    |    |    |    |    |    |
|---------------|----|----|----|----|----|----|----|
| 5. Balance .. | .. | .. | .. | .. | .. | .. | .. |
|---------------|----|----|----|----|----|----|----|

|                                                                            |   |                                         |    |
|----------------------------------------------------------------------------|---|-----------------------------------------|----|
| 6. Details of the duration of the pendency of papers shown against item 5. | { | (a) Under one month                     | .. |
|                                                                            |   | (b) Over one month and under two months | .. |
|                                                                            |   | (c) Over two months                     | .. |

*Note.*—A detailed list should be attached of the papers, if any, shown against item 6 (c) with brief remarks as to the cause of pendency in each case.



## FORM No. 4—cont.

## ENCLOSURE A.

## Abstract of touring made during the fasli.

| No. | Number of days spent in                                               | In the fortnight. | Up to the fortnight. | Total. |
|-----|-----------------------------------------------------------------------|-------------------|----------------------|--------|
| 1   | The Taluk or Tana Head-quarters ...                                   |                   |                      |        |
| 2   | The Revenue Inspector's or other subordinate officer's Head-quarters. |                   |                      |        |
| 3   | Camp ... ..                                                           |                   |                      |        |
| 4   | On leave including authorized holidays enjoyed.                       |                   |                      |        |

## FORM No. 4—cont.

## ENCLOSURE B.

## Disposal of papers.

|                                                                                                         | Number of papers.                                                                                                                                                                       |
|---------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Pending at the beginning of the half-month ... ..                                                    |                                                                                                                                                                                         |
| 2. Received during the half-month, exclusive of those of a routine nature communicated for information. |                                                                                                                                                                                         |
| 3. Total ... ..                                                                                         |                                                                                                                                                                                         |
| 4. Disposed of during the half-month ... ..                                                             |                                                                                                                                                                                         |
| 5. Balance ... ..                                                                                       |                                                                                                                                                                                         |
| 6. Details of the duration of the pendency of the papers shown against item 5.                          | <div> (a) Under one month ... </div> <div> (b) Over one month and under two months. </div> <div> (c) Over two months and under three months. </div> <div> (d) Over three months. </div> |

Note.—A detailed list should be attached of the papers, if any, shown against item 6 (d) with brief remarks as to the cause of pendency in each case.

CAMP

Date

181 .

Revenue Inspector.

Manager's remarks (to be continued on a separate sheet, if necessary).

Diary of the Forest Ranger, Deputy Ranger, Forest Superintendent or Jungle Clerk,  
for the half-month ending with the <sup>15th</sup> day of

*Note.*—This diary should be despatched to the Manager (or to the District Forest Officer directly or through the Manager, if so ordered) and forwarded thence, if so ordered, to the Collector (or Divisional Officer), within two days of the expiry of each half-month.

| Month and date. | Place of camp. | Distance from headquarters. | Name of forest visited from camp and total distance (1) patrolled within the forest and (2) travelled outside the forest. | Nature of work done in a concise narrative form. |
|-----------------|----------------|-----------------------------|---------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|
| 1               | 2              | 3                           | 4                                                                                                                         | 5                                                |

FORM No. 5—cont.

ENCLOSURE A.

Abstract of touring made during the fasli.

|                                 |   |                          |
|---------------------------------|---|--------------------------|
| Number of days spent in camp .. | { | During the half-month .. |
|                                 |   | Up to the half-month ..  |

ENCLOSURE B.

### Disposal of papers.

Number of papers.

- |                                                                                |                                                                                                                                                                                                                                                                                                                  |    |    |
|--------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|
| 1. Pending at the beginning of the half-month .. .. .                          | ..                                                                                                                                                                                                                                                                                                               | .. | .. |
| 2. Received during the half-month .. .. .                                      | ..                                                                                                                                                                                                                                                                                                               | .. | .. |
| 3. Total .. .. .                                                               | ..                                                                                                                                                                                                                                                                                                               | .. | .. |
| 4. Disposed of during the half-month .. .. .                                   | ..                                                                                                                                                                                                                                                                                                               | .. | .. |
| 5. Balance .. .. .                                                             | ..                                                                                                                                                                                                                                                                                                               | .. | .. |
| 6. Details of the duration of the pendency of the papers shown against item 5. | <div style="display: flex; align-items: center;"> <div style="font-size: 4em; margin-right: 10px;">{</div> <div> <div>(a) Under one month ..</div> <div>(b) Over one month and under two months..</div> <div>(c) Over two months and under three months..</div> <div>(d) Over three months..</div> </div> </div> |    |    |

*Note.*—A detailed list should be attached of the papers, if any, shown against items (d) with brief remarks as to the cause of pendency in each case.

## FORM No. 6.

(C.Ps. No. 47, 3rd May 1904; No. 77, 4th September 1905; and paragraph 28, note (3) of the C.S.O.)

**Diary of the Maramat Supervisor, Overseer or Maistry,  
estate, for the half-month ending with the  
15th day of the month of 191 .**

*Note.*—(1) This diary should be submitted to the Manager (through the maramat superior officer, if any), within two days after the close of the period to which the return relates.  
(2) The chief maramat officer should submit a diary in this form once a month to the Collector (through the Manager and Divisional Officer, if the Collector so directs).

| Date. | Place halted. | Distance from head-quarters or last camp. | Name of work inspected (with name of the village). | Whether inspected—<br>(1) generally or<br>(2) to prepare an estimate or<br>(3) to scrutinise the work in progress. | Notes of inspection and work done, in a concise narrative form. |
|-------|---------------|-------------------------------------------|----------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|
| 1     | 2             | 3                                         | 4                                                  | 5                                                                                                                  | 6                                                               |
|       |               |                                           |                                                    |                                                                                                                    |                                                                 |

N.B.—Append Enclosures A and B as prescribed for Form No. 5.

## FORM No. 7.

(C.Ps. No. 47, 3rd May 1904; No. 77, 4th September 1905; and paragraph 28, note (3) of the C.S.O.)

**Statement of tour performed by the Manager of the estate for the month of 191 .**

*Note.*—This statement should be submitted not later than the 3rd of every month (1) by the Manager to the Collector directly or through the Divisional Officer as ordered by the Collector and (2) by the Tahsildar or Tanadar to the Manager to be forwarded by him to the Collector (directly or through the Divisional Officer as ordered by the Collector.)

| 1 | Month and date. | 2 | Place of camp. | 3 | Distance from head-quarters. | 4 | Names of villages visited from each camp and their distance from camp. | 5 | Brief general remarks as to the condition of the crops and the prospects of the season. | 6 | Work done, if any, under the following heads, to be briefly stated in a concise narrative form :—<br><br>1. Azmaish of fields.<br>2. Inspection of irrigation sources and other estate property (such as buildings, gardens, &c.).<br>3. Inspection of inaramat works in progress.<br><br>N.B.—The Collector may, if he prefers, dispense with a narrative account in this column for all or any of the items enumerated above and prescribe a tabular enclosure therefor, if he considers it desirable to obtain more detailed particulars of any of the items in the form of a statement.<br><br>4. Collection of rents and enquiry into irrecoverable arrears.<br>5. Inspection of lands connected with pending takarars.<br>6. Inspection of village accounts.<br>7. Miscellaneous. |
|---|-----------------|---|----------------|---|------------------------------|---|------------------------------------------------------------------------|---|-----------------------------------------------------------------------------------------|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|---|-----------------|---|----------------|---|------------------------------|---|------------------------------------------------------------------------|---|-----------------------------------------------------------------------------------------|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

FORMS.

## ENCLOSURE.

## Abstract of touring made by

during the Fasli 132 .

In the month. Up to the month.

Number of days spent in camp . . . . .



## FORM No. 8.

(C.Ps. No. 47, 3rd May 1904; No. 77, 4th September 1905; and paragraph 28, note (3) of the C.S.O.).

**Arrear visit statement.***(To be submitted by the Revenue Inspector, Samutdar, Peshkar, or Kariyasthan with the last half-monthly diary in every quarter).*

| Total number of villages in the firka. | Number of villages visited since the beginning of the fasli. |        |                  | Number of villages not yet visited since the beginning of the fasli. | Number of villages not visited during an interval of more than six months. | Explanation for columns 6 and 7. |
|----------------------------------------|--------------------------------------------------------------|--------|------------------|----------------------------------------------------------------------|----------------------------------------------------------------------------|----------------------------------|
|                                        | Once.                                                        | Twice. | More than twice. |                                                                      |                                                                            |                                  |
| 2                                      | 2                                                            | 3      | 4                | 5                                                                    | 6                                                                          | 7                                |
|                                        |                                                              |        |                  |                                                                      |                                                                            | 2                                |

## FORM No. 9.

(C.Ps. No. 47, 3rd May 1904; No. 77, 4th September 1905; and paragraph 28, note (3) of the C.S.O.)

**Diary of the Land Records (or Survey) Inspector, for the month of 191 .**District.  
Estate.

Name of the Inspector

*Sanctioned Programme and deviations therefrom.*

| Date. | Village to be visited according to sanctioned programme. | Village actually visited. | Explanation for deviations. |
|-------|----------------------------------------------------------|---------------------------|-----------------------------|
|-------|----------------------------------------------------------|---------------------------|-----------------------------|

**Abstract.**

| Period.                                   | Number of villages in the estate. | Number of villages inspected. | Number of days spent wholly or partly on field inspection. | Number of days spent at head-quarters. | Number of days spent on leave or holidays. | Remarks. |
|-------------------------------------------|-----------------------------------|-------------------------------|------------------------------------------------------------|----------------------------------------|--------------------------------------------|----------|
| During the month.                         |                                   |                               |                                                            |                                        |                                            |          |
| Up to the month, since beginning of year. |                                   |                               |                                                            |                                        |                                            |          |
| Total ...                                 |                                   |                               |                                                            |                                        |                                            |          |

FORM No. 9--cont.

## Details of work done.

| 1     | 2                                       | 3                                    | 4                                                                                                                                                                                                                                                     | 5                                            | 6                            | 7                         | 8                         | 9                          | 10               | 11                 | 12                                                          |                                          |
|-------|-----------------------------------------|--------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|------------------------------|---------------------------|---------------------------|----------------------------|------------------|--------------------|-------------------------------------------------------------|------------------------------------------|
| Date. | Number and names of villages inspected. | Distance in miles from last village. | Work done other than field work—<br>(a) Examination of Menon's instruments.<br>(b) Examination of Menon's village maps.<br>(c) Examination of field measurement books and sub-division registers.<br>(d) Examination of stone registers and accounts. | Sub-division measurements checked on ground. | Number of plottings checked. | Number of lines measured. | Length of lines measured. | Number planted or renewed. | Number repaired. | Number inspected.* | If disputes investigated, note briefly nature of work done. | Any other kind of work with particulars. |
|       |                                         | 8                                    |                                                                                                                                                                                                                                                       | 5                                            | 6                            | 7                         | 8                         | 9                          | 10               | 11                 |                                                             |                                          |

\* Includes number checked.

Land Records Inspector.

FORM No. 9--cont.

Remarks of the Manager.

Remarks of the Divisional Officer.

Remarks of the Collector.

Note.--If there is not sufficient room for any officer's remarks in the space provided, a separate sheet should be used, and attached to the diary.

FORM No. 10.

(C.P. No. 77, 4th September 1905; C.P. No. 3, 10th January 1913; and paragraph 33 of the C.S.O.)

Receipts chitta of \_\_\_\_\_ for the month of \_\_\_\_\_ 191

[To be kept in the office of the Manager, and of every other subordinate officer who collects moneys due to the estate under any head of Receipt.]

[illegible]

*Note.*—(1) The collections brought to account in this register should be remitted in their entirety by the Manager to the Government Treasury and by any other subordinate officer to the Manager's office (or if so directed in any case, to the Government Treasury) from time to time, as instructed in the foot-note appended to Miscellaneous Form No. 30 in appendix L. No officer should, under any circumstances, utilize any portion of the collections for expenditure on account of any item however urgent.

(2) Amounts remitted should be exhibited and deducted from the collections in hand in column 7, the necessary particulars as to the remittance (the messenger through whom sent, the time when despatched, the particulars of coins, etc.) being noted in the body of the book. The receipt given by the Government Treasury or the Manager's office for the remittance should be pasted up in the Receipt chitta in support of the entry relating to the remittance.

(3) The total collections in hand at the end of each day as noted in column 7 should be verified by the Manager or subordinate officer concerned and particulars of coins should be noted in the body of the book.

(4) Each separate transaction will be assigned a consecutive number for the month in column 2, which should be noted on the chalan relating to the receipt, the chalans being filed in the order of their numbers.

(5) Where a separate subsidiary chitta is kept, as for grazing fees, seigniorage fees, Land Revenue collections from villages, etc., the total of the collections of each date should be brought into the main chitta in one entry describing it as "Collections according to the chitta of grazing fees (or seigniorage fees or Land Revenue collections as the case may be)." Such consolidated entry in the main chitta should also be assigned a serial number in column 2 and the said number noted in the subsidiary chitta against the daily total to admit of ready mutual verification of the two accounts.

(6) This account should be kept and the above instructions strictly followed also by persons other than estate subordinates who are authorized to receive collections on behalf of the estate such as vakils and Honorary Superintendents of Institutions controlled by the estate.

## FORM No. 11.

(C.P. No. 77, 4th September 1905, and paragraph 35 of the C.S.O.)

COURT OF WARDS DEPARTMENT.

## DISTRICT.

Cash balance report of the Manager of estate  
Tahsildar or Tanadar  
for the 191 .

|                                                                      | RS. | A. | P. |
|----------------------------------------------------------------------|-----|----|----|
| Opening balance as per Receipts Chitta ... ..                        |     |    |    |
| Receipts this day ... ..                                             |     |    |    |
| Total ...                                                            |     |    |    |
| Debit amount remitted to the <u>Government Treasury</u> this day ... |     |    |    |
| Manager's office                                                     |     |    |    |
| Closing balance ...                                                  |     |    |    |
| Balance on hand as actually counted ... ..                           |     |    |    |
| Currency Notes ... ..                                                |     |    |    |
| Silver ... ..                                                        |     |    |    |
| Copper ... ..                                                        |     |    |    |
| Total ...                                                            |     |    |    |

I hereby certify that the balance in my hands amounted on this day to Rupees (in words) \_\_\_\_\_ and that the said balance is actually in my custody.

Dated 191

STATION

Manager.  
Tahsildar or Tanadar.

*Note.*—This balance sheet is to be signed on the evening of the day to which it refers and sent to the Collector.  
Manager.

## Form No. 12.

(C.P.s. No. 112, 6th December 1902; No. 282-B., 16th April 1903; No. 1595, Mis., 9th June 1904; No. 909-B., 7th September 1904; No. 1070, Mis., 20th April 1905; and paragraph 36, note (1) of the C.S.O.)

## Form of cheque.

## PITHAPURAM ESTATE.

## PITHAPURAM ESTATE.

Book No.

Book No.

Cheque No.

191.

GODAVARI COLLECTOR'S OFFICE,

Paid to

To

THE TREASURY OFFICER,

GODAVARI.

On account of

Rs.

Pay to  
the sum of Rupees  
on account of

or order

Date

Initials of Clerk

Initials of Sarishtadar

Initials of Collector

and debit to Personal Deposit of the Pithapuram Estate.

UNDER

Note.—The words "or order" may be struck out or altered into "or bearer" whenever necessary, under the initials of the drawing officer.

Ra.

Clerk.

Sarishtadar.

Collector.

## Form No. 13.

(C.P.s. No. 4, 6th January 1905; No. 73, 30th October 1905; No. 3, 10th January 1913; and paragraph 37 of the C.S.O.)

## Collector's estate check register.

| Receipts.                  |                              |         |                                    |                          | Charges.            |                      |                |                            |                           |                               |                                    |
|----------------------------|------------------------------|---------|------------------------------------|--------------------------|---------------------|----------------------|----------------|----------------------------|---------------------------|-------------------------------|------------------------------------|
| Date of receipt of chalan. | Particulars of chalans, etc. | Amount. | Initials of the Huzur Sarishtadar. | Date of receipt of bill. | Number of the bill. | Particulars of bill. | Amount passed. | Number and date of cheque. | Amount due to Government. | Deductions due to Government. | Initials of the Huzur Sarishtadar. |
| 1                          | 2                            | 3       | 4                                  | 5                        | 6                   | 7                    | 8              | 9                          | 10                        | 11                            | 12                                 |
| Opening balance.           |                              |         |                                    | RS.                      | A. P.               |                      | RS.            | A. P.                      | RS.                       | A. P.                         |                                    |
|                            |                              |         |                                    |                          |                     |                      |                |                            |                           |                               |                                    |
| Total receipts.            |                              |         |                                    |                          |                     | Total charges.       |                |                            |                           |                               |                                    |
|                            |                              |         |                                    |                          |                     | Closing balance.     |                |                            |                           |                               |                                    |
| Grand Total.               |                              |         |                                    |                          |                     | Grand Total.         |                |                            |                           |                               |                                    |

N.B.—Daily when triplicate chalans are received, entries are to be made in columns 1, 2 and 3. These entries will be compared with the chalans by the Huzar Sarishtadar who will, if they agree, affix his initials in column 4 above and on the chalans. Each bill as passed should be entered in columns 5 to 7 and amount passed in column 8. When bills are paid, the number, date and amount of cheque should be entered in columns 9 and 10 and the amounts due to Government in column 11, and the entries attested by the Huzar Sarishtadar in column 12. In all the months except January, April, July and October, column 11 should be totalled at the end of the month and a cheque for the amount drawn and entered in columns 9 and 10. In the excepted months, however, column 11 should be totalled on the 10th of the month and a cheque for the amount drawn and entered in columns 9 and 10. Further payments due to Government in those months should be made by the issue of a supplemental cheque. Columns 3 and 10 should be totalled and the balance struck and agreed with the Treasury accounts. After all the cash transactions for a month have been entered in this register and a total struck, the net total of book-adjustments made in the month as appearing in the Posting Register (Forms Nos. 27 and 28) should be posted into it and a grand total struck under receipts and charges. These grand totals should agree with those in the Account-Current (Form No. 25).

C.P. No. 25, Press, 17th March 1910.

## Form No. 14.

(C.P. No. 34, 20th February 1903, and paragraph 38 of the C.S.O.)

## Pass-book.

Dr.

| Month and date. | Particulars of receipts into the Treasury or Bank. | Chalan number. | Amount.   | Initials of Treasury officer or Bank Agent. | Month and date. | Particulars of payments from Treasury or Bank. | Chalan number. | Amount.   | Initials of Treasury Officer or Bank Agent. |
|-----------------|----------------------------------------------------|----------------|-----------|---------------------------------------------|-----------------|------------------------------------------------|----------------|-----------|---------------------------------------------|
| 1               | 2                                                  | 3              | 4         | 5                                           | 6               | 7                                              | 8              | 9         | 10                                          |
|                 | Brought forward.                                   |                | Rs. A. P. |                                             |                 | Brought forward.                               |                | Rs. A. P. |                                             |

## Form No. 15.

(C.Ps. No. 120, 26th December 1902; No. 10, 3rd March 1913; and paragraph 42 of the C.S.O.)

Detailed pay bill of permanent establishment of the  
for the month of 191 .

| Name of section and of incumbent.                                                                                                                                                                                                             | Name of post. | Pay, acting and leave allowance claimed (separately). | Pay, acting or leave allowance held over for future payment. | Fines.    | Net charge for each section.* | Deductions on account of General Provident Fund. | Other Fund Deductions. | Pensionary contribution. | Income-tax. | Remarks. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-------------------------------------------------------|--------------------------------------------------------------|-----------|-------------------------------|--------------------------------------------------|------------------------|--------------------------|-------------|----------|
|                                                                                                                                                                                                                                               | Rs. A. P.     | Rs. A. P.                                             | Rs. A. P.                                                    | Rs. A. P. | Rs. A. P.                     | Rs. A. P.                                        | Rs. A. P.              | Rs. A. P.                | Rs. A. P.   |          |
| Total...                                                                                                                                                                                                                                      |               |                                                       |                                                              |           |                               |                                                  |                        |                          |             |          |
| Deduct undisbursed pay refunded, as detailed on the reverse, Rs. fund deductions Rs. Income-tax Rs. pensionary contribution Rs. and recoveries ordered (or objection statement for) ... ..<br>Net sum required for payment ... ..<br>Rupees † |               |                                                       |                                                              |           |                               |                                                  |                        |                          |             |          |

Received contents: also certified that I have satisfied myself that all salaries included in bills drawn 30 days previous to this date with the exception of those detailed on the reverse (of which the total has been refunded by deduction from this bill) have been disbursed to the proper persons; that their receipts have been taken in acquittance rolls filed in my office, with receipt stamps duly cancelled for every payment in excess of Rs. 20.

Certified also that all other persons on pay not exceeding Rs. 10, for whom pay has been drawn in this bill, have actually been entertained during the month.

"CERTIFIED that no person in superior service on this establishment has been absent either on deputation or suspension, with or without leave (except on casual leave), during the month of , and further, that all appointments and promotions, temporary or permanent, have been recorded in the service-books of the persons concerned under my initials."

**N.B.—When an absentee statement accompanies the bill this certificate should be struck out.**

STATION.

Dated 191 .

Passed for Rs.†

(Signature)

Designation of Head of Office.

(Signature)

Collector and Agent.

(Continued on reverse.)

\* The total of each section should be entered in red ink. † In words.

## FORM No. 15—cont.

**Detail of pay of absentees, refunded.**

[illegible]

FORM NO. 15-A.

(C.P. No. 120, 26th December 1902, and paragraph 42 of the C.S.O.)

**Leave statement of the establishment of the**

for the month of 191 .

| Name and designation<br>(substantive) of absentee. | Pay of absentee<br>(rate per mensem). |          |         | Leave granted. |         |                                   |                                                               | Leave allowance.       |                                                                  | Name and designation<br>(substantive) of every person<br>acting by reason<br>of the absence. | Actual substantive<br>pay of acting<br>officer. | Acting allowance,<br>monthly rate. | Total of cols. 9<br>and 13 for each<br>absence. | Remarks. |
|----------------------------------------------------|---------------------------------------|----------|---------|----------------|---------|-----------------------------------|---------------------------------------------------------------|------------------------|------------------------------------------------------------------|----------------------------------------------------------------------------------------------|-------------------------------------------------|------------------------------------|-------------------------------------------------|----------|
|                                                    | Maximum.                              | Minimum. | Actual. | Kind.          | Amount. | Date of<br>beginning<br>of leave. | Date of<br>return (to<br>be filled in<br>when he<br>returns). | Rate<br>per<br>mensem. | Amount for<br>days of actual<br>absence during<br>current month. |                                                                                              |                                                 |                                    |                                                 |          |
| 1                                                  | 2                                     | 3        | 4       | 5              | 6       | 7                                 | 8                                                             | 9                      | 10                                                               | 11                                                                                           | 12                                              | 13                                 | 14                                              | 15       |
|                                                    | Rs.                                   | Rs.      | Rs.     |                |         |                                   |                                                               | Rs.                    | Rs. A. P.                                                        |                                                                                              | Rs.                                             | Rs.                                | Rs.                                             |          |

Certified that no leave was granted until, by reference to Part III, Civil Service Regulations, I satisfied myself that it was admissible.

(Signed)  
*Head of Office.*



## FORM No. 15-B.

(C.P. No. 136, 7th September 1907, and paragraphs 42 and 80 (ii), note (2) of the C.S.O.)

Bill for pensions paid from                      estate for the month of                      191 .

| Name of pensioner.                                                                                                                                                                                           | Amount of pension. |    |    | Amount of pension held over for future payment. |    |    | Net charge. |    |    | Income-tax. |    |    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----|----|-------------------------------------------------|----|----|-------------|----|----|-------------|----|----|
|                                                                                                                                                                                                              | RS.                | A. | P. | RS.                                             | A. | P. | RS.         | A. | P. | RS.         | A. | P. |
| Total ...                                                                                                                                                                                                    |                    |    |    |                                                 |    |    |             |    |    |             |    |    |
| Deduct undisbursed pension refunded, as detailed on the reverse<br>Rs. Income-tax Rs.<br>and recoveries ordered by Accountant-General (or )<br>in objection statement for (or in letter No. , dated )<br>Rs. |                    |    |    |                                                 |    |    |             |    |    |             |    |    |
| Net sum required for payment ...                                                                                                                                                                             |                    |    |    |                                                 |    |    |             |    |    |             |    |    |

Rupees (*in words*)

Received contents ; also certified that I have satisfied myself that all pensions included in bills drawn in the month of 191 (the last preceding month) with the exception of those detailed on the reverse (of which the total has been refunded by deduction from this bill) have been disbursed to the proper persons ; that their receipts have been taken in acquaintance rolls filed in my office, with receipt stamps duly cancelled for every payment in excess of Rs. 20 ; that such of the pensioners, as have not attended personally to receive their pensions have produced receipts attested by respectable persons, with life certificates signed by Government servants or pensioners or other trustworthy persons ; and \* that the pensioners have also been mustered.

Station (Signature)

Dated 191 . (Designation)

Passed for Rs.

-(Signature)

Collector and Agent.

Date \_\_\_\_\_ (continued on reverse.)

\* The certificate should be furnished only on bills paid in January and July of each year.

## FORM No. 15-B--cont.

**Detail of pension of absentees, refunded.**

| Name of pensioner. | Period.   | Amount. |    |    |
|--------------------|-----------|---------|----|----|
|                    |           | RS.     | A. | P. |
|                    |           |         |    |    |
|                    |           |         |    |    |
|                    | Total ... |         |    |    |

(Signature)

(Designation)

(Space below for Accountant-General's use.)

|                          |        |                       |     |     | RS. A. P. |
|--------------------------|--------|-----------------------|-----|-----|-----------|
| Admitted                 | ...    | ...                   | ... | ... | ...       |
| Objected to              | ...    | ...                   | ... | ... | ...       |
| Total amount of the bill | ...    | ...                   | ... | ... | ...       |
| Date.                    | Supdt. | Chief Superintendent. |     |     |           |

## FORM No. 16.

(C.P.s. No. 120, Press, 26th December 1902; No. 1595, Mis., 9th June 1904; and paragraph 42 of the C.S.O.)

VOUCHER No.

OF

191 .

## CODE FORM 9.

(See Chapter 5, Article 68, Vol. I, C.A.C.)

Total (in words) of Bill

\* 1. Contents received; also certified that I have satisfied myself that the amounts included in bills drawn 30 days previous to this date with the exception of those detailed below (of which the total has been refunded by deduction from this bill), have been disbursed to the officers therein named and their receipts taken in the Acquittance Roll; also that the allowances drawn for non-gazetted ministerial or menial officers for journeys by road or boat do not exceed their actual travelling expenses, and that under my orders and to my knowledge, <sup>they</sup> <sub>he</sub> travelled by † [Article 1065 (ii)

C.S.R.]; also that it was necessary for the officers for whom halting allowance at head-quarters is drawn, to keep up the whole or part of their camp equipage during such halt, and that the expense incurred on this account was not less than the halting allowance drawn (Article 1069, C.S.R.).

2. That I have taken pains to ascertain the length of the above-mentioned marches and have shown them accurately to the best of my knowledge and belief.

3. That credit notes were issued for the journeys shown against numbers and that the amounts claimed are those due owing to double fares being admissible.

(This certificate is to be given in the case of Inspectors only when necessary; in other cases it should be scored through.)

4. That no credit notes were issued for the journeys for which railway fares are herein claimed.

5. That no travelling allowance has been drawn in any case for days of casual leave or for Sundays or authorized holidays not actually spent in camp.

(Head of office.)

Passed for Rupees

Date

191 .

(Controlling Officer.)

(Continued on reverse.)

\* Clause 2 should be scored out with a pen when no mileage is claimed under article 1065 (ii), C.S.R., and clause 3 when there is no claim under article 1059.

† Here state conveyance used.

## CODE FORM 9—cont.

Pay Rupees (in words and figures)

\* from

Sub-Treasury.

Examined and entered.

Accountant,

Treasury Officer.

Date

191 .

Sub-Treasury Officer.

\* To be filled up when payable from a Sub-Treasury.

CODE FORM

Travelling allowance bill of the establishment of

[illegible]

Date \_\_\_\_\_

101

## HEAD-QUARTERS

9 - cont.

for the month of

191 .

[illegible]

(In words.)

Contents received.

(Head of Office.)

## CODE FORM 9—cont.

## Instructions for preparing travelling allowance bills.

1. Journeys of different kinds, and journeys and halts should not be entered on the same line. Only one kind of allowance should, therefore, be filled in on the same line and its amount carried out separately into the last money column.

2. Hours of journeys should be mentioned only—

(1) When, for an absence from head-quarters of not more than two consecutive days, daily allowance is claimed for two days.

(2) When mileage or actual expenses in lieu thereof are claimed.

(3) When both railway or steamer fare and daily allowance are claimed in respect of a journey by rail or steamer immediately followed by a journey by road or by halt.

3. Number of miles travelled should be entered in all cases of journey by road or by boat.

4. The daily allowance of an officer acting in an appointment should be calculated on the pay or maximum pay of the appointment. (In the column "Pay" the full sanctioned pay of an appointment officiated in should be shown, but in the column "Designation" the word "Acting" should be entered against officers who are officiating in appointments.)

5. Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the officer and not on travelling allowance bills.

6. Fractions of a mile in the total for each person should not be charged for.

7. When the first item of travelling allowance to any officer is a halt, the date of commencement of that halt should be stated in the remarks column.

Scale of daily allowance admissible to non-gazetted officers not included in Appendix 25 of Civil Service Regulations—

|                                                    |       | Daily allowance. |       | RS. A. P. |     |     |
|----------------------------------------------------|-------|------------------|-------|-----------|-----|-----|
| On pay exceeding Rs. 275 but not exceeding Rs. 500 |       |                  |       | RS.       | A.  | P.  |
| Do.                                                | " 250 | do.              | " 275 | 2         | 12  | 0   |
| Do.                                                | " 225 | do.              | " 250 | 2         | 8   | 0   |
| Do.                                                | " 200 | do.              | " 225 | 2         | 4   | 0   |
| Do.                                                | " 175 | do.              | " 200 | 2         | 0   | 0   |
| Do.                                                | " 150 | do.              | " 175 | 1         | 12  | 0   |
| Do.                                                | " 125 | do.              | " 150 | 1         | 8   | 0   |
| Do.                                                | " 100 | do.              | " 125 | 1         | 4   | 0   |
| Do.                                                | " 87½ | do.              | " 100 | 1         | 0   | 0   |
| Do.                                                | " 75  | do.              | " 87½ | 0         | 14  | 0   |
| Do.                                                | " 62½ | do.              | " 75  | 0         | 12  | 0   |
| Do.                                                | " 50  | do.              | " 62½ | 0         | 10  | 0   |
| Do.                                                | " 37½ | do.              | " 50  | 0         | 8   | 0   |
| Do.                                                | " 25  | do.              | " 37½ | 0         | 6   | 0   |
| Do.                                                | " 10  | do.              | " 25  | 0         | 4   | 0   |
| Scale for inferior servants                        | ...   | ...              | ...   | 0         | 2   | 0   |
| Details of actual expenses.                        | ...   | ...              | ...   | ...       | ... | ... |

(C.P. No. 48, Press, 4th September 1911.)

## FORM No. 17.

(C.Ps. No. 120, 26th December 1902; No. 13, 23rd January 1904; No. 45, 11th July 1906; No. 53, 3rd October 1911; and paragraph 42 of the C.S.O.)

| COURT OF WARDS.         | BILL OF CONTINGENT CHARGES                                                                    |        | Month of |    |    |
|-------------------------|-----------------------------------------------------------------------------------------------|--------|----------|----|----|
|                         | OF                                                                                            | ESTATE | 191 .    |    |    |
| Number of Sub-vouchers. | Description of charge and number and date of authority (where special sanction is necessary). |        | Amount.  |    |    |
|                         |                                                                                               |        | RS.      | A. | P. |
|                         | 1. Office Contingencies ( <i>vide</i> Memo. attached) ...                                     |        |          |    |    |
|                         | 2. Other Charges (in detail) ...                                                              |        |          |    |    |
|                         | Total (in words) ...                                                                          |        |          |    |    |

I certify that the expenditure charged in this bill could not, with due regard to the interests of the estate, be avoided. I have satisfied myself that the charges entered in this bill have been really paid, with the exceptions noted below, which exceed the balance of the permanent advance, and will be paid on receipt of the money drawn on this bill. Vouchers for all sums above Rs. 5 in amount, and for all sums paid for postage stamps and telegrams, are attached to this bill, save those noted below, which will be forwarded as soon as the amounts have been paid. I have, as far as possible, obtained vouchers for other sums, and am responsible that they have been so destroyed that they cannot be used again.

Received contents.

Date,

STATION,

Signature

Designation

Vouchers for all sums above Rs. 20 in amount, and all sums paid for postage stamps and telegrams, are attached, save those noted below. I certify that I have obtained vouchers for other sums exceeding Rs. 5, that they are in proper form and order and that they have been so destroyed that they cannot be used again.

Passed for Rs.

Date

Collector and Agent.

N.B.—When the Collector is himself the drawer of the bill, he should sign the first of the certificates printed above altering the amount "Rs. 5" into Rs. "20" and score out the second certificate.

FORM No. 17-A.

(C.P. No. 13, 23rd January 1904.)

[To be attached to Contingent Bills in support of the expenditure shown against item 1.]

Contingent bill voucher of estate district  
for the month of 191 .

*Account particulars of Saderward charges.*

[illegible]

*Note.*—The details of articles mentioned above may be altered in manuscript, whenever necessary, to suit the circumstances of each estate.

FORM No. 18-A.\*

[Half-sheet.]

(C.Ps. No. 120, 26th December 1902; No. 21, 17th February 1904; No. 1595, Mis., 9th June 1904; and paragraph 42 of the C.S.O.)

**Contract certificate.**

Name of Work

Name of Contractor

Amount of Estimate

### Authority

[illegible]

\* Form No. 18-B is the same as this in full sheet.

## FORM No. 18-A—cont.

[illegible]

Total value of work done up to date as in previous certificate No. ...

Total up to date agreeing with total of column ...

*Deduct—*

Fines and other deductions up to date (to be specified in remarks column) ... ..

Amount of previous payments as per last certificate Vr. No.

Payment now made Rs. (in words)

Balance due ...

**Signature of Contractor**

*Dated*

191 .

Certified that the preceding claim is correct, that the necessary measurements have been made by me on \_\_\_\_\_ of 191\_\_\_\_\_, and recorded on page \_\_\_\_\_ of measurement book No. \_\_\_\_\_ and that the work has been satisfactorily performed.

**Check Measurement Certificate.**

Certified that the work was  
materials were duly  
check-measured by me on (dates)

Dated 191 . Officer in charge of Work.

Dated 191 . Designation

Passed for Rupees ( )

Received Rupees ( )  
only as a final payment in settlement of  
all demands.

✱

H.C. or Hd. Acctt. Collector and Agent.

Dated 191 .

Witnesses.

**Payee,**

\* In vernacular.

FORM No. 19.

(C.Pa. No. 120, 28th December 1902; No. 21, 17th February 1904; No. 1595, Mis. 9th June 1904; and paragraph 42 of the C.S.O.)

## Estate

**Nominal Muster Roll of Daily Labour  
employed on the \***

\* Here enter name of work.

|                         |   |            |
|-------------------------|---|------------|
| Sanctioned<br>estimate. | { | Authority  |
|                         |   | Amount Rs. |

Passed for Rupees

*Dated*

191

Collector and Agent.



FORM No.

Nominal muster roll: Part I—

[illegible]

I certify that the coolies, etc., were actually on duty on the dates on which they were marked present.

Dated 191 . Maistry in charge.

Certified that the above payments were made by me in the presence of the officer or the witnesses whose signatures are appended.

Dated \_\_\_\_\_ 191 \_\_\_\_\_ Disbursing Officer's signature and designation.

Paid in my presence.

Designation.

Signatures and addresses of witnesses if above certificate is not signed.

Name of work.

19—cont.

### Details of labour employed.

[illegible]

|                           |     |     |     |     |     |
|---------------------------|-----|-----|-----|-----|-----|
| Total of this Muster Roll | ... | ... | ... | ... | ... |
|---------------------------|-----|-----|-----|-----|-----|

Add Arrears of previous muster rolls, if any, as per details in Part II-A ... ..

Grand Total ...

Deduct payments not made as per details in Part II-B ..

Net amount paid ...

Rspees (in words).

**Part II-A.—Details of arrears of previous muster rolls.**

| Month and period to which the arrears relate. | Serial number as per nominal Muster roll. | Names.    | Amount due. |    |    | Amount paid.* |    |    | When paid. |
|-----------------------------------------------|-------------------------------------------|-----------|-------------|----|----|---------------|----|----|------------|
|                                               |                                           |           | RS.         | A. | P. | RS.           | A. | P. |            |
|                                               |                                           | Total ... |             |    |    |               |    |    |            |

## Part II-B.—Details of wages outstanding after payment of this roll.

|                                              |  |  |  |  |  |  |  |  |  |
|----------------------------------------------|--|--|--|--|--|--|--|--|--|
|                                              |  |  |  |  |  |  |  |  |  |
| Total of arrears carried to next Muster Roll |  |  |  |  |  |  |  |  |  |
| Disbursing Officer                           |  |  |  |  |  |  |  |  |  |
| Designation                                  |  |  |  |  |  |  |  |  |  |

\* To guard against double payments, the payments noted here should be entered by the Audit office in the original roll, with the Voucher No. quoted in the column headed "When paid."

## Part III.—Abstract of work done.

[illegible]

Officer in charge

Designation

*Alternative Certificate to be given when the work does not admit of details being given as required above.*

I certify that the coolies were employed on miscellaneous works which are not susceptible of measurement. I am satisfied, however, that the work turned out is worth the amount paid for it.

Officer in charge

**Designation**

## Form No. 20.

(C.P. No. 77, 4th September 1905; and paragraph 42, note 3 of the C.S.O.)

## Register showing the bills submitted to the Collector for payment in the estate.

[To be kept in the office of the Manager or other officer, if any, who is allowed to submit bills direct to the Collector.]

| Serial number for the bill. | Date of submission to the Collector. | Description of the charge included in the bill. | Total amount of the bill. | Number of check-slip received, if any, and date of receipt. | Date on which check slip was replied to. | Amount disallowed or withheld by the Collector. |                  | Amount passed by the Collector. | Cash order received. |           | Serial number assigned to the cash order in the register of cash orders. | Remarks. |
|-----------------------------|--------------------------------------|-------------------------------------------------|---------------------------|-------------------------------------------------------------|------------------------------------------|-------------------------------------------------|------------------|---------------------------------|----------------------|-----------|--------------------------------------------------------------------------|----------|
|                             |                                      |                                                 |                           |                                                             |                                          | Amount.                                         | For what reason. |                                 | Number and date.     | Amount.   |                                                                          |          |
| 1                           | 2                                    | 3                                               | 4                         | 5                                                           | 6                                        | 7                                               | 8                | 9                               | 10                   | 11        | 12                                                                       | 13       |
|                             |                                      |                                                 | RS. A. P.                 |                                                             |                                          | RS. A. P.                                       |                  | RS. A. P.                       |                      | RS. A. P. |                                                                          |          |

*Note.*—The Collector's objection-memo. or check-slip and the reply sent thereto should be copied on the office copy of the bill in the office of the Manager or other drawing officer.

## Form No. 21.

(C.P. No. 22, 9th March 1904; No. 28, 22nd March 1904; No. 4, 6th January 1905; No. 73, 30th June 1902; and paragraph 43 of the C.S.O.)

## Register of bills relating to the estate received and disposed of in the Collector's office.

| No. | Date of receipt.  | Date of return for correction, etc. | Date of resubmission after correction. | Particulars.                                                | Amount of the bill. | Amount passed.      | Date and initials of the Huzur Sarishtadar. | Particulars of cheque number and date of cheque issued. |
|-----|-------------------|-------------------------------------|----------------------------------------|-------------------------------------------------------------|---------------------|---------------------|---------------------------------------------|---------------------------------------------------------|
| 112 | 15th January 1904 | 19th January 1904                   | 24th January 1904                      | Travelling allowance bill of the manager for December 1903. | RS. A. P.<br>75 4 9 | RS. A. P.<br>75 3 9 |                                             | 19 K, dated 31st January 1904.                          |
| 113 | 15th January 1904 | .....                               | .....                                  | Contingent charges, etc., for December 1903.                | RS. A. P.<br>20 0 0 | RS. A. P.<br>20 0 0 |                                             | 18 K, dated 29th January 1904.                          |

*Note.*—(1) If necessary a column may be inserted between columns 1 and 2 to show the number, if any, assigned to the bill in the office of the manager or other drawing officer.

(2) When a bill is paid by book-adjustment and no cheque is issued for it, the entry in column 9 should be "vide item No. of Book Adjustment Register."

## Form No. 22.

(U.P. No. 71, 13th December 1911; and paragraph 43, note 7 of the C.S.O.)

## Audit register for establishment pay and other fixed charges.

| Orders of Government. | Name of section. | Sanctioned pay of section. |          |                     | Amount paid for each month with quotation of number and month of voucher.      |      |       |
|-----------------------|------------------|----------------------------|----------|---------------------|--------------------------------------------------------------------------------|------|-------|
|                       |                  | Minimum.                   | Maximum. | Actual on 1st July. | —                                                                              | May. | June. |
|                       |                  |                            |          |                     | Columns for five months, each 1½ inch wide.                                    |      |       |
|                       |                  |                            |          |                     | Columns for seven months, each 1½ inch wide, including those for May and June. |      |       |

## Form No. 23.

(C.Ps. No. 77, 4th September 1905; No. 3, 10th January 1913; and paragraph 46 of the C.S.O.)

## Cash-book showing the amounts received for disbursement by in the estate and the disbursements therefrom from day to day.

[To be kept in the office of the manager and every other subordinate officer who receives cash orders or moneys for disbursement.]

| Date. | Serial number of transaction for the fasli. | From whom received or to whom paid. | Full particulars as to the receipt or disbursement as the case may be. | Amount received. | Amount disbursed. | Balance at the end of each day. | Remarks. |
|-------|---------------------------------------------|-------------------------------------|------------------------------------------------------------------------|------------------|-------------------|---------------------------------|----------|
| 1     | 2                                           | 3                                   | 4                                                                      | 5                | 6                 | 7                               | 8        |
|       |                                             |                                     |                                                                        | RS. A. P.        | RS. A. P.         | RS. A. P.                       |          |

*Notes.*—(1) In large estates subsidiary cash-books may be kept in the same form for particular items in which transactions are pretty numerous. In such event the daily totals in the subsidiary books should be carried forward into the main cash-book at the end of each day, the serial number of the entry in the latter being noted against the daily total in the former to facilitate verification.

(2) The vouchers obtained for items of expenditure will be assigned in pencil the serial number noted against the transaction in column 2 and preserved in file in the order of that number until they are required as sub-vouchers in support of the bill submitted for recoupment. In cases where the acknowledgment of the payee is obtained in a register (such as the acquittance roll) no separate voucher need be obtained.

(3) The serial numbers concerned in column 2 should be quoted in the remarks column (8) against the undisbursed balance of each day.

## FORM No. 24.

(C.P.s. No. 77, 4th September 1905; No. 4, 17th January 1906; and paragraph 46, note (3) of the C.S.O.)

## Register showing the cash orders received from the Collector and how they have been disposed of.

[To be kept by the manager and every other officer to whom cash orders are sent for disbursement.]

| Serial number. | Date of receipt. | Number and date of the cash order. | Amount. | On what treasury. | Particulars of the bills covered by the cash order and on what account received. |                      |           | Signature of the person to whom the cash order was entrusted for encashment and date. | Date on which cash was brought by the person named in column 9. | Date on which credited in the cash book and serial number therein. | Remarks. |
|----------------|------------------|------------------------------------|---------|-------------------|----------------------------------------------------------------------------------|----------------------|-----------|---------------------------------------------------------------------------------------|-----------------------------------------------------------------|--------------------------------------------------------------------|----------|
| 1              | 2                | 3                                  | 4       | 5                 | Bill number.                                                                     | Description of item. | Amount.   | 9                                                                                     | 10                                                              | 11                                                                 | 12       |
|                |                  |                                    | Rs.     |                   |                                                                                  |                      | Rs. A. P. |                                                                                       |                                                                 |                                                                    |          |

## FORM No. 25.

(C.P.s. No. 18, 27th February 1905; No. 85, 4th October 1905; No. 18, 20th March 1906; No. 65, 21st May 1907; No. 118, 20th August 1907; and paragraphs 49, 50, 51, 52 and 53 of the C.S.O.)

Account-current of cash receipts and disbursements of the estate  
in the district for the month of 191, Fasli 132.

## RECEIPTS.

| Receipt heads.                                                                                                               | Amount. |       | Progressive total up to the end of the month. |       | Budget estimate for the year. |
|------------------------------------------------------------------------------------------------------------------------------|---------|-------|-----------------------------------------------|-------|-------------------------------|
| 1                                                                                                                            | 2       |       | 3                                             |       | 4                             |
|                                                                                                                              | Rs.     | A. P. | Rs.                                           | A. P. | Rs.                           |
| Cash balance brought forward ...                                                                                             |         |       |                                               |       |                               |
| I. LAND REVENUE *—                                                                                                           |         |       |                                               |       |                               |
| II. FOREST REVENUE †—                                                                                                        |         |       |                                               |       |                               |
| III. MISCELLANEOUS REVENUE—                                                                                                  |         |       |                                               |       |                               |
| (a) Interest on arrears of rent, process-fees and costs recovered under Madras Act I of 1908 ...                             |         |       |                                               |       |                               |
| (b) Recovery of costs incurred in Civil suits for arrears of rent ...                                                        |         |       |                                               |       |                               |
| (c) Rent on buildings ...                                                                                                    |         |       |                                               |       |                               |
| (d) Income from markets ...                                                                                                  |         |       |                                               |       |                               |
| (e) Income from cart-stands ...                                                                                              |         |       |                                               |       |                               |
| (f) Income from lands devoted to other non-agricultural uses ...                                                             |         |       |                                               |       |                               |
| (g) Malikhana, pension, towjee, or other special allowance due to the estate from Government or from other source ...        |         |       |                                               |       |                               |
| (h) Meras or other fees and allowances collected on behalf of village officers ‡ ...                                         |         |       |                                               |       |                               |
| (i) Meras or other fees and allowances collected by the estate on behalf of temples or persons other than the proprietor ... |         |       |                                               |       |                               |
| (j) Fishery rents ...                                                                                                        |         |       |                                               |       |                               |
| Carried over ...                                                                                                             |         |       |                                               |       |                               |

\* This head will comprise all collections which relate to any of the items mentioned in the annual statement No. I in columns 2 to 15 in the form of that statement prescribed for proprietary estates (Form No. 83) and in columns 2 to 10 in the form prescribed for ryotwari estates (Form No. 83A), as well as those which relate to any of the items enumerated in Enclosure A appended to these statements.

† Only revenue derived from areas treated as "forest" should be credited under this head. Unlike the practice prevailing in Government villages, the revenue from leases of tree-usufruct, sales of withered and wind-fallen trees, pasture rents and similar items derived from unoccupied waste or poramboke lands in non-forest tracts should be credited to Land Revenue and not to Forest Revenue.

‡ In estates where the allowances to the village officers are payable by the proprietor whether the meras due on their account are realized from the tenants or not, this item may be exhibited under I. Land Revenue; but if the payments to the village officers are limited to the actual fees realised, the collections should be separately credited under this head.

FORM No. 25—cont.

Estate, district. month of 191 .

RECEIPTS—cont.

| Receipt heads.                                                                                                                                                                                                                                         | Amount.   | Progressive total up to the end of the month. | Budget estimate for the year. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------------------------------------------|-------------------------------|
| 1                                                                                                                                                                                                                                                      | 2         | 3                                             | 4                             |
| Brought forward ...                                                                                                                                                                                                                                    | RS. A. P. | RS. A. P.                                     | RS.                           |
| III. MISCELLANEOUS REVENUE—cont.                                                                                                                                                                                                                       |           |                                               |                               |
| (k) Ferry rents ...                                                                                                                                                                                                                                    |           |                                               |                               |
| (l) Fees or contributions paid voluntarily or under special contract but not recoverable as a charge on the land under Madras Act I of 1908, such as for the celebration of a festival, the upkeep of a chattram, the repair of a tank or the like ... |           |                                               |                               |
| Total of Head III ...                                                                                                                                                                                                                                  |           |                                               |                               |
| IV. DEBTS RECOVERED *—                                                                                                                                                                                                                                 |           |                                               |                               |
| (a) Principal ...                                                                                                                                                                                                                                      |           |                                               |                               |
| (b) Interest ...                                                                                                                                                                                                                                       |           |                                               |                               |
| (c) Recovery of costs incurred in connection with suits and execution proceedings ...                                                                                                                                                                  |           |                                               |                               |
| Total of Head IV ...                                                                                                                                                                                                                                   |           |                                               |                               |
| V. INTEREST ON GOVERNMENT PROMISSORY NOTES, MUNICIPAL DEBENTURES, AND OTHER SECURITIES.                                                                                                                                                                |           |                                               |                               |
| VI. SALE-PROCEEDS OF GRAIN †                                                                                                                                                                                                                           |           |                                               |                               |
| VII. SALE-PROCEEDS OF PROPERTY—                                                                                                                                                                                                                        |           |                                               |                               |
| (a) Sale-proceeds of immoveable property and compensation for land taken up for public purposes ...                                                                                                                                                    |           |                                               |                               |
| (b) Sale-proceeds of moveable property (of the nature of capital) ...                                                                                                                                                                                  |           |                                               |                               |
| (c) Sale-proceeds of Government promissory notes or other securities ...                                                                                                                                                                               |           |                                               |                               |
| Total of Head VII ...                                                                                                                                                                                                                                  |           |                                               |                               |
| Carried over ...                                                                                                                                                                                                                                       |           |                                               |                               |

\* Arrears of rent covered by bonds and decrees and interest and costs due thereon when realized should not be credited under this head but as follows:—

Rent proper under the appropriate head I, II or III; interest realized under III (a); costs realized under III (b).

† All sale-proceeds of grain, on whatever account the grain may have been collected, should be credited under this head, and not under I. Land Revenue or IV. Debts recovered—Paragraph 2 (9) of C.P. No. 18, 27th February 1905. Sale-proceeds of home-farm seed grain should, however, be credited to "I. LAND REVENUE."

C.Ps. No. 57, 30th April 1907; No. 48, 4th September 1911.

FORM No. 25—cont.

Estate, district. month of 191 .

RECEIPTS—cont.

| Receipt heads.                                                                                                                                                                   | Amount.   | Progressive total up to the end of the month. | Budget estimate for the year. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------------------------------------------|-------------------------------|
| 1                                                                                                                                                                                | 2         | 3                                             | 4                             |
| Brought forward ...                                                                                                                                                              | RS. A. P. | RS. A. P.                                     | RS.                           |
| VIII. AMOUNT BORROWED—                                                                                                                                                           |           |                                               |                               |
| (a) Ordinary loans ...                                                                                                                                                           |           |                                               |                               |
| (b) Kanams taken from tenants (in Malabar) ...                                                                                                                                   |           |                                               |                               |
| Total of Head VIII ...                                                                                                                                                           |           |                                               |                               |
| IX. OTHER MISCELLANEOUS RECEIPTS—                                                                                                                                                |           |                                               |                               |
| (A) REVENUE HEADS—                                                                                                                                                               |           |                                               |                               |
| (a) Miscellaneous receipts relating to temples, mutts, or other religious institutions having no endowment or separate account of their own * ...                                |           |                                               |                               |
| (b) Miscellaneous receipts relating to choultries or other charitable institutions having no separate account of their own † ...                                                 |           |                                               |                               |
| (c) School fees, grants and contributions ...                                                                                                                                    |           |                                               |                               |
| (d) Receipts from printing press ...                                                                                                                                             |           |                                               |                               |
| (e) Sale-proceeds of articles (not of the nature of capital) such as receipt-books, survey plans, settlement registers, cattle manure, Sankranti or Dassara surplus supplies ... |           |                                               |                               |
| (f) Witness or other batta received from Courts.                                                                                                                                 |           |                                               |                               |
| (g) Gifts or presents received ...                                                                                                                                               |           |                                               |                               |
| (h) Contribution from Government or Local Funds or other source (in respect of, for instance, the maintenance of a temple, a chattram, a road or the like) ...                   |           |                                               |                               |
| (i) Miscellaneous fines, penalties and compensation ‡ ...                                                                                                                        |           |                                               |                               |
| (j) Lapsed or forfeited deposits ...                                                                                                                                             |           |                                               |                               |
| (k) Nagadi-jasti (cash found on the assumption of management or excess or unaccountable cash found in the treasury at any time) ...                                              |           |                                               |                               |
| (l) Hire of elephants, carts, etc. ...                                                                                                                                           |           |                                               |                               |
| Carried over ...                                                                                                                                                                 |           |                                               |                               |

\* Receipts relating to temples which have separate accounts of their own should not be shown under this head but in the separate section of the account-current relating to them. It is sufficient in the case of other temples to exhibit the miscellaneous receipts other than rents derived from lands belonging to them (such as offerings, sale of cakes, etc.) under this head in the main account-current itself. The income from the lands belonging to such temples (rents, cesses, etc.) may be included under I. Land Revenue—vide item 15 in Enclosure A to annual Statement I of proprietary estates and item 8 in Enclosure A to annual Statement I of ryotwari estates.

† The instructions given under item IX (A) (a) will apply to this head also *mutatis mutandis*.

‡ See C.P. No. 86, 12th November 1906.



## FORM No. 25—cont.

Estate, district. month of 191 .

## RECEIPTS.—cont.

| Receipt heads.                                                                                                                                                           | Amount.   | Progressive total up to the end of the month. | Budget estimate for the year. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------------------------------------------|-------------------------------|
| 1                                                                                                                                                                        | 2         | 3                                             | 4                             |
| Brought forward ...                                                                                                                                                      | RS. A. P. | RS. A. P.                                     | RS.                           |
| IX. OTHER MISCELLANEOUS RECEIPTS—cont.                                                                                                                                   |           |                                               |                               |
| (A) REVENUE HEADS—cont.                                                                                                                                                  |           |                                               |                               |
| (m) Income from property situated outside the Madras Presidency ...                                                                                                      |           |                                               |                               |
| (n) Recovery of embezzled amount once written off (Ganjām) ...                                                                                                           |           |                                               |                               |
| (o) Extraordinary items not falling under any of the above heads (to be specified in detail).                                                                            |           |                                               |                               |
| (B) ADJUSTING HEADS—                                                                                                                                                     |           |                                               |                               |
| (a) Deposits * ...                                                                                                                                                       |           |                                               |                               |
| (b) Refunds and recoveries † ...                                                                                                                                         |           |                                               |                               |
| (i) Refund of unexpended amounts, maramat imprest and other advances and recoveries of overpayments ...                                                                  |           |                                               |                               |
| (ii) Recovery of any other payments made by the estate on behalf of others in the first instance (such as proportionate establishment charges due from Devasthanams) ... |           |                                               |                               |
| (iii) Recovery of amount paid or deposited by the estate on account of improvements by tenants (Malabar) ...                                                             |           |                                               |                               |
| (c) Adjustments from another estate (authority to be quoted) ‡ ...                                                                                                       |           |                                               |                               |
| (d) Remittances from the cash balance in the Court's office referred to in C.P. No. dated 191 ...                                                                        |           |                                               |                               |
| (e) Advances recoverable § ...                                                                                                                                           |           |                                               |                               |
| Total of head IX ...                                                                                                                                                     |           |                                               |                               |
| Total receipts (in words also) ...                                                                                                                                       |           |                                               |                               |
| Grand Total including the opening balance (in words also) ...                                                                                                            |           |                                               |                               |

\* An extract from the register of receipts of deposits in the form prescribed in C.P. No. 118, Press, dated 24th December 1902, should be submitted to the Accountant-General along with the account-current.

† Particulars as regards recoveries shown under this item should be furnished in Enclosure A showing the month, etc., in which the original charge was debited.

‡ This is only a tentative head and any amounts provisionally credited thereunder for want of full information or other cause should be promptly proposed by the Collector for transfer to the proper head by means of an alteration memorandum. If he is in any doubt on the point, he should take the Court's orders without delay. The entries under this head should be cleared in this manner in any case before the submission of the consolidated account-current for the fasli. A similar procedure should be followed in respect of the corresponding head on the charges side, viz., Head 9 (B) (d).

§ Please see note to C.S.O. No. 38.

## FORM No. 25—cont.

Estate, district. month of 191 .

## DISBURSEMENTS.

| Numbers and amount of vouchers. | Charge heads.                                                                                                                                                                | Amount.   | Progressive total up to the end of the month. | Budget allotment for the year. |
|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------------------------------------------|--------------------------------|
| 1                               | 2                                                                                                                                                                            | 3         | 4                                             | 5                              |
|                                 | 1. ESTABLISHMENT FOR MANAGEMENT AND CONTINGENCIES.*                                                                                                                          | RS. A. P. | RS. A. P.                                     | RS.                            |
|                                 | (a) Collector's office establishment †                                                                                                                                       |           |                                               |                                |
|                                 | (b) Divisional-office establishment...                                                                                                                                       |           |                                               |                                |
|                                 | (c) Manager and his office establishment ...                                                                                                                                 |           |                                               |                                |
|                                 | (d) Tana or taluk establishment ...                                                                                                                                          |           |                                               |                                |
|                                 | (e) Process establishment ...                                                                                                                                                |           |                                               |                                |
|                                 | (f) Forest establishment ...                                                                                                                                                 |           |                                               |                                |
|                                 | (g) Other permanent miscellaneous establishments under the manager connected with the general management of the estate (such as treasury guards and granary establishment).‡ |           |                                               |                                |
|                                 | (h) Temporary establishment § ...                                                                                                                                            |           |                                               |                                |
|                                 | (i) Contingencies    ...                                                                                                                                                     |           |                                               |                                |
|                                 | (i) Ordinary ¶ ...                                                                                                                                                           |           |                                               |                                |
|                                 | (ii) Special ** ...                                                                                                                                                          |           |                                               |                                |
|                                 | Carried over ...                                                                                                                                                             |           |                                               |                                |

\* Pensionary contribution paid on behalf of any employee should be debited to the same head as his pay—paragraph 2 (10) (b) of C.P. No. 18, dated 20th February 1905.

† If the establishment entertained in the Collector's or Divisional office is intended for work connected with more than one estate, its pay will be drawn in one bill, but the amount should be provisionally apportioned among the several estates concerned in proportion to their actual receipts in the preceding fasli in the manner indicated in Court's Proceedings, No. 34, Press, dated 5th April 1904, and only the share of the cost so arrived at for each estate, should be debited under these sub-heads in the account-current of that estate. The voucher will be attached to the account current of the principal estate, the fact being noted in the list of payments accompanying the accounts-current of the other estates.

‡ Under this head should be shown only permanent establishments entertained in connection with the general management of the estates such as treasury guards, tappal carrier, etc., as opposed to establishments not maintained in connection with the management such as for upkeep of bungalows, pleasure-gardens, etc., or those employed in connection with special departments or institutions such as home-farm, dispensary, school or the like, separate sub-heads having been provided for the latter under other heads.

§ All temporary establishments relating to the general administration of the estate should be shown here irrespective of the sub-head under which it would be shown if permanent. For instance, a temporary clerk sanctioned for the manager's office should be shown under this head and not under "Manager and his office establishment."

|| Contingencies relating to special sections should be shown under the respective heads, e.g., those relating to Maramat establishment under 2 (e), those relating to home-farm under 9 (A) (d) (ii).

¶ Only ordinary contingencies should be shown here such as postage, telegram charges, repairs to office furniture, stationery, office lighting charges, books, maps, journals and printing charges—both in the District and in the Presidency—cleaning, carriage of records and stationery, petty cooly charges, duffer cloths, locks, seals, stamps, advertisement charges, money-order commission, office-rent, etc.

\*\* Special or large charges such as the purchase of a typewriting machine, iron-safe or articles of furniture should be entered under this sub-head.

FORM No. 25—cont.

Estate, district. month of 191 .  
DISBURSEMENTS—cont.

| Numbers and amount of vouchers. | Charge heads.                                                                                                 | Amount.   | Progressive total up to the end of the month. | Budget allotment for the year. |
|---------------------------------|---------------------------------------------------------------------------------------------------------------|-----------|-----------------------------------------------|--------------------------------|
| 1                               | 2                                                                                                             | 3         | 4                                             | 5                              |
|                                 | Brought forward ...                                                                                           | RS. A. P. | RS. A. P.                                     | RS.                            |
|                                 | 1. ESTABLISHMENT FOR MANAGEMENT AND CONTINGENCIES—<br>cont.                                                   |           |                                               |                                |
|                                 | (j) Travelling allowance* ...                                                                                 |           |                                               |                                |
|                                 | (k) Services connected with general management paid by special fees or commission instead of by fixed pay ... |           |                                               |                                |
|                                 | Total of Head 1 ...                                                                                           |           |                                               |                                |
|                                 | 2. MARAMAT EXPENDITURE—                                                                                       |           |                                               |                                |
|                                 | (a) Amount placed at the disposal of the Public Works Department including percentage charges—                |           |                                               |                                |
|                                 | (i) Irrigation works. { (a) New works...                                                                      |           |                                               |                                |
|                                 | (b) Repairs ...                                                                                               |           |                                               |                                |
|                                 | (ii) Buildings ... { (a) New works...                                                                         |           |                                               |                                |
|                                 | (b) Repairs ...                                                                                               |           |                                               |                                |
|                                 | (b) Works carried out by the estate staff.                                                                    |           |                                               |                                |
|                                 | (i) Irrigation works. { A. New works ...                                                                      |           |                                               |                                |
|                                 | B. Repairs ...                                                                                                |           |                                               |                                |
|                                 | (ii) Buildings ... { A. New works ...                                                                         |           |                                               |                                |
|                                 | B. Repairs ...                                                                                                |           |                                               |                                |
|                                 | (iii) Roads and communications ...                                                                            |           |                                               |                                |
|                                 | (iv) Forest works (fencing, line clearing, erection of cairns, etc.).                                         |           |                                               |                                |
|                                 | (v) Other improvements † ...                                                                                  |           |                                               |                                |
|                                 | (c) Pay of maramat establishment ...                                                                          |           |                                               |                                |
|                                 | (d) Travelling allowance of establishment.                                                                    |           |                                               |                                |
|                                 | (e) Contingencies and miscellaneous ‡ ...                                                                     |           |                                               |                                |
|                                 | Total of Head 2 ...                                                                                           |           |                                               |                                |
|                                 | Carried over ...                                                                                              |           |                                               |                                |

\* Only travelling allowance of the establishments shown under this main head should be included herein. The travelling allowance of establishments shown under other main heads should be shown under the separate sub-heads for travelling allowance therein provided, if any, and if no separate head is provided, it should be shown under the sub-head "Miscellaneous" appended thereunder. On no account should travelling allowance be included with pay of establishment.

† All works intended for the improvement of the property not falling under heads (i) to (iv) should be shown here—such as plantation of a tope, digging of wells, deepening or raising of fields, construction of protection embankments and the like.

‡ Contingencies incurred for the maramat establishment and for the general maramat department should alone be charged under this head, contingencies incurred for particular works should be shown as expenditure incurred on the works themselves and included in the contract certificates or other bills relating to them.

FORM No. 25—cont.

Estate, district. month of 191 .  
DISBURSEMENTS—cont.

| Numbers and amount of vouchers. | Charge heads.                                                     | Amount.   | Progressive total up to the end of the month. | Budget allotment for the year. |
|---------------------------------|-------------------------------------------------------------------|-----------|-----------------------------------------------|--------------------------------|
| 1                               | 2                                                                 | 3         | 4                                             | 5                              |
|                                 | Brought forward ...                                               | RS. A. P. | RS. A. P.                                     | RS.                            |
|                                 | 3. GOVERNMENT AND OTHER PUBLIC DUES.                              |           |                                               |                                |
|                                 | (a) Government demand on the estate.                              |           |                                               |                                |
|                                 | (i) Peshkash ...                                                  |           |                                               |                                |
|                                 | (ii) Assessment, water-tax and quit-rent ...                      |           |                                               |                                |
|                                 | (iii) Land cess ...                                               |           |                                               |                                |
|                                 | (iv) Railway cess ...                                             |           |                                               |                                |
|                                 | (v) Voluntary Irrigation cess ...                                 |           |                                               |                                |
|                                 | (vi) Interest on the above, if any ...                            |           |                                               |                                |
|                                 | (b) Miscellaneous public dues ...                                 |           |                                               |                                |
|                                 | (i) Income-tax ...                                                |           |                                               |                                |
|                                 | (ii) Punitive Police tax ...                                      |           |                                               |                                |
|                                 | (iii) Municipal and union taxes.                                  |           |                                               |                                |
|                                 | (iv) Rent due to superior landlord ...                            |           |                                               |                                |
|                                 | (v) Interest on the above, if any ...                             |           |                                               |                                |
|                                 | Total of Head 3 ...                                               |           |                                               |                                |
|                                 | 4. GOVERNMENT COMMISSION.*                                        |           |                                               |                                |
|                                 | 5. MAINTENANCE AND OTHER EXPENSES RELATING TO THE WARD.           |           |                                               |                                |
|                                 | (a) Maintenance ...                                               |           |                                               |                                |
|                                 | (b) Pocket-money ...                                              |           |                                               |                                |
|                                 | (c) Education—                                                    |           |                                               |                                |
|                                 | (i) Pay of tutors and assistant tutors, etc. ...                  |           |                                               |                                |
|                                 | (ii) Other charges (including travelling allowance of tutors) ... |           |                                               |                                |
|                                 | Carried over ...                                                  |           |                                               |                                |

\* A statement should accompany the account-current in enclosure B to this account showing how the Government commission has been calculated.

## FORM No. 25—cont.

Estate, district. month of 191 .

## DISBURSEMENTS—cont.

| Numbers and amount of vouchers. | Charge heads.                                                                                                       | Amount.   | Progressive total up to the end of the month. | Budget allotment for the year. |
|---------------------------------|---------------------------------------------------------------------------------------------------------------------|-----------|-----------------------------------------------|--------------------------------|
| 1                               | 2                                                                                                                   | 3         | 4                                             | 5                              |
|                                 |                                                                                                                     | RS. A. P. | RS. A. P.                                     | RS.                            |
|                                 | Brought forward ...                                                                                                 |           |                                               |                                |
|                                 | 5. MAINTENANCE AND OTHER EXPENSES RELATING TO THE WARD—cont.                                                        |           |                                               |                                |
|                                 | (d) Establishment and contingencies—                                                                                |           |                                               |                                |
|                                 | (i) Guardian and his establishment ...                                                                              |           |                                               |                                |
|                                 | (ii) Other establishments, if any * ...                                                                             |           |                                               |                                |
|                                 | (iii) Contingencies (house-rent, stationery, lighting, etc.).                                                       |           |                                               |                                |
|                                 | (e) Keep of horses and other live-stock † ...                                                                       |           |                                               |                                |
|                                 | (i) Establishment ...                                                                                               |           |                                               |                                |
|                                 | (ii) Other charges ‡ ...                                                                                            |           |                                               |                                |
|                                 | (f) Carriage hire and repairs to carriages, vehicles, harness, etc. § ...                                           |           |                                               |                                |
|                                 | (g) Tour expenses (including the travelling allowances of the servants accompanying the ward) ...                   |           |                                               |                                |
|                                 | (h) Clothing and petty purchases ...                                                                                |           |                                               |                                |
|                                 | (i) Medical fees and cost of medicines.                                                                             |           |                                               |                                |
|                                 | (j) Ordinary ceremonies and festivals.                                                                              |           |                                               |                                |
|                                 | (k) Special ceremonies such as marriages, etc., covered by special sanction ...                                     |           |                                               |                                |
|                                 | (l) Presents and gifts ...                                                                                          |           |                                               |                                |
|                                 | (m) Special purchases, such as horses, carriages and other animals or articles of value for the use of the ward ... |           |                                               |                                |
|                                 | (n) Other charges (to be specified) ...                                                                             |           |                                               |                                |
|                                 | Total of Head 5 ...                                                                                                 |           |                                               |                                |
|                                 | Carried over ...                                                                                                    |           |                                               |                                |

\* Only establishments entertained for household and personal services should be shown here if they have been separately sanctioned in addition to the maintenance allowance.

† Vide item (j) under 9 (A) below, wherein should be shown charges incurred on account of elephants, camels, etc., not intended for the personal use of the ward.

‡ Taxes and other charges, such as cost of medicines or doctor's fees paid in respect of animals should be shown under this head or 9 (A) (j) (ii) as the case may be.

§ Taxes on vehicles should be debited under this head.

## FORM No. 25—cont.

Estate, district. month of 191 .

## DISBURSEMENTS—cont.

| Numbers and amount of vouchers. | Charge heads.                                                                              | Amount.   | Progressive total up to the end of the month. | Budget allotment for the year. |
|---------------------------------|--------------------------------------------------------------------------------------------|-----------|-----------------------------------------------|--------------------------------|
| 1                               | 2                                                                                          | 3         | 4                                             | 5                              |
|                                 |                                                                                            | RS. A. P. | RS. A. P.                                     | RS.                            |
|                                 | Brought forward ...                                                                        |           |                                               |                                |
|                                 | 6. ALLOWANCE TO OTHER MEMBERS OF THE FAMILY.                                               |           |                                               |                                |
|                                 | (a) Maintenance allowance ...                                                              |           |                                               |                                |
|                                 | (b) Any establishment separately sanctioned for them ...                                   |           |                                               |                                |
|                                 | (c) Special allowances or charges (covered by special sanction—authority to be quoted) ... |           |                                               |                                |
|                                 | (d) Educational charges of the wards' brothers, sisters, wife, etc.—                       |           |                                               |                                |
|                                 | (i) Pay of tutors ...                                                                      |           |                                               |                                |
|                                 | (ii) Other charges (including travelling allowance of tutors) ...                          |           |                                               |                                |
|                                 | Total of Head 6 ...                                                                        |           |                                               |                                |
|                                 | Total of Heads 5 and 6 ...                                                                 |           |                                               |                                |
|                                 | 7. REPAYMENT OF DEBTS.                                                                     |           |                                               |                                |
|                                 | (a) Principal (other than item (d) below) ...                                              |           |                                               |                                |
|                                 | (b) Interest ...                                                                           |           |                                               |                                |
|                                 | (c) Court or other costs ...                                                               |           |                                               |                                |
|                                 | (d) Repayment or reduction (by adjustment of renewal fees) of kanam debt in Malabar ...    |           |                                               |                                |
|                                 | Total of Head 7 ...                                                                        |           |                                               |                                |
|                                 | 8. INVESTMENTS.                                                                            |           |                                               |                                |
|                                 | (a) Investment in Government promissory-notes or other securities.*                        |           |                                               |                                |
|                                 | (b) Purchase of lands or houses ...                                                        |           |                                               |                                |
|                                 | (c) Loan on mortgage of immoveable property ...                                            |           |                                               |                                |
|                                 | Total of Head 8 ...                                                                        |           |                                               |                                |
|                                 | Carried over ...                                                                           |           |                                               |                                |

\* The actual amount remitted to the Accountant-General for investment in Government promissory-notes should be debited under this head. The cost of the remittance should be incurred separately and debited under 9 (A) (x). If any portion of the remittance remains unspent by the Accountant-General and is refunded by him to the Court, the same will be credited in the Court's accounts at the Madras Bank and intimation of it will be sent to the Collector whereupon the latter should transfer that amount to the head 9 (B) (c), viz., "Remittances sent to the credit of the Court's account."

FORM No. 25—cont.

Estate, district, month of 191 .  
DISBURSEMENTS—cont.

| Numbers and amount of vouchers. | Charge heads.                                                                                                                                                                                                                                               | Amount.   | Progressive total up to the end of the month. | Budget allotment for the year. |
|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------------------------------------------|--------------------------------|
| 1                               | 2                                                                                                                                                                                                                                                           | 3         | 4                                             | 5                              |
|                                 | Brought forward ...                                                                                                                                                                                                                                         | RS. A. P. | RS. A. P.                                     | RS.                            |
|                                 | 9. OTHER MISCELLANEOUS DISBURSEMENTS.                                                                                                                                                                                                                       |           |                                               |                                |
|                                 | (A) SERVICE HEADS—                                                                                                                                                                                                                                          |           |                                               |                                |
|                                 | (a) Law charges (including those incurred in connection with summary suits)—                                                                                                                                                                                |           |                                               |                                |
|                                 | (i) Fixed allowances to vakils and pay of vakils' establishments, if any ...                                                                                                                                                                                |           |                                               |                                |
|                                 | (ii) Other charges ...                                                                                                                                                                                                                                      |           |                                               |                                |
|                                 | (b) (i) Palace, bungalow and pleasure garden establishments and any other establishments not strictly required for the general management of the estate or for the personal service of the ward and which cannot properly be shown under any other head ... |           |                                               |                                |
|                                 | (ii) Sundry charges such as lighting, purchase of pots, etc., incurred in connection with the buildings and establishments mentioned above ...                                                                                                              |           |                                               |                                |
|                                 | (c) (i) Pensions and other similar fixed payments (such as allowances or bharatams to Velamas, allowances to pandits, etc.) ...                                                                                                                             |           |                                               |                                |
|                                 | (ii) Gratuities and other similar payments specially sanctioned ...                                                                                                                                                                                         |           |                                               |                                |
|                                 | (d) Charges on account of home-farm lands under direct management of the estate (including revenue-yielding gardens)—                                                                                                                                       |           |                                               |                                |
|                                 | (i) Establishment ...                                                                                                                                                                                                                                       |           |                                               |                                |
|                                 | (ii) Miscellaneous * ...                                                                                                                                                                                                                                    |           |                                               |                                |
|                                 | (e) Miscellaneous expenditure on forests other than establishment and works (such as cost of departmental fellings, conveyance of timber and sundry charges other than office contingencies) ...                                                            |           |                                               |                                |
|                                 | Carried over ...                                                                                                                                                                                                                                            |           |                                               |                                |

\* Any permanent improvements to the land such as digging of wells, raising or lowering of fields, erection of embankments for protection and the like should be debited under 2 (b) (v) and not under this head.

FORM No. 25—cont.

Estate, district, month of 191 .  
DISBURSEMENTS—cont.

| Numbers and amount of vouchers. | Charge heads.                                                                                                | Amount.   | Progressive total up to the end of the month. | Budget allotment for the year. |
|---------------------------------|--------------------------------------------------------------------------------------------------------------|-----------|-----------------------------------------------|--------------------------------|
| 1                               | 2                                                                                                            | 3         | 4                                             | 5                              |
|                                 | Brought forward ...                                                                                          | RS. A. P. | RS. A. P.                                     | RS.                            |
|                                 | 9. OTHER MISCELLANEOUS DISBURSEMENTS—cont.                                                                   |           |                                               |                                |
|                                 | (A) SERVICE HEADS—cont.                                                                                      |           |                                               |                                |
|                                 | (f) Upkeep of schools, dispensaries or other public charitable institutions—                                 |           |                                               |                                |
|                                 | (i) Establishment ...                                                                                        |           |                                               |                                |
|                                 | (ii) Miscellaneous ...                                                                                       |           |                                               |                                |
|                                 | (g) Upkeep of Printing Press—                                                                                |           |                                               |                                |
|                                 | (i) Establishment ...                                                                                        |           |                                               |                                |
|                                 | (ii) Miscellaneous ...                                                                                       |           |                                               |                                |
|                                 | (h) Expenditure on account of temples and mutts having no account of their own *—                            |           |                                               |                                |
|                                 | (i) Establishment † ...                                                                                      |           |                                               |                                |
|                                 | (ii) Ordinary charges connected with the daily worship (including regularly recurring monthly festivals) ... |           |                                               |                                |
|                                 | (iii) Expenditure connected with occasional festivals (other than regularly recurring monthly festivals) ... |           |                                               |                                |
|                                 | (iv) Miscellaneous ...                                                                                       |           |                                               |                                |
|                                 | (i) Expenditure on account of chatrams, chavidis, water-pandals, etc., having no account of their own ‡—     |           |                                               |                                |
|                                 | (i) Establishment ...                                                                                        |           |                                               |                                |
|                                 | (ii) Miscellaneous ...                                                                                       |           |                                               |                                |
|                                 | Carried over ...                                                                                             |           |                                               |                                |

\* The words "having no account of their own" should be struck out in the account of institutions for which a separate account-current is submitted.

† When the allowance to a temple consists of a monthly or annual fixed allowance or contribution irrespective of the actual expenditure incurred by the worshipper or superintendent in charge, it is not necessary to exhibit the expenditure in the above detail and the fixed allowance or contribution need alone be exhibited under the first sub-head "establishment" see paragraphs 4 and 6 of C.P. No. 27, dated 22nd March 1905.

‡ The words "having no account of their own" will be struck out in the account of trust institutions for which a separate account-current is submitted.

Form No. 25—cont.

Estate, district, month of 191 .  
DISBURSEMENTS—cont.

| Numbers and amount of vouchers. | Charge heads.                                                                                                                                                      | Amount.                 | Progressive total up to the end of the month. | Budget allotment for the year. |
|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------------------------|--------------------------------|
| 1                               | 2                                                                                                                                                                  | 3                       | 4                                             | 5                              |
|                                 |                                                                                                                                                                    | RS. A. P. RS. A. P. RS. |                                               |                                |
|                                 | Brought forward ...                                                                                                                                                |                         |                                               |                                |
|                                 | 9. OTHER MISCELLANEOUS DISBURSEMENTS—cont.                                                                                                                         |                         |                                               |                                |
|                                 | (A) SERVICE HEADS—cont.                                                                                                                                            |                         |                                               |                                |
|                                 | (j) Live stock, such as elephants, camels, etc., not kept for the personal use of the ward*—                                                                       |                         |                                               |                                |
|                                 | (i) Establishment ...                                                                                                                                              |                         |                                               |                                |
|                                 | (ii) Miscellaneous † ...                                                                                                                                           |                         |                                               |                                |
|                                 | (k) Allowances to village officials ...                                                                                                                            |                         |                                               |                                |
|                                 | (l) Payment of meras or special fees collected on behalf of institutions or individuals other than village officers ...                                            |                         |                                               |                                |
|                                 | (m) Refunds (to be specified) ...                                                                                                                                  |                         |                                               |                                |
|                                 | (n) Charges relating to the execution and registration of documents ...                                                                                            |                         |                                               |                                |
|                                 | (o) Expenses incurred in connection with the recovery of rent under Madras Act I of 1908 (other than those incurred in respect of summary suits under the Act) ... |                         |                                               |                                |
|                                 | (p) Cart-hire for the conveyance of paddy and other produce collected as rent in kind ...                                                                          |                         |                                               |                                |
|                                 | (q) Arrear salaries or wages relating to the pre-assumption period.                                                                                                |                         |                                               |                                |
|                                 | (r) Subscriptions and donations to charitable institutions or for public objects ...                                                                               |                         |                                               |                                |
|                                 | (s) Contribution to the Postal Department ...                                                                                                                      |                         |                                               |                                |
|                                 | Carried over ...                                                                                                                                                   |                         |                                               |                                |

\* Vide item (e) under 5 *supra* wherein should be shown charges incurred on account of elephants, camels, etc., intended for the personal use of the ward.

† Taxes and other charges such as cost of medicine or doctor's fees paid in respect of animals should be shown here or under 5 (e) (ii) as the case may be.

Form No. 25—cont.

Estate, district, month of 191 .  
DISBURSEMENTS—cont.

| Numbers and amount of vouchers. | Charge heads.                                                                                                                                  | Amount.                 | Progressive total up to the end of the month. | Budget allotment for the year. |
|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------------------------|--------------------------------|
| 1                               | 2                                                                                                                                              | 3                       | 4                                             | 5                              |
|                                 |                                                                                                                                                | RS. A. P. RS. A. P. RS. |                                               |                                |
|                                 | Brought forward ...                                                                                                                            |                         |                                               |                                |
|                                 | 9. OTHER MISCELLANEOUS DISBURSEMENTS—cont.                                                                                                     |                         |                                               |                                |
|                                 | (A) SERVICE HEADS—cont.                                                                                                                        |                         |                                               |                                |
|                                 | (t) Contribution to the Telegraph Department ...                                                                                               |                         |                                               |                                |
|                                 | (u) Contribution to the Local Fund Board (not debitable under any other head) ...                                                              |                         |                                               |                                |
|                                 | (v) Survey expenses ...                                                                                                                        |                         |                                               |                                |
|                                 | (w) Loans to tenants ...                                                                                                                       |                         |                                               |                                |
|                                 | (x) Cost of remittance or premium on demand drafts, supply bills and remittance transfer receipts ...                                          |                         |                                               |                                |
|                                 | (y) Extraordinary charges not provided for above (in detail)* ...                                                                              |                         |                                               |                                |
|                                 | (B) ADJUSTING HEADS—                                                                                                                           |                         |                                               |                                |
|                                 | (a) Repayment of deposits †—                                                                                                                   |                         |                                               |                                |
|                                 | (i) Of those received in the current year ...                                                                                                  |                         |                                               |                                |
|                                 | (ii) Of those received in previous years ...                                                                                                   |                         |                                               |                                |
|                                 | (b) Advances ‡—                                                                                                                                |                         |                                               |                                |
|                                 | (i) Permanent advance ...                                                                                                                      |                         |                                               |                                |
|                                 | (ii) Imprest advance ...                                                                                                                       |                         |                                               |                                |
|                                 | (iii) Interest advanced to the vendor of Government Pro-notes at the time of purchase (to be recovered from the next half-yearly interest) ... |                         |                                               |                                |
|                                 | (iv) Any other advance ...                                                                                                                     |                         |                                               |                                |
|                                 | Carried over ...                                                                                                                               |                         |                                               |                                |

\* Such as "premium to Life Insurance Policy" (Komāramangalam): "cash balance handed over to a proprietor", etc.

† A list of repayment of deposits in the form prescribed in C.P. No. 118, Press, dated 24th December 1902, should be submitted to the Accountant-General along with the account-current.

‡ A plus and minus memorandum in enclosure C should be submitted in respect of advances.



FORM No. 25—cont.

Enclosure B to the Account-Current of the estate, in the district, showing how the amount of Government Commission paid during the month of 191 , was calculated.

| Month or months for which the commission is paid. | Gross receipts of the month. | DEBIT.                               |                                 |                        |                         |                     |                                   |                                            |                          | Balance.  | Commission on the balance at 2½ per cent. | Remarks. |
|---------------------------------------------------|------------------------------|--------------------------------------|---------------------------------|------------------------|-------------------------|---------------------|-----------------------------------|--------------------------------------------|--------------------------|-----------|-------------------------------------------|----------|
|                                                   |                              | IV (a). Debts recovered (Principal). | VII. Sale-proceeds of property. | VIII. Amount borrowed. | IX-A (k). Nagadi-jasti. | IX-B (a). Deposits. | IX-B (b). Refunds and recoveries. | IX-B (c). Adjustments from another estate. | Total of columns 3 to 9. |           |                                           |          |
| 1                                                 | 2                            | 3                                    | 4                               | 5                      | 6                       | 7                   | 8                                 | 9                                          | 10                       | 11        | 12                                        | 13       |
|                                                   | RS. A. P.                    | RS. A. P.                            | RS. A. P.                       | RS. A. P.              | RS. A. P.               | RS. A. P.           | RS. A. P.                         | RS. A. P.                                  | RS. A. P.                | RS. A. P. | RS. A. P.                                 |          |

Note.—(1) The commission due on the receipts of a month should invariably be paid in the following month.

(2) If the estate collects water-tax or quit-rent or cesses on behalf of Government and pays a lump sum on that account to Government, the collections relating to these items made by the estate from its tenants, and actually paid to Government, will be exempt from the payment of commission. The amounts thus paid to Government may be deducted by exhibiting them in an additional column, to be opened after column 10 in the months in which the payments are made. (C.P. No. 19, 15-9-94; and No. 31, 3-12-95.)

Collector and Agent to the Court of Wards.

FORM No. 25—cont.

Enclosure C showing the account particulars of the amounts debited and credited to advances or deposits (a) repayable in the Account-Current of the estate, district, for the month of 191 .

| Month. | Authority. | Particulars of advance or deposit.(a) | Amount advanced or deposited (a) during the month. | Balance as per previous month's account particulars. | Total.    | Amount adjusted during the current month. |                | Balance.  | Remarks. |
|--------|------------|---------------------------------------|----------------------------------------------------|------------------------------------------------------|-----------|-------------------------------------------|----------------|-----------|----------|
|        |            |                                       |                                                    |                                                      |           | By recovery in cash.                      | By adjustment. |           |          |
| 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. |          |

Note.—In case of adjustment by transfer to some other head, the head to which the amount was transferred should be given.

Note.—The several kinds of advances enumerated under 9-B (b) charges should be separately shown in column 3.  
(a) C.P. No. 126, Press, 21-12-1909.

Collector and Agent to the Court of Wards.



FORM No. 25—*cont.*General instructions for the preparation and submission of the  
monthly account-current.

1. Only receipts and payments in cash should be embodied in this account-current. Transactions in grain should not on any ground be brought into this account, but should be shown in the separate account prescribed therefor.

2. The totals "Brought forward" and "Carried over" appearing at the top and bottom of each page are the totals of the Major heads which have completely appeared up to that entry, *e.g.*, some of the sub-heads of Major head IX (Receipts) appear at the bottom of page 209 and the remaining sub-heads of that Major head at page 210, the carried-over total on page 209, will be only the sum total of Heads I to VIII and should not include the sums entered against the sub-heads of Major head IX appearing in page 209.

*Note.*—For other instructions, see paragraphs 23 and 49 to 53 of the C.S.O.

## FORM No. 26.

(C.Ps. No. 18, 27th February 1905; No. 77, 4th September 1905; No. 16, 20th March 1906; and paragraphs 49, 50, 51 and 52, of the C.S.O.)

The "Receipts" portion of the cash account-current of the

Estate in the District for the month of 191 ,  
Taluk or Tana. Estate  
Fasli 132 .

## RECEIPTS.

[To be submitted by the Manager to the Collector; and in estates where collections are remitted to the Government Treasury directly by Tahsildars or Tanadars, by the latter officers to the Manager.]

In the same form as the "Receipts" portion of Form No. 25, with the following additional footnote under head IV :—

"A statement giving particulars of the collections exhibited under head IV should be submitted as an enclosure to this account in order to enable the Collector or the Manager as the case may be to post the collections duly in his registers of debts and decrees and to scrutinize the correctness of the calculation of interest, etc."

And with the following certificates at foot instead of that printed in Form No. 25, under the statement relating to *Receipts*:—

"Certified that the entire collections of the month up to the latest date feasible were duly remitted to the Government Treasury, that the whole of them are exhibited in the above account and that I hold the Treasury officer's receipts for the remittances sent to him.

Manager  
Tanadar or Tahsildar.

"Certified that I have obtained certificates like the above from the Tanadars Tahsildars and that the collections according to the accounts received from them have been incorporated in full in this account.

Manager."

And with the following additional paragraph under Instructions on the back of the Form :—

3. This statement should be submitted to the Collector by the Manager Manager by the Tahsildar or Tanadar so as to reach the former not later than the following dates :—

To Collector from Manager, so as to reach on the 3rd of the following month in the case of estates where the Manager has to wait for the account from his Tahsildars or Tanadars.

To Collector from Manager, so as to reach on the first of the following month in the case of estates where there are no Tahsildars or Tanadars.

To Manager from Tahsildars or Tanadars, so as to reach on the last day of the month.

4 The account-current should be signed by the Manager Tahsildar or Tanadar himself.

## FORM

(C.P. No. 77,

Statement to accompany the Manager's account-current for the month  
Tahsildar's or Tanadar's

| Number assigned to the case in the Debt or Decree Register and name of person. |       |                                                         | Outstanding balance on the date on which the last collection was made. |           |           |           | Interests and costs accrued since the date mentioned in column 3. |           |           | Total outstanding arrears up to the date of the present collection. |           |           |           |
|--------------------------------------------------------------------------------|-------|---------------------------------------------------------|------------------------------------------------------------------------|-----------|-----------|-----------|-------------------------------------------------------------------|-----------|-----------|---------------------------------------------------------------------|-----------|-----------|-----------|
| Number.                                                                        | Name. | Date on which collection was made on the last occasion. | Principal.                                                             | Interest. |           | Costs.    | Interest (*).                                                     |           | Costs.    | Principal.                                                          | Interest. |           | Costs.    |
|                                                                                |       |                                                         |                                                                        | Ordinary. | Penal.    |           | Ordinary.                                                         | Penal.    |           |                                                                     | Ordinary. | Penal.    |           |
| 1                                                                              | 2     | 3                                                       | 4                                                                      | 5         | 6         | 7         | 8                                                                 | 9         | 10        | 11                                                                  | 12        | 13        | 14        |
|                                                                                |       |                                                         | RS. A. P.                                                              | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P.                                                         | RS. A. P. | RS. A. P. | RS. A. P.                                                           | RS. A. P. | RS. A. P. | RS. A. P. |
|                                                                                |       |                                                         |                                                                        |           |           |           |                                                                   |           |           |                                                                     |           |           |           |
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|                                                                                |       |                                                         |                                                                        |           |           |           |                                                                   |           |           |                                                                     |           |           |           |
|                                                                                |       |                                                         |                                                                        |           |           |           |                                                                   |           |           |                                                                     |           |           |           |
|                                                                                |       |                                                         |                                                                        |           |           |           |                                                                   |           |           |                                                                     |           |           |           |
|                                                                                |       |                                                         |                                                                        |           |           |           |                                                                   |           |           |                                                                     |           |           |           |
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|                                                                                |       |                                                         |                                                                        | </        |           |           |                                                                   |           |           |                                                                     |           |           |           |

Note.—This return is intended to enable the Collector or the Manager as the case may be, to keep his debt and \* For the purpose of column 8, interest should be calculated not up to the present date noted in column 15, but only up to the date on which it last fell due according to the terms agreed on or decreed. Collections should first be credited to costs, then to interest, and if these are cleared off to the full extent noted in

No. 26 (A).

4th September 1905.)

of giving particulars of collections exhibited under Receipt Head IV.

| Date of the present collection. | Amount collected (†). |           |           |           | Balance outstanding after the present collection. |           |           |           | Date up to which interest has been calculated in columns 8 and 9 and details of the calculation. |
|---------------------------------|-----------------------|-----------|-----------|-----------|---------------------------------------------------|-----------|-----------|-----------|--------------------------------------------------------------------------------------------------|
|                                 | Princi-<br>pal.       | Interest. |           | Costs.    | Princi-<br>pal.                                   | Interest. |           | Costs.    |                                                                                                  |
|                                 |                       | Ordinary. | Penal.    |           |                                                   | Ordinary. | Penal.    |           |                                                                                                  |
|                                 |                       |           |           |           |                                                   |           |           |           |                                                                                                  |
| 15                              | 16                    | 17        | 18        | 19        | 20                                                | 21        | 22        | 23        | 24                                                                                               |
|                                 | 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.                                                                                        |

decree registers posted up correctly up to date and also to scrutinize the calculations relating to interest, &c. to the date on which it last fell due according to the terms agreed on or decreed. columns 12 to 14 then the balance of the amount paid, if any, should be credited to Principal.

**FORM**

(B.Ps. No. 95, L.R., 18th May 1904; C.P. No. 77, 4th September 1905;

COURT OF WARDS DEPARTMENT.

**Classified account (averja) of the receipts of the**

[This will be kept in

|  |                                              | Here enter the heads of account in the order in which they stand in<br>sub-numbers. Heads or sub-heads in the account-current |                              |                              |                              |                              |                              |
|--|----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
|  | Head of account.                             |                                                                                                                               |                              |                              |                              |                              |                              |
|  | Budget allotment.                            |                                                                                                                               |                              |                              |                              |                              |                              |
|  |                                              | Number of chalan.<br>Amount.                                                                                                  | Number of chalan.<br>Amount. | Number of chalan.<br>Amount. | Number of chalan.<br>Amount. | Number of chalan.<br>Amount. | Number of chalan.<br>Amount. |
|  |                                              | RS. A. P.                                                                                                                     | RS. A. P.                    | RS. A. F.                    | RS. A. P.                    | RS. A. P.                    | RS. A. P.                    |
|  | Total                                        |                                                                                                                               |                              |                              |                              |                              |                              |
|  | Add or deduct trans-<br>fer entries ... ..   |                                                                                                                               |                              |                              |                              |                              |                              |
|  | Result ... ..                                |                                                                                                                               |                              |                              |                              |                              |                              |
|  | Add receipts in pre-<br>vious months.        |                                                                                                                               |                              |                              |                              |                              |                              |
|  | Progressive total from<br>1st July 191... .. |                                                                                                                               |                              |                              |                              |                              |                              |

Compiled by  
Examined by

No. 27.

and paragraph 50, note (2) of the C.S.O.)

DISTRICT.

estate for the month of

Fasli 132

the Manager's office.]

the monthly account-current and with their respective numbers and which are not required in the estate may be omitted.

[illegible]



(O.P. No. 77, 4th September 1905, No. 73, 30th October 1906; No. 25, Press, 17th March 1910; and paragraph 52, note (3) of the C.S.O.)  
**Book adjustment Register or Register showing the amounts adjusted on both sides of the account-current (i.e., the items included in the account-current but not passed through the Personal Deposit account in the Treasury).**

(To be kept in the Collector's office.)

| 1                                 | 2                | 3                                    | 4                | 5                                    | 6                                        | 7                                      | 8                                              | 9                                  | 10       |
|-----------------------------------|------------------|--------------------------------------|------------------|--------------------------------------|------------------------------------------|----------------------------------------|------------------------------------------------|------------------------------------|----------|
| Consecutive number for the fasli. | Book adjustment. | Brief description of the adjustment. | Amount adjusted. | Under what head on the charges side. | Number of bill in support of the charge. | Voucher number in the account-current. | Under what head adjusted on the receipts side. | Initials of the Huzur Sarishtadar. | Remarks. |
|                                   |                  |                                      | Rs. A. P.        |                                      |                                          |                                        |                                                |                                    |          |

*Note.*—Each entry in this register should be noted in the appropriate column of the Posting Registers (Forms Nos. 27 and 28) in red ink in order that it may be included in the figure to be entered against the corresponding head in the account-current.

## Acquittance Roll

## FORM No. 31.

(C.P. No. 77, 4th September 1905 and paragraph 53, note (4) of the C.S.O.)

[To be kept in the Collector's, Manager's and other estate offices.]

| Consecutive number for the fasli. | Name of payee. | Designation. | On what account paid. | Amount claimed or ordinarily payable. | Deducted on account of fines and stoppages, if any. | Net amount due and paid. | Date of payment. | Signature of payee. |
|-----------------------------------|----------------|--------------|-----------------------|---------------------------------------|-----------------------------------------------------|--------------------------|------------------|---------------------|
| 1                                 | 2              | 3            | 4                     | 5                                     | 6                                                   | 7                        | 8                | 9                   |
|                                   |                |              |                       | Rs. A. P.                             | Rs. A. P.                                           | Rs. A. P.                |                  |                     |

*Note.*—When a cheque is received for disbursement, details of the parties to whom it should be disbursed should be entered in this register as soon as the amount has been entered as a receipt in the officer's cash-book. As the amounts are disbursed, the signatures of the payees should be obtained in column 9 with an one-anna stamp affixed when the amount exceeds Rs. 20. At the foot of the entries in this register an abstract should always appear showing the total amount remaining still undischarged and the numbers of the items concerned.







## FORM No. 36.

(Note (2) to paragraph 57 of the C.S.O. and C.Ps. No. 56, 24th October 1911, and)  
No. 1832, Mis., 5th November 1912.)

## Register of revenue-yielding properties.

[Note.—A separate page or set of pages should be left for each class of revenue.]

| Name of village. | Description of property. | Situation of property. | Demand for fasli. |                    |                   |         |                                                 |           |                                                 |  |
|------------------|--------------------------|------------------------|-------------------|--------------------|-------------------|---------|-------------------------------------------------|-----------|-------------------------------------------------|--|
|                  |                          |                        | Survey number.    | Sub-letter number. | Extent.           | 1319    |                                                 |           | 1320.                                           |  |
|                  |                          |                        |                   |                    |                   | Amount. | Reference to item number in village Form No. 7. | Amount.   | Reference to item number in village Form No. 7. |  |
| 1                | 2                        | 3                      | 4                 | 5                  | 6                 | 7       | 8                                               | 9         | 10                                              |  |
|                  |                          |                        |                   |                    | ACS. C. RS. A. P. |         |                                                 | RS. A. P. |                                                 |  |

| Name of village. | Demand for fasli—cont. |                                                 |           |                                                 |           |                                                 | Remarks. |
|------------------|------------------------|-------------------------------------------------|-----------|-------------------------------------------------|-----------|-------------------------------------------------|----------|
|                  | 1321.                  |                                                 | 1322.     |                                                 | 1323.     |                                                 |          |
|                  | Amount.                | Reference to item number in village Form No. 7. | Amount.   | Reference to item number in village Form No. 7. | Amount.   | Reference to item number in village Form No. 7. |          |
|                  | 11                     | 12                                              | 13        | 14                                              | 15        | 16                                              | 17       |
|                  | RS. A. P.              |                                                 | RS. A. P. |                                                 | RS. A. P. |                                                 |          |

## FORM No. 37.

(Note (2) to paragraph 57 of the C.S.O. : C.Ps. No. 56, 24th October 1911 ; and No. 1832, Mis., 5th November 1912.)

## Register of miscellaneous demands and collections for the fasli year.

[Note.—At the top of all items coming under the same head of receipt, the nature of the revenue should be written in red ink and a total made for the items. Some lines may be left blank above the line for total in case it becomes necessary during the year to enter in the register new items of the same class. A red line should be drawn across the register after each such total with a view to separate it from the entries on account of other revenue that follow. The collections on account of penal interest should be shown in red ink separately below the entry for kist. Composition fees, if any, should be shown in a separate line with a separate entry for demand in column 9.]

| Serial number. | Name of renter or lessee. | Number and date of agreement. | Amount deposited. |           | Amount of each instalment. | Due date of payment. |
|----------------|---------------------------|-------------------------------|-------------------|-----------|----------------------------|----------------------|
|                |                           |                               | Date.             | Amount.   |                            |                      |
| 1              | 2                         | 3                             | 4                 | 5         | 6                          | 7                    |
|                |                           |                               |                   | RS. A. P. | RS. A. P.                  |                      |

| Serial number. | Name of renter or lessee. | Total amount due in the year. |           |           | Realization in |           |       |           |
|----------------|---------------------------|-------------------------------|-----------|-----------|----------------|-----------|-------|-----------|
|                |                           | Arrears.                      | Current.  | Total.    | Date.          | Amount.   | Date. | Amount.   |
|                |                           | 8                             | 9         | 10        | 11             | 12        | 13    | 14        |
|                |                           | RS. A. P.                     | RS. A. P. | RS. A. P. |                | RS. A. P. |       | RS. A. P. |

| Serial number. | Name of renter or lessee. | Collection for the remaining ten months. | Total collections of kist. | Penal interest. |                    | Balance.  |                 |                     |                      |
|----------------|---------------------------|------------------------------------------|----------------------------|-----------------|--------------------|-----------|-----------------|---------------------|----------------------|
|                |                           |                                          |                            | Total due.      | Total collections. | Kist.     | Penal interest. | Number of warrants. | Date of realization. |
|                |                           | 15 to 24                                 | 35                         | 36              | 37                 | 38        | 39              | 40                  | 41                   |
|                |                           |                                          | RS. A. P.                  | RS. A. P.       | RS. A. P.          | RS. A. P. | RS. A. P.       |                     |                      |

## FORM No. 38.

(C.P. No. 115, 23rd December 1905 and paragraph 58, note (2) of the C.S.O.)

## Statement of irrecoverable arrears relating to estate, district.

| Serial number. | Grounds for recommending remission.                                                                                                                                                  | Head of account. | Fasliwar particulars of the amount recommended for remission. |             |             |             |             |   |    |                                 | Remarks. |    |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|---------------------------------------------------------------|-------------|-------------|-------------|-------------|---|----|---------------------------------|----------|----|
|                |                                                                                                                                                                                      |                  | Fasli 1314.                                                   | Fasli 1313. | Fasli 1312. | Fasli 1311. | Fasli 1310. | — | —  | Total amount quantity of grain. |          |    |
| 1              | 2                                                                                                                                                                                    | 3                | 4                                                             | 5           | 6           | 7           | 8           | 9 | 10 | 11                              | 12       | 13 |
| 1              | Found irrecoverable after the sale of the entire property belonging to the defaulter.                                                                                                |                  |                                                               |             |             |             |             |   |    |                                 |          |    |
| 2              | Erroneously included in the demand.                                                                                                                                                  |                  |                                                               |             |             |             |             |   |    |                                 |          |    |
| 3              | Remission granted on account of waste, shavi, etc., with reference to the custom of the estate, after the completion of the jambandi.                                                |                  |                                                               |             |             |             |             |   |    |                                 |          |    |
| 4              | Sued for but not decreed by Courts.                                                                                                                                                  |                  |                                                               |             |             |             |             |   |    |                                 |          |    |
| 5              | Incapable of recovery either amicably or under compulsion, owing to the omission to exchange pattas and muchilikas with the tenants concerned, or for other reasons to be explained. |                  |                                                               |             |             |             |             |   |    |                                 |          |    |
| 6              | Other grounds ... ..                                                                                                                                                                 |                  |                                                               |             |             |             |             |   |    |                                 |          |    |
|                | Total ...                                                                                                                                                                            |                  |                                                               |             |             |             |             |   |    |                                 |          |    |

## FORM No. 39.

(C.Ps. No. 19, 27th February 1905; No. 16, 20th March 1906; and paragraph 60 of the C.S.O.)

## Statement of Demand, Collection and Balance of all sources of revenue and debts due in cash in the estate for the month 191, fasli 132.

[To be submitted by the Manager to the Collector at the end of every month.]

Same as Form No. 40 and its enclosures substituting the word *month* for *quarter* wherever the latter occurs.

**Statement of Demand, Collection and Balance of all sources of revenue and debt due in cash in the estate**  
**district, for the quarter ending 30th 191, fasli 132**  
**31st**

| Items.                                                            | Demand.                                |                                                           |                                              | Collection.     |          |                    |                                             |         | Amount written off as irrecoverable. | Balance. |        |     | Remarks. |
|-------------------------------------------------------------------|----------------------------------------|-----------------------------------------------------------|----------------------------------------------|-----------------|----------|--------------------|---------------------------------------------|---------|--------------------------------------|----------|--------|-----|----------|
|                                                                   | Arrears at the beginning of the fasli. | Current demand up to the end of the quarter under report. | Total arrears and current (columns 2 and 3). | In the quarter. |          | Up to the quarter. | Total arrear and current (columns 7 and 8). | Arrear. |                                      | Current. | Total. |     |          |
|                                                                   |                                        |                                                           |                                              | Arrears.        | Current. |                    |                                             |         |                                      |          |        |     |          |
| 1                                                                 | 2                                      | 3                                                         | 4                                            | 5               | 6        | 7                  | 8                                           | 9       | 10                                   | 11       | 12     | 13  | 14       |
|                                                                   | RS.                                    | RS.                                                       | RS.                                          | RS.             | RS.      | RS.                | RS.                                         | RS.     | RS.                                  | RS.      | RS.    | RS. |          |
| I. Land Revenue ...                                               |                                        |                                                           |                                              |                 |          |                    |                                             |         |                                      |          |        |     |          |
| II. Forest Revenue ...                                            |                                        |                                                           |                                              |                 |          |                    |                                             |         |                                      |          |        |     |          |
| III. Miscellaneous Revenue ...                                    |                                        |                                                           |                                              |                 |          |                    |                                             |         |                                      |          |        |     |          |
| Total ...                                                         |                                        |                                                           |                                              |                 |          |                    |                                             |         |                                      |          |        |     |          |
| IV. Debts due to the estate (including loans granted to tenants)— |                                        |                                                           |                                              |                 |          |                    |                                             |         |                                      |          |        |     |          |
| (a) Principal ...                                                 |                                        |                                                           |                                              |                 |          |                    |                                             |         |                                      |          |        |     |          |
| (b) Interest ...                                                  |                                        |                                                           |                                              |                 |          |                    |                                             |         |                                      |          |        |     |          |
| (c) Costs ...                                                     |                                        |                                                           |                                              |                 |          |                    |                                             |         |                                      |          |        |     |          |
| Total ...                                                         |                                        |                                                           |                                              |                 |          |                    |                                             |         |                                      |          |        |     |          |
| Grand Total ...                                                   |                                        |                                                           |                                              |                 |          |                    |                                             |         |                                      |          |        |     |          |

*Note.*—The heads mentioned above should comprise only the corresponding items in the account-current.

COLLECTOR'S OFFICE,

191 .

*Collector and Agent to the Court of Wards.*

FORM No. 40—cont.

**ENCLOSURE A.**

Revenue—  
Heads I,  
II and III.  
RS.

Debts  
recovered—  
Head IV.  
RS.

- (1) Collections as per column 9 of this statement ..
- (2) Deduct excess or advance collections made in the previous faslis or quarters and adjusted in the current fasli .. .. .
- (3) Balance .. .. .
- (4) Add excess or advance collections made in the current year and held over for future adjustment .. .. .
- (5) Total .. .. .
- (6) Actual amount shown against items I, II, III and IV in the accounts-current up to the quarter..
- (7) Difference between items (5) and (6) .. ..
- (8) Explanation for the difference, if any .. ..

**ENCLOSURE B.**

Revenue. Debts.  
RS. RS.

Amount sanctioned to be written off in Court's Proceedings, No. , dated .. ..

Amount written off— .. ..

In the quarter .. ..

Up to the quarter (column 10) .. ..

Subsequent collections— .. ..

In the quarter .. ..

Up to the quarter .. ..

Balance remaining to be written off .. ..

**ENCLOSURE C.**

**Fasliwar details of the revenue arrears (not debts) in column 11.**

|           |    |    |     |           |    |    |     |
|-----------|----|----|-----|-----------|----|----|-----|
| Fasli 131 | .. | .. | RS. | Fasli 131 | .. | .. | RS. |
| " 131     | .. | .. |     | " 131     | .. | .. |     |
| " 131     | .. | .. |     | " 132     | .. | .. |     |
| " 131     | .. | .. |     | " 132     | .. | .. |     |
|           |    |    |     | Total     | .. | .. |     |

FORM No. 40—cont.

ENCLOSURE D.

Showing the particulars of the outstanding revenue arrears (not debts) entered in columns 11 and 12 of the Demand, Collection and Balance statement.

Particulars of the outstanding balance.

|                                                                                  | Arrears. | Current. |
|----------------------------------------------------------------------------------|----------|----------|
|                                                                                  | RS.      | RS.      |
| 1. Subsequent collections .. .. .                                                | ..       | ..       |
| 2. Adjustable from deposits or excess collections .. ..                          | ..       | ..       |
| 3. Adjustable from allowances or pay due to village officers and other servants. | ..       | ..       |
| 4. Covered by processes under Act I of 1908—                                     |          |          |
| (a) by initial demand notice .. .. .                                             | ..       | ..       |
| (b) by distraint of moveables .. .. .                                            | ..       | ..       |
| (c) by attachment of tenant's right in the land ..                               | ..       | ..       |
| (d) by application made for sale of moveable property.                           | ..       | ..       |
| (e) by application made for sale of the tenant's right in the land.              | ..       | ..       |
| 5. Pending decision of summary suits .. .. .                                     | ..       | ..       |
| 6. Covered by suits pending in Civil Courts .. .. .                              | ..       | ..       |
| 7. Suits to be filed .. .. .                                                     | ..       | ..       |
| 8. Covered by decrees and bonds—                                                 |          |          |
| (a) Not yet fallen due .. .. .                                                   | ..       | ..       |
| (b) Covered by execution proceedings pending in Courts.                          | ..       | ..       |
| (c) Execution proceedings remaining to be filed ..                               | ..       | ..       |
| (d) Suits remaining to be instituted .. .. .                                     | ..       | ..       |
| 9. Under Takarar .. .. .                                                         | ..       | ..       |
| 10. Believed to be irrecoverable and still under investigation.                  | ..       | ..       |
| 11. Ascertained to be irrecoverable and recommended to be written off.           | ..       | ..       |
| 12. Ascertained to be irrecoverable and not yet recommended to be written off.   | ..       | ..       |
| 13. Sanctioned to be written off but not yet written off the accounts.           | ..       | ..       |
| 14. Other causes, to be specified in detail .. .. .                              | ..       | ..       |
| Total ..                                                                         | _____    | _____    |

FORM No. 40—cont.

ENCLOSURE E.

Showing the particulars of outstanding debts entered in column 13 of the Demand, Collection and Balance statement.

Particulars of the outstanding debt.

|                                                                                         | Amount. |
|-----------------------------------------------------------------------------------------|---------|
|                                                                                         | RS.     |
| 1. Since collected .. .. .                                                              | ..      |
| 2. Believed to be irrecoverable and still under investigation ..                        | ..      |
| 3. Ascertained to be irrecoverable and recommended to be written off.                   | ..      |
| 4. Ascertained to be irrecoverable and not yet recommended to be written off.           | ..      |
| 5. Sanctioned to be written off but not yet written off .. ..                           | ..      |
| 6. Recoverable debts covered by decrees—                                                |         |
| (a) Not yet fallen due .. .. .                                                          | ..      |
| (b) Under execution proceedings pending in Courts .. ..                                 | ..      |
| (c) Execution applications remaining to be filed .. .. .                                | ..      |
| 7. All other recoverable debts—                                                         |         |
| (a) Not fallen due .. .. .                                                              | ..      |
| (b) Covered by suits pending in Courts .. .. .                                          | ..      |
| (c) Awaiting institution of suits .. .. .                                               | ..      |
| (d) Notices issued threatening institution of civil suits and time allowed not expired. | ..      |
| Total ..                                                                                | _____   |

Form No. 40—cont.

ENCLOSURE F.

Explaining the variation between the current demand entered in column 3 of the Demand, Collection and Balance statement for the quarter ending 30th 191 , as compared with that shown in the statement of the corresponding quarter of fasli 132 .

| Items.                      | Current demand up to the quarter ending |     | Current demand up to the quarter ending |     | Increase or decrease as compared with previous year. | Explanation for the variation. |
|-----------------------------|-----------------------------------------|-----|-----------------------------------------|-----|------------------------------------------------------|--------------------------------|
|                             | 30th 31st (previous fasli).             | 191 | 30th 31st (current fasli).              | 191 |                                                      |                                |
|                             | Rs.                                     |     | Rs.                                     |     | Rs.                                                  | Rs.                            |
| I. Land Revenue.            |                                         |     |                                         |     |                                                      |                                |
| II. Forest Revenue.         |                                         |     |                                         |     |                                                      |                                |
| III. Miscellaneous Revenue. |                                         |     |                                         |     |                                                      |                                |

Form No. 40—cont.

NOTES.

- Under head IV (a) the entire principal debt outstanding at the end of the previous fasli (including loans granted to tenants) should be exhibited in column 2, whether the whole of it has fallen due or not. Column 3 should exhibit the loans newly granted during the fasli though they are recoverable in future faslis. The amount of debts not yet fallen due may be noted in enclosure E in explanation of the uncollected balance shown in column 13.
2. Under head IV (b) the amount of uncollected interest which had fallen due in respect of debts and decrees at the end of the previous fasli should be shown in column 2. Interest which has subsequently accrued up to the end of the quarter under report should be shown in column 3. Unlike the case of principal, interest should be calculated and brought to the demand only in cases in which it has become payable. In the case, for instance, of a bond which stipulates that the interest should be paid once a year, say on the 15th September, the yearly interest due should be calculated and included in the demand, collection and balance statement for the quarter ending 30th September year after year and the interest for the intervening quarters need not be brought to the demand in the demand, collection and balance statements for those quarters, as it does not fall due till the 15th September next.
3. All costs (decree, or incurred in execution proceedings) outstanding at the end of the previous fasli should be shown in column 2 under head IV (c). Costs newly decreed or incurred in the current fasli should be shown in column 3.
4. Amounts covered by bonds and decrees obtained in respect of arrears of revenue should continue to be exhibited under the Revenue heads I, II or III according as the arrear related to Land or Forest or Miscellaneous Revenue, and should not be shown under "Debts." When an arrear cannot be realized by any other available means, it should usually be recommended to be written off, and the system of taking bonds for arrears of rent should be resorted to only in very exceptional circumstances.
5. In calculating the demand of interest on arrears of rent for inclusion in III. Miscellaneous Revenue, the ruling contained in Court's Proceedings No. 78, Press, dated 29th July 1903, should be borne in mind, viz., that no interest is to be charged on arrears paid in before the close of the fasli to which it relates. The current demand under interest will therefore relate only to outstanding rents of previous faslis and should be calculated at the close of each month and the demands thus arrived at included in the figure to be entered in column 3.
6. Unadjusted excess or advance collections under any head should be excluded from the figures in columns 5 to 9 but accounted for in enclosure A.
7. The steps taken for the realization of the outstanding balances of revenue and debts should be reported in enclosures D and E respectively.
8. A statement in enclosure F explaining the variations in the current demand under the heads of revenue (items I, II and III) up to the quarter as compared with that of corresponding quarter of the previous year should also accompany the demand, collection and balance statement.
- Note.—For other instructions, please see paragraphs 57 to 60 of the C.S.O.



STATEMENT SHOWING THE EXPENDITURE OF GRAIN IN THE  
ESTATE DURING THE MONTH OF

[ENCLOSURE TO THE MONTHLY STATEMENT OF GRAIN RECEIPTS AND ISSUES.]

| Number of<br>the voucher. | On what<br>account<br>disbursed. | Head of expenditure in the<br>cash account-current form to<br>which the charge would be<br>debited, if paid in cash. | Kind of<br>grain. | Number of<br>measures<br>issued. | Kind of grain.                             | Total quantity<br>disbursed in the<br>month in each kind<br>of grain. | Remarks. |
|---------------------------|----------------------------------|----------------------------------------------------------------------------------------------------------------------|-------------------|----------------------------------|--------------------------------------------|-----------------------------------------------------------------------|----------|
| 1                         | 2                                | 3                                                                                                                    | 4                 | 5                                | 6                                          | 7                                                                     | 8        |
|                           |                                  |                                                                                                                      |                   |                                  | Total grain expendi-<br>ture in the month. |                                                                       |          |
|                           |                                  | Total grain expended in the month ...                                                                                |                   |                                  |                                            |                                                                       |          |

*Note.*—(1) Quantities should be entered in terms of the *standard measure* prescribed for the district in Board's Proceedings, No. 165 (Revenue Settlement), dated 14th August 1903 (i.e., either the heaped measure = 132 rice tolas, or the heaped measure = 88 rice tolas, as the case may be). The Collectors of Malabar and Ganjam have been allowed, as a special case, to continue to keep the grain accounts of the estates in their charge in terms of the old local measures until the standard measure is actually brought into use in their respective districts.

(2) This statement

COLLECTOR'S OFFICE.

*Collector and Agent to the Court of Wards.*

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FORM No. 43.

(C. Ps. No. 15, 13th February 1905; No. 22, 13th March 1905; and paragraph 62, note (3) of the C.S.O.)

**Name of Estate.**

Number of voucher.

Month of account.

Bill for fixed grain allowances issued in the month of

| Head of expenditure<br>in the cash account.* | Serial<br>number. | Name of<br>person or<br>institu-<br>tion.* | On what<br>account<br>disbursed. | Kind of<br>grain. | Sanction-<br>ed rate. | Month for<br>which<br>issued. | Quantity<br>claimed. | Quantity<br>withheld<br>for future<br>payment. | Net. | Quantity withheld in<br>previous months and<br>now drawn. | Month for<br>which<br>claimed. | Quantity. | Total of<br>columns 10<br>and 12. |
|----------------------------------------------|-------------------|--------------------------------------------|----------------------------------|-------------------|-----------------------|-------------------------------|----------------------|------------------------------------------------|------|-----------------------------------------------------------|--------------------------------|-----------|-----------------------------------|
| 1                                            | 2                 | 3                                          | 4                                | 5                 | 6                     | 7                             | 8                    | 9                                              | 10   | 11                                                        | 12                             | 13        |                                   |

\* Each sanctioned rate of issue should be entered in detail and the issues should be grouped according to the head of account to which the issue is chargeable.

*Dated*

Certified that the issues of grain shown above have been actually made.

United

Countersigned.

*Collector.*

*Manager.*



## FORM No. 43—cont.

## Abstract of issues in different kinds of grain.

| Kind of grain. | Number of item in the bill. | Quantity issued. | Total quantity of each kind. | Remarks. |
|----------------|-----------------------------|------------------|------------------------------|----------|
|                |                             |                  |                              |          |
|                |                             | Total ...        |                              |          |

## FORM No. 44.

(C.P. No. 15, 13th February 1905; No. 22, 13th March 1905; and paragraph 62, note (3) of the C.S.O.)

Name of estate.

Number of voucher.  
Month of account.

## Bill for advances made in grain in the month of .

| Head of expenditure in the cash account. | Serial number. | Name of person or institution. | On what account disbursed. | Kind of grain. | Quantity disbursed. |
|------------------------------------------|----------------|--------------------------------|----------------------------|----------------|---------------------|
|                                          |                |                                |                            |                |                     |
|                                          |                |                                |                            |                |                     |
|                                          |                |                                |                            |                |                     |
|                                          |                |                                |                            | Total ...      |                     |

Certified that the above advances have actually been made and entered in the Demand, Collection and Balance statement for recovery.

Dated

Countersigned.

Manager.

Dated

Collector.

## Abstract of issues in different kinds of grain.

| Kind of grain. | Number of item in the bill. | Quantity issued. | Total quantity of each kind. | Remarks. |
|----------------|-----------------------------|------------------|------------------------------|----------|
|                |                             |                  |                              |          |
|                |                             | Total ...        |                              |          |

## FORM No. 45.

(C.P. No. 15, 13th February 1905; No. 16, 24th March 1906; and paragraph 63 of the C.S.O.)

## Statement showing the Demand, Collection and Balance of grain dues in the estate for the quarter ending 191

[To be submitted to the Court's office so as to reach on or before the 20th of the month following the quarter. For estates under the immediate supervision of Divisional officers or in which the Managers have to obtain information from Taluaks or Tanas, 6 more days are allowed.]

| Description of item. | Arrears at the beginning of the fiscal. | Current demand up to the end of the quarter under report. | Total arrears and current demand (columns 2 and 3). |       |       |       | Quantity collected |       |       |       | Total arrears and current collection (columns 7 and 8). | Quantity written off as irrecoverable with the sanction of the Court. | Balance. |       |        | Remarks.* |
|----------------------|-----------------------------------------|-----------------------------------------------------------|-----------------------------------------------------|-------|-------|-------|--------------------|-------|-------|-------|---------------------------------------------------------|-----------------------------------------------------------------------|----------|-------|--------|-----------|
|                      |                                         |                                                           | MEAS.                                               | NEAR. | MEAS. | NEAR. | MEAS.              | NEAR. | MEAS. | NEAR. |                                                         |                                                                       | MEAS.    | NEAR. | Total. |           |
|                      |                                         |                                                           |                                                     |       |       |       |                    |       |       |       |                                                         |                                                                       |          |       |        |           |
| 1                    | 2                                       | 3                                                         | 4                                                   | 5     | 6     | 7     | 8                  | 9     | 10    | 11    | 12                                                      | 13                                                                    | 14       |       |        |           |
| Grain rents ...      |                                         |                                                           |                                                     |       |       |       |                    |       |       |       |                                                         |                                                                       |          |       |        |           |
| Do. interest ..      |                                         |                                                           |                                                     |       |       |       |                    |       |       |       |                                                         |                                                                       |          |       |        |           |
| Grain debts ...      |                                         |                                                           |                                                     |       |       |       |                    |       |       |       |                                                         |                                                                       |          |       |        |           |
| Do. interest...      |                                         |                                                           |                                                     |       |       |       |                    |       |       |       |                                                         |                                                                       |          |       |        |           |
| Total ...            |                                         |                                                           |                                                     |       |       |       |                    |       |       |       |                                                         |                                                                       |          |       |        |           |

Note.—(1) Quantities should be entered in terms of the standard measure prescribed for the district in Board's Proceedings, No. 165 (Revenue Settlement), dated 14th August 1902. (i.e., either the heaped measure = 132 rice tolas or the heaped measure = 88 rice tolas, as the case may be). The Collectors of Malabar and Ganjam have been allowed, as a special case, to continue to keep the grain accounts of the estates in their charge in terms of the old local measures, until the standard measure is actually brought into use in their respective districts.

(2) A separate statement should be submitted in this form for each section of the estate for which the cash account-current is submitted separately.

(3) If the only grain receipts in an estate are the produce of home-farm lands worked by the estate itself, this demand, collection and balance statement and its enclosures A, B and C need not be submitted, but enclosure D or the statement showing the demand, collection and balance of sale-proceeds of grain, and the other grain accounts, should be submitted in the prescribed form.

C.P. No. 434 R., 28th April 1906.

COLLECTOR'S OFFICE,

\* (1) Authority for writing off the amount entered in column 10 should be quoted in this column.

(2) Estimator particulars for the balance entered in column 11 should be furnished in this column.

Collector and Agent to the  
Court of Wards.

ENCLOSURE A.

Reconciliation between the Demand, Collection and Balance statement and the monthly statements of grain receipts and issues.

Standard.  
measures.

Quantity collected up to the end of the quarter according to the monthly statements  
Quantity shown as collected in column 9 of the grain demand, collection and balance statement

Difference + or -

Enter below an explanation for the difference.

ENCLOSURE B.

ENCLOSURE B.

Steps taken for the realization of the uncollected outstanding balance at the end of the quarter.

| In standard measures. |          |
|-----------------------|----------|
| Arrear.               | Current. |
|                       |          |

- I. Grain rents—
  1. Since collected .. .. .
  2. Quantity under dispute, if any .. .. .
  3. Covered by initial demand .. .. .
  4. Do. by attachment of property under Act I of 1908 .. .. .
  5. Do. by applications for sale under Act I of 1908 .. .. .
  6. Do. by civil suits .. .. .
  7. Covered by decrees—
    - (a) Under execution .. .. .
    - (b) Remaining to be executed .. .. .
  8. Quantity for which suits have to be instituted .. .. .
  9. Do. recommended to be written off as irrecoverable .. .. .
  10. Do. believed to be irrecoverable and under enquiry .. .. .
  11. Do. pending on any other account (to be specified) .. .. .

Total

- |                                                           |         |
|-----------------------------------------------------------|---------|
|                                                           | Total   |
| II. Grain debts—                                          |         |
| 1. Not yet fallen due .. .. .                             | .. .. . |
| 2. Covered by decrees— .. .. .                            | .. .. . |
| (a) Under execution .. .. .                               | .. .. . |
| (b) Remaining to be executed .. .. .                      | .. .. . |
| 3. Covered by suits .. .. .                               | .. .. . |
| 4. Cases in which suits have to be filed .. .. .          | .. .. . |
| 5. Believed to be irrecoverable and under enquiry .. .. . | .. .. . |
| 6. Recommended to be written off .. .. .                  | .. .. . |
| 7. Pending on any other account (to be specified) .. .. . | .. .. . |

Total

ENCLOSURE C.

Statement explaining the difference between the current demand under grain rents entered in column 3 of the Demand, Collection and Balance statement for the quarter ending \_\_\_\_\_ and that for the corresponding quarter of the previous fasli.

| Current demand up to the quarter ending (in the previous fasli). | Current demand up to the quarter ending (in the current fasli). | Increase or decrease as compared with previous fasli. | Explanation for the variation. |
|------------------------------------------------------------------|-----------------------------------------------------------------|-------------------------------------------------------|--------------------------------|
|                                                                  |                                                                 |                                                       |                                |

Form No. 45—cont.

ENCLOSURE D.

Statement showing the realization of sale-proceeds of grain during the quarter ending 191  
in the estate of

| Description of grain. | Quantity sold during the quarter in standard measures. | Rate at which sold per 100 standard measures. | Amount of sale-proceeds due. | Balance of sale-proceeds remaining at the end of the previous quarter. | Total amount to be collected during the quarter (columns 4 and 5). | Amount collected during the quarter. | Amount written off as irrecoverable if any. | Balance remaining to be collected at the end of the quarter. | Remarks.* |
|-----------------------|--------------------------------------------------------|-----------------------------------------------|------------------------------|------------------------------------------------------------------------|--------------------------------------------------------------------|--------------------------------------|---------------------------------------------|--------------------------------------------------------------|-----------|
|                       |                                                        |                                               |                              |                                                                        |                                                                    |                                      |                                             |                                                              |           |
| 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.                                                    |           |

Note.—This statement should be submitted separately for each section of the estate for which the cash account-current is submitted separately.  
\* Authority for writing off the amount entered in column 8 should be noted in this column.

COLLECTOR'S OFFICE,

191 .

Collector and Agent to the Court of Wards.

## FORM No. 46.

(C.P. No. 77, 4th September 1905; and paragraph 65 of the C.S.O.)

## Chitta of grain receipts into the granary in of the estate.

[To be kept by the Manager or Granary-keeper, if any, in separate registers for each kind of grain.]

| Month and date. | Name and designation of person from whom received. | Chalan number. | On what account and for what fasli. | Quantity received.         |                                    | Remarks. |
|-----------------|----------------------------------------------------|----------------|-------------------------------------|----------------------------|------------------------------------|----------|
|                 |                                                    |                |                                     | In terms of local measure. | In terms of the standard measure.* |          |
| 1               | 2                                                  | 3              | 4                                   | 5                          | 6                                  | 7        |
|                 |                                                    |                |                                     |                            |                                    |          |

\* The conversion into standard measures in column 6 may be made once for all for the total receipts of the day if the local measure is of the same type throughout the estate or tana. In all other accounts kept in the granary the quantities will be entered only in terms of the standard measure of the district.

## Form No. 47.

(C.P. No. 77, 4th September 1905, and paragraph 65 of the C.S.O.)

## Chitta of grain sales from the granary in \_\_\_\_\_ of the \_\_\_\_\_ estate.

[To be kept by the Manager or Granary-keeper, if any, in separate registers for each kind of grain.]

| Month and date. | To whom sold. | Authority or number of the sale order from the Manager. | Quantity sold in standard measures. | Rate.     | Amount of sale-proceeds. | Whether the amount has been already, or is to be collected. | Date on which sale order was returned to the Manager. | Remarks. |
|-----------------|---------------|---------------------------------------------------------|-------------------------------------|-----------|--------------------------|-------------------------------------------------------------|-------------------------------------------------------|----------|
| 1               | 2             | 3                                                       | 4                                   | 5         | 6                        | 7                                                           | 8                                                     | 9        |
|                 |               |                                                         |                                     | Rs. A. P. | Rs. A. P.                |                                                             |                                                       |          |

## Form No. 48.

(C.P. No. 77, 4th September 1905, and paragraph 65 of the C.S.O.)

## Chitta of grain expenditure from the granary in \_\_\_\_\_ of the \_\_\_\_\_ estate.

[To be kept by the Manager or Granary-keeper, if any, in separate registers for each kind of grain.]

| Month and date. | Name and designation of person to whom disbursed. | On what account and for what month or other period. | Number of the payment order. | Quantity disbursed. | Date on which payment order was returned to the Manager. | Remarks. |
|-----------------|---------------------------------------------------|-----------------------------------------------------|------------------------------|---------------------|----------------------------------------------------------|----------|
| 1               | 2                                                 | 3                                                   | 4                            | 5                   | 6                                                        | 7        |

[PPX. K.]

FORMS.

## Form No. 49.

(C.P. No. 77, 4th September 1905, and paragraph 65 of the C.S.O.)

## Grain stock book or register showing the stock on hand at the end of each day in the granary at \_\_\_\_\_ in the \_\_\_\_\_ estate.

[To be kept by the Manager or Granary-keeper, if any.]

| Month and date. | Kind of grain. | Previous balance brought forward. | Quantity received to-day. | Total of columns 3 and 4. | Issues on this day. |                    | Quantity written off as wastage to-day (if any) with authority for writing off. | Total of columns 6 to 8. | Balance at the close of the day (column 5 minus 9). | Remarks. |
|-----------------|----------------|-----------------------------------|---------------------------|---------------------------|---------------------|--------------------|---------------------------------------------------------------------------------|--------------------------|-----------------------------------------------------|----------|
| 1               | 2              | 3                                 | 4                         | 5                         | Quantity sold.      | Quantity expended. | 8                                                                               | 9                        | 10                                                  | 11       |

(C.P. No. 77, 4th September 1905, and paragraph 65 of the C.S.O.)

## Account of wastage of grain requiring to be written off the stock account in the granary at estate.

[To be kept by the Manager or Granary-keeper, if any.]

| Month and date of discovery of wastage. | Kind of grain. | Quantity of stock in hand according to the stock register at the end of the date noted in column 1. | Quantity found to exist on actual measure-ment. | Quantity to be written off as wastage. | Balance in stock at the beginning of the fasli. | Total receipts of grain in the fasli up to date. | Total wastage found including the present quantity. | Date on which recommendation was submitted to Manager for writing off the present quantity shown in column 5. | Date and number of the order sanctioning. | Date on which actually written off. |
|-----------------------------------------|----------------|-----------------------------------------------------------------------------------------------------|-------------------------------------------------|----------------------------------------|-------------------------------------------------|--------------------------------------------------|-----------------------------------------------------|---------------------------------------------------------------------------------------------------------------|-------------------------------------------|-------------------------------------|
| 1                                       | 2              | 3                                                                                                   | 4                                               | 5                                      | 6                                               | 7                                                | 8                                                   | 9                                                                                                             | 10                                        | 11                                  |
|                                         |                |                                                                                                     |                                                 |                                        |                                                 |                                                  |                                                     |                                                                                                               |                                           |                                     |

## Form No. 51.

(C.P. No. 77, 4th September 1905, and paragraph 65 of the C.S.O.)

No.

Receipt granted for grain paid into the granary.

## ORIGINAL.

Received into the granary in my charge on  
 from  
 standard measures of  
 equivalent to  
 only in local denomination against a quantity of  
 entered in chalan No. of Fasli 132

Granary-keeper.

*Note.*—A duplicate of the chalan will be sent to the manager forthwith noting therein the quantity in standard measures (as well as the equivalent in local measures if the chalan mentions the latter) actually received at the granary so that the manager may take steps to recover the difference between the quantity entered in the chalan and that actually received at the granary.

## Form No. 51.

(C.P. No. 77, 4th September 1905, and paragraph 65 of the C.S.O.)

No.

Receipt granted for grain paid into the granary.

## DUPLICATE.

Received into the granary in my charge on  
 from  
 standard measures of  
 equivalent to  
 only in local denomination against a quantity of  
 entered in chalan No. of Fasli 132

Granary-keeper.

(C.P. No. 77, 4th September 1905, and paragraph 65 of the U.S.O.)

## Grain payment order.

No. 191 .  
Date  
To

THE GRANARY-KEEPER,

PLEASE issue to (name and designation of person)

standard measures of paddy on account of

for the month of . This payment has been sanctioned by

the Collector in his order No. , dated

Manager.

Estate.

*Note.*—The Granary-keeper should endorse the fact and date of payment on the back of this order and return this to the manager with his monthly account.

Manager

Estate.

(C.P. No. 77, 4th September 1905, and paragraph 65 of the C.S.O.)

## Grain payment order.

No. 191 .  
Date  
To

THE GRANARY-KEEPER,

PLEASE issue to

standard measures of paddy on account of

for the month of . This payment has been sanctioned by

the Collector in his order No. , dated

Manager

Estate.

(C.P. No. 77, 4th September 1905, and paragraph 65 of the C.S.O.)

(C.P. No. 77, 4th September 1905, and paragraph 65 of the O.S.O.)

## Grain Sale Order.

## Grain Sale Order.

No. 191 .  
Date  
To

THE GRANARY-KEEPER.

THE GRANARY-KEEPER.

PLEASE issue the undermentioned quantity of grain to Collector's  
or bearer as the same has been sold to him with the Divisional-officer's  
sanction conveyed in his order No. , dated 191 .

PLEASE issue the undermentioned quantity of grain to Collector's  
or bearer as the same has been sold to him with the Divisional-officer's  
sanction conveyed in his order No. , dated 191 .

| Kind of grain. | Quantity in standard measures. | Rate.     | Amount of sale-proceeds. | Whether collected or not (and date of collection). | Date on which grain was delivered. |
|----------------|--------------------------------|-----------|--------------------------|----------------------------------------------------|------------------------------------|
|                |                                | Rs. A. P. | Rs. A. P.                |                                                    |                                    |

| Kind of grain. | Quantity in standard measures. | Rate.     | Amount of sale-proceeds. | Whether collected or not (and date of collection). | Date on which grain was delivered. |
|----------------|--------------------------------|-----------|--------------------------|----------------------------------------------------|------------------------------------|
|                |                                | Rs. A. P. | Rs. A. P.                |                                                    |                                    |

*Note.*—Cash (value of grain) should on no account be paid to or received by the Granary-keeper. The order to issue should be obeyed by him whether the amount has been already collected or not. The manager is responsible for seeing that the amount is collected before issuing the order or as soon thereafter as he thinks fit. As a rule no sale order should be issued before payment is made. The manager may, in exceptional cases, issue an order before payment, but he will be held personally liable if any amount is not subsequently collected.

Manager,

Estate.

Manager,

Estate.

Register of grain bills submitted to the Collector for sanction.

[To be kept in the Manager's office.]

| Serial number. | Date of the bill. | Description of charge for which the bill is submitted. | For what month or period. | Total quantity of paddy in standard measures mentioned in the bill. | Quantity in standard measures passed by the Collector. | Particulars of the difference between columns 5 and 6. |                                 | Number and date of the Collector's sanction. | Number and date of payment order issued thereon. | Date on which payment was made (according to endorsement on payment order). | Remarks. |
|----------------|-------------------|--------------------------------------------------------|---------------------------|---------------------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------|---------------------------------|----------------------------------------------|--------------------------------------------------|-----------------------------------------------------------------------------|----------|
|                |                   |                                                        |                           |                                                                     |                                                        | Withheld for future payment.                           | Disallowed and for what reason. |                                              |                                                  |                                                                             |          |
| 1              | 2                 | 3                                                      | 4                         | 5                                                                   | 6                                                      | 7                                                      | 8                               | 9                                            | 10                                               | 11                                                                          | 12       |
|                |                   |                                                        |                           |                                                                     |                                                        |                                                        |                                 |                                              |                                                  |                                                                             |          |

Register of grain bills relating to the estate received and passed by the Collector of

| Serial number for the bill. | Date of receipt. | Name of the officer from whom received. | Number assigned to the bill by the subordinate officer. | Description of charge. | For what month or period. | Total quantity of paddy in standard measures claimed in the bill. | Quantity in standard measures passed by the Collector. | Particulars of the difference between columns 7 and 8. |                                 | Date on which passed. | Initials of the Saristadar. | Remarks. |
|-----------------------------|------------------|-----------------------------------------|---------------------------------------------------------|------------------------|---------------------------|-------------------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------|---------------------------------|-----------------------|-----------------------------|----------|
|                             |                  |                                         |                                                         |                        |                           |                                                                   |                                                        | Withheld for future payment.                           | Disallowed and for what reason. |                       |                             |          |
| 1                           | 2                | 3                                       | 4                                                       | 5                      | 6                         | 7                                                                 | 8                                                      | 9                                                      | 10                              | 11                    | 12                          | 13       |
|                             |                  |                                         |                                                         |                        |                           |                                                                   |                                                        |                                                        |                                 |                       |                             |          |



## FORM No. 56.

(C.Ps. No. 20, 7th March 1905, No. 16, 20th March 1906; and paragraph 69 of the C.S.O.)

Budget estimate of Receipts in                      estate,                      district,  
for fasli 132 .

| Items of receipt.                                                                                            | Actuals of fasli 132 | Sanctioned estimate of fasli 132 | Revised estimate of fasli 132     |                                                      |        | Estimate of receipts for fasli 132 |          |        |
|--------------------------------------------------------------------------------------------------------------|----------------------|----------------------------------|-----------------------------------|------------------------------------------------------|--------|------------------------------------|----------|--------|
|                                                                                                              |                      |                                  | Actuals up to the end of March 19 | Estimate for the remaining three months of the year. | Total. | Current.                           | Arrears. | Total. |
| 1                                                                                                            | 2                    | 3                                | 4                                 | 5                                                    | 6      | 7                                  | 8        | 9      |
|                                                                                                              | RS.                  | RS.                              | RS.                               | RS.                                                  | RS.    | RS.                                | RS.      | RS.    |
| [Here enter the several heads and sub-heads of receipts as in the Account-current form, except IX (B), (c).] |                      |                                  |                                   |                                                      |        |                                    |          |        |
| Total of head IX ...                                                                                         |                      |                                  |                                   |                                                      |        |                                    |          |        |
| Total of heads I to IX ...                                                                                   |                      |                                  |                                   |                                                      |        |                                    |          |        |
| Direct receipts in the Court's office, minus the amount remitted to the district ...                         |                      |                                  |                                   |                                                      |        |                                    |          |        |
| Total including the Court's receipts.                                                                        |                      |                                  |                                   |                                                      |        |                                    |          |        |
| Add opening { with Court balance { with Collector ...                                                        |                      |                                  |                                   |                                                      |        |                                    |          |        |
| Grand total ...                                                                                              |                      |                                  |                                   |                                                      |        |                                    |          |        |

## FORM No. 56—cont.

(C.Ps. No. 20, 7th March 1905, No. 16, 20th March 1906; and paragraph 69 of the C.S.O.)

Budget estimate of charges in                      estate,                      district,  
for fasli 132 .

| Items of charges.                                                                                          | Actuals of fasli 132 | Sanctioned estimate of fasli 132 | Revised estimate for fasli 132    |                                                               |        | Estimate for fasli 132                  |                                                |                                            |
|------------------------------------------------------------------------------------------------------------|----------------------|----------------------------------|-----------------------------------|---------------------------------------------------------------|--------|-----------------------------------------|------------------------------------------------|--------------------------------------------|
|                                                                                                            |                      |                                  | Actuals up to the end of March 19 | Estimated charges for the remaining three months of the year. | Total. | Normal provision required for the year. | Extra provision for payment of arrears claims. | Total charges to be incurred in fasli 132. |
| i                                                                                                          | 2                    | 3                                | 4                                 | 5                                                             | 6      | 7                                       | 8                                              | 9                                          |
|                                                                                                            | RS.                  | RS.                              | RS.                               | RS.                                                           | RS.    | RS.                                     | RS.                                            | RS.                                        |
| [Here enter the several heads and sub-heads of charges as in the Account-current form, except 9 (B), (d).] |                      |                                  |                                   |                                                               |        |                                         |                                                |                                            |
| Total of head 9 ...                                                                                        |                      |                                  |                                   |                                                               |        |                                         |                                                |                                            |
| 10. Reserve ...                                                                                            |                      |                                  |                                   |                                                               |        |                                         |                                                |                                            |
| Total of heads 1 to 10 ...                                                                                 |                      |                                  |                                   |                                                               |        |                                         |                                                |                                            |
| Expenditure in the Court's office (in excess of the amount remitted from the district) ...                 |                      |                                  |                                   |                                                               |        |                                         |                                                |                                            |
| Total including the Court's expenditure ...                                                                |                      |                                  |                                   |                                                               |        |                                         |                                                |                                            |
| Add closing { with Court balance { with Collector ...                                                      |                      |                                  |                                   |                                                               |        |                                         |                                                |                                            |
| Grand total ...                                                                                            |                      |                                  |                                   |                                                               |        |                                         |                                                |                                            |

## FORM No. 56—cont.

## ENCLOSURE A.

## Explanatory memorandum to accompany the budget estimate of receipts for the estate for fasli 132 .

| Number of head and sub-head in the budget. | Increase or decrease in the revised estimate of the current fasli as compared with the sanctioned estimate (column 6 with column 4) and explanation therefor. | Number of head and sub-head in the budget. | Increase or decrease in the budget estimate for the next fasli as compared with the sanctioned estimate of the current fasli (column 6 with column 3) and explanation therefor. |
|--------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1                                          | 2                                                                                                                                                             | 3                                          | 4                                                                                                                                                                               |
|                                            |                                                                                                                                                               |                                            |                                                                                                                                                                                 |

## ENCLOSURE B

A similar statement relating to charges.

## FORM No. 56—cont.

## ENCLOSURE C.

Statement showing how the anticipated collections during the last quarter under the revised budget (column 5) against sale-proceeds of grain have been arrived at.

| Fasli. | 1 | 2<br>Amount of sale-proceeds remaining to be realized on the 31st March last. | 3<br>Quantity of grain on hand on 31st March. | 4<br>Quantity expected to be collected in the last quarter of the year. | Quantity expected to be spent in the last quarter. |                            |                                | 8<br>Net estimated quantity available up to 30th June next (column 3 + 4 - 7). | 9<br>Quantity expected to be sold before the 30th June next. | 10<br>Probable amount of sale-proceeds for the quantity shown in column 9. | 11<br>Total sale-proceeds to be realized during the last quarter of the year (columns 2 and 10). | 12<br>What portion of the amount entered in column 11 is expected to be realized before the 30th June. (This is the amount to be entered in column 5 of the Budget). |
|--------|---|-------------------------------------------------------------------------------|-----------------------------------------------|-------------------------------------------------------------------------|----------------------------------------------------|----------------------------|--------------------------------|--------------------------------------------------------------------------------|--------------------------------------------------------------|----------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|        |   |                                                                               |                                               |                                                                         | 5<br>Fixed allowances.                             | 6<br>Advances recoverable. | 7<br>Total of columns 5 and 6. |                                                                                |                                                              |                                                                            |                                                                                                  |                                                                                                                                                                      |
|        |   | RS.                                                                           | MEAS.                                         | MEAS.                                                                   | MEAS.                                              | MEAS.                      | MEAS.                          | MEAS.                                                                          | MEAS.                                                        | RS.                                                                        | RS.                                                                                              | RS.                                                                                                                                                                  |

Form No. 56--cont.

ENCLOSURE D.

Statement showing how the anticipated collections during the ensuing year under column 7 against sale-proceeds of grain have been arrived at.

| Estate. | 1 | Amount of sale-proceeds expected to remain uncollected on the 30th June next. |  |  | RS. | Quantity of grain expected to remain unsold on the 30th June next. |  |  | MEAS. | Quantity of grain expected to be collected during the ensuing fasli. |  |  | MEAS. | Quantity which will be required for expenditure in kind, during the ensuing fasli. |  |  | MEAS. | 7 | 8 | 9 | 10 | 11 | 12 |  |
|---------|---|-------------------------------------------------------------------------------|--|--|-----|--------------------------------------------------------------------|--|--|-------|----------------------------------------------------------------------|--|--|-------|------------------------------------------------------------------------------------|--|--|-------|---|---|---|----|----|----|--|
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | Amount of sale-proceeds expected to remain uncollected on the 30th June next. |  |  |     | Quantity of grain expected to remain unsold on the 30th June next. |  |  |       | Quantity of grain expected to be collected during the ensuing fasli. |  |  |       | Quantity which will be required for expenditure in kind, during the ensuing fasli. |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   | June next.                                                                    |  |  |     | June next.                                                         |  |  |       | June next.                                                           |  |  |       | June next.                                                                         |  |  |       |   |   |   |    |    |    |  |
|         |   |                                                                               |  |  |     |                                                                    |  |  |       |                                                                      |  |  |       |                                                                                    |  |  |       |   |   |   |    |    |    |  |

FORM No. 56—cont.

## ENCLOSURE F.

## Financial condition of the estate and utilization of surplus funds.

## SECTION I.

| Item.                                                | Amount.<br>Rs. |
|------------------------------------------------------|----------------|
| Total expected receipts of the ensuing fasli .. .. . |                |
| Portion of them which are usual .. .. .              |                |
| Remaining portion comprising unusual items .. .. .   |                |

*Details of the unusual receipts expected.*

| Description. | Amount.<br>Rs. | Head and sub-head<br>of the budget. |
|--------------|----------------|-------------------------------------|
| (1)          |                |                                     |
| (2)          |                |                                     |
| (3) etc.     |                |                                     |

## SECTION II.

| Item.                                                  | Amount.<br>Rs. |
|--------------------------------------------------------|----------------|
| Total anticipated charges of the ensuing fasli .. .. . |                |
| Portion of them which are usual .. .. .                |                |
| Remaining portion comprising unusual items .. .. .     |                |

*Details of the unusual charges anticipated.*

| Description. | Amount.<br>Rs. | Head and sub-head<br>of the account-<br>current. |
|--------------|----------------|--------------------------------------------------|
| (1)          |                |                                                  |
| (2)          |                |                                                  |
| (3) etc.     |                |                                                  |

## SECTION III.

| Item.                                                                                                 | Amount.<br>Rs. |
|-------------------------------------------------------------------------------------------------------|----------------|
| Closing cash balance expected at the end of the current fasli ..                                      |                |
| Anticipated amount at the credit of the estate in Government<br>promissory-notes on that date .. .. . |                |
| Surplus of total receipts over total charges (including the<br>reserve) in the coming year .. .. .    |                |

Total, surplus ..

Deduct a half-year's normal charges as a working balance ..

Net surplus funds expected to be available at the end of the  
ensuing year .. .. .

*Proposals already submitted to the Court, if any (quoting references) for utilizing the  
above (other than those provided for in the budget and shown under  
section II above)—*

- (1)  
(2)  
(3) etc.

*Proposals under Collector's contemplation or investigation, if any (stating when the  
report on each may be expected by the Court)—*

- (1)  
(2)  
(3) etc.

FORM No. 56—cont.

## INSTRUCTIONS.

1. The heads and sub-heads mentioned in this statement being exactly the same as those provided in the account-current, the instructions contained in the foot-notes appended to the latter should be borne in mind in preparing this statement also.

2. The entries made in column 4 should tally with the progressive totals appearing against the corresponding heads in the account-current for the month of March preceding the submission of the budget (as modified by any alteration memoranda subsequently approved).

3. Collectors should not include against the respective heads the receipts and charges pertaining to the Court's office but should exhibit them in lump under the heads specially provided for that purpose below the entries relating to the district transactions.

Against the head "Direct receipts in the Court's office *minus* the amount remitted to the district" on the *receipt* side, the figure to be entered in column 4 will be the total receipts shown under this head in the printed statement of actual transactions in the Court's office during the nine months ending with the 31st March which will be circulated to Collectors about the end of April *minus* the amount appearing in column 4 against the head IX (B) (d). The figure to be entered in column 4 on the "Charges" side against the head "Expenditure in the Court's office in excess of the amount remitted from the district" will be the total expenditure in the printed statement above mentioned *minus* the amount appearing in column 4 against the head 9 (B) (e).

The Court will, about the same time, circulate to Collectors an estimate of receipts and charges for the last three months of the current year and for the next fasli so far as the transactions in the Court's office are concerned, and this will indicate to Collectors the amounts to be entered in columns 5 and 9 against the three heads mentioned above, as well as the amounts of opening and closing balances in the Court's office required to be noted in the entries at foot of the budget statement.

4. The amount to be entered in column 2 under both receipts and charges is the figure as finally adopted in the consolidated account-current (Statement II) for the past fasli submitted with the administration report for that fasli while the amount to be entered in column 3 is the provision in the budget sanctioned for the current year as subsequently modified by the Court or by the Collector.

*Receipts.*

5. The amounts to be entered in column 5 against the revenue heads I, II and III and the sub-heads thereunder should be the amounts expected to be realized out of the uncollected arrear demand outstanding on the 31st March preceding and shown in column 11 of the demand, collection and balance statement for the quarter ending with that date *plus* the portion of the total current demand of the fasli which, it is expected, will be realized within the fasli reduced by the first nine months' current collections shown in column 8 of the demand, collection and balance statement. The figure to be entered in column 8 will be the amount expected to be realized in the coming fasli out of the total outstanding balance which will remain uncollected at the end of the current fasli. The figure to be entered in column 7 should be a certain percentage of the anticipated current demand of the ensuing year. The explanatory remarks in enclosure A should state what figures have been assumed to be the current and coming faslis' demands for the above purpose, and what percentages thereof have been considered as realizable within the fasli concerned. If the proportion of current collections included in columns 6 and 9 is in either case less than 90 *per cent.*, the cause should be fully explained.

6. In the case of the anticipated collections under debts—head IV (columns 6 and 9)—information should be given in the explanatory memorandum as to the amount expected to fall due within the fasli concerned and the portion thereof expected to be realized. The cause of any considerable deficiency in the latter as compared with the amount due should be fully explained.

7. *Head V.*—The Collector need not ordinarily make any provision against this item as it is usually realized in the Court's office and not in the district.

8. *Head VI.*—The provisions made under this head in columns 6 and 7 will be arrived at in accordance with the calculations shown in enclosures C and D.

9. *Heads VII (a) and (b), VIII (a) and (b), IX (A), (g), (k), and (o).*—Any provisions which the Collector makes under these heads should be fully explained in the explanatory memorandum A.

10. *Head VII (c).*—Provision should be made in this head to the extent to which the Collector can foresee that it will be necessary to sell Government promissory notes for current or extraordinary expenditure in the district.

11. *Head IX (B) (a).*—The provision to be made in column 7 against this head may be the same as the figure in column 6.

12. *Head IX (A), (j).*—The provision to be made against this head in column 7 is the sum total of the outstanding deposits which will lapse to the estate in the course of the ensuing year having remained undrawn for more than three years.

13. The provision to be made in column 7 against the several other sub-heads under IX "Miscellaneous" may usually be calculated on the average of the figures in columns 2 and 6. Where the figures adopted materially differ from this, the cause should be explained in enclosure A.

#### Charges.

14. In the case of establishments and fixed allowances and other fixed charges, the Court's Proceedings covering the amount entered in column 7 should be quoted in enclosure B with the amount sanctioned in each Court's Proceedings noted after it within brackets. If the sanction originally conveyed in a Court's Proceedings was reduced in a subsequent order, both the Court's Proceedings should be quoted and the reduced amount should be entered within brackets after the latter Court's Proceedings. As a rule no further explanation need be entered in explanatory memorandum (B) as regards these heads. Column 7 should usually include provision for twelve months at the sanctioned rate. If for any reason such as the expected entertainment of an establishment only during the course of the year, say on the 1st of November, pay will have to be disbursed within the fasli for only part of the year, that fact should be stated and explained in the explanatory memorandum B.

15. Column 8 should provide for any pay or fixed charges and allowances which, in the usual course, would be payable within the current fasli but which are expected to remain in arrear at the beginning of the next year. The pay or other fixed charge for June which is payable only on the 1st July should not be treated as an arrear claim for the purpose of this column. If, for instance, a clerk's pay for the months of April, May and June remain undischarged on the 1st July, only two months' pay (April and May) payable on the 1st May and 1st June respectively should be provided for in column 8, as the pay for June payable only on the 1st July will be included in the current provision in column 7. No separate provision need be made in this column (8) for any head which does not consist of pay or allowance or other fixed charges covered by standing sanction.

16. *Head 2—Maramat.*—A list of works for which provision is made in the budget in column 9 should be submitted in the form of enclosure E.

17. *Sub-heads 3 (a) (vii), 3 (b) (v).*—No provision should be made in columns 6 and 9, against these sub-heads as Government and other public dues should ordinarily be paid in as they fall due and there ought to be no occasion for paying interest. Nor need the Collector make any provision under the head 3 (a) and 3 (B) (b) (iii) as they are very uncertain items and if required will be met from the closing balance.

18. *Head 4.*—The amount to be entered in column 6 may be calculated roughly at 2½ per cent. payable on the total district receipts of the current year according to the revised estimate minus the items not liable to pay commission. The amount to be entered in column 7 will similarly be the commission payable on the estimated receipts of the coming fasli subject to a similar deduction.

19. In making provision against the heads 5 and 6 the Collector is not to take into account the expenditure to be incurred at Newington or in the Court's office but only that to be incurred by himself out of the funds in the district.

20. *Head 9 (B) (a) (ii).*—The provision to be made in column 7 against this head is the total amount of deposits likely to be outstanding in the deposit register on the 1st July following; while that to be made in column 7 against minor head (i) of this sub-head may be the same as the figure appearing in column 6 against that minor head.

21. *Head 9 (A) (k) and (l).*—So far as these consist only of *meras* or fees actually collected from the tenants, the provision in columns 6 and 9 should be limited to the collections anticipated under these heads in columns 6 and 9 on the receipts side of the budget.

22. The allotments provided for in column 7 under the following heads should approximately tally with the average of the figures entered in columns 2 and 6 and where a higher or lower provision has been inserted, the reason therefor should be explained in explanatory memorandum B:—

1 (i) (i), (j), (k), 2 (d) and (e); 5 (c) (ii), (d) (iii), (e) (ii), (f), (h), (i), (l); 6 (d) (ii), 9 (A) (a) (ii), (b) (ii), (d) (ii), (e), (f) (ii), (g) (ii), (h) (iv), (i) (ii), (j) (ii), (n), (o), (p) and 9 (B) (o).

23. In the case of the undermentioned items, full details should be given as far as available in the explanatory memorandum B.

1 (i) (ii), 5 (g), (k), (m) and (n); 6 (c), 7 (a) to (d), 9 (A) (c) (ii), (g), (r), (v), (y); 9 (B) (b) (i), (b) (ii) and (b) (iv).

24. The totals "Carried over" and "Brought forward" appearing at the bottom and top of each page of the statement are the totals of the major heads which have completely appeared up to that entry.

*Note.*—For other instructions, see paragraphs 13, 43, 68, 70 (i), 71 (i), 81 (iv), and 117 of the C.S.O.



FORM No. 58—*cont.*

## INSTRUCTIONS.

The measurement book must be looked upon as a most important record, since it is the basis of all accounts of quantities, whether of work done by daily labour or piece-work or contract, or of materials received which have to be measured. The description of the work must be lucid so as to admit of easy identification and check.

2. For large works, a separate measurement book may be set apart, or if found convenient, two or more books may be set apart for different classes of works.

3. The pages of the book should be machine-numbered, and no page should, on any account, be torn out, nor should any entry be erased or effaced so as to be illegible. If a mistake be made it should be corrected by scoring through and re-writing the words or figures, and the corrections thus made should be initialled. A reliable record is the object to be aimed at, as it may have to be produced as evidence in Court of Law.

4. The entries in the measurement book should, if possible, be made in ink; but when this is not possible and entries have to be made in pencil, the pencil entries should not be inked over but left untouched. The "contents or area" should, however, be invariably inked in.

5. From the measurement book all quantities should be clearly traceable into the accounts and a reference to the accounts in which the quantities are entered for payment, as well as the date of entry should be given by writing in red ink across the original entries. No certificate or bill should be signed without thus crossing off the connected entry in the measurement book, and the document on which payment is made should invariably contain a reference to the number and page of the book in which the detailed measurements are recorded.

6. All the measurement books belonging to an estate should be numbered serially in the Collector's or the Estate Collector's office and distributed among Managers, who will maintain a register showing the serial number of each book, the name of the person to whom issued, the date of issue and the date of its return.

7. Managers of estates and Superior Estate *Maramat* Officers are required to make it a special duty to see that measurement books are carefully kept and measurements properly recorded, and that they are complete records of each kind of work done for which certificates have been granted.

8. The present form is intended to dispense with all copies of contract certificates, as the quantity and value of all work done up to date, as well as previous payments made, can be obtained from this book. To this end, after totalling the "abstract of payments now made," the following entries should be made:—

Deduct previous payments, as per certificate No. , dated  
 Payments now made—  
     Cheque No. , dated  
     Cash  
     Recoveries (cash or stores)  
     Balance due Rs.

9. In exceptional cases where details of measurements are recorded in note books, a clear reference to the same, with total contents, total value of work done and particulars of past and present payments (see paragraph I) must be entered in the measurement book in order that a quotation in bills of a page of this book may always be possible. The practice of entering measurements in note books and afterwards copying them into measurement books is prohibited.

FORM No. 58—*cont.*INSTRUCTIONS—*cont.*

10. The first entries to be made on the occasion of each measurement are—

- (i) Name of work.
- (ii) Situation of work.
- (iii) Agency by which executed (that is, contract or piece work).
- (iv) Name of contractor.
- (v) Date of measurement.

11. Every measurement should bear the signature of the officer by whom it was actually made.

12. The eventual return of all measurement books to the Manager's office should be insisted on.

13. The officer who check-measures a work should record the fact of check-measurement in the measurement book.



# FORM

(C.P. No. 3, dated

### Register of maramat works in

[Note.—If the vouchers for any sub-head are more than one, the several items should be posted above against the month concerned, the two being connected with each other by an the final entries.]

| NAME of work                                        | Authority | Allotment for |
|-----------------------------------------------------|-----------|---------------|
| 1. <i>Journal of the Royal Society of Medicine</i>  | 1911-1912 | 100           |
| 2. <i>Journal of the Royal Society of Medicine</i>  | 1913-1914 | 100           |
| 3. <i>Journal of the Royal Society of Medicine</i>  | 1915-1916 | 100           |
| 4. <i>Journal of the Royal Society of Medicine</i>  | 1917-1918 | 100           |
| 5. <i>Journal of the Royal Society of Medicine</i>  | 1919-1920 | 100           |
| 6. <i>Journal of the Royal Society of Medicine</i>  | 1921-1922 | 100           |
| 7. <i>Journal of the Royal Society of Medicine</i>  | 1923-1924 | 100           |
| 8. <i>Journal of the Royal Society of Medicine</i>  | 1925-1926 | 100           |
| 9. <i>Journal of the Royal Society of Medicine</i>  | 1927-1928 | 100           |
| 10. <i>Journal of the Royal Society of Medicine</i> | 1929-1930 | 100           |
| 11. <i>Journal of the Royal Society of Medicine</i> | 1931-1932 | 100           |
| 12. <i>Journal of the Royal Society of Medicine</i> | 1933-1934 | 100           |
| 13. <i>Journal of the Royal Society of Medicine</i> | 1935-1936 | 100           |
| 14. <i>Journal of the Royal Society of Medicine</i> | 1937-1938 | 100           |
| 15. <i>Journal of the Royal Society of Medicine</i> | 1939-1940 | 100           |
| 16. <i>Journal of the Royal Society of Medicine</i> | 1941-1942 | 100           |
| 17. <i>Journal of the Royal Society of Medicine</i> | 1943-1944 | 100           |
| 18. <i>Journal of the Royal Society of Medicine</i> | 1945-1946 | 100           |
| 19. <i>Journal of the Royal Society of Medicine</i> | 1947-1948 | 100           |
| 20. <i>Journal of the Royal Society of Medicine</i> | 1949-1950 | 100           |
| 21. <i>Journal of the Royal Society of Medicine</i> | 1951-1952 | 100           |
| 22. <i>Journal of the Royal Society of Medicine</i> | 1953-1954 | 100           |
| 23. <i>Journal of the Royal Society of Medicine</i> | 1955-1956 | 100           |
| 24. <i>Journal of the Royal Society of Medicine</i> | 1957-1958 | 100           |
| 25. <i>Journal of the Royal Society of Medicine</i> | 1959-1960 | 100           |
| 26. <i>Journal of the Royal Society of Medicine</i> | 1961-1962 | 100           |
| 27. <i>Journal of the Royal Society of Medicine</i> | 1963-1964 | 100           |
| 28. <i>Journal of the Royal Society of Medicine</i> | 1965-1966 | 100           |
| 29. <i>Journal of the Royal Society of Medicine</i> | 1967-1968 | 100           |
| 30. <i>Journal of the Royal Society of Medicine</i> | 1969-1970 | 100           |
| 31. <i>Journal of the Royal Society of Medicine</i> | 1971-1972 | 100           |
| 32. <i>Journal of the Royal Society of Medicine</i> | 1973-1974 | 100           |
| 33. <i>Journal of the Royal Society of Medicine</i> | 1975-1976 | 100           |
| 34. <i>Journal of the Royal Society of Medicine</i> | 1977-1978 | 100           |
| 35. <i>Journal of the Royal Society of Medicine</i> | 1979-1980 | 100           |
| 36. <i>Journal of the Royal Society of Medicine</i> | 1981-1982 | 100           |
| 37. <i>Journal of the Royal Society of Medicine</i> | 1983-1984 | 100           |
| 38. <i>Journal of the Royal Society of Medicine</i> | 1985-1986 | 100           |
| 39. <i>Journal of the Royal Society of Medicine</i> | 1987-1988 | 100           |
| 40. <i>Journal of the Royal Society of Medicine</i> | 1989-1990 | 100           |
| 41. <i>Journal of the Royal Society of Medicine</i> | 1991-1992 | 100           |
| 42. <i>Journal of the Royal Society of Medicine</i> | 1993-1994 | 100           |
| 43. <i>Journal of the Royal Society of Medicine</i> | 1995-1996 | 100           |
| 44. <i>Journal of the Royal Society of Medicine</i> | 1997-1998 | 100           |
| 45. <i>Journal of the Royal Society of Medicine</i> | 1999-2000 | 100           |
| 46. <i>Journal of the Royal Society of Medicine</i> | 2001-2002 | 100           |
| 47. <i>Journal of the Royal Society of Medicine</i> | 2003-2004 | 100           |
| 48. <i>Journal of the Royal Society of Medicine</i> | 2005-2006 | 100           |
| 49. <i>Journal of the Royal Society of Medicine</i> | 2007-2008 | 100           |
| 50. <i>Journal of the Royal Society of Medicine</i> | 2009-2010 | 100           |
| 51. <i>Journal of the Royal Society of Medicine</i> | 2011-2012 | 100           |
| 52. <i>Journal of the Royal Society of Medicine</i> | 2013-2014 | 100           |
| 53. <i>Journal of the Royal Society of Medicine</i> | 2015-2016 | 100           |
| 54. <i>Journal of the Royal Society of Medicine</i> | 2017-2018 | 100           |
| 55. <i>Journal of the Royal Society of Medicine</i> | 2019-2020 | 100           |
| 56. <i>Journal of the Royal Society of Medicine</i> | 2021-2022 | 100           |
| 57. <i>Journal of the Royal Society of Medicine</i> | 2023-2024 | 100           |
| 58. <i>Journal of the Royal Society of Medicine</i> | 2025-2026 | 100           |
| 59. <i>Journal of the Royal Society of Medicine</i> | 2027-2028 | 100           |
| 60. <i>Journal of the Royal Society of Medicine</i> | 2029-2030 | 100           |
| 61. <i>Journal of the Royal Society of Medicine</i> | 2031-2032 | 100           |
| 62. <i>Journal of the Royal Society of Medicine</i> | 2033-2034 | 100           |
| 63. <i>Journal of the Royal Society of Medicine</i> | 2035-2036 | 100           |
| 64. <i>Journal of the Royal Society of Medicine</i> | 2037-2038 | 100           |
| 65. <i>Journal of the Royal Society of Medicine</i> | 2039-2040 | 100           |
| 66. <i>Journal of the Royal Society of Medicine</i> | 2041-2042 | 100           |
| 67. <i>Journal of the Royal Society of Medicine</i> | 2043-2044 | 100           |
| 68. <i>Journal of the Royal Society of Medicine</i> | 2045-2046 | 100           |
| 69. <i>Journal of the Royal Society of Medicine</i> | 2047-2048 | 100           |
| 70. <i>Journal of the Royal Society of Medicine</i> | 2049-2050 | 100           |
| 71. <i>Journal of the Royal Society of Medicine</i> | 2051-2052 | 100           |
| 72. <i>Journal of the Royal Society of Medicine</i> | 2053-2054 | 100           |
| 73. <i>Journal of the Royal Society of Medicine</i> | 2055-2056 | 100           |
| 74. <i>Journal of the Royal Society of Medicine</i> | 2057-2058 | 100           |
| 75. <i>Journal of the Royal Society of Medicine</i> | 2059-2060 | 100           |
| 76. <i>Journal of the Royal Society of Medicine</i> | 2061-2062 | 100           |
| 77. <i>Journal of the Royal Society of Medicine</i> | 2063-2064 | 100           |
| 78. <i>Journal of the Royal Society of Medicine</i> | 2065-2066 | 100           |

| Month, etc.                                           | Quantity.      |         |   | Quantity.      |         |  | Quantity.      |         |  | Quantity.      |         |  |
|-------------------------------------------------------|----------------|---------|---|----------------|---------|--|----------------|---------|--|----------------|---------|--|
|                                                       | Rate and Unit. | Amount. |   | Rate and Unit. | Amount. |  | Rate and Unit. | Amount. |  | Rate and Unit. | Amount. |  |
| 1                                                     | 2              | 3       | 4 | 5              |         |  |                |         |  |                |         |  |
| Estimate No.                                          |                |         |   |                |         |  |                |         |  |                |         |  |
| Expenditure of previous year brought forward, if any. |                |         |   |                |         |  |                |         |  |                |         |  |
| July.                                                 |                |         |   |                |         |  |                |         |  |                |         |  |
| Progressive Total                                     |                |         |   |                |         |  |                |         |  |                |         |  |
| August.                                               |                |         |   |                |         |  |                |         |  |                |         |  |
| Progressive Total                                     |                |         |   |                |         |  |                |         |  |                |         |  |
| Supplemental                                          |                |         |   |                |         |  |                |         |  |                |         |  |
| June.                                                 |                |         |   |                |         |  |                |         |  |                |         |  |

Work completed on

**Dated**

**Note.**—(1) Columns should be ruled for the remaining months.  
(2) One page or more should be devoted for each work.

No. 59.

10th January 1918; and paragraph 78, note (5) of the C.S.O.)

the estate for fasli 132 .

posted at foot of the column for the sub-head and a total made. This total only should be indicative letter. When the work is completed, a double red ink line should be ruled below

the year Rs.

Estimate Rs.

|   |   | Materials at<br>site. | Total value<br>of work done. | Deduct<br>arrears due. | Total month-<br>ly charges. | Initials<br>of Engineer,<br>etc. |
|---|---|-----------------------|------------------------------|------------------------|-----------------------------|----------------------------------|
|   |   | Amount.               | Amount.                      | Amount.                | Amount.                     |                                  |
| 6 | 7 | 8                     | 9                            | 10                     | 11                          | 12                               |
|   |   |                       |                              |                        |                             |                                  |

the 191

(Signature)  
Designation.

FORM No. 60

(C.P. No. 25, 6th June 1906 : and note (6) to paragraph 73 of the C.S.O.)

**Completion report of works costing more than Rs. 500.**

**estate**

Name of work—

Date of { commencement.  
completion.

Officer by whom work was supervised.

" " " last inspected.

[illegible]

\* Excesses to be entered in red ink.

I do hereby certify that, with the exceptions noted and explained above, this work has been fully executed to the extent of the estimate in a substantial and satisfactory manner as regards materials and workmanship, and that excluding trifling deviations and those explained above, it corresponds in all respects with the sanctioned plan and estimate, and is suitable for the purposes for which it is intended.

*Date*

191.

(Signature)

Designation,

Form No. 61.

(C.P. No. 25, 8th June 1906; and note (c) to paragraph 73 of the C.S.O.)

## ESTATE

Completion report of petty works and repairs, each costing Rs. 500 and under, completed during the month of

| Number. | Date of       |             | Name of work. | Amount of sanctioned estimate or requisition. | Total value of work done. | * Difference between estimate and work done -- columns 5 and 6. | Officers by whom work was supervised. |             |      |    | By whom last inspected. | Remarks and explanation of differences and proposals as to the disposal of the materials at site. |
|---------|---------------|-------------|---------------|-----------------------------------------------|---------------------------|-----------------------------------------------------------------|---------------------------------------|-------------|------|----|-------------------------|---------------------------------------------------------------------------------------------------|
|         | Commencement. | Completion. |               |                                               |                           |                                                                 | Name and designation.                 | Incumbency. | From | To |                         |                                                                                                   |
| 1       | 2             | 3           | 4             | 5                                             | 6                         | 7                                                               | 8                                     | 9           | 10   | 11 | 12                      |                                                                                                   |
|         |               |             |               | RS. A. P.                                     | RS. A. P.                 | RS. A. P.                                                       |                                       |             |      |    |                         |                                                                                                   |

\* Excess to be entered in red ink.

**N.B.**—When there are liabilities not discharged, full explanation of the reasons should be given in column 12.

## Daten

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|              |              |
|--------------|--------------|
| (Signature.) | Designation. |
|--------------|--------------|

## District Muncip

*Note.*—Indicate in columns 5, 6 and 8 against each item whether the allowances are (a) fixed or (b) fluctuating, i.e., based on actual expenditure by letters (a) or (b) as the case may be.

FORM No. 64.

C.Ps. No. 27, 22nd March 1905; No. 6, 29th January 1913; and paragraph 83, of the C.S.O.)

Statement showing the scale of grain expenditure in the temples relating to the estate district.

| Name of temple | Establishment per month. |     |                        |                              |                                    | Allowance required per month for daily worship and monthly recurring festivals. |                              |
|----------------|--------------------------|-----|------------------------|------------------------------|------------------------------------|---------------------------------------------------------------------------------|------------------------------|
|                | Designation.             | No. | Rate of pay per month. |                              | Total number of standard measures. | Kind of grain.                                                                  | Number of standard measures. |
|                |                          |     | Kind of grain.         | Number of standard measures. |                                    |                                                                                 |                              |
| 1              | 2                        | 3   | 4                      | 5                            | 6                                  | 7                                                                               | 8                            |
|                |                          |     |                        |                              |                                    |                                                                                 |                              |

| Name of temple | Annual or other occasionally recurring festivals.             |                |                              | Annual fixed allotment in respect of miscellaneous items to be specified. |                              | Number and date of C.P. or C.Ps. sanctioning the scale entered in columns 8, 8, 11 and 13. |   |
|----------------|---------------------------------------------------------------|----------------|------------------------------|---------------------------------------------------------------------------|------------------------------|--------------------------------------------------------------------------------------------|---|
|                | Name of festival and probable month or months of celebration. | Kind of grain. | Number of standard measures. | Kind of grain.                                                            | Number of standard measures. |                                                                                            |   |
|                |                                                               |                |                              |                                                                           |                              |                                                                                            | 9 |
|                |                                                               |                |                              |                                                                           |                              |                                                                                            |   |

FORM No. 65.

(C.P. No. 95, 21st October 1905, and note to paragraph 85 of the C.S.O.).

**Voucher for refund.**

| Estate.                                  |                  | Refund of revenue. |                                                                             |                                                                                  |                |                        | Voucher No.                          |                                | of<br>List of payments<br>101                                                                                                                                                              |    |
|------------------------------------------|------------------|--------------------|-----------------------------------------------------------------------------|----------------------------------------------------------------------------------|----------------|------------------------|--------------------------------------|--------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| Head of service chargeable.              |                  | 9 (A) (m) Refunds. |                                                                             |                                                                                  |                |                        | for                                  |                                |                                                                                                                                                                                            |    |
| In whose name account credited received. | Amount realized. | Date of payment.   | Amount in which included and head to which credited in the account current. | Manager's signature in nature in token of verification of credit in the account. | Name of payee. | Amount to be refunded. | Reasons and authority for refund.    | Certificate of note of refund. | Signature of party.                                                                                                                                                                        | LI |
| 1                                        | 2                | 3                  | 4                                                                           | 5                                                                                | 6              | 7                      | 8                                    | 9                              | 10                                                                                                                                                                                         | 11 |
|                                          | ES. A. P.        |                    |                                                                             |                                                                                  |                |                        | ES. A. P. Reasons.                   |                                | This order of refund has been registered and noted against the original receipt entry in the account under my initials, and previous order for refund of the same sum has not been issued. |    |
|                                          |                  |                    |                                                                             |                                                                                  |                |                        | Authority.* Sanctioned               |                                | Signature—<br>Designation.<br>Manager.<br>Date.                                                                                                                                            |    |
|                                          |                  |                    |                                                                             |                                                                                  |                |                        | Collector and Agent.<br>or—No. dated |                                |                                                                                                                                                                                            |    |

| Passed for payment. |      | Rs.  |
|---------------------|------|------|
| 1874-75             | 1000 | 1000 |
| 1875-76             | 1000 | 1000 |
| 1876-77             | 1000 | 1000 |
| 1877-78             | 1000 | 1000 |
| 1878-79             | 1000 | 1000 |
| 1879-80             | 1000 | 1000 |
| 1880-81             | 1000 | 1000 |
| 1881-82             | 1000 | 1000 |
| 1882-83             | 1000 | 1000 |
| 1883-84             | 1000 | 1000 |
| 1884-85             | 1000 | 1000 |
| 1885-86             | 1000 | 1000 |
| 1886-87             | 1000 | 1000 |
| 1887-88             | 1000 | 1000 |
| 1888-89             | 1000 | 1000 |
| 1889-90             | 1000 | 1000 |
| 1890-91             | 1000 | 1000 |
| 1891-92             | 1000 | 1000 |
| 1892-93             | 1000 | 1000 |
| 1893-94             | 1000 | 1000 |
| 1894-95             | 1000 | 1000 |
| 1895-96             | 1000 | 1000 |
| 1896-97             | 1000 | 1000 |
| 1897-98             | 1000 | 1000 |
| 1898-99             | 1000 | 1000 |
| 1899-00             | 1000 | 1000 |
| 1900-01             | 1000 | 1000 |
| 1901-02             | 1000 | 1000 |
| 1902-03             | 1000 | 1000 |
| 1903-04             | 1000 | 1000 |
| 1904-05             | 1000 | 1000 |
| 1905-06             | 1000 | 1000 |
| 1906-07             | 1000 | 1000 |
| 1907-08             | 1000 | 1000 |
| 1908-09             | 1000 | 1000 |
| 1909-10             | 1000 | 1000 |
| 1910-11             | 1000 | 1000 |
| 1911-12             | 1000 | 1000 |
| 1912-13             | 1000 | 1000 |
| 1913-14             | 1000 | 1000 |
| 1914-15             | 1000 | 1000 |
| 1915-16             | 1000 | 1000 |
| 1916-17             | 1000 | 1000 |
| 1917-18             | 1000 | 1000 |
| 1918-19             | 1000 | 1000 |
| 1919-20             | 1000 | 1000 |
| 1920-21             | 1000 | 1000 |
| 1921-22             | 1000 | 1000 |
| 1922-23             | 1000 | 1000 |
| 1923-24             | 1000 | 1000 |
| 1924-25             | 1000 | 1000 |
| 1925-26             | 1000 | 1000 |
| 1926-27             | 1000 | 1000 |
| 1927-28             | 1000 | 1000 |
| 1928-29             | 1000 | 1000 |
| 1929-30             | 1000 | 1000 |
| 1930-31             | 1000 | 1000 |
| 1931-32             | 1000 | 1000 |
| 1932-33             | 1000 | 1000 |
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| 1936-37             | 1000 | 1000 |
| 1937-38             | 1000 | 1000 |
| 1938-39             | 1000 | 1000 |
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| 1940-41             | 1000 | 1000 |
| 1941-42             | 1000 | 1000 |
| 1942-43             | 1000 | 1000 |
| 1943-44             | 1000 | 1000 |
| 1944-45             | 1000 | 1000 |
| 1945-46             | 1000 | 1000 |
| 1946-47             | 1000 | 1000 |
| 1947-48             | 1000 | 1000 |
| 1948-49             | 1000 | 1000 |
| 1949-50             | 1000 | 1000 |
| 1950-51             | 1000 | 1000 |
| 1951-52             | 1000 | 1000 |
| 1952-53             | 1000 | 1000 |
| 1953-54             | 1000 | 1000 |
| 1954-55             | 1000 | 1000 |
| 1955-56             | 1000 | 1000 |
| 1956-57             | 1000 | 1000 |
| 1957-58             | 1000 | 1000 |
| 1958-59             | 1000 | 1000 |
| 1959-60             | 1000 | 1000 |
| 1960-61             | 1000 | 1000 |
| 1961-62             | 1000 | 1000 |
| 1962-63             | 1000 | 1000 |
| 1963-64             | 1000 | 1000 |
| 1964-65             | 1000 | 1000 |
| 1965-66             | 1000 | 1000 |
| 1966-67             | 1000 | 1000 |
| 1967-68             | 1000 | 1000 |
| 1968-69             | 1000 | 1000 |
| 1969-70             | 1000 | 1000 |
| 1970-71             | 1000 | 1000 |
| 1971-72             | 1000 | 1000 |
| 1972-73             | 1000 | 1000 |
| 1973-74             | 1000 | 1000 |
| 1974-75             | 1000 | 1000 |
| 1975-76             |      |      |

*Collector and Agent.*

FORM No. 66.

(C.P.s. No. 39, 29th April 1902; No. 101, 12th November 1902; No. 119, 24th December 1902; and note to paragraph 89 of the U.S.O.)

Permanent advance acknowledgment.

[To be submitted by the 15th April.]

I hereby acknowledge that the amount of Rupees \_\_\_\_\_ the permanent advance of the office of \_\_\_\_\_ is due from and has to be accounted for by me.

STATION, (Signature)

| Dated the | Designation |
|-----------|-------------|
|-----------|-------------|

*Note.*—When the whole amount of an officer's permanent advance is not held by him, outstandings against such officer should be detailed on the reverse.

*Details of permanent advance acknowledged.*

(To be printed on the reverse of the above.)

[illegible]

FORM NO. 67.

# Challan.

REFERENCE

|     | Proceedings, | dated |
|-----|--------------|-------|
|     | No.          | No.   |
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| 99  |              |       |
| 100 |              |       |

PLEASE receive from the

the sum of Rupees

DUPLICATE.

(C.P.s. No. 58, 9th June 1904; No. 6, 29th January 1913; and paragraph 92 of the C.S.O.)

# Challan.

| REFERENCE | dated | Proceedings, No. |
|-----------|-------|------------------|
| 1         | 1900  | 1                |
| 2         | 1901  | 2                |
| 3         | 1902  | 3                |
| 4         | 1903  | 4                |
| 5         | 1904  | 5                |
| 6         | 1905  | 6                |
| 7         | 1906  | 7                |
| 8         | 1907  | 8                |
| 9         | 1908  | 9                |
| 10        | 1909  | 10               |
| 11        | 1910  | 11               |
| 12        | 1911  | 12               |
| 13        | 1912  | 13               |
| 14        | 1913  | 14               |
| 15        | 1914  | 15               |
| 16        | 1915  | 16               |
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| 18        | 1917  | 18               |
| 19        | 1918  | 19               |
| 20        | 1919  | 20               |
| 21        | 1920  | 21               |
| 22        | 1921  | 22               |
| 23        | 1922  | 23               |
| 24        | 1923  | 24               |
| 25        | 1924  | 25               |
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| 65        | 1964  | 65               |
| 66        | 1965  | 66               |
| 67        | 1966  | 67               |
| 68        | 1967  | 68               |
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| 74        | 1973  | 74               |
| 75        | 1974  | 75               |
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| 77        | 1976  | 77               |
| 78        | 1977  | 78               |
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| 86        | 1985  | 86               |
| 87        | 1986  | 87               |
| 88        | 1987  | 88               |
| 89        | 1988  | 89               |
| 90        | 1989  | 90               |
| 91        | 1990  | 91               |
| 92        | 1991  | 92               |
| 93        | 1992  | 93               |
| 94        | 1993  | 94               |
| 95        | 1994  | 95               |
| 96        | 1995  | 96               |
| 97        | 1996  | 97               |
| 98        | 1997  | 98               |
| 99        | 1998  | 99               |
| 100       | 1999  | 100              |

PLEASE receive from the

the sum of Rupees

ORIGINAL.

for credit to "Personal Deposits,"—  
Court of Wards,  
Commissioners of Land Revenue.

Particulars of remittance.

for credit to "Personal Deposits," Court of Wards,  
Commissioners of Land Revenue.

*Particulars of remittance.*

**Dated**

**Dated,**

## Form No. 68.

(C.P. No. 120, 21st December 1909; and note to paragraph 106 of the C.S.O.)

## Register of miscellaneous sales.

| Serial number. | Locality. | Number and description of articles. | Date of sale. | Amount for which sold. | Amount credited. | Date of credit. | Name of treasury at which credited. | Serial number in the receipt chitta. | Balance due, if any. | Remarks. |
|----------------|-----------|-------------------------------------|---------------|------------------------|------------------|-----------------|-------------------------------------|--------------------------------------|----------------------|----------|
| 1              | 2         | 3                                   | 4             | 5                      | 6                | 7               | 8                                   | 9                                    | 10                   | 11       |
|                |           |                                     |               | Rs.                    | Rs.              |                 |                                     |                                      | Rs.                  |          |

## Form No. 69.

(C.P. No. 77, 4th September 1905; and paragraph 107 of the C.S.O.)

**Register showing the daily rainfall registered in the office of**  
**Manager** **Estate**  
**Tahsildar or Tanadar** **Taluk or Tana**

[To be kept in the office of manager or Tahsildar or Tanadar if, at his head-quarters, there is no Government Tahsildar or Deputy Tahsildar.]

| Date of rainfall.* | Whether during day or night. | Duration of rainfall. | Quantity of rain registered. |     |        | Remarks. |
|--------------------|------------------------------|-----------------------|------------------------------|-----|--------|----------|
| 1                  | 2                            | 3                     | 4                            |     |        | 5        |
|                    |                              |                       | IN.                          | OZ. | CENTS. |          |

\* The day at 8 A.M. of which the rain is measured.

## Form No. 70.

(C.P. No. 77, 4th September 1905; and paragraph 107 of the C.S.O.)

## Daily report of rainfall at

[To be submitted by the Tanadar to the Collector through the Manager only if there is no the Manager to the Collector  
 Government Tahsildar or Deputy Tahsildar stationed at the head-quarters of the Tanadar or Manager.]

| Date of rainfall. | Whether during day or night. | Quantity of rain registered. |     |    | REMARKS.<br>The day on which the rain fell with the hour at which the rain commenced and ceased should be noted in this column. |
|-------------------|------------------------------|------------------------------|-----|----|---------------------------------------------------------------------------------------------------------------------------------|
|                   |                              | IN.                          | OZ. | C. |                                                                                                                                 |

\* The day at 8 A.M. of which the rain was measured.

STATION

Dated

191

Manager.

(Tanadar or Tahsildar.)





## FORM No. 72-III.

(C.P. No. 78, 2nd November 1906, and paragraph 110 (b) (vi) of the C.S.O.)

## Home-farm seed stores register.

| Receipts. |                                  |         |                              |       |     |       |          |
|-----------|----------------------------------|---------|------------------------------|-------|-----|-------|----------|
| Date.     | Name, variety and origin of seed | Number. | Quantity in Madras measures. | Rate. | —   |       | Balance. |
|           |                                  |         |                              |       | RS. | A. P. |          |
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|           |                                  |         |                              |       |     |       |          |
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|           |                                  |         |                              |       |     |       |          |
|           |                                  |         |                              |       |     |       |          |
|           |                                  |         |                              |       |     |       |          |
|           |                                  |         |                              |       |     |       |          |
|           |                                  |         |                              |       |     |       |          |
|           |                                  |         |                              |       |     |       |          |
|           |                                  |         |                              |       |     |       |          |
|           |                                  |         |                              |       |     |       |          |
|           |                                  |         |                              |       |     |       |          |
|           |                                  |         |                              |       |     |       |          |
|           |                                  |         |                              |       |     |       |          |
|           |                                  |         |                              |       |     |       |          |
|           |                                  |         |                              |       |     |       |          |
|           |                                  |         |                              |       |     |       |          |
|           |                                  |         |                              |       |     |       |          |
|           |                                  |         |                              |       |     |       |          |
|           |                                  |         |                              |       |     |       |          |
|           |                                  |         |                              |       |     |       |          |
|           |                                  |         |                              |       |     |       |          |

## Issues.

[To be parallel with the above in one opening.]

| Date. | Consecutive number. | Reason of issue. | Issue number. | Quantity disposed of in Madras measures. |       | Rate. | —   |       | Balance on hand. |
|-------|---------------------|------------------|---------------|------------------------------------------|-------|-------|-----|-------|------------------|
|       |                     |                  |               | Used.                                    | Sold. |       |     |       |                  |
|       |                     |                  |               |                                          |       |       | RS. | A. P. |                  |
|       |                     |                  |               |                                          |       |       |     |       |                  |
|       |                     |                  |               |                                          |       |       |     |       |                  |
|       |                     |                  |               |                                          |       |       |     |       |                  |
|       |                     |                  |               |                                          |       |       |     |       |                  |
|       |                     |                  |               |                                          |       |       |     |       |                  |
|       |                     |                  |               |                                          |       |       |     |       |                  |
|       |                     |                  |               |                                          |       |       |     |       |                  |
|       |                     |                  |               |                                          |       |       |     |       |                  |

## FORM No. 72-IV.

(C.P. No. 78, 2nd November 1906 ; and paragraph 110 (b) (vi) of the C.S.O.)

## Home-farm live-stock register.

Cattle.  
Buffaloes.

| Receipts. |                                                   |        |       |                   |                        |                       |                                     |                           |                                    |                          |          |
|-----------|---------------------------------------------------|--------|-------|-------------------|------------------------|-----------------------|-------------------------------------|---------------------------|------------------------------------|--------------------------|----------|
| Date.     | Description of animals (births, purchases, etc.). | Bulls. | Cows. | Working bullocks. | Bullocks over 3 years. | Heifers over 3 years. | Bulls or bullocks over 2 years old. | Heifers over 2 years old. | Bulls or bullocks over 1 year old. | Heifers over 1 year old. | Remarks. |
| July 1st  | On hand ...                                       |        |       |                   |                        |                       |                                     |                           |                                    |                          |          |
|           |                                                   |        |       |                   |                        |                       |                                     |                           |                                    |                          |          |
|           |                                                   |        |       |                   |                        |                       |                                     |                           |                                    |                          |          |
|           |                                                   |        |       |                   |                        |                       |                                     |                           |                                    |                          |          |
|           |                                                   |        |       |                   |                        |                       |                                     |                           |                                    |                          |          |
|           |                                                   |        |       |                   |                        |                       |                                     |                           |                                    |                          |          |
|           |                                                   |        |       |                   |                        |                       |                                     |                           |                                    |                          |          |
|           |                                                   |        |       |                   |                        |                       |                                     |                           |                                    |                          |          |
|           |                                                   |        |       |                   |                        |                       |                                     |                           |                                    |                          |          |
|           |                                                   |        |       |                   |                        |                       |                                     |                           |                                    |                          |          |

## Issues (to be parallel with the above in one opening).

| Date. | Reason of issue (deaths, sales, etc.). | Bulls. | Cows. | Working bullocks. | Bullocks over 3 years. | Heifers over 3 years. | Bullocks or bulls over 2 years. | Heifers over 2 years. | Bullocks or bulls over 1 year. | Heifers over 1 year. | Bull calves. | Heifer calves. | Remarks. |
|-------|----------------------------------------|--------|-------|-------------------|------------------------|-----------------------|---------------------------------|-----------------------|--------------------------------|----------------------|--------------|----------------|----------|
|       |                                        |        |       |                   |                        |                       |                                 |                       |                                |                      |              |                |          |
|       |                                        |        |       |                   |                        |                       |                                 |                       |                                |                      |              |                |          |
|       |                                        |        |       |                   |                        |                       |                                 |                       |                                |                      |              |                |          |
|       |                                        |        |       |                   |                        |                       |                                 |                       |                                |                      |              |                |          |
|       |                                        |        |       |                   |                        |                       |                                 |                       |                                |                      |              |                |          |
|       |                                        |        |       |                   |                        |                       |                                 |                       |                                |                      |              |                |          |
|       |                                        |        |       |                   |                        |                       |                                 |                       |                                |                      |              |                |          |
|       |                                        |        |       |                   |                        |                       |                                 |                       |                                |                      |              |                |          |
|       |                                        |        |       |                   |                        |                       |                                 |                       |                                |                      |              |                |          |
|       |                                        |        |       |                   |                        |                       |                                 |                       |                                |                      |              |                |          |

FORM No. 72-V.

(C.P. No. 73, 2nd November 1906 ; and paragraph 110 (b) (vi) of the C.S.O.)

### Home-farm issues voucher book.

| No.<br>To             | Farm      |                 | No.<br><i>Dr.</i> To  | Farm                  | <i>Dr.</i>      |
|-----------------------|-----------|-----------------|-----------------------|-----------------------|-----------------|
| Month<br>and<br>date. | Item.     | Amount.         | Month<br>and<br>date. | Item.                 | Amount.         |
|                       |           | RS.    A.    P. |                       |                       | RS.    A.    P. |
|                       | Total ... |                 |                       | (In words.) Total ... |                 |

Amount

Date of receipt

*Farm Superintendent.*

191

*Farm Superintendent.*

*Note.*—This should be bound into a book, and vouchers written in triplicate, using carbon paper and indelible pencil, and perforating every second and third pages, in order that two copies can be torn out, one to be given to the person to whom the issue is made and the other to be submitted to the Manager in support of cash receipts.

FORM No. 72-VI.

(C.P. No. 78, 2nd November 1906, and paragraph 110 (b) (vi) of the C.S.O.)

Home-farm receipt voucher book.

[illegible]

Received contents.

*Dated*

191 .

**Note.**—The instructions at the foot of form No. 72-V above apply to this also. A copy of receipt voucher should be submitted in support of money spent.

## FORM No. 72-VII.

(C.P. No. 78, 2nd November 1906; and paragraph 110 (b) (vi) of the C.S.O.)

## Store account of farm produce.

| Date. | Description. | Quantity stored. | Quantity disposed of. | Balance. |
|-------|--------------|------------------|-----------------------|----------|
|       |              |                  |                       |          |

FORM No. 72-VIII.

(C.P. No. 78, 2nd November 1906, and paragraph 110 (b) (vi) of the C.S.O.)

## Inventory of stock of the farm for 191

[illegible]

FORM NO. 72-IX.

(C.P. No. 78, 2nd November 1966, and paragraph 110 (b) (vi) of the C.S.O.)

## Home-farm cultivation sheet.

CROP.

*Farm* 191 -191 .

| Number of<br>plot or<br>plot sub-<br>division. | Area or plot.              | Yield or crop. |           | Value of produce. |           | Cost of production. |     |                        |           |           |
|------------------------------------------------|----------------------------|----------------|-----------|-------------------|-----------|---------------------|-----|------------------------|-----------|-----------|
|                                                |                            | —              | Per plot. | Per acre.         | Per plot. | Per acre.           | —   |                        | Per plot. | Per acre. |
|                                                |                            |                |           |                   |           |                     | RS. | A. P.                  |           |           |
|                                                | ACS.                       | CTS.           |           |                   | RS.       | A. P.               | RS. | A. P.                  | RS.       | A. P.     |
|                                                | { Grain<br>Stalks<br>Chaff | ...            | ...       |                   |           |                     |     | Seed ... .. {          |           |           |
|                                                | { Grain<br>Stalks<br>Chaff | ...            | ...       |                   |           |                     |     | Manure ... ..          |           |           |
|                                                | { Grain<br>Stalks<br>Chaff | ...            | ...       |                   |           |                     |     | Tillage, etc. ... ..   |           |           |
|                                                | { Grain<br>Stalks<br>Chaff | ...            | ...       |                   |           |                     |     | Harvesting ... ..      |           |           |
|                                                | { Grain<br>Stalks<br>Chaff | ...            | ...       |                   |           |                     |     | Threshing, etc. ... .. |           |           |
|                                                | Total                      | ...            | ...       |                   |           |                     |     | Total ..               |           |           |

| Date. | Description of work. | Men. | Women. | Boys. | Bullocks. | Cost of work. |
|-------|----------------------|------|--------|-------|-----------|---------------|
|       |                      | LB.  | L.B.   |       |           | RS. A. P.     |

(To be continued on 2nd page of Form.)

(To be continued on 2nd page of Form.)

*Note*.—This will form a permanent record of the treatment, manuring, cropping and seed selection, etc., of each plot for any particular season and should be prepared from the daily labour sheet which forms a diary of each day's work.

## Form No. 72-IX—cont.

[3rd page of Form.]

| Date. | Descriptive notes on the crop. |
|-------|--------------------------------|
|       |                                |

Map sheet of \_\_\_\_\_ No. \_\_\_\_\_, for the \_\_\_\_\_ crop, in the \_\_\_\_\_  
Farm, 191 -191 .

## Form No. 72-X.

(C.P. No. 78, 2nd November 1908; and paragraph 110 (b) (vi) of the (U.S.O.)

## Nominal roll of labourers in the farm during the month of 191

| Serial number. | Names of labourers. | Works. | Date. | Number of days. | Rate. | Amount. | Advance. | Signature of payee for the advance. | Fines or other deductions. | Balance. | Signature of payee for the balance. |
|----------------|---------------------|--------|-------|-----------------|-------|---------|----------|-------------------------------------|----------------------------|----------|-------------------------------------|
|                |                     |        |       |                 |       |         |          |                                     |                            |          |                                     |
| 1              |                     |        |       |                 |       |         |          |                                     |                            |          |                                     |
| 2              |                     |        |       |                 |       |         |          |                                     |                            |          |                                     |
| 3              |                     |        |       |                 |       |         |          |                                     |                            |          |                                     |
| 4              |                     |        |       |                 |       |         |          |                                     |                            |          |                                     |
| 5              |                     |        |       |                 |       |         |          |                                     |                            |          |                                     |
| 6              |                     |        |       |                 |       |         |          |                                     |                            |          |                                     |
| 7              |                     |        |       |                 |       |         |          |                                     |                            |          |                                     |
| 8              |                     |        |       |                 |       |         |          |                                     |                            |          |                                     |
| 9              |                     |        |       |                 |       |         |          |                                     |                            |          |                                     |
| 10             |                     |        |       |                 |       |         |          |                                     |                            |          |                                     |
| 11             |                     |        |       |                 |       |         |          |                                     |                            |          |                                     |
| 12             |                     |        |       |                 |       |         |          |                                     |                            |          |                                     |
| 13             |                     |        |       |                 |       |         |          |                                     |                            |          |                                     |
| 14             |                     |        |       |                 |       |         |          |                                     |                            |          |                                     |
| 15             |                     |        |       |                 |       |         |          |                                     |                            |          |                                     |
| 16             |                     |        |       |                 |       |         |          |                                     |                            |          |                                     |
| 17             |                     |        |       |                 |       |         |          |                                     |                            |          |                                     |
| 18             |                     |        |       |                 |       |         |          |                                     |                            |          |                                     |
| 19             |                     |        |       |                 |       |         |          |                                     |                            |          |                                     |
| 20             |                     |        |       |                 |       |         |          |                                     |                            |          |                                     |
| 21             |                     |        |       |                 |       |         |          |                                     |                            |          |                                     |
| 22             |                     |        |       |                 |       |         |          |                                     |                            |          |                                     |
| 23             |                     |        |       |                 |       |         |          |                                     |                            |          |                                     |
| 24             |                     |        |       |                 |       |         |          |                                     |                            |          |                                     |
| 25             |                     |        |       |                 |       |         |          |                                     |                            |          |                                     |
| 26             |                     |        |       |                 |       |         |          |                                     |                            |          |                                     |
| 27             |                     |        |       |                 |       |         |          |                                     |                            |          |                                     |
| 28             |                     |        |       |                 |       |         |          |                                     |                            |          |                                     |
| 29             |                     |        |       |                 |       |         |          |                                     |                            |          |                                     |
| 30             |                     |        |       |                 |       |         |          |                                     |                            |          |                                     |
| 31             |                     |        |       |                 |       |         |          |                                     |                            |          |                                     |

(Certified that the above amounts have been paid to the parties concerned and their acquittance duly taken by me.

Station.  
Date.(Signature).  
Designation.

FORM NO. 72-XI.

(C.P. No 78, 2nd November 1906; and paragraph 110 (b) (vi) of the C.S.O.)

Daily Rainfall Register of \_\_\_\_\_ farm. \_\_\_\_\_ district.  
month \_\_\_\_\_ 191 \_\_\_\_\_

[illegible]

## FORM No. 72-XII.

(C.P. No. 78, 2nd November 1906; and paragraph 110 (b) (vi) of the C.S.O.)

## Daily labour sheet.

*Farm.*

[illegible]

*Note.*—Column 3 is left blank till the nature of the crop is ascertained. When it is done, say, at sowing season, the back entries are to be filled in. The miscellaneous headings are to be left to the discretion of the officer in charge. Small heads are to be grouped under "Charges," i.e., Farm charges, and the explanation given in the last but one column.

In entering the numbers of plots in column 1 great care should be taken to keep the consecutive order. After these come the charges—(1) Dairy, (2) Miscellaneous.

The Farm Superintendent should submit extracts from this sheet to the Agricultural Expert every week.

*Officer in charge.*

FORM No. 72-XIII.

(C.P. No. 78, 2nd November 1908; and paragraph 110 (b) (vi) of the C.S.O.)

Weekly labour sheet.

*Farm*

*For the week ending*

191

[Same as Form No. 72-YII.]

FORM NO. 72-XIV.

(C.Pa. No. 70, Press, 22nd May 1908 ; No. 113, Press, 4th August 1908,  
and note 2 to clause vi of C.S.O. No. 110 (b).)

**Order book.**

| Serial No. | Order. | Date. | Cross reference or other orders. | Remarks. |
|------------|--------|-------|----------------------------------|----------|
| 1          | 2      | 3     | 4                                | 5        |
|            |        |       |                                  |          |

Form No. 73-I.

(C.Ps. No. 2, 8.h January 1906; No. 78, 2nd November 1906; No. 17, 5th February 1907; and paragraph 119 (b) (vii) of the C.S.O.)

Statement showing the particulars of cultivation in the home-farm in the estate for the year ending 30th April 1911.

**CROP.**

191 -191 .

**Farm**

| Number of<br>plot or<br>sub-<br>division. | Area or plot. | Yield or crop.                           |           | Value of produce. |           | Cost of production.                                                                  |           |
|-------------------------------------------|---------------|------------------------------------------|-----------|-------------------|-----------|--------------------------------------------------------------------------------------|-----------|
|                                           |               | Per plot.                                | Per acre. | Per plot.         | Per acre. | Per plot.                                                                            | Per acre. |
|                                           | ACS.          |                                          |           |                   |           |                                                                                      |           |
|                                           | CTS.          |                                          |           |                   |           |                                                                                      |           |
|                                           |               | Grain ...<br>{ Stalks ...<br>{ Chaff ... | ...       |                   |           | Seed ...<br>Manure ...<br>Tillage, etc. ...<br>Harvesting ...<br>Threshing, etc. ... | ...       |
|                                           |               | Grain ...<br>{ Stalks ...<br>{ Chaff ... | ...       |                   |           |                                                                                      | Total ... |

## Abstract of receipts and charges of the home-farm in the estate for the year ending 30th April 191

| Receipts.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |           | Charges.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| Items.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Amount.   | Items.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Amount.   |
| 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 2         | 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 4         |
| 1. Cultivation—<br>(a) Sale-proceeds of grain and other produce ...<br>(b) Sale-proceeds of manure ...<br>(c) Other items (to be specified) ...<br>2. Cattle—<br>(a) Sale of cattle ...<br>(b) Hire of cattle ...<br>(c) Other items (to be specified) ...<br>3. Implements and machinery—<br>(a) Sale of implements and machinery ...<br>(b) Hire of do. ...<br>(c) Other items (to be specified) ...<br>4. Miscellaneous—<br>(a) Sale of lands and buildings ...<br>(b) Other items (to be specified) ... | Total ... | 1. Cultivation—<br>(a) Establishment ...<br>(b) Labour ...<br>(c) Purchase of manure ...<br>(d) Do. of seed grains ...<br>(e) Other items (to be specified) ...<br>2. Cattle—<br>(a) Purchase of cattle ...<br>(b) Feeding and other charges ...<br>(c) Other items (to be specified) ...<br>3. Implements and machinery—<br>(a) Purchase of implements and machinery ...<br>(b) Repair of do. ...<br>(c) Cost of working machinery ...<br>(d) Other items (to be specified) ...<br>4. Miscellaneous—<br>(a) Purchase of lands ...<br>(b) Rent of lands ...<br>(c) Cost of buildings, etc. ...<br>(d) Other items (to be specified) ... | Total ... |

## FORM No. 73-III.

(O.Ps. No. 2, 8th January 1906; No. 78, 2nd November 1906; No. 17, 5th February 1907; and paragraph 110 (b) (vii) of the C.S.O.)

## Valuation statement of the home-farm in the estate on the 30th April 191 .

| Particulars.                                                                                                                                                         | Amount. |    |    | Remarks. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|----|----|----------|
|                                                                                                                                                                      | RS.     | A. | P. |          |
| 1. Cultivation—<br>(a) Value of grain, straw and fuel, etc., on hand.<br>(b) Value of standing crops and trees.<br>(c) Do. of manure on hand ...<br>Total ...        |         |    |    |          |
| 2. Cattle—<br>(a) Value of—pairs of working cattle.<br>(b) Do. of—pairs of breeding cows.<br>(c) Do. of—calves ...<br>(d) Do. of—sheep, goats, etc. ...<br>Total ... |         |    |    |          |
| 3. Implements and machinery—<br>(a) Oil engine ...<br>(b) Pumps ...<br>(c) Ploughs ...<br>(d) Spades and other implements ...<br>Total ...                           |         |    |    |          |
| 4. Miscellaneous—<br>(a) Land ...<br>(b) Buildings and other structures, etc.<br>Total ...<br>Grand total ...                                                        |         |    |    |          |





## FORM No. 75.

(B.P. No. 44, 9th January 1884; C.P. No. 2844, 3rd August 1892; and paragraph 112 (i) of the C.S.O.)

## Statement showing the alienations in estate in which resumption is not barred.

| Name of alienee. | 1 | Name of present holder and his relationship to original grantee. | 2 | 3    |     | Extent and assessment. | Date of grant and circumstances under which made. | Amount of kattabadi or favourable rent now paid, if any. | Amount proposed to be charged. | Grounds on which the Collector's recommendations are based. | Remarks. |
|------------------|---|------------------------------------------------------------------|---|------|-----|------------------------|---------------------------------------------------|----------------------------------------------------------|--------------------------------|-------------------------------------------------------------|----------|
|                  |   |                                                                  |   | 3.   | 4   |                        |                                                   |                                                          |                                |                                                             |          |
|                  |   |                                                                  |   | ACS. | RS. | A. P.                  |                                                   |                                                          | 7                              | 8                                                           | 9        |

Note.—Grants for service should not be shown in this statement.

## FORM No. 76.

(B.P. No. 44, 9th January 1884; C.P. No. 2844, 3rd August 1892; and paragraph 112 (i) of the C.S.O.)

## Statement showing the alienations made for service (temple, charity or other service) in estate.

| Name of alienee. | 1 | Name of present holder and his relationship to original grantee. | 2 | 3    |     | Extent and assessment. | Date of grant and circumstances under which made. | Whether service is continued and if any, now is necessary. | Amount of kattabadi, if any, now paid. | Amount proposed to be charged. | Reasons for the charge. | Remarks. |
|------------------|---|------------------------------------------------------------------|---|------|-----|------------------------|---------------------------------------------------|------------------------------------------------------------|----------------------------------------|--------------------------------|-------------------------|----------|
|                  |   |                                                                  |   | 3.   | 4   |                        |                                                   |                                                            |                                        |                                |                         |          |
|                  |   |                                                                  |   | ACS. | RS. | A. P.                  |                                                   |                                                            | 7                                      | 8                              | 9                       | 10       |

Note.—The alienations should be classified according to the nature of the service for which they were granted.



## FORM No. 77—cont.

## INSTRUCTIONS.

1. The figures entered in column 3 of the return should agree with the provision in the budget as modified from time to time. The amount to be entered in columns 3, 5 and 7 on account of incomplete works of the previous fasli is not the amount of the original estimates but only the balance of the estimates remaining to be disbursed in the current fasli whether on account of work already done or of work remaining to be carried out.

2. The total of columns 8, 10, 12 and 14 should agree with the total of columns 4 and 6: the amounts corresponding to these totals should also agree.

3. Any variations between the figures in column 20 and those shown in the account-current should be duly explained.

4. A brief explanation for the short progress, if any, as disclosed in columns 8, 10, 12, 18 and 21 should invariably be furnished in column 22, the remarks being continued on a loose foolscap sheet, if necessary.

5. Along with the return for the quarter ending 30th June, Collectors should submit a list in Form No. 80 of the works on which the amounts entered in column 20 have been spent.

6. With reference to C.P. No. 67, Press, dated 25th July 1903, a list of the incomplete works, if any, which have to be carried out in the succeeding fasli without interruption should also be submitted for the Court's sanction in Form No. 81 along with the return for the last quarter of each fasli.

## FORM No. 78.

(C.P. No. 77, 4th September 1905; and paragraph 118 of the C.S.O.)

Same Form as No. 77 with the following additional instruction (7) on the back and the enclosure A attached:—

7. An enclosure should be submitted with every return showing the names of works entered in columns 8, 10 and 12 and the reasons for non-submission of estimate or for non-commencement of work.

Enclosure A to the Progress Report of Maramat works submitted by  
the Manager of the Estate to the Collector of  
for the 191 showing the names of works  
entered in columns 8, 10 and 12.

| No. | Name of work. | Actual or probable amount of estimate. |    |    | If estimate has been sanctioned, when. | Why estimate has not yet been submitted for sanction or work not commenced. |
|-----|---------------|----------------------------------------|----|----|----------------------------------------|-----------------------------------------------------------------------------|
|     |               | Rs.                                    | A. | P. |                                        |                                                                             |
| 1   | 2             | 3                                      | 4  | 5  |                                        |                                                                             |
|     |               |                                        |    |    |                                        |                                                                             |

Note.—The works referred to in column 8 should be entered first, then those referred to in column 10 and lastly those referred to in column 12, under each classification such as Irrigation Works, Buildings, etc.

## FORM No. 79.

(C.P. No. 77, 4th September 1905; and paragraph 118 of the C.S.O.)

Progress report of Maramat works in the estate for the half month ending with the 15th day of the month of 191 submitted by Maramat maistry or overseer \* to the Manager of

| Serial No. | Name of work. | Allotment for the current year. |       | Whether estimate sanctioned or not. | When work was commenced. | Value of work done. |                  | Amount of work billed for |                  | Balance of work to be done. | Remarks explaining delay in sanction of estimate or poor progress of work or non-preparation of bills. |
|------------|---------------|---------------------------------|-------|-------------------------------------|--------------------------|---------------------|------------------|---------------------------|------------------|-----------------------------|--------------------------------------------------------------------------------------------------------|
|            |               | Rs.                             | A. P. |                                     |                          | In the month.       | Up to the month. | In the month.             | Up to the month. |                             |                                                                                                        |
| 1          | 2             | 3                               | 4     | 5                                   | 6                        | 7                   | 8                | 9                         | 10               | 11                          |                                                                                                        |
|            |               |                                 |       |                                     |                          |                     |                  |                           |                  |                             |                                                                                                        |

\* Where there are more than one maistry, overseer or other officer to whom works are separately assigned, the return should be submitted by each such officer to the Manager direct or through his superior maramat officer, if any. Where the Chief Maramat Officer (Engineer or Assistant Engineer) is controlled directly by the Collector, the returns may be submitted to that officer instead of to the Manager.

## FORM No. 80.

(C.Pa. No. 25, 16th March 1905; No. 77, 4th April 1905; and note (2) to paragraph 118 of the C.S.O.)

List showing the works on which the amounts entered in column 20 of the progress report of maramat works for the quarter ending 30th June 191 have been spent.

| Serial No. | Name of work.             | Amount.   |
|------------|---------------------------|-----------|
| 1          | 2                         | 3         |
|            |                           | RS. A. P. |
|            | Irrigation Works—         |           |
|            | Buildings—                |           |
|            | Roads and communications— |           |
|            | Forest Works              |           |
|            | Other Improvements—       |           |

Note.—Under each item, distinguish New works from Repairs.

## FORM No. 81.

(C.Pa. No. 25, 16th March 1905; No. 77, 4th September 1905; and paragraph 118, Note (2) of the C.S.O.)

List of incomplete works of the last fasli for which allotments are required in the current fasli.

| Number. | Name of work.       | In what fasli the work was first sanctioned and quote the number and date of C.P. or Collector's order sanctioning the same. | Total amount of sanctioned estimate. | Expenditure incurred up to the end of the last fasli. | Amount required for completing the work.                                                              | Allotment required for the work in the current fasli. | Remarks. |
|---------|---------------------|------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------------------------|-------------------------------------------------------------------------------------------------------|-------------------------------------------------------|----------|
| 1       | 2                   | 3                                                                                                                            | 4                                    | 5                                                     | 6                                                                                                     | 7                                                     | 8        |
|         | Irrigation works    |                                                                                                                              |                                      |                                                       |                                                                                                       |                                                       |          |
|         | Buildings and so on |                                                                                                                              |                                      |                                                       |                                                                                                       |                                                       |          |
|         |                     |                                                                                                                              |                                      |                                                       | Total ...                                                                                             |                                                       |          |
|         |                     |                                                                                                                              |                                      |                                                       | Amount already provided in the Budget on this account ...                                             |                                                       |          |
|         |                     |                                                                                                                              |                                      |                                                       | Further Budget allotment required or the portion of the sanctioned allotment which is not required... |                                                       |          |

Note.—Under each item, distinguish New Works from Repairs.

## Form No. 82.

(C.Ps. No. 44, 10th July 1906; No. 146-H., 9th February 1907; No. 34, 28th April 1910; and paragraph 138 of the C.S.O.)

**Memorandum showing the amount available for investment in Government promissory notes out of the balance which stood at the credit of the estate in the district, on the 30th 31st 191**

[To be submitted so as to reach the Court's office on the 20th of the month following each quarter.]

| Name of estate. | 1 | 2                                                                             | 3                                                                                                    | 4                                         | 5                                        | 6                                                                                                                                                                    | 7                                                                                                | 8                                                                                                      | 9 | Remarks. |
|-----------------|---|-------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|-------------------------------------------|------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|---|----------|
|                 |   |                                                                               |                                                                                                      |                                           |                                          |                                                                                                                                                                      |                                                                                                  |                                                                                                        |   |          |
|                 |   | Cash balance at the end of the last quarter according to the account-current. | Amount to be reserved in the treasury as working balance, out of the cash balance shown in column 2. | Probable receipts of the current quarter. | Probable charges of the current quarter. | Excess of probable charges of the current quarter over probable receipts; column 6 minus column 5 (not to be filled up when the charges do not exceed the receipts). | Total amount to be reserved out of the cash balance shown in column 2, (column 3 plus column 6). | Balance immediately available for investment in Government promissory notes (column 2 minus column 7). |   |          |
|                 |   | Rs. A. P.                                                                     | Rs. A. P.                                                                                            | Rs. A. P.                                 | Rs. A. P.                                | Rs. A. P.                                                                                                                                                            | Rs. A. P.                                                                                        | Rs. A. P.                                                                                              |   |          |

**Note.**—(1) Details for the figure in column 5 should be noted briefly in column 9. All usual charges of the quarter may be entered in lump; details are necessary only in respect of extraordinary charges.

(2) When column 3 is in excess of column 6, it should be explained why it is proposed to reserve so large an amount as that entered in column 3.

## Form No. 83.

(C.Ps. No. 23, 14th March 1905; No. 16, 20th March 1906, No. 22, 2nd May 1906; and paragraph 144 of the C.S.O.)

**No. I.—Statement showing the settled demand under land, forest and miscellaneous revenue in the estate in the district of for Fasli 132 .**

[To be used only in the case of estates whose properties consist in whole or in part of zamindari or whole inam villages.]

| Revenue due in cash or kind.              | I. Land Revenue.                             |             |         |             |         |             |                              |                |               |
|-------------------------------------------|----------------------------------------------|-------------|---------|-------------|---------|-------------|------------------------------|----------------|---------------|
|                                           | Rent due from occupancy or jirāyati tenants. |             |         |             |         |             | Income from rented villages. |                |               |
|                                           | Dry.                                         |             | Wet.    |             | Total.  |             | Number of villages.          | Occupied area. | Lease amount. |
|                                           | Extent.                                      | Assessment. | Extent. | Assessment. | Extent. | Assessment. |                              |                |               |
| 1                                         | 2                                            | 3           | 4       | 5           | 6       | 7           | 8                            | 9              | 10            |
|                                           | ACS.                                         | RS.         | ACS.    | RS.         | ACS.    | RS.         |                              | ACS.           | RS.           |
| Revenue due in cash                       |                                              |             |         |             |         |             |                              |                |               |
| Commutated value of revenue due in kind.* |                                              |             |         |             |         |             |                              |                |               |
| Total ...                                 |                                              |             |         |             |         |             |                              |                |               |

Kind of grain.

 Commutation rate.  
RS. A.

\* Commutation rates adopted per 100 standard measures.

## No. I.—Statement showing the settled demand under

| Revenue due in cash or kind. | I. Land Revenue—cont.                                 |               |                                                                                                          |                                                   |                                                                                                               |                                                 |                                      |
|------------------------------|-------------------------------------------------------|---------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|---------------------------------------------------------------------------------------------------------------|-------------------------------------------------|--------------------------------------|
|                              | Rent due on scattered lands held on temporary leases. |               | Jodi, katinbadi or quit-rent due to the estate on (1) minor inams and (2) whole inam villages and total. | Water-rate, second crop, and special crop charge. | Demand due to the estate under the following heads; (1) Land cess, (2) Railway cess, and total of all cesses. | Other items of land revenue as per enclosure A. | Total of columns 7, 10 and 12 to 16. |
|                              | Extent.                                               | Lease amount. |                                                                                                          |                                                   |                                                                                                               |                                                 |                                      |
|                              |                                                       |               |                                                                                                          |                                                   |                                                                                                               |                                                 |                                      |
|                              | ACS.                                                  | RS.           | RS.                                                                                                      | RS.                                               | RS.                                                                                                           | RS.                                             | RS.                                  |
| In cash ...                  |                                                       |               |                                                                                                          |                                                   |                                                                                                               |                                                 |                                      |
| In kind ...                  |                                                       |               |                                                                                                          |                                                   |                                                                                                               |                                                 |                                      |
| Total ...                    |                                                       |               |                                                                                                          |                                                   |                                                                                                               |                                                 |                                      |

## land, forest and miscellaneous revenue—cont.

| 11. Forest revenue. | III. Miscellaneous revenue.                                   |         | Total of columns, 17, 18 and 20. | Deduct remissions from the amounts shown in columns 17, 18 and 20. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Net revenue. | Net demand for previous fasli (132 ) |
|---------------------|---------------------------------------------------------------|---------|----------------------------------|--------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------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|                     | * Alphabetical letter of the sub-head as per account-current. | Amount. |                                  | Column.                                                            | Amount remitted.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               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| 18                  | 19                                                            | 20      | 21                               | 22                                                                 | 23                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 24           | 25                                   |
| Rs.                 |                                                               | Rs.     |                                  | { Col. 17 ...<br>Col. 18 ...<br>Col. 20 ...<br><br>Total ...       | Rs.<br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><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|              |                                      |

\* The sub-heads of the account-current under which there is no beris in the estate may be omitted.

## FORM No. 83—cont.

## ENCLOSURE A TO STATEMENT No. I.

Showing the particulars for the amount entered in column 16.

| Serial No. | Description of the item.                                                                                                                                                     | Amount       |               |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|---------------|
|            |                                                                                                                                                                              | Due in cash. | Due in grain. |
|            |                                                                                                                                                                              | RS.          | RS.           |
| 1          | Meras, russums, katnams, uszarana, renewal fees and all other fees legally leviable on the land.                                                                             |              |               |
| 2          | Compensation and penalties levied from lessees ... ..                                                                                                                        |              |               |
| 3          | Sitoyjama and unauthorized occupation and cultivation ... ..                                                                                                                 |              |               |
| 4          | Rent on house-sites ... ..                                                                                                                                                   |              |               |
| 5          | Rent on lankas ... ..                                                                                                                                                        |              |               |
| 6          | Home-farm receipts ... ..                                                                                                                                                    |              |               |
| 7          | Rent on patta trees and lease of scattered trees, topes or gardens.                                                                                                          |              |               |
| 8          | Sale-proceeds of withered, wind-fallen and other trees in non-forest areas.                                                                                                  |              |               |
| 9          | Value of trees on darkhast lands ... ..                                                                                                                                      |              |               |
| 10         | Padugai rent or grass rent on non-forest areas ... ..                                                                                                                        |              |               |
| 11         | Premium on or value of occupancy right on waste lands assigned on patta.                                                                                                     |              |               |
| 12         | Quarry receipts, fees on limekilns, chunnam and shell rent, etc. ...                                                                                                         |              |               |
| 13         | Amount recoverable from subordinate holders and tenants out of the peshkash, assessment and cesses paid by the estate to Government.                                         |              |               |
| 14         | Recovery of survey charges from tenants ... ..                                                                                                                               |              |               |
| 15         | Income from lands belonging to temples for which no separate endowment accounts are kept.                                                                                    |              |               |
| 16         | Income from lands belonging to choultries and other charitable institutions for which no separate endowment accounts are kept.                                               |              |               |
| 17         | or other fees and allowances payable by tenants on account of officers (if the estate has to pay them to the village whether the same are realized from the tenants or not). |              |               |
| 18         | rent or cesses collected on behalf of Government                                                                                                                             |              |               |

## FORM No. 83—cont.

## ENCLOSURE B TO STATEMENT No. I.

Showing the number of villages and the proportion of cultivation to holdings for fasli 132

| Number of villages.     |                      |                                   |                    |        | Actual cultivation. | Percentage of cultivation to holdings. |
|-------------------------|----------------------|-----------------------------------|--------------------|--------|---------------------|----------------------------------------|
| Ryotwari or joint rent. | Rented to middlemen. | Partly ryotwar and partly rented. | Inam or shrotriem. | Total. |                     |                                        |
| 1                       | 2                    | 3                                 | 4                  | 5      | 7                   | 8                                      |
|                         |                      |                                   |                    |        | ACS.                |                                        |
|                         |                      |                                   |                    |        | ACS.                |                                        |

Note.—Columns 1 and 2.—Villages in which the settlement is made directly with the tenants, whether rent is to be paid in money or in kind are to be shown as ryotwari, and those in which the estate settles the amount of rent to be paid for the village with a middleman (such as a farmer or a lessee) instead of with the tenants directly should be shown as rented (vide Court's Proceedings, No. 790, dated 24th March 1891).

Column 4.—Subsequent alienations should be shown separately from inams classed as such at the permanent settlement.



## FORM No. 83—cont.

## INSTRUCTIONS.

1. It should be noted that in the case of ryotwari estates which do not own any proprietary villages, this statement is required in a different (and much simpler) form and with only one enclosure—see Form No. 83-A.

2. The rate for commuting grain into cash should be arrived at by dividing the total sale-proceeds realized during the year, i.e., the total of the figures appearing in column 4 of the four quarterly statements relating to sale-proceeds of grain and forming enclosure D to the grain demand, collection and balance statements by the total quantities (number of measures) given in column 2 thereof. The result will be the price for one measure. This should be multiplied by 100 and then rounded to the nearest anna in order to arrive at the rate for 100 standard measures. This last will be the commutation rate to be made use of for converting grain into cash for the purpose of the annual accounts (Statements I and II and their enclosures).

3. It will be the duty of the Jamabandi officer to see that the beriz under every item of demand enumerated in the several columns of this statement and in enclosure A is duly ascertained and brought on the manager's consolidated demand register (corresponding to the Taluk Account No. 12 in use in Government taluks).

4. If the occupancy right of any lands included in columns 6 and 7 vests in the ward himself, the following is the procedure to be adopted in calculating the income therefrom :—

(a) If they have been leased out, the amount to be shown in column 12 is not the whole rent due from the tenant but only the rent *minus* the assessment on the lands included in column 7. A note should be entered in column 11 that the figure includes so many acres of land already included in column 6.

(b) Similarly if the lands are cultivated departmentally the amount to be shown against item 5 in enclosure A is not the full income derived therefrom but that amount *minus* the assessment on the lands included in column 7.

(c) If any of these lands has remained waste or has produced a less income than the assessment due thereon, the latter will of course be included in column 7 and the whole or part of the assessment, as the case may be, should be remitted at the jamabandi and shown in column 23.

5. A classified abstract of the remissions granted should be noted at foot of column 22 (such as shavi, waste, cowlekammi, assessment due on the ward's own lands, etc.).

FORM No. 83-A.

No. I.—Statement showing the settled demand under land, forest and miscellaneous revenue in the estate, district, for fasli 132 .

[For ryotwari estates.]

FORM No.

(C.P. No. 23, 14th March 1905; and

No. I.—Statement showing the settled demand under land,  
estate,

[To be used for ryotwari estates which do not

| Number of villages<br>in which the<br>state owns lands. | I. Land                                         |              |                                                      |      |         |                  |      |       |                                                                       |
|---------------------------------------------------------|-------------------------------------------------|--------------|------------------------------------------------------|------|---------|------------------|------|-------|-----------------------------------------------------------------------|
|                                                         | Holdings<br>(Government and<br>Inam inclusive). |              | Land Revenue                                         |      |         |                  |      |       |                                                                       |
|                                                         |                                                 |              | Area under Pannai<br>or departmental<br>cultivation. |      |         | Area leased out. |      |       | Area not<br>leased<br>out nor<br>under<br>Pannai<br>cultiva-<br>tion. |
|                                                         | Dry<br>land.                                    | Wet<br>land. | Dry.                                                 | Wet. | Income. | Dry.             | Wet. | Rent. |                                                                       |
| 1                                                       | 2                                               | 3            | 4                                                    | 5    | 6       | 7                | 8    | 9     | 10                                                                    |
|                                                         |                                                 |              |                                                      |      | Rs.     |                  |      | Rs.   |                                                                       |
| Revenue due in<br>cash ... ..                           |                                                 |              |                                                      |      |         |                  |      |       |                                                                       |
| Estimated value of<br>revenue in kind...                |                                                 |              |                                                      |      |         |                  |      |       |                                                                       |
| Total ...                                               |                                                 |              |                                                      |      |         |                  |      |       |                                                                       |

Commutation rate adopted per  
100 standard measures.

Kind of grain.

Commutation rate.

100 A. P.

83-A.

paragraph 144 of the U.S.O.)

forest and miscellaneous revenue in the  
district, for fasli 132 .

own any Zamindari or whole Inam Villages.]

| Revenue.<br>demand.                              |                                           | II.<br>Forest<br>Rev-<br>enue. | III. Miscellaneous<br>Revenue.                                                      |         | Total<br>of<br>columns<br>12, 13<br>and 15. | Deduct remissions<br>out of the demand<br>in columns 12,<br>13 and 15. |         | Net<br>Rev-<br>enue. | Net<br>demand<br>for<br>previous<br>fasli<br>(132 ). |
|--------------------------------------------------|-------------------------------------------|--------------------------------|-------------------------------------------------------------------------------------|---------|---------------------------------------------|------------------------------------------------------------------------|---------|----------------------|------------------------------------------------------|
| Other<br>items<br>as per<br>enclo-<br>sure<br>A. | Total<br>of<br>columns<br>6, 9 and<br>11. |                                | * Alpha-<br>betical<br>letter of<br>the sub-<br>head as per<br>account-<br>current. | Amount. |                                             | Column.                                                                | Amount. |                      |                                                      |
| 11                                               | 12                                        | 13                             | 14                                                                                  | 15      | 16                                          | 17                                                                     |         | 18                   | 19                                                   |
| Rs.                                              | Rs.                                       | Rs.                            |                                                                                     | Rs.     | Rs.                                         |                                                                        | Rs.     | Rs.                  | Rs.                                                  |
|                                                  |                                           |                                |                                                                                     |         |                                             | Col. 12.                                                               |         |                      |                                                      |
|                                                  |                                           |                                |                                                                                     |         |                                             | Col. 13.                                                               |         |                      |                                                      |
|                                                  |                                           |                                |                                                                                     |         |                                             | Col. 15.                                                               |         |                      |                                                      |
|                                                  |                                           |                                |                                                                                     |         |                                             | Total ...                                                              |         |                      |                                                      |
|                                                  |                                           |                                |                                                                                     |         |                                             | Col. 12.                                                               |         |                      |                                                      |
|                                                  |                                           |                                |                                                                                     |         |                                             | Col. 13.                                                               |         |                      |                                                      |
|                                                  |                                           |                                |                                                                                     |         |                                             | Col. 15.                                                               |         |                      |                                                      |
|                                                  |                                           |                                |                                                                                     |         |                                             | Total ...                                                              |         |                      |                                                      |

\* The sub-heads of the account-current under which there is no beriz in the estate may be  
omitted.

FORM No. 83-A—*cont.*

## ENCLOSURE A TO STATEMENT No. I.

Showing the particulars for the amount entered in column 11.

| Serial No. | Description of item.                                                                                                                | Amount       |               |
|------------|-------------------------------------------------------------------------------------------------------------------------------------|--------------|---------------|
|            |                                                                                                                                     | Due in cash. | Due in grain. |
| 1          | 2                                                                                                                                   | 3            |               |
|            |                                                                                                                                     | RS.          | RS.           |
| 1          | Meras, katnams, renewal and other fees legally leviable from tenants ... ..                                                         |              |               |
| 2          | Penalties, if any, collected from lessees ... ..                                                                                    |              |               |
| 3          | Rent on house-sites ... ..                                                                                                          |              |               |
| 4          | Income from tree produce or from lands, topes or gardens included in the area shown in column 10 of Statement I ... ..              |              |               |
| 5          | Sale-proceeds of withered, wind-fallen and other trees in non-forest areas ... ..                                                   |              |               |
| 6          | Quarry receipts, fees on lime-kilns, chunam and shell rent, etc. ... ..                                                             |              |               |
| 7          | Amount of assessment and cesses paid by the Estate to Government and recoverable from tenants or other parties in possession ... .. |              |               |
| 8          | Income from lands belonging to temples or other religious institutions for which no separate endowment accounts are kept ... ..     |              |               |
| 9          | Income from lands belonging to choultries or other charitable institutions for which no separate endowment accounts are kept ... .. |              |               |

Note.—Instructions Nos. 1, 2, 3 and 5 attached to statement No. 1 prescribed for Proprietary estates (Form No. 83) apply to this statement also.

FORM No. 84.

(C.P. No. 23, 14th March 1905; No. 16, 20th March 1906; and paragraph 144 of the C.S.O.)

## Statement No. II.—Consolidated account-current of receipts and disbursements of the estate, district, for fasli 132 .

## RECEIPTS.

| Receipt heads.                                                                                                                           | Receipts in the district. |    |    | Receipts in the Court's office. |    |    | Total cash receipts. |    |    |
|------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|----|----|---------------------------------|----|----|----------------------|----|----|
| 1                                                                                                                                        | 2                         |    |    | 3                               |    |    | 4                    |    |    |
|                                                                                                                                          | RS.                       | A. | P. | RS.                             | A. | P. | RS.                  | A. | P. |
| Balance * at the end of the previous year brought forward ... ..                                                                         |                           |    |    |                                 |    |    |                      |    |    |
| Here enter the heads and sub-heads of Receipts as in the Form of the Account-Current, but enter two sub-heads under head VI as follows:— |                           |    |    |                                 |    |    |                      |    |    |
| VI. (a) Sale-proceeds of grain and other produce collected in kind ... ..                                                                |                           |    |    |                                 |    |    |                      |    |    |
| (b) Estimated value of grain expenditure during the year ... ..                                                                          |                           |    |    |                                 |    |    |                      |    |    |
| And omit sub-head IX (B) (d) ... ..                                                                                                      |                           |    |    |                                 |    |    |                      |    |    |
| Total Receipts ...                                                                                                                       |                           |    |    |                                 |    |    |                      |    |    |
| Grand Total including the opening balance ...                                                                                            |                           |    |    |                                 |    |    |                      |    |    |

\* Face value of the Government promissory notes and other securities at the credit of the estate at the beginning of the fasli ... ..  
Value of grain on hand do. do. do. do.

Rs.



## FORM No. 84—cont.

INSTRUCTIONS—cont.

number of measures spent against each head should be commuted into cash in the manner explained in the instructions appended to statement No. I (Form No. 83) and the amount so arrived at should be noted in column 4 (with the number of measures noted in red ink below the cash amount entered in this column). The total of all the amounts entered in this column should be noted on the *Receipts* side of this account in column 4 against the head VI (b). As soon as this total amount becomes known, the Collector should pay to Government the commission due thereon at  $2\frac{1}{2}$  per cent. as the amount is of the nature of income from sale-proceeds of grain and as the commission on it would not have been previously paid.

6. A separate statement should be submitted in the same form and prepared in the same manner in respect of trust institutions if the transactions relating to them are being accounted for in a separate section of the monthly account-current.

7. A statement showing the particulars of charges (not exceeding Rs. 100 each) incurred by the Collector on his own authority under C.P. No. 71, dated 24th June 1904, should be attached to this statement—C.P. No. 53, dated 3rd August 1906, and paragraph 71 vi (2) of the C.S.O.

ENCLOSURE A TO STATEMENT No. II.

Statement explaining the difference, if any, between the figures entered against several heads of Receipts and Charges in column 2 of Statement No. II and the corresponding progressive totals appearing in columns 3 (Receipts side) and 4 (Charges side) of the Collector's account-current for the month of June 191 .

*Note.*—Heads in which the two sets of figures tally with each other need not be entered below.

| Number of head and sub-head of receipt or charge. | Progressive total as entered in the account-current for June 191 | Additions or deductions proposed in subsequent alteration memoranda, if any, + or --. | Total of columns 2 and 3. | Amount entered in column 2 of annual statement II. | Difference between column 5 and column 4, + or --. | Explanation for the difference. |
|---------------------------------------------------|------------------------------------------------------------------|---------------------------------------------------------------------------------------|---------------------------|----------------------------------------------------|----------------------------------------------------|---------------------------------|
| 1                                                 | 2                                                                | 3                                                                                     | 4                         | 5                                                  | 6                                                  | 7                               |
|                                                   | RS.                                                              | RS.                                                                                   | RS.                       | RS.                                                | RS.                                                |                                 |

## FORM No. 84--cont.

[Enclosure B to Statement No. II.]

Statement showing the demand, collection and balance of Government and other public dues in the estate, district for fasli 132 .

| Item.                                                                      | Balance due at the beginning of the fasli. | Amount that fell due during the fasli. | Total. | Amount paid during the fasli. | Balance at the end of the fasli. | Explanation for the balance. |
|----------------------------------------------------------------------------|--------------------------------------------|----------------------------------------|--------|-------------------------------|----------------------------------|------------------------------|
| 1                                                                          | 2                                          | 3                                      | 4      | 5                             | 6                                | 7                            |
| III. Government and other Public dues—                                     | Rs.                                        | Rs.                                    | Rs.    | Rs.                           | Rs.                              | Rs.                          |
| (a) Government demand on the estate—                                       |                                            |                                        |        |                               |                                  |                              |
| (i) Peshkash ...                                                           |                                            |                                        |        |                               |                                  |                              |
| (ii) Assessment and Quit-rent ...                                          |                                            |                                        |        |                               |                                  |                              |
| (iii) Land-cess ...                                                        |                                            |                                        |        |                               |                                  |                              |
| (iv) Railway cess ...                                                      |                                            |                                        |        |                               |                                  |                              |
| (v) Village cess ...                                                       |                                            |                                        |        |                               |                                  |                              |
| (vi) Voluntary Irrigation cess ...                                         |                                            |                                        |        |                               |                                  |                              |
| (vii) Interest on the above, if any ...                                    |                                            |                                        |        |                               |                                  |                              |
| (b) Miscellaneous Public dues—                                             |                                            |                                        |        |                               |                                  |                              |
| (i) Income-tax ...                                                         |                                            |                                        |        |                               |                                  |                              |
| (ii) Punitive Police tax ...                                               |                                            |                                        |        |                               |                                  |                              |
| (iii) Municipal and Union taxes ...                                        |                                            |                                        |        |                               |                                  |                              |
| (iv) Rent due to superior landlord ...                                     |                                            |                                        |        |                               |                                  |                              |
| (v) Interest on the above, if any ...                                      |                                            |                                        |        |                               |                                  |                              |
| Total of item III ...                                                      |                                            |                                        |        |                               |                                  |                              |
| IV. Government Commission due on the receipts realized in the district ... |                                            |                                        |        |                               |                                  |                              |

*Note.*—The amount of demand entered in column 3 above, against *Government Commission* should be the total of the amounts which should have appeared in the usual course in column 13 of enclosure B to the accounts current for the months of January and July as instructed in note (3) of C.S.O. No. 77 *plus* the commission due on the value of grain expenditure of the preceding fasli, as computed and entered in annual statement II of that fasli.

[Enclosure C to Statement No. II.]

Name of work.

*Note.*—First enter the works remaining over from the previous year and below them those entrusted to the Public Works Department in the current year.

(C.P. No. 23, 14th March 1905; and paragraph 144 of the C.S.O.)

**No. III.—Statement showing the debts due by the estates under the management of the Court of Wards for fasli 132 .**

| District.                                                                                                                                                               | Estate. | Debts as per last year's account. | Debts contracted in the year. | Debts newly brought to account during the year. | Interest and costs accrued during the year. | Total. | Debts paid off. | Debts struck off. | Total. | Remainder due by the estate at the end of the year. |                       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-----------------------------------|-------------------------------|-------------------------------------------------|---------------------------------------------|--------|-----------------|-------------------|--------|-----------------------------------------------------|-----------------------|
|                                                                                                                                                                         |         |                                   |                               |                                                 |                                             |        |                 |                   |        | Princi-<br>pal.                                     | Interest<br>and costs |
| 1                                                                                                                                                                       | 2       | 3                                 | 4                             | 5                                               | 6                                           | 7      | 8               | 9                 | 10     | 11                                                  | 12                    |
|                                                                                                                                                                         |         | Rs.                               | Rs.                           | Rs.                                             | Rs.                                         | Rs.    | Rs.             | Rs.               | Rs.    | Rs.                                                 | Rs.                   |
| <p>Amount of deposits remaining unadjusted or unrefunded on the last day of the year as shown in the annual clearance register submitted to the Accountant-General.</p> |         |                                   |                               |                                                 |                                             |        |                 |                   |        |                                                     |                       |

*Note.*—*Columns 4 and 8.*—The authority for the entries in these columns should be quoted.  
*Column 9.*—Explanation of the circumstances under which the debts were struck off should be given in a foot-note.





[Enclosure A to Statement V.]

**Abstract statement of suits and appeals filed or defended by the Collector of**  
**own authority during fasli** **on behalf of the** **estate.** **on his**

| Particulars.                                     | Number of suits.                              |                             |        |                              |                     |                                   | Remarks. |
|--------------------------------------------------|-----------------------------------------------|-----------------------------|--------|------------------------------|---------------------|-----------------------------------|----------|
|                                                  | Pending at the beginning of the year.         | Instituted during the year. | Total. | Disposed of during the year. |                     | Pending at the close of the year. |          |
|                                                  |                                               |                             |        | In favour of the estate.     | Against the estate. |                                   |          |
| 1                                                | 2                                             | 3                           | 4      | 5 (a)                        | 5 (b)               | 6                                 | 7        |
| A.—SUITS BY THE ESTATE IN CIVIL COURTS.          |                                               |                             |        |                              |                     |                                   |          |
| I. For recovery of debts.                        | (a) { Original suits...<br>Appeals ...        |                             |        |                              |                     |                                   |          |
|                                                  | (b) Small Cause suits.<br>{ Original suits... |                             |        |                              |                     |                                   |          |
| II. For recovery of rent.                        | (a) { Appeals ...                             |                             |        |                              |                     |                                   |          |
|                                                  | (b) Small Cause suits.<br>{ Suits ...         |                             |        |                              |                     |                                   |          |
| III. To enforce acceptance of patta.             | Appeals ...                                   |                             |        |                              |                     |                                   |          |
| IV. For other purposes, if any, to be specified. | { Suits ...<br>Appeals ...                    |                             |        |                              |                     |                                   |          |

[Enclosure A to Statement V]--cont.

**Abstract statement of suits and appeals filed or defended by the Collector of**  
**own authority during fasli** **on behalf of the** **estate—cont.** **on his**

| Particulars.                                            | Number of suits.                      |                             |        |                              |                     | Remarks. |                                   |
|---------------------------------------------------------|---------------------------------------|-----------------------------|--------|------------------------------|---------------------|----------|-----------------------------------|
|                                                         | Pending at the beginning of the year. | Instituted during the year. | Total. | Disposed of during the year. |                     |          | Pending at the close of the year. |
|                                                         |                                       |                             |        | In favour of the estate.     | Against the estate. |          |                                   |
| 1                                                       | 2                                     | 3                           | 4      | 5(a)                         | 5(b)                | 7        |                                   |
| B.—SUITS BY THE ESTATE IN REVENUE COURTS.               |                                       |                             |        |                              |                     |          |                                   |
| I. Summary suits under Act I of 1908.                   | Suits ...                             | ...                         | ...    | ...                          | ...                 | ...      |                                   |
|                                                         | Appeals ...                           | ...                         | ...    | ...                          | ...                 | ...      |                                   |
| II. Other suits (description of suits to be specified). | Suits ...                             | ...                         | ...    | ...                          | ...                 | ...      |                                   |
|                                                         | Appeals ...                           | ...                         | ...    | ...                          | ...                 | ...      |                                   |
| C.—SUITS AGAINST THE ESTATE.                            |                                       |                             |        |                              |                     |          |                                   |
| I.—Small Cause suits                                    | ...                                   | ...                         | ...    | ...                          | ...                 | ...      |                                   |
| II. { Original suits                                    | ...                                   | ...                         | ...    | ...                          | ...                 | ...      |                                   |
| { Appeals                                               | ...                                   | ...                         | ...    | ...                          | ...                 | ...      |                                   |

Form No. 87--cont.

[Enclosure A to Statement V]--cont.

Abstract statement of suits and appeals filed or defended by the Collector of  
own authority during fasli on behalf of the estate--cont. on his

| Particulars.                                                             | Number of suits.                                           |                                                      |                                                                      |                              |                     |                                   | Remarks. |
|--------------------------------------------------------------------------|------------------------------------------------------------|------------------------------------------------------|----------------------------------------------------------------------|------------------------------|---------------------|-----------------------------------|----------|
|                                                                          | Pending at the beginning of the year.                      | Instituted during the year.                          | Total.                                                               | Disposed of during the year. |                     | Pending at the close of the year. |          |
|                                                                          |                                                            |                                                      |                                                                      | In favour of the estate.     | Against the estate. |                                   |          |
| 1                                                                        | 2                                                          | 3                                                    | 4                                                                    | 5(a)                         | 5(b)                | 6                                 | 7        |
| C.--SUITS AGAINST THE ESTATE--cont.                                      |                                                            |                                                      |                                                                      |                              |                     |                                   |          |
| III. Summary suits under Act I of 1908.                                  | (a) Under sections 143, 144 and 55. { Suits ... Appeals. } | (b) Under sections 9 and 149. { Suits ... Appeals. } | (c) Under sections 88, 103, 104, 114 and 213. { Suits ... Appeals. } |                              |                     |                                   |          |
| V. Other suits in Revenue Courts (description of suits to be specified). | Suits ... Appeals...                                       |                                                      |                                                                      |                              |                     |                                   |          |

Form No. 88.

No. VI.—Statement of inspection and replacement of survey marks and of plotting of sub-divisions of fields up to fasli in the estate, district.

FORM

(C.Ps. No. 34, 28th March 1907 ; No. 49, 10th March 1908 ;

No. VI.—Statement of inspection and replacement of survey marks and estate,

[illegible]

No. 88.

and note (5) to paragraph 95 and paragraph 144 of the C.S.O.)

of plotting of sub-divisions of fields up to fasli in the district.

| 18                                                                                                        | 19                                                                                                               | 20                                             | 21                                                                                                       | 22                                                                                                                                          | 23                                                                                                                                                                            | 24                                                                                                                           |
|-----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|------------------------------------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| Number of sub-divisions at the end of the previous fasli for which plotted sketches were not forthcoming. | Number of the sub-divisions shown in column 18 for which sketches were prepared and sanctioned during the fasli. | Number of new sub-divisions made in the fasli. | Number of sub-divisions shown in column 20 for which plotted sketches were duly prepared and sanctioned. | Total number of sub-divisions for which plotted sketches still remained to be prepared at the end of the fasli columns (18--19) + (20--21). | Whether the plotted sketches are being carefully filed in the sub-division register prescribed in Board's Standing Orders and the pages cross-referenced as directed therein. | Remarks explaining the cause of the work being in arrear, etc., as to the state of the survey maps, sketches and implements. |

## Form No. 89.

(C.P. No. 77, 4th September 1905; and note to paragraph 154 (iii) of the C.S.O.)

**Register of deeds, documents, securities, etc., kept in safe custody.**

[To be kept in the Collector's, Manager's and other offices, as may be required.]

| 1              | 2                                                                         | 3                  | 4                                            | 5                                                            | 6                                      | 7                                   | 8                                                                                              | 9              | 10              | 11                        | 12                                      | 13                                      | 14                                  | 15                                         |
|----------------|---------------------------------------------------------------------------|--------------------|----------------------------------------------|--------------------------------------------------------------|----------------------------------------|-------------------------------------|------------------------------------------------------------------------------------------------|----------------|-----------------|---------------------------|-----------------------------------------|-----------------------------------------|-------------------------------------|--------------------------------------------|
| Serial number. | Name of person who executed the document and his designation and address. | Date of execution. | Description of the contents of the document. | Date on which the document was received in a complete state. | Date on which put in safe custody box. | Signature of the receiving officer. | Name of clerk or official with whom a true copy of the document is kept for current reference. | Date of issue. | To whom issued. | Purpose for which issued. | Signature of the person to whom issued. | Date on which returned to safe custody. | Signature of the receiving officer. | REMARKS.<br>(Authority for issuing, etc.). |
|                |                                                                           |                    |                                              |                                                              |                                        |                                     |                                                                                                |                |                 |                           |                                         |                                         |                                     |                                            |

## Form No. 90.

(C.P. No. 77, 4th September 1905; and note to paragraph 154 (iii) of the C.S.O.)

**Register of valuables received into the estate treasury for safe custody.**

[To be kept in the Manager's office.]

| 1                     | 2                   | 3                                                                      | 4                   | 5                                   | 6                       | 7                                         | 8                                                                 |
|-----------------------|---------------------|------------------------------------------------------------------------|---------------------|-------------------------------------|-------------------------|-------------------------------------------|-------------------------------------------------------------------|
| Year, month and date. | From whom received. | Description of the article or sealed box, etc., received into custody. | Number of articles. | Signature of the receiving officer. | Date on which returned. | Signature of the person to whom returned. | REMARKS.<br>(Authority for returning description of seals, etc.). |
| 1                     | 2                   | 3                                                                      | 4                   | 5                                   | 6                       | 7                                         | 8                                                                 |
|                       |                     |                                                                        |                     |                                     |                         |                                           |                                                                   |



## Misc. Form No. 2.

(C.P. No. 77, 4th September 1905, Appx. B; and paragraph 146 of the C.S.O.)

Register showing the cheques sent to the Treasury Deputy Collector for which cash orders on sub-treasuries are asked for in respect of the estate.

| Serial number. | Number and date of the cheque. | Amount.   | Particulars of the cash orders required. |                  |                  | Date of receipt of the cash order from the Treasury Deputy Collector. | Particulars of the cash orders received. |           | Date on which despatched to the person named in column 6. | Remarks. |
|----------------|--------------------------------|-----------|------------------------------------------|------------------|------------------|-----------------------------------------------------------------------|------------------------------------------|-----------|-----------------------------------------------------------|----------|
|                |                                |           | On what Sub-Treasury.                    | For what amount. | In whose favour. |                                                                       | Number and date.                         | Amount.   |                                                           |          |
| 1              | 2                              | 3         | 4                                        | 5                | 6                | 7                                                                     | 8                                        | 9         | 10                                                        | 11       |
|                |                                | RS. A. P. |                                          | RS. A. P.        |                  |                                                                       |                                          | RS. A. P. |                                                           |          |

Note.—An extract of the entries in columns 1 to 6 should be sent to the Treasury Deputy Collector with each cheque or batch of cheques sent at a time.

## Misc. Form No. 3.

(C.P. No. 77, 4th September 1905, Appx. B; and paragraph 146 of the C.S.O.)

Register of objections received from the Accountant-General on the Account-current of estate and replies thereto.

To be in the same form as the Accountant-General's objection statement and to be kept in the Collector's office.

Note.—Every objection statement received from the Accountant-General and replies sent thereto should be copied in this register for reference.

## Misc. Form No. 4.

(C.P. No. 77, 4th September 1905, Appx. B; and paragraph 146 of the C.S.O.)

Amanath register or register of monies received into the office without being credited in the receipts chitta.

[To be kept in the office of the Manager, Tahsildar or Tanadar.]

| Date. | Name of person who brought the money and under whose seal the bag or box is kept. | Alleged amount contained in the bag or box. | Signature of the depositor. | Date on which shroffed or examined. | Amount found on examination. |                           |           | Amount credited to accounts. | Number of item in the receipts chitta. | Initials of the Treasury officer. | Remarks. |
|-------|-----------------------------------------------------------------------------------|---------------------------------------------|-----------------------------|-------------------------------------|------------------------------|---------------------------|-----------|------------------------------|----------------------------------------|-----------------------------------|----------|
|       |                                                                                   |                                             |                             |                                     | Acceptable.                  | Counterfeit or uncurrent. | RS. A. P. |                              |                                        |                                   |          |
| 1     | 2                                                                                 | 3                                           | 4                           | 5                                   | 6                            | 7                         | 8         | 9                            | 10                                     | 11                                |          |
|       |                                                                                   | RS. A. P.                                   |                             |                                     | RS. A. P.                    | RS. A. P.                 | RS. A. P. |                              |                                        |                                   |          |

Note.—As a rule every remittance received should be credited in the receipts chitta on the very date of receipt. In rare cases where this is not possible, as when a remittance is brought after the accounts for the day have been closed the amount should be entered in this register and duly credited in the receipts chitta the first thing on the morning of the next working day. Under no circumstances should an amount entered in the amanath register remain uncredited in the receipts chitta for a longer time. Even though further information is required as regards the nature or particulars of the amount the latter should yet be credited in the receipts chitta and may be posted in the average under head IX (A) (o) and may afterwards be transferred to the proper head on receipt of the further information required. If the further information is not received before the account-current is submitted, the amount may be shown in the account-current under IX (A) (o) and an alteration memorandum submitted subsequently to have the amount transferred to the proper head.

## MISC. FORM No. 5.

(C.P. No. 77, 4th September 1905, Appx. B: and paragraph 146 of the C.S.O.)

## Register of uncurrent and counterfeit coin found in remittances and returned to the remitting officer.

[To be kept in the office of the Manager, Tahsildar or Tanadar.]

| Serial number. | Month and date of remittance. | Name and designation of the remitting officer. | Name and designation of the messenger who brought the remittance. | Total amount of the remittance. | Amount found to be counterfeit or uncurrent. | Coinward particulars of the counterfeit or uncurrent amount. | How counterfeit or uncurrent. | Signature of the person through whom returned to the remitting officer. | Initials of the treasury officer. | (In what date the amount of the counterfeit or uncurrent coins was made good by the remitting officer. | Number and date of credit in the receipt chitta. | Remarks. |
|----------------|-------------------------------|------------------------------------------------|-------------------------------------------------------------------|---------------------------------|----------------------------------------------|--------------------------------------------------------------|-------------------------------|-------------------------------------------------------------------------|-----------------------------------|--------------------------------------------------------------------------------------------------------|--------------------------------------------------|----------|
| 1              | 2                             | 3                                              | 4                                                                 | 5                               | 6                                            | 7                                                            | 8                             | 9                                                                       | 10                                | 11                                                                                                     | 12                                               | 13       |
|                |                               |                                                |                                                                   | RS. A. P.                       | RS. A. P.                                    | RS. A. P.                                                    |                               |                                                                         |                                   |                                                                                                        |                                                  |          |

## Misc. Form No. 6.

(C.P. No. 77, 4th September 1905, Appx. B, and paragraph 146 of the C.S.O.)

## Register of grazing fees collected in the estate.

[To be kept by the Manager or Forest subordinate who is authorized to collect fees and issue permits.]

| Date of issue of permit. | Number of the permit issued. | To whom issued and his residence. | Bulls.    |         | Cows.     |         | Sheep.    |         | And so on for as many classes of animals for which there are separate rates of grazing fees. |         |           |         | Total amount. | Remarks. |
|--------------------------|------------------------------|-----------------------------------|-----------|---------|-----------|---------|-----------|---------|----------------------------------------------------------------------------------------------|---------|-----------|---------|---------------|----------|
|                          |                              |                                   | No.       | Amount. | No.       | Amount. | No.       | Amount. | No.                                                                                          | Amount. | No.       | Amount. |               |          |
| 1                        | 2                            | 3                                 | 4         | 5       | 6         | 7       | 8         | 9       | 10                                                                                           | 11      | 12        | 13      | 14            | 15       |
|                          |                              |                                   | RS. A. P. |         | RS. A. P. |         | RS. A. P. |         | RS. A. P.                                                                                    |         | RS. A. P. |         | RS. A. P.     |          |



## Misc. Form No. 7.

(C.P. No. 77, 4th September 1905, Appx. B; and paragraph 146 of the C.S.O.)

## Register of Seigniorage fees collected in the estate.

[To be kept by the Manager or Forest subordinate who is authorized to receive fees and issue permits.]

| Date of issue of permit. | Number of permit issued. | To whom issued and his residence. | Dead wood. |         | Timber. |         | Bamboos. |         | Manure leaves. |         | And so on. |         |       |         | Total amount. | Remarks. |
|--------------------------|--------------------------|-----------------------------------|------------|---------|---------|---------|----------|---------|----------------|---------|------------|---------|-------|---------|---------------|----------|
|                          |                          |                                   | No.        | Amount. | No.     | Amount. | No.      | Amount. | No.            | Amount. | No.        | Amount. | No.   | Amount. |               |          |
| 1                        | 2                        | 3                                 | 4          | 5       | 6       | 7       | 8        | 9       | 10             | 11      | 12         | 13      | 14    | 15      | 16            | 17       |
|                          |                          |                                   | RS.        | A. P.   |         | RS.     | A. P.    |         | RS.            | A. P.   |            | RS.     | A. P. |         | RS.           | A. P.    |

Note.—Enumerate one below the other in each column the different kinds of loads for which a separate rate is prescribed, such as a cart-load, bullock-load, head-load, bundles of any prescribed quantity, &c.

## Misc. Form No. 8.

(O. P. No. 77, 4th September 1905, Appx. B; and paragraph 146 of the C.S.O.)

## Register showing the demand and collection under forest compounding fees levied in the estate of

[To be kept in the Manager's office.]

| Serial number. | Name and address of the offender. | Offence committed. | Value of the forest produce connected with the offence. | Value of produce recovered. | Date on which compounding fee was fixed.* | Amount of compounding fees demanded. | Amount collected.   |                 |           | Balance, if any, at the end of the year (to be carried forward to the following year's account columns 1 to 10). |           |    | Remarks. |
|----------------|-----------------------------------|--------------------|---------------------------------------------------------|-----------------------------|-------------------------------------------|--------------------------------------|---------------------|-----------------|-----------|------------------------------------------------------------------------------------------------------------------|-----------|----|----------|
|                |                                   |                    |                                                         |                             |                                           |                                      | Date of collection. | For what fasli. | Amount.   | Fasli.                                                                                                           | Amount.   |    |          |
| 1              | 2                                 | 3                  | 4                                                       | 5                           | 6                                         | 7                                    | 8                   | 9               | 10        | 11                                                                                                               | 12        | 13 |          |
|                |                                   |                    | RS. A. P.                                               | RS. A. P.                   |                                           | RS. A. P.                            |                     |                 | RS. A. P. |                                                                                                                  | RS. A. P. |    |          |

\* Date on which compounding fee was fixed should be noted in the case of current. In the case of arrears the fasli year should be entered in this column.







## Misc. Form

(C.P. No. 77, 4th September 1905, Appx.

## Register of debts due to the estate

[To be kept in the Collector's

| Serial number according to this register.                                                                                                                                                                                                                                                                                                                                      |   |   |   |   | Amount outstanding at the time of entry in this register.                                                                 |                                                  |                                                                      |                                   | Interest and Penal to date of each collection previous |                       |             |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---|---------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|----------------------------------------------------------------------|-----------------------------------|--------------------------------------------------------|-----------------------|-------------|
| 1                                                                                                                                                                                                                                                                                                                                                                              | 2 | 3 | 4 | 5 | 6                                                                                                                         | 7                                                | 8                                                                    | 9                                 | 10                                                     | 11                    | 12          |
| Name and address of debtor.                                                                                                                                                                                                                                                                                                                                                    |   |   |   |   | Principal.                                                                                                                | From what date interest remains to be collected. | Penal interest, if any, due (amount and particulars of calculation). |                                   | Interest.                                              |                       |             |
| Date and nature of the latest bond or other document evidencing the debt, where the original of the document is preserved, whether it is registered or not and reference to the corresponding entry, if any.                                                                                                                                                                   |   |   |   |   |                                                                                                                           |                                                  | Details of the amount on which to be calculated.                     | Date from which to be calculated. | Outstanding principal on which due.                    | Period for which due. | Amount due. |
| The terms of the bond as to (1) Instalments in which principal and interest are payable and date or dates of their payment, (2) Rate of interest payable, (3) rate of penal (or compound) interest payable, if any, and contingency on which it is payable, (4) other special penalties, if any, for failure to fulfil the terms of the bond, and (5) any other special terms. |   |   |   |   | Date on which the bond or other document will become time-barred if not renewed or if no payment is made in the meantime. |                                                  |                                                                      |                                   |                                                        |                       |             |
|                                                                                                                                                                                                                                                                                                                                                                                |   |   |   |   | Rs. A. P.                                                                                                                 |                                                  | Rs. A. P.                                                            |                                   | Rs. A. P.                                              |                       | Rs. A. P.   |

**Note.**—(1) This register should be kept in two sections, one for debts covered by bonds or promissory-notes Collector's office.  
 (2) Collections should first be credited to penal interest, then to interest and if these are cleared of, to the  
 (3) After each entry a sufficient space, or even a full page, if necessary, should be left before the entry of  
 entered in separate lines under columns 10 to 26.  
 (4) The manager should submit an extract of the entries in columns 1 to 9 of new items brought on  
 the latter to post them in his register.

## No. 14.

B; and paragraph 146 of the C.S.O.)

of

and Manager's offices.]

| Interest accrued up to date of each collection.  |                       |             | Total amount due up to date of each collection. |           |                 | Amount collected. |            |           | Balance after collection. |            |           | Consecutive number assigned in the suit register if a suit has been filed. | Remarks. |
|--------------------------------------------------|-----------------------|-------------|-------------------------------------------------|-----------|-----------------|-------------------|------------|-----------|---------------------------|------------|-----------|----------------------------------------------------------------------------|----------|
| Penal interest.                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
| Details of the amount on which to be calculated. | Period for which due. | Amount due. | Principal.                                      | Interest. | Penal interest. | Date.             | Principal. | Interest. | Penal interest.           | Principal. | Interest. | Penal interest.                                                            |          |
| 13                                               | 14                    | 15          | 16                                              | 17        | 18              | 19                | 20         | 21        | 22                        | 23         | 24        | 25                                                                         | 26       |
| 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.                                                                  |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |
|                                                  |                       |             |                                                 |           |                 |                   |            |           |                           |            |           |                                                                            |          |

or arrears of rent and the other for other debts. The section relating to arrears of rent need not be kept in the full extent noted in columns 18 and 17 then the balance of the amount paid, if any, should be credited to Principal the next item of debt is made in order to have the various payments made in respect of each item from time to time the register of debts other than those relating to arrears of rent, to the Collector once a quarter, in order to enable

## Misc. Form No. 15.

(C.P. No. 77, 4th September 1905, Appx. B; and paragraph 146 of the C.S.O.)

## Calendar of time-expiring debts (not being arrears of rent).

[To be kept in the Manager's office.]

| Month. | Date. | Debt which will become time-barred on the dates noted in column 2. |                |                   | Steps taken or proposed for collecting the amount due or for filing a suit within time. |
|--------|-------|--------------------------------------------------------------------|----------------|-------------------|-----------------------------------------------------------------------------------------|
|        |       | Number according to debt register.                                 | Name of debtor | Total amount due. |                                                                                         |
| 1      | 2     | 3                                                                  | 4              | 5                 | 6                                                                                       |
|        |       |                                                                    |                | RS. A. P.         |                                                                                         |

*Note.*—(1) This register should be prepared before the beginning of every fiscal from the register of debts, the posting being made in chronological order of the dates on which the several bonds or promissory notes will become barred by limitation unless the amount is collected or a suit filed for the recovery of the amount.

(2) An extract of this should be sent to the Collector three months in advance (i.e., extract for July should be submitted so as to reach the Collector on the 1st April preceding).

## Misc. Form No. 16.

Register of decrees under which any moneys are due to the estate.

## Misc. FORM

(C.P. No. 77, 4th September 1905, Appx. B;

## Register of decrees under which any moneys

[To be kept in the Collector's

| Serial number according to this register. |   | Number and year of suit. |   |   | Consecutive number in the original debt register and in the suit register. | Name, description and address of the judgment debtor or other party from whom any amount has been decreed to the estate. | Date of decree and date of every execution application. | Where (in what disposal file or other record) a copy of the decree is to be found. | Amount recoverable by the estate under the decree. |           |           | Amount of interest subsequently |                   |           |                                                                              |                      |                       |        |
|-------------------------------------------|---|--------------------------|---|---|----------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------------------------------------|----------------------------------------------------|-----------|-----------|---------------------------------|-------------------|-----------|------------------------------------------------------------------------------|----------------------|-----------------------|--------|
| 1                                         | 2 | 3                        | 4 | 5 |                                                                            |                                                                                                                          |                                                         |                                                                                    | 6                                                  | 7         | 8         | 9                               | Decree principal. | Costs.    | Rate of future interest, if any, and date from which it is to be calculated. | Interest.            |                       |        |
|                                           |   |                          |   |   |                                                                            |                                                                                                                          |                                                         |                                                                                    |                                                    |           |           |                                 |                   |           |                                                                              | Amount on which due. | Period for which due. | Amount |
| 1                                         | 2 | 3                        | 4 | 5 | 6                                                                          | 7                                                                                                                        | 8                                                       | 9                                                                                  | 10                                                 | 11        | 12        | 13                              | 14                | 15        |                                                                              |                      |                       |        |
|                                           |   |                          |   |   |                                                                            |                                                                                                                          |                                                         |                                                                                    | RS. A. P.                                          | RS. A. P. | RS. A. P. | RS. A. P.                       | RS. A. P.         | RS. A. P. |                                                                              |                      |                       |        |

Note.—(1) This register should be kept in two sections, one for those relating to arrears of rent and the Collector's office.

(2) Collections should first be credited to costs, then to interest and if these are cleared off to the full

(3) After each entry a sufficient space or even a full page if necessary should be left before the next under columns 13 to 28.

(4) The Manager should submit an extract of the entries in column 1 to 12 of new items brought on enable the latter to post them in his register.

No. 18.

and paragraph 146 of the C.S.O.)

are due to the estate.

and Manager's offices.]

| and costs accrued.                        |                          | Total amount due up to date of each collection. |           |           | Amount collected. |            |           |           | Balance outstanding after each collection. |           |           | Remarks.  |
|-------------------------------------------|--------------------------|-------------------------------------------------|-----------|-----------|-------------------|------------|-----------|-----------|--------------------------------------------|-----------|-----------|-----------|
| Costs.                                    |                          | Principal.                                      | Interest. | Costs.    | Date.             | Principal. | Interest. | Costs.    | Principal.                                 | Interest. | Costs.    |           |
| Number and date of execution application. | Costs incurred therefor. |                                                 |           |           |                   |            |           |           |                                            |           |           |           |
| 16                                        | 17                       | 18                                              | 19        | 20        | 21                | 22         | 23        | 24        | 25                                         | 26        | 27        | 28        |
|                                           | 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. |
|                                           |                          |                                                 |           |           |                   |            |           |           |                                            |           |           |           |
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|                                           |                          |                                                 |           |           |                   |            |           |           |                                            |           |           |           |
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|                                           |                          |                                                 |           |           |                   |            |           |           |                                            |           |           |           |
|                                           |                          |                                                 |           |           |                   |            |           |           |                                            |           |           |           |
|                                           |                          |                                                 |           |           |                   |            |           |           |                                            |           |           |           |
|                                           |                          |                                                 |           |           |                   |            |           |           |                                            |           |           |           |
|                                           |                          |                                                 |           |           |                   |            |           |           |                                            |           |           |           |
|                                           |                          |                                                 |           |           |                   |            |           |           |                                            |           |           |           |
|                                           |                          |                                                 |           |           |                   |            |           |           |                                            |           |           |           |
|                                           |                          |                                                 |           |           |                   |            |           |           |                                            |           |           |           |
|                                           |                          |                                                 |           |           |                   |            |           |           |                                            |           |           |           |
|                                           |                          |                                                 |           |           |                   |            |           |           |                                            |           |           |           |
|                                           |                          |                                                 | </        |           |                   |            |           |           |                                            |           |           |           |

other for those relating to other debts. The section relating to arrears of rent need not be kept in the extent noted in columns 20 and 19, then the balance of the amount paid, if any, should be credited to Principal. entry is made in order to have the various payments made from time to time entered in separate lines the register of decrees (relating to debts other than arrears of rent) to the Collector once a quarter in order



(C.P. No. 77, 4th September 1906, Appx. B; and paragraph 146 of the C.S.O.)

**Calendar of decrees (other than for arrears of rent) in which execution applications should be filed in order to keep the decrees alive.**

[To be maintained in the Manager's office.]

| Month. | Date. | Number according to the decree register. | Name and residence of the judgment-debtor. | Total amount due. | Steps taken for collecting the amounts due or for making a fresh execution application. |
|--------|-------|------------------------------------------|--------------------------------------------|-------------------|-----------------------------------------------------------------------------------------|
| 1      | 3     | 3                                        | 4                                          | 5                 | 6                                                                                       |

**Note.**—(1) This register should be prepared before the beginning of every fasli from the register of decrees, the postings being made in chronological order of the dates on which the several decrees will become barred in the course of the year if not kept alive by fresh execution proceedings.

(2) An extract of this should be sent to the Collector three months in advance (i.e., the extract for July should be submitted so as to reach the Collector on the 1st of April preceding).

MISC. FORM No. 18.

Register of debts or decrees due by the Estate.

Misc. Form

[C.P. No. 77, 4th September 1906, Appx. B ;

### Register of debts or decrees

[To be kept in the

[illegible]

No. 18.

and paragraph 148 of the C.S.O.)

due by the estate.

Manager's office.]

[illegible]

## Misc. Form No. 19.

(C.P. No. 77, 4th September 1905, Appx. B ; and paragraph 146 of the C.S.O.)

## Register of suits filed by the estate in Civil Courts for arrears of rent.

[To be kept in the Manager's office.]

| 1              | 2                            | 3                                             | 4                                       | 5                                                 | 6                                                  | 7                                                          | 8                                            | 9                         | 10                      | 11              | 12                                    | 13                                                                               | 14                                                                       | 15                                                                       | Remarks. |
|----------------|------------------------------|-----------------------------------------------|-----------------------------------------|---------------------------------------------------|----------------------------------------------------|------------------------------------------------------------|----------------------------------------------|---------------------------|-------------------------|-----------------|---------------------------------------|----------------------------------------------------------------------------------|--------------------------------------------------------------------------|--------------------------------------------------------------------------|----------|
| Serial number. | Number and year of the suit. | Name of the Court in which the suit is filed. | Nature of the suit and amount involved. | Consecutive number, if any, in the debt register. | Name and address of party against whom instituted. | Collector's order sanctioning the institution of the suit. | Name of the Vakil or Pleader for the estate. | Date on which instituted. | Date of final disposal. | Result of suit. | Costs of suits decreed to the estate. | Number and date of the letter in which the result was reported to the Collector. | If judgment unfavourable whether appeal was preferred and in what Court. | Date of filing appeal and consecutive number in the register of appeals. |          |

(C.P. No. 56, 24th October 1911.)

## Misc. Form No. 20.

(C.P. No. 77, 4th September 1905, Appx. B ; and paragraph 146 of the C.S.O.)

## Register showing the suits filed by the estate in Civil Courts other than for arrears of rent.

[To be kept in Collector's and Manager's offices.]

This should be kept in the same form as the "Register of suits filed by the estate in Civil Courts for arrears of rent" (Misc. Form No. 19).

## Misc. Form No. 21.

(C.P. No. 77, 4th September 1905, Appx. B ; and paragraph 146 of the C.S.O.)

## Register showing the suits filed by the estate in Revenue Courts including summary suits under Madras Act I of 1908.

[To be kept in the Manager's office.]

| 1                                         | 2                            | 3                                             | 4                   | 5                                                      | 6                                                                       | 7                                        | 8                    | 9                       | 10                  | 11                                                          | 12                                                                             | 13                                                                       | 14 | Remarks. |
|-------------------------------------------|------------------------------|-----------------------------------------------|---------------------|--------------------------------------------------------|-------------------------------------------------------------------------|------------------------------------------|----------------------|-------------------------|---------------------|-------------------------------------------------------------|--------------------------------------------------------------------------------|--------------------------------------------------------------------------|----|----------|
| Serial number according to this register. | Number and year of the suit. | Name of the Court in which the suit is filed. | Nature of the suit. | Name and address of the party against whom instituted. | Collector's or Manager's order sanctioning the institution of the suit. | Name of Vakil or Pleader for the Estate. | Date of institution. | Date of final disposal. | Result of the suit. | Reference to correspondence showing the result of the suit. | If judgment is unfavourable whether an appeal was preferred and in what Court. | Date of filing appeal and consecutive number in the register of appeals. |    |          |

## Misc. Form No. 22.

(C.P. No. 77, 4th September 1905, Appx. B ; and paragraph 146 of the C.S.O.)

## Register of appeals filed by the estate against decisions of Original Courts in all kinds of suits.

[To be kept in the Collector's and Manager's offices.]

| 1                                              | 2                              | 3                            | 4                                                                                                              | 5                                   | 6                                                   | 7                                                                              | 8                                        | 9                                   | 10                              | 11                    | 12                                                | 13                                                                                                          | 14 | Remarks. |
|------------------------------------------------|--------------------------------|------------------------------|----------------------------------------------------------------------------------------------------------------|-------------------------------------|-----------------------------------------------------|--------------------------------------------------------------------------------|------------------------------------------|-------------------------------------|---------------------------------|-----------------------|---------------------------------------------------|-------------------------------------------------------------------------------------------------------------|----|----------|
| Consecutive number according to this register. | Number and year of the appeal. | Name of the Appellate Court. | Number and year of the suit and the name of the Original Court against whose decision the appeal is preferred. | Name and address of opposite party. | Gist of the appeal and the amount involved, if any. | Number and date of the Collector's order sanctioning the filing of the appeal. | Name of vakil or pleader for the estate. | Date on which the appeal was filed. | Date of disposal of the appeal. | Result of the appeal. | Reference to correspondence regarding the appeal. | Whether any further appeal was preferred, and if so, the further consequences given to it in this register. |    |          |

## Misc. Form No. 23.

(C.P. No. 77, 4th September 1905, Appx. B ; and paragraph 146)

## Register of suits and appeals against the estate.

[To be kept in the Collector's and Manager's offices.]

| 1                                         | 2                       | 3                                  | 4              | 5                                                   | 6                                         | 7                         | 8                      | 9                                                                              | 10                                       | 11                      | 12                            | 13                                                                            | 14                                                                                                                                         | 15 | Remarks. |
|-------------------------------------------|-------------------------|------------------------------------|----------------|-----------------------------------------------------|-------------------------------------------|---------------------------|------------------------|--------------------------------------------------------------------------------|------------------------------------------|-------------------------|-------------------------------|-------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|----|----------|
| Serial number according to this register. | Whether suit or appeal. | Number and year of suit or appeal. | Name of court. | Date on which summons or notice was first received. | Name and residence of the opposite party. | Nature of suit or appeal. | Date of first hearing. | Reference to correspondence sanctioning the defence of the suit or the appeal. | Name of pleader or vakil for the estate. | Date of final disposal. | Result of the suit or appeal. | Reference to the correspondence relating to the result of the suit or appeal. | Whether any appeal or further appeal was preferred by the estate. If so, the estate number in the register of appeals filed by the estate. |    |          |

## Misc. Form No. 24.

(C.P. No. 77, 4th September 1905, Appx. B ; paragraph 146 of the C.S.O.)

Stock account or register showing receipts and issues of grain and other articles which are purchased in lump and issued from day to day for consumption or expenditure in choultries, temples, hospitals, etc.

[One or more openings should be allotted for each kind of article of which a stock is kept.]

| Date of purchase or receipt. | Number of item in cash book or number of bill submitted relating to the purchase. | From whom purchased or received. | Quantity. | Date of issue. | To whom issued. | On what account issued. | Quantity issued. | Initials of the person or official receiving. |
|------------------------------|-----------------------------------------------------------------------------------|----------------------------------|-----------|----------------|-----------------|-------------------------|------------------|-----------------------------------------------|
| 1                            | 2                                                                                 | 3                                | 4         | 5              | 6               | 7                       | 8                | 9                                             |
|                              |                                                                                   | Balance brought forward.         |           |                |                 |                         |                  |                                               |

Note.—The balance on hand should be struck at the end of each month or oftener, if necessary, and the quantity verified with the stock actually on hand.

## Misc. Form No. 25.

(C.P. No. 77, 4th September 1905, Appx. B ; and paragraph 146 of the C.S.O.)

## Postage account of the office of \_\_\_\_\_ estate.

[To be kept by every Estate Officer who makes use of private postage stamps for receipts or correspondence.]

| Date. | Transaction.                                                                    | Value of postage stamps. |    |    | Remarks. |
|-------|---------------------------------------------------------------------------------|--------------------------|----|----|----------|
| 1     | 2                                                                               | 3                        |    |    | 4        |
|       |                                                                                 | RS.                      | A. | P. |          |
|       | Previous day's balance brought forward ...                                      |                          |    |    |          |
|       | Postage stamps purchased to-day ...                                             |                          |    |    |          |
|       | Total ...                                                                       |                          |    |    |          |
|       | Expenditure of postage stamps this day as per tappal book ...                   |                          |    |    |          |
|       | Any other expenditure (as for receipts in excess of Rs. 20 to be specified) ... |                          |    |    |          |
|       | Total ..                                                                        |                          |    |    |          |
|       | Closing balance ...                                                             |                          |    |    |          |
|       | And so forth from day to day.                                                   |                          |    |    |          |

(C.P. No. 77, 4th September 1905, Appx. B; and paragraph 146 of the C.S.O.)

**Account showing court-fee labels purchased and spent in the office of \_\_\_\_\_ on behalf of the \_\_\_\_\_ estate.**

[To be kept in the Manager's office.]

| Date of purchase or expenditure. | Purchased from whom or on what account spent. | 1 rupee. |        | $\frac{1}{2}$ rupee. |        | $\frac{1}{4}$ rupee. |        | $\frac{1}{8}$ rupee. |        | One anna. |        | Total value. | Remarks. |
|----------------------------------|-----------------------------------------------|----------|--------|----------------------|--------|----------------------|--------|----------------------|--------|-----------|--------|--------------|----------|
|                                  |                                               | No.      | Value. | No.                  | Value. | No.                  | Value. | No.                  | Value. | No.       | Value. |              |          |
| 1                                | 2                                             | 3        | 4      | 5                    | 6      | 7                    | 8      | 9                    | 10     | 11        | 12     | 13           | 14       |
|                                  | Previous balance brought forward ...          |          | RS. A. |                      | RS. A. |                      | RS. A. |                      | RS. A. |           | RS. A. |              |          |

**Note.**—(1) After purchases and expenditure of a day have been entered, a balance should be struck before the entries for the next day are made.  
 (2) It is presumed that no such register will be ordinarily needed in respect of non-judicial stamps, as stamps of this description will be ordinarily purchased only in connection with particular transactions and used up then and there. If, however, in any estate the Collector finds it necessary to allow the maintenance of a stock of non-judicial stamps also, he may prescribe a register for them in a form similar to the above.

(C.P. No. 77, 4th September 1905, Appx. B; and paragraph 146 of the C.S.O.)

**Register showing the receipts and issues of articles of stationery.**

[To be kept in every estate office to which stationery is supplied.]

| Date of receipt or issue. |                                   | Name of person from whom received or to whom issued. |               | Names of articles and quantity received or issued. |                |       |               |               |    |    |    |    |    |    |    |    |    |    |    | Signature of the receiving person in token of receipt. |  |
|---------------------------|-----------------------------------|------------------------------------------------------|---------------|----------------------------------------------------|----------------|-------|---------------|---------------|----|----|----|----|----|----|----|----|----|----|----|--------------------------------------------------------|--|
| 1                         | 2                                 | 3                                                    | 4             | 5                                                  | 6              | 7     | 8             | 9             | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 |                                                        |  |
|                           | Previous balance brought forward. | Printing paper, double foolscap, 28 lb.              | Badami paper. | Cartridge paper.                                   | Country paper. | Nibs. | Lead pencils. | Blue pencils. |    |    |    |    |    |    |    |    |    |    |    |                                                        |  |

**Note.**—As a rule issues should be made to clerks and other subordinates once a month, supplemental issues being made as urgency may require.



## Misc. Form No. 30.

(C.P. No. 77, 4th September 1905, Appx. B; and paragraph 146 of the C.S.O.)

Statement showing the collections made and remitted by  
estate for the month of 191 . to the manager (a) of the

[To be submitted on the 25th of each month.]

| Unremitted collections of the previous month, if any, shown in col. 6 of the last return. | Total collections during the month, i.e., from the 25th of the previous month to the 24th of this month. | Total amount to be remitted to the manager in the month (col. 1 + col. 2) (b). |       | Total amount actually remitted to the manager during the month. |         | Difference, if any, between col. 3 and col. 5. | Explanation for not remitting the amount in column 6. |
|-------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|-------|-----------------------------------------------------------------|---------|------------------------------------------------|-------------------------------------------------------|
|                                                                                           |                                                                                                          | Rs.                                                                            | A. P. | Date (c).                                                       | Amount. |                                                |                                                       |
| 1                                                                                         | 2                                                                                                        | Rs.                                                                            | A. P. | 4                                                               | 5       | 6                                              | 7                                                     |

(a) Manager in this statement includes Tahsildar and Tensadar where the subordinate officer concerned remits his collections to such officer instead of to the manager's office direct.

(b) As a rule no portion of the collections shown in column 3 should remain unremitted to the estate treasury on the 24th of each month.

(c) Collections should be remitted to the manager's office from time to time during the month as soon as they have accumulated up to a limit to be laid down by the manager in the case of each officer. Each subordinate officer should in any case remit the whole amount in his hands, however small, which has been collected by him during the month so as to reach the manager not later than the 24th of each month. Collections from the 25th and after should be treated as collections of the succeeding month.

Note.—(1) In remitting the collections to the manager, the subordinate officer concerned should exhibit separately in his chalan the different kinds of revenue collected by him in order to indicate the different heads under which the collections should be classified in the manager's account.

(2) Along with this statement each subordinate officer should submit to the manager a true extract of the entries for the month as appearing in his "receipts chitta."

(3) The Forest subordinate officer should, in addition, submit two statements in the forms prescribed, giving particulars of (1) grazing fees and (2) seigniorage fees collected.

## ENCLOSURE A TO MISC. FORM NO. 30.

Extract from the receipt chitta of the subordinate officer.

This is an extract from the account kept in Form No. 10 in Appendix K.

## ENCLOSURE B TO MISC. FORM NO. 30.

Relating to grazing fees to be submitted by the forest subordinate officer along with the monthly collection account.

| Total number of permits during the month from No. to No. | Bulls. |         | Cows. |         | Sheep. |         |     |         |     |         |     |         | Total amount. | Remarks. |
|----------------------------------------------------------|--------|---------|-------|---------|--------|---------|-----|---------|-----|---------|-----|---------|---------------|----------|
|                                                          | No.    | Amount. | No.   | Amount. | No.    | Amount. | No. | Amount. | No. | Amount. | No. | Amount. |               |          |
| 1                                                        | 2      | 3       | 4     | 5       | 6      | 7       | 8   | 9       | 10  | 11      | 12  | 13      | 14            | 15       |
|                                                          | Rs.    | A. P.   | Rs.   | A. P.   | Rs.    | A. P.   | Rs. | A. P.   | Rs. | A. P.   | Rs. | A. P.   | Rs.           | A. P.    |

Note.—The entries in the several columns should tally with the monthly totals entered at the foot of the subsidiary receipt chitta of grazing fees. (Misc. Form No. 6.)



Relating to seigniorage fees to be submitted by the forest subordinate officer along with the monthly collection account.

**N.B.**—Enumerate one below the other in each column the different kinds of loads for which a separate rate is prescribed, such as cart-load, bullock-load, head-load, bundles of any prescribed quantity, etc.]

[illegible]

*Note.*—The entries in the several columns should tally with the monthly totals entered at the foot of the subsidiary receipt chitta of seigniorage fees. (Misc. Form No. 7.)

Misc. Form No. 31.

(C.P. No. 77, 4th September 1905, Appx. B ; and paragraph 118 of the C.S.O.)

Monthly extract of the cash books, with a detailed list of  
undisbursed amounts.

This is an extract from the account kept in Form No. 23 in Appendix K.

MISC. FORM No. 32.

(C.P. No. 77, 4th September 1905, Appx. B ; and paragraph 146 of the C.S.O.)

Statement showing the receipts and issues of grain in the  
estate for the month of 191

[To be submitted to the <sup>Collector's</sup> ~~Manager's~~ office by the 3rd of the following month by the Manager. In estates where Managers have to obtain accounts from Tanadars or Tahsildars, an extra two days will be allowed for submission of the account to the Collector.]

In the same form as No. 41 in Appendix K.

MISC. FORM No. 33.

(U.P. No. 77, 4th September 1905, Appx. B; and paragraph 146 of the C.S.O.)

Monthly statement showing the expenditure in grain.

[To be submitted to the Collector by the 3rd of the following month] by the Manager  
Manager Tahsildar or Tanadar  
In estates where Managers have to obtain accounts from Tahsildars or Tanadars, an  
extra two days will be allowed for submission of the account to the Collector.]

Same as form No. 42 in Appendix K.

## Misc. Form No. 34.

(C.P. No. 77, 4th September 1905, Appx. B; and paragraph 146 of the C.S.O.)

## Statement showing the receipts and issues of grain in the granary at \_\_\_\_\_, estate, for the month of \_\_\_\_\_,

[To be submitted by each Granary-keeper to the \_\_\_\_\_ Manager on the 1st of every month.]

| Description of grain.                                                                                                                                                                                                                                                                                                                                               | Quantity in stock at the end of last month. | Quantity received during the month. | Total. | Quantity sold in the month. | Quantity expended. | Quantity written off during the month. | Total quantity accounted for in columns 5, 6 and 7. | Balance in stock at the close of the month. | Remarks.<br>(To be continued on a separate sheet, if necessary.) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|-------------------------------------|--------|-----------------------------|--------------------|----------------------------------------|-----------------------------------------------------|---------------------------------------------|------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                     | MEAS.                                       | MEAS.                               | MEAS.  | MEAS.                       | MEAS.              | MEAS.                                  | MEAS.                                               | MEAS.                                       |                                                                  |
| 1                                                                                                                                                                                                                                                                                                                                                                   | 2                                           | 3                                   | 4      | 5                           | 6                  | 7                                      | 8                                                   | 9                                           | 10                                                               |
| Total ..                                                                                                                                                                                                                                                                                                                                                            |                                             |                                     |        |                             |                    |                                        |                                                     |                                             |                                                                  |
| Particulars for the entries in column 7—<br><i>Quantity.</i><br><i>Added—</i><br>Written off under Order No. _____, dated _____<br>Total .. _____<br>And similarly for other kinds of grain.<br>Particulars for the entries in column 9—<br><i>Actual quantity remaining in stock.</i><br><i>Quantity remaining to be written off as wastage.</i><br>Total .. _____ |                                             |                                     |        |                             |                    |                                        |                                                     |                                             |                                                                  |

Note.—Along with this statement sale orders and payment orders for the amounts sold or expended and entered in columns 5 and 6 should be submitted to the Manager, Tahsildar or Tanadar.

Granary-keeper.

## Misc. Form No. 35.

(C.P. No. 77, 4th September 1905, Appx. B; and paragraph 146 of the C.S.O.)

## Statement of demand, collection and balance of all sources of revenue and of debts due in cash in the \_\_\_\_\_ taluk or tana of the \_\_\_\_\_ of \_\_\_\_\_ fashi 132 .

[To be submitted by the Tahsildar or Tanadar to the Manager.]

| Items.                                                                                                                                                                                                              | Demand.                                     |                                                               |                                                       | Collection.   |          |                     |          |                                                    |                                         | Balance. |          |        | Remarks |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|---------------------------------------------------------------|-------------------------------------------------------|---------------|----------|---------------------|----------|----------------------------------------------------|-----------------------------------------|----------|----------|--------|---------|
|                                                                                                                                                                                                                     | Arrears at the begin-<br>ning of the fashi. | Current demand up<br>to the end of the<br>month under report. | Total of arrears and<br>current (columns 2<br>and 3). | In the month. |          | Up to the<br>month. |          | Total arrears and<br>current (columns 7<br>and 8). | Amount written off as<br>irrecoverable. | Arrears. | Current. | Total. |         |
|                                                                                                                                                                                                                     |                                             |                                                               |                                                       | Arrears.      | Current. | Arrears.            | Current. |                                                    |                                         |          |          |        |         |
| 1                                                                                                                                                                                                                   | 2                                           | 3                                                             | 4                                                     | 5             | 6        | 7                   | 8        | 9                                                  | 10                                      | 11       | 12       | 13     | 14      |
|                                                                                                                                                                                                                     | Rs.                                         | Rs.                                                           | Rs.                                                   | Rs.           | Rs.      | Rs.                 | Rs.      | Rs.                                                | Rs.                                     | Rs.      | Rs.      | Rs.    |         |
|                                                                                                                                                                                                                     |                                             |                                                               |                                                       |               |          |                     |          |                                                    |                                         |          |          |        |         |
|                                                                                                                                                                                                                     |                                             |                                                               |                                                       |               |          |                     |          |                                                    |                                         |          |          |        |         |
|                                                                                                                                                                                                                     |                                             |                                                               |                                                       |               |          |                     |          |                                                    |                                         |          |          |        |         |
| Enter here the several heads and sub-heads appearing in the form of Account-current under Receipt heads I to IV. Give a sepa- rate total for head III, then for heads I to III and a grand total for heads I to IV. |                                             |                                                               |                                                       |               |          |                     |          |                                                    |                                         |          |          |        |         |

Enter here the several heads and sub-heads appearing in the form of Account-current under Receipt heads I to IV. Give a separate total for head III, then for heads I to III and a grand total for heads I to IV.

Note.—Should be accompanied by Enclosures A to F similar to those in Form No. 40 in Appendix K and by a list in Misc. Form No. 36.

TAHSILDAR'S OR TANADAR'S OFFICE,

Dated

191 .

Tahsildar or Tanadar.



Misc. Form No. 37—cont.

## ENCLOSURE A.

|                                                                                                  | Amount.<br>RS. |
|--------------------------------------------------------------------------------------------------|----------------|
| 1. Collections as per monthly collection account .. .. .                                         | .. .. .        |
| 2. Deduct deposits included in the above .. .. .                                                 | .. .. .        |
| 3. Net collections as per Forest officer's account .. .. .                                       | .. .. .        |
| 4. Add collections in the Manager's Office as per intimations received (to be specified) .. .. . | .. .. .        |
| 5. Total .. .. .                                                                                 | .. .. .        |
| 6. Deduct excess collections included in the above .. .. .                                       | .. .. .        |
| 7. Balance .. .. .                                                                               | .. .. .        |
| 8. Add previous excess collections adjusted .. .. .                                              | .. .. .        |
| 9. Total .. .. .                                                                                 | .. .. .        |
| 10. Collections as per column (9) of this statement .. .. .                                      | .. .. .        |
| 11. Difference between (9) and (10), if any .. .. .                                              | .. .. .        |
| 12. Explanation for the difference, if any .. .. .                                               | .. .. .        |

## ENCLOSURE B.

Fasliwar details of the figures shown in column 11.

|                   |         |
|-------------------|---------|
| Fasli 132 .. .. . | .. .. . |
| „ 132 .. .. .     | .. .. . |
| „ 132 .. .. .     | .. .. . |
| „ 132 .. .. .     | .. .. . |

Misc. Form No. 37—cont.

## ENCLOSURE C.

Explanation for the variation between the current demand entered in column 3 of the demand, collection and balance statement for the month of 191, as compared with that shown in the statement of the corresponding month of fasli 132.

| Items.                                                   | Current demand up to the month in the past fasli. | Current demand up to the month in the current fasli. | Increase or decrease as compared with previous year + or —. | Explanation for the variation. |
|----------------------------------------------------------|---------------------------------------------------|------------------------------------------------------|-------------------------------------------------------------|--------------------------------|
|                                                          | RS.                                               | RS.                                                  | RS.                                                         |                                |
| 1. Rent due on leases of forest produce ... ..           |                                                   |                                                      |                                                             |                                |
| 2. Coupe rents ... ..                                    |                                                   |                                                      |                                                             |                                |
| 3. Sale of other produce collected departmentally ... .. |                                                   |                                                      |                                                             |                                |
| 4. Seigniorage fees ... ..                               |                                                   |                                                      |                                                             |                                |
| 5. Grazing fees ... ..                                   |                                                   |                                                      |                                                             |                                |
| 6. Compounding fees ... ..                               |                                                   |                                                      |                                                             |                                |

## ENCLOSURE D.

Showing the items remaining to be leased out for the current fasli.

| Description of item. | Reasons for not having leased out and arrangements made for doing so. |
|----------------------|-----------------------------------------------------------------------|
|----------------------|-----------------------------------------------------------------------|

(C.P. No. 77, 4th September 1905, Appx. B; and paragraph 146 of the C.S.O.)

Stock account of timber or other produce collected, seized or confiscated and sold departmentally, to be submitted by the forest subordinate officer to the manager.

[To be submitted along with the quarterly demand, collection and balance statement of forest revenue.]

| Name of articles. | Stock in hand at the beginning of the month. | Quantity collected, seized or confiscated during the month. | Total. | Quantity sold or issued during the month. |           |           | Quantity written off during the month with authority. | Balance on hand at the end of the month. | Remarks. |
|-------------------|----------------------------------------------|-------------------------------------------------------------|--------|-------------------------------------------|-----------|-----------|-------------------------------------------------------|------------------------------------------|----------|
|                   |                                              |                                                             |        | Quantity sold or issued.                  | If sold.  |           |                                                       |                                          |          |
|                   |                                              |                                                             |        |                                           | Rate.     | Amount.   |                                                       |                                          |          |
| 1                 | 2                                            | 3                                                           | 4      | 5                                         | 6         | 7         | 8                                                     | 9                                        | 10       |
|                   |                                              |                                                             |        |                                           | RS. A. P. | RS. A. P. |                                                       |                                          |          |

MISC. FORM No. 38—cont.

Particulars for the quantity written off (column 8).

|                                  |    |    |    |    |
|----------------------------------|----|----|----|----|
| Quantity sanctioned in Order No. | .. | .. | .. | .. |
| Do. do. No.                      | .. | .. | .. | .. |
| Do. do. No.                      | .. | .. | .. | .. |

Particulars for the quantity entered in column 9.

| Kind of article. | Quantity actually in hand. | Quantity which remains to be written off as wastage. |
|------------------|----------------------------|------------------------------------------------------|
|------------------|----------------------------|------------------------------------------------------|

MISC. FORM No. 39.

(C.P. No. 77, 4th September 1905, Appx. B ; and paragraph 146 of the C.S.O.)

**Monthly demand, collection and balance statement of grain dues.**

[To be submitted by Manager to the Collector and by Tahsildars or Tanadars to Manager.]

Same as Form No. 45 in Appendix K, with an enclosure in Misc. Form No. 36.

Misc. FORM No. 40.

(C.P. No. 77, 4th September 1905, Appx. B; No. 44, 10th July 1906, and paragraphs 136 and 146 of C.S.O.)

Memorandum showing the amount available for investment in Government promissory notes out of the balance which stood at the credit of the \_\_\_\_\_ estate, in the \_\_\_\_\_ district on the 30th 191 .  
31st

[To be submitted by the Manager so as to reach the Collector's office on the 5th of the month following each quarter.]

In the same form as Form No. 82 in Appendix K.

## M180. FORM No. 41.

(C.P. No. 77, 4th September 1905, Appx. B ; and paragraph 146 of the C.S.O.)

List of cases to be struck off the register of debts or of decrees due to the estate in the estate of \_\_\_\_\_ for the quarter \_\_\_\_\_

191 .

[To be submitted by the Manager to the Collector along with the D.C.B. statement of the last month of each quarter.]

| Number of the case in the Debt or Decree Register. | Name of person. | Account-current in which the last collection was brought to credit. | Authority under which written off, if any. | Number and date of the last paper in the correspondence, if any. |
|----------------------------------------------------|-----------------|---------------------------------------------------------------------|--------------------------------------------|------------------------------------------------------------------|
| 1                                                  | 2               | 3                                                                   | 4                                          | 5                                                                |
|                                                    |                 |                                                                     |                                            |                                                                  |

Note.—This is intended to enable the Collector to correct his Debt and Decree Registers up to date at the end of each quarter.

MISC. FORM NO. 42.

(C.P. No. 77, 4th September 1905.)

Statement showing the suits filed and suits disposed of in Civil Courts other than those for arrears of rent by or against the Estate for the quarter ending 31st <sup>30th</sup> 191 .

[To be submitted along with the demand, collection and balance statement of cash dues for the last month of each quarter.]

| Serial number. | Number and year of the suit. | Name of the court in which the suit is filed. | Nature of the suit. | Instituted by or against the estate. | Name of the party or parties. | Collector's order sanctioning the institution or defence of the suit. | Result of the suit. | Number and date of the letter in which the result was reported to the Collector. |
|----------------|------------------------------|-----------------------------------------------|---------------------|--------------------------------------|-------------------------------|-----------------------------------------------------------------------|---------------------|----------------------------------------------------------------------------------|
| 1              | 2                            | 3                                             | 4                   | 5                                    | 6                             | 7                                                                     | 8                   | 9                                                                                |

**PART I.**—*Suits newly instituted during the quarter.*

Part II.—Suits disposed of during the quarter.

1 AND 11.—*Suits disposed of during the quarter.*  
(In this part, columns 1, 7, 8 and 9 need alone be filled up, and suits disposed of out of those instituted in the quarter under report need not be entered here, but their result may be entered in columns 8 and 9 in the first part itself.)

| <i>Abstract.</i>     |                                                                                         |                                                |        |                                                 |                                                  |
|----------------------|-----------------------------------------------------------------------------------------|------------------------------------------------|--------|-------------------------------------------------|--------------------------------------------------|
| Name<br>of<br>court. | Total number<br>of suits remain-<br>ing undisposed<br>of at the end of<br>last quarter. | Number<br>instituted<br>during the<br>quarter. | Total. | Number<br>disposed of<br>during the<br>quarter. | Number pending<br>at the end of the<br>quarter.* |
|                      |                                                                                         |                                                |        |                                                 |                                                  |

\* Particulars of pending suits, i.e., suit numbers, should be furnished.

## MISC. FORM No. 43.

(C.Ps. Nos. 20, 7th March 1905, and 77, 4th September 1905; and paragraph 148 of the C.S.O.)

## Budget estimate of receipts and charges.

[To be submitted by the Manager to the Collector.]

To be submitted in the same form as No. 56 in Appendix K, but with an additional enclosure in form G hereto appended showing the data for the figures entered under Receipt heads I, II and III; and the undermentioned alterations and additions should be made in enclosure E to the form:—

In line 7 of the note in column 1 for the word "Collector" substitute "Manager."

Heading of item I should be altered into "Works requiring Collector's sanction".

For the note at foot of the form substitute the following:—

"In estates in which the Chief Maramat officer is directly under the control of the Collector, this list should be submitted jointly by the Manager and the Chief Maramat officer and if either of them is against the inclusion or omission of any work by the other, he may enter his dissenting remarks at the end of the statement in order to enable the Collector to decide whether the work in question should be omitted or included."

MISC. FORM No. 43—cont.  
ENCLOSURE G TO THE BUDGET ESTIMATE OF RECEIPTS AND CHARGES OF THE ESTATE.  
Statement showing how the amounts entered in columns 5, 7 and 8 of the budget estimate of Receipts under items I, II and III should be arrived at (*vide* paragraph 8 of the instructions appended to the budget statement form No. 56 in Appendix K).

| Item. | Outstanding arrear balance on the 31st March last (col. 11 of the last D. C. B. statement). | Amount thereof expected to be realized before the end of June next. | Total expected current demand as it will stand at the end of this fasli. | Percentage of the current demand entered in col. 4 expected to be realized before the end of June next. | Amount arrived at by calculating the current collections with reference to the percentage entered in col. 5. | Amount of current collections as per col. 8 of the D.C.B. statement for the quarter ending 31st March. | Amount of current collections expected to be realized during April to June (col. 5 — col. 7). |
|-------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------|--------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
| 1     | 2                                                                                           | 3                                                                   | 4                                                                        | 5                                                                                                       | 6                                                                                                            | 7                                                                                                      | 8                                                                                             |
|       | RS.                                                                                         | RS.                                                                 | RS.                                                                      | RS.                                                                                                     | RS.                                                                                                          | RS.                                                                                                    | RS.                                                                                           |

Misc. Form No. 43--cont.

ESTATE--cont.

ENCLOSURE G TO THE BUDGET ESTIMATE OF RECEIPTS AND CHARGES OF THE

| Item. | Total amount of collections expected during the last three months of this fasli to be entered in col. 5 of the budget (col. 3 + col. 8). | Total balance expected to be outstanding on the 30th June next (col. 3 + col. 4 -- col. 3 + col. 6). | Portion of the amount entered in col. 10 expected to be realized during the ensuing fasli, (to be entered in col. 8 of the budget). | Current demand expected during the ensuing year. | Percentage of the amount in col. 12 expected to be realized within the fasli. | Amount arrived at by calculating the current collections of the ensuing fasli with reference to the percentage entered in col. 13 (to be entered in col. 7 of the budget). |
|-------|------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|-------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       | 9                                                                                                                                        | 10                                                                                                   | 11                                                                                                                                  | 12                                               | 13                                                                            | 14                                                                                                                                                                         |
|       | RS.                                                                                                                                      | RS.                                                                                                  | RS.                                                                                                                                 | RS.                                              | RS.                                                                           | RS.                                                                                                                                                                        |

## Misc. Form No. 44.

(C.P. No. 77, 4th September 1905 ; and paragraph 146 of the C.S.O.)

## Statements to accompany the annual administration report.

[To be submitted by the Manager to the Collector.]

In the same forms as Nos. 83 to 88 in Appendix K.

## Misc. Form No. 45.

(C.P. No. 77, 4th September 1905 ; and paragraph 146 of the C.S.O.)

## Annual statement No. I with its enclosures showing the settled demand under land revenue, forest revenue and miscellaneous revenue.

[To be submitted by Tahsildars or Tanadars to Manager.]

In the same form as No. 83 or 83-A in Appendix K.

## Misc. Form No. 46.

(C.P. No. 77, 4th September 1905 ; and paragraph 146 of the C.S.O.)

## Annual report on the educational progress of the wards.

[To be obtained from the Headmaster of the school where the ward is studying.]

In the same form as No. 86 in Appendix K.



## Misc. Form No. 47.

(C.P. No. 77, 4th September 1905; and paragraph 146 of the C.S.O.)

## Business statement of the estate for the quarter ending with 191 .

[This is to be submitted monthly by the Tahsildar or Tanadar to the Manager and quarterly by the Manager to the Collector so as to reach the latter-mentioned officer respectively not later than the 10th of the month following the month or the quarter as the case may be.]

| Name of the several current registers.     | Finally disposed of.                                              |                                                       |                           |                                                                | Total of columns 5 and 6.                                       |
|--------------------------------------------|-------------------------------------------------------------------|-------------------------------------------------------|---------------------------|----------------------------------------------------------------|-----------------------------------------------------------------|
|                                            | Number of currents pending at the beginning of the quarter. month | Number of currents received during the quarter. month | Total of columns 2 and 3. | Out of currents pending at the beginning of the quarter. month | Out of currents received or initiated during the quarter. month |
| 1                                          | 2                                                                 | 3                                                     | 4                         | 5                                                              | 6                                                               |
| 1. General Current Register ...            |                                                                   |                                                       |                           |                                                                |                                                                 |
| 2. Periodical Register ...                 |                                                                   |                                                       |                           |                                                                |                                                                 |
| 3. Petition Register ...                   |                                                                   |                                                       |                           |                                                                |                                                                 |
| 4. Darkhaat Register ...                   |                                                                   |                                                       |                           |                                                                |                                                                 |
| 5. Patta Transfer Application Register.    |                                                                   |                                                       |                           |                                                                |                                                                 |
| 6. Relinquishment Register ...             |                                                                   |                                                       |                           |                                                                |                                                                 |
| Similarly for other registers (if any) ... |                                                                   |                                                       |                           |                                                                |                                                                 |
| Total ...                                  |                                                                   |                                                       |                           |                                                                | 7                                                               |

## Misc. Form No. 47—cont.

## Business statement of the estate for the quarter ending with 191 —cont.

| Name of the several current registers.     | Remaining undisposed of at the end of the quarter or month. |                                                     |                                                      |                                                  |                              |                           | Remarks.                                                                                                                                                                                                                                                                                                                                                                                                           |
|--------------------------------------------|-------------------------------------------------------------|-----------------------------------------------------|------------------------------------------------------|--------------------------------------------------|------------------------------|---------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                            | One month in arrears or less.                               | More than one month but not more than three months. | More than three months but not more than six months. | More than six months but not more than one year. | More than one year. 8 to 12. | Total of columns 8 to 12. |                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                                            | 8                                                           | 9                                                   | 10                                                   | 11                                               | 12                           | 13                        |                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 1. General Current Register ...            |                                                             |                                                     |                                                      |                                                  |                              |                           | <p>No. 1.—Total number of papers pending at the end of the preceding quarter. month</p> <p>Total number of papers pending at the end of the last quarter but one.</p> <p>No. 2.—Total number of pending papers at the beginning of the quarter. month</p> <p>Total number of pending papers at the end of the quarter. month.</p> <p>Increase or decrease</p> <p>Explanation (in brief) for increase (if any).</p> |
| 2. Periodical Register ..                  |                                                             |                                                     |                                                      |                                                  |                              |                           |                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 3. Petition Register ...                   |                                                             |                                                     |                                                      |                                                  |                              |                           |                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 4. Darkhaat Register ...                   |                                                             |                                                     |                                                      |                                                  |                              |                           |                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 5. Patta Transfer Application Register.    |                                                             |                                                     |                                                      |                                                  |                              |                           |                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 6. Relinquishment Register ...             |                                                             |                                                     |                                                      |                                                  |                              |                           |                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Similarly for other registers (if any) ... |                                                             |                                                     |                                                      |                                                  |                              |                           |                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Total ...                                  |                                                             |                                                     |                                                      |                                                  |                              | 14                        |                                                                                                                                                                                                                                                                                                                                                                                                                    |

MISC. FORM No. 47—cont.

Detailed list of pending papers to accompany the business  
statement for the month of 191  
quarter ending with

| Current<br>number<br>and date. | Brief purport. | Cause of pendency. |
|--------------------------------|----------------|--------------------|
|                                |                |                    |

Miso, Form No. 48. . .

(C.P. No. 77, 4th September 1905; and paragraph 146 of the C.S.O.)

Monthly return of animals admitted and treated in the Veterinary Dispensary at  
estate during the month of 191 .

**Note.**—To be submitted by the Veterinary Hospital Assistant to the Court through the Manager, Collector and Civil Veterinary Superintendent, so as to reach the Court's office by the 20th of the following month.

[illegible]



## APPENDIX M.

RULES UNDER SECTION 45 OF THE COURT OF WARDS  
ACT I OF 1902.

(G.O. No. 1185, dated 14th May 1907.)

[Notification No. 305, dated 14th May 1907, published on page 618, Part I of the *Port St. George Gazette*, dated 25th June 1907.]

No. 305.—Under section 45 of Madras Act I of 1902, and with reference to section 47 of that Act, the Governor in Council is pleased to prescribe the following rules to provide for the transmission of decrees by civil courts to the Collector and to regulate the procedure of the Collector in executing such decrees and in retransmitting them to the civil courts:—

## DEFINITIONS.

*Rule 1.*—For the purpose of these rules, unless there be something repugnant to such interpretation in the subject or context—

- (i) *Collector*, shall mean the Collector specified in the notification issued under section 45 of Madras Act I of 1902;
- (ii) *Act*, shall mean Madras Act I of 1902;
- (iii) *Estate Collector*, shall mean a person appointed as Collector, whether by name or in virtue of his office, under either clause (1) of section 19, or clause (1) of section 46 of Madras Act I of 1902;
- (iv) *Section*, shall mean section of Madras Act I of 1902;
- (v) *Ward*, shall mean a ward of the Court in respect of whom a notification has been issued under section 45 of Madras Act I of 1902.

*Part I.—Of the transmission of decrees by the Civil Courts to the Collector.*

*Rule 2.*—When a notification has been issued under section 45, every civil court shall transmit, to the Collector of the district specified in such notification, a copy of every decree to which section 45 is applicable, passed by it, or sent to it for execution either before or after the issue of such notification.

With such decree shall be transmitted—

- (1) a statement showing the amount of the decree; the additions, if any, made to it under section 257 A of the Code of Civil Procedure, with the sanction of the Court; and the extent to which, if at all, the decree has already been executed, clearly setting forth what portion of the decree still remains to be satisfied;
- (2) copies of all applications for execution of the decree made before the issue of the said notification, and of all orders passed on such applications;
- (3) any other papers which may be necessary to enable the Collector to ascertain exactly the nature of the decree and of the additions, if any, made to the amount of the decree, and of the proceedings, if any, in execution of the decree which have already taken place.

The Collector shall acknowledge the receipt of all documents so transmitted to him.

*Part II.—Of the execution of decrees by the Collector.*

*Rule 3.*—When a notification under section 45 has been issued, the Estate Collector shall furnish the Collector with full particulars of—

- (a) all claims notified to the Estate Collector or admitted by him under section 38;
- (b) claims of the classes mentioned in section 39; and
- (c) the ward's immoveable property.

He shall explicitly state in regard to each claim of class (a) which has not been established by a final decree of a court of competent jurisdiction, whether

and to what extent it has been allowed or disallowed under section 40. In respect of claims established by decrees of courts and duly notified to him under section 38, he shall report to the Collector the extent, if any, to which he admits that the decrees remain unsatisfied, and his reasons for considering, if such be the case, that such claims are wholly or partially inadmissible.

If the Estate Collector has compounded, with the consent of the claimant, any claim falling under classes (a) and (b), he shall furnish full particulars of such composition. With regard to the ward's immoveable property, he shall report which portions thereof are encumbered and which are unencumbered; he shall state which portions are in the possession of the Court of Wards and which are in the possession of others; and he shall specify any rights, in respect of any portion of the estate, of any persons other than the ward and the secured creditors.

The Estate Collector shall furnish the foregoing particulars from time to time in respect of each claim or batch of claims, as soon as he is in possession of sufficient information regarding them. Should the Estate Collector propose to make any motion, either for the reduction of the rate of interest due to any claimant, or for the award of simple instead of compound interest stipulated under rule 7 below, or as to the order of priority of the claims, he shall give notice of such intention to the Collector when furnishing the Collector with information regarding the claim or claims which would be affected by such motion.

*Rule 4.*—On receipt of the Estate Collector's report in regard to any claim, the Collector shall give notice to every claimant whose claim may be reported by the Estate Collector to have been wholly or partially disallowed under section 40, that he purposes to inquire into the merits of such claim; which notice shall require such claimant to produce within sixty days from the date on which it is published, all the documentary evidence in support of his claim.

*Rule 5.*—The Collector shall also publish a notice in the District Gazette in English and in the vernacular of the district, calling on all persons having pecuniary claims enforceable against the ward or his property, which have not been notified to the Estate Collector under section 38 to notify the same to him, and to produce before him the documents by which their claims are evidenced within a period of sixty days from the publication of the notice.

*Rule 6.*—(a) As soon as possible after the period of sixty days mentioned in any notice issued under rule 4 or 5, the Collector shall appoint a day and place for the hearing of any representations relative to the claim or claims mentioned in such notice, which may be made by—

- (i) the Estate Collector, and
- (ii) any claimant whose claim has been wholly or partially disallowed under section 40, or in respect of whose claim the Estate Collector has given notice that he purposes to move for a reduction of the stipulated rate of interest or who has failed to notify his claim to the Estate Collector under section 38,

and also for the purpose of holding such further inquiry as he may deem advisable in order to inform himself of the nature and extent of such claims, and to ascertain full particulars concerning the immoveable property of the ward. The Collector shall give due notice of such inquiry to the Estate Collector and to the claimants concerned and may from time to time adjourn such hearing and inquiry.

(b) When the Estate Collector has reported to the Collector that any claim has been allowed in full or compounded with the consent of the claimant, the Collector shall issue a notice to every claimant and to the Estate Collector specifying—

- (i) the particulars, which will be entered in the statement to be prepared under rule 8, in regard to the principal and to the amount of interest admitted to be due;



- (ii) the rate of interest to be allowed for the future ;
- (iii) the immoveable or moveable property, if any, on which the debt is secured ; and
- (iv) the terms of the composition, if the claim has been compounded.

The notice shall also state that unless objection is taken thereto, by written petition, presented to the Collector, within a specified period, either in person or by duly authorised agent or vakil, the Collector will proceed on the assumption that the claimants and the Estate Collector have agreed finally to the terms set forth in the notice.

(c) The notices prescribed in rule 4 and in clauses (a) and (b) of rule 6 shall be in English and in the vernacular of the district, and shall be served on claimants, and on the Estate Collector, in the manner prescribed in the Code of Civil Procedure for the service of summonses, and shall also be published by being affixed to a conspicuous place in the offices of the Collector, the Estate Collector, and the Manager of the estate.

**Rule 7.**—In the case of all claims in respect of which no decrees have been passed, other than claims based on usufructuary mortgages, the Collector may, on the application of the Estate Collector, for a reduction of the stipulated rate of interest or for the award of simple instead of compound interest stipulated, fix the rate of interest payable or award only simple instead of compound interest in the same manner as a civil court when adjudicating claims of a similar nature would act in drawing up a decree for the payment of money, under section 209 of the Code of Civil Procedure, or a decree for the payment of a mortgage debt under section 88 of the Transfer of Property Act, as the case may be. The Collector shall offer the rates so fixed or simple instead of compound interest to the claimants concerned. The new rate of interest or the simple instead of compound interest shall commence to run, in the case of unsecured claims from the date on which the Collector draws up the statement under rule 8, and in the case of secured claims it shall commence to run after a period of six full months from that date.

**Rule 8.**—If in the case of any of the claims from time to time reported or notified to the Collector, there be no dispute as to the fact or extent of the ward's liability, or as to the liability of any specific immoveable property of the ward for the satisfaction of such claim ; and if the Collector's order, if any, as to the future rate of interest, or for the award of simple instead of compound interest under rule 7 in respect of such claims, is not disputed ; the Collector shall thereupon draw up a statement specifying the amount required for the discharge of such claim, the rate of interest payable, or which the claimant has agreed to accept, and the specific property, if any, liable for the satisfaction of the claim.

**Rule 9.**—If any dispute concerning any claim arises as regards matters referred to in rule 8, the Collector shall refer it, with a full expression of his opinion thereon, to the court of the highest grade amongst those which have transmitted decrees to him in pursuance of the notification issued under section 45. If all the courts which have so transmitted decrees be of the same grade, the Board of Revenue shall decide to which of the courts the reference shall be made ; and, if amongst such courts, there be more than one court of the highest grade to which any of them belong, the Board of Revenue shall decide to which amongst the courts of such highest grade the reference shall be made :

Provided that in no case shall such reference be made to any court of a higher grade than a District Court.

Pending the decision of such reference the Collector shall stay all proceedings relating to the subject thereof.

If the matter of the dispute concerning which the reference is made be within the jurisdiction of the court to which it is referred, such court shall proceed to dispose of it. Otherwise it shall transmit the case to a competent court for disposal. The court which disposes of the dispute shall communicate its final decision

thereon to the Collector. When such decision has been so communicated to him, the Collector shall proceed to draw up a statement in accordance therewith, with reference to the claim to which it relates, in the manner laid down in rule 8.

**Rule 10.**—When inquiry has been made into all the claims under rules 6 and 8, and all the references, if any, made under rule 9 have been decided, the Collector shall settle the order in which the several claims shall be satisfied subject to the restrictions laid down in section 41. If there be more than one claim secured by a charge on, or mortgage of, the same immoveable property of the ward, the Collector shall arrange such claims in chronological order, subject, however, to the conditions of the mortgage deeds ; and shall issue a notice embodying such arrangement to the Estate Collector and to each of the claimants. The notice shall state that if within thirty days of the receipt thereof, no objection is presented in writing to the Collector, it will be presumed that the order of priority in which the claims have been arranged by the Collector has been accepted by the Estate Collector and the claimants. If the Estate Collector or any claimant presents any objection to such arrangement, the Collector shall hear such objection and refer it, with his opinion thereon, to the Civil Court. The court to which such reference shall be made shall be determined in the manner laid down in rule 9. Such court shall dispose of the reference in the manner laid down in the same rule.

**Rule 11.**—The Collector shall also publish a list of the ward's immoveable property in the District Gazette, specifying which portions of it are encumbered and which unencumbered, and specifying the rights of third parties over the items contained in the list, together with a notice requiring the Estate Collector, the claimants and other persons concerned, to state within thirty days any objections they may have to the particulars in the list, and any additions to it which they may have to suggest, and to produce any documents on which they rely to support their objections or suggestions. After the expiry of the thirty days the Collector shall appoint a time and place for the hearing of any representations which the persons concerned may have to make with reference to their objections or suggestions, shall hear them and shall pass orders thereon. In the case of claims to the ward's immoveable property, when the claimants are parties, to the suit in which the decree was passed or the representatives of such parties, orders passed by the Collector as to such claims shall be appealable to the Board of Revenue and, when the claimants are not parties, the party against whom the order is passed may institute a suit to establish the right which he claims to the property in dispute ; but, subject to the result of such suit, the Collector's orders shall be final. He shall then publish, with reference to such orders, a revised list of the immoveable property of the ward available for the discharge of all the claims, which shall be subject to modification in accordance with the result of the appeals and suits above mentioned. The Collector may publish supplemental lists of any items of property omitted from this list, through no default on the part of any party interested in them.

**Rule 12.**—With the previous sanction of the Board of Revenue the Collector may, instead of himself issuing the notice and holding the inquiry required by rules 4, 5, 6, 10 and 11, draw up a statement setting forth the circumstances of the ward and of his immoveable property, so far as ascertained, and forward it to the District Court of the district over which his jurisdiction as a Revenue Court extends. If there be two or more such courts in a revenue district, the Board of Revenue shall decide to which of such courts the statement should be forwarded by the Collector.

Such District Court shall thereupon issue the notices, hold the inquiry and prepare the statement and list required by rules 8, 9, 10 and 11, and transmit the statement and list to the Collector.

**Rule 13.**—The decision by the Civil Court of any dispute arising under rules 9, 10 or 12 shall, as between the parties thereto, have the force of a decree, and an appeal shall lie against such decision as if it were a decree. If such decision is modified on appeal, the statement and list prepared under rules 8, 9, 10, 11, or 12 shall be correspondingly modified.

**Rule 14.**—All claims in respect of which no decree has been transferred to the Collector in pursuance of the notification issued under section 45 shall, if adjudicated upon by the Civil Court under rules 9, 10 or 12, be dealt with by the Collector, subject to the provisions of section 41, as if decrees establishing such claims, to the extent to which they are found by the Civil Court to be admissible, had been passed and transmitted to him for execution.

**Rule 15.**—(i) As soon as the amount of the ward's liabilities and the extent and circumstances of his immoveable property have been ascertained as provided in rule 8 or rule 9 and rules 10 and 11 or in rule 12, the Collector may raise a sum sufficient for the discharge of such liabilities or of any portion of them, including interest, in any of the following manners:—

- (1) by letting in perpetuity, or for a term, on payment of a premium the whole or any part of the immoveable property;
- (2) by mortgaging the whole or any part of the said property;
- (3) by letting on farm, or managing, whether by himself or through the Court of Wards, the whole or any part of the said property, for a term not exceeding twenty years from the date of the notification issued under section 45; or
- (4) by any two or more of such methods.

(ii) for the purpose of managing the property in accordance with this rule, the Collector may exercise all the powers of the owner of the property;

(iii) if such property or any part thereof is managed through the Court of Wards, the management shall be conducted, so far as may be, in the same manner as if no notification has been issued under section 45; provided always that the functions of the Collector under this Act, in respect of matters other than the execution of decrees, shall be discharged by the Estate Collector.

(iv) In proceeding under this rule the Collector shall be subject to such rules, consistent with the Act, as may from time to time be made by the Board of Revenue in this behalf.

(v) Notwithstanding anything contained in the previous clauses of this rule, the Court of Wards may, if it is satisfied that such a course will be in the best interests of the ward and of the claimants, and if the Collector consents to such a course, mortgage or sell the whole or any part of the ward's immoveable property under section 35, at any time before the preparation of the statement showing the ward's total liabilities, and the revised list of his immoveable property.

**Rule 16.**—(i) The entire net rents and profits derived by letting, mortgaging or managing any portion of the ward's immoveable property, of which an usufructuary mortgagee, or his assignee has been dispossessed under section 43, shall, subject to the charges mentioned in section 43 (5), be set aside for the purpose of redeeming such usufructuary mortgage and the payment of interest due thereunder, in accordance with the provisions of section 43. Provided that, where any loan has been raised for the purpose of discharging any portion of the debt due under the usufructuary mortgage, whether by payment into a Civil Court under section 376 of the Code of Civil Procedure, or in any other manner, it shall be lawful for the Collector to apply the rents and profits arising from the mortgaged property in payment of the interest due on the mortgage debt or to the reduction of the principal debt.

(ii) The rents and profits of immoveable property forming part of the ward's estate, which has been mortgaged without possession, or which a Civil Court has by decree directed to be sold, shall first be applied by the Collector in payment of the interest due under the mortgage or on the decree debt, and the balance, if any, after making such payment, may be applied by him in such manner as may be in his opinion most conducive to the speedy discharge of all the ward's liabilities.

**Rule 17.**—If, on the expiration of twenty years from the date of the notification issued under section 45, the amount to be recovered has not been fully paid or realised, or if at any time before the expiration of such period of twenty years

the Local Government shall signify in writing to the Collector that in its opinion the sale of the immoveable property of the ward or a sufficient portion thereof is necessary in the interests of the ward and of his creditors, the Collector shall notify in writing to the Court of Wards the amount to be recovered from the estate of the ward stating at the same time that, if such amount be not paid to the Collector within six months of the date of notice, he will proceed to sell the whole or a sufficient part of the said property; and if on the expiration of the said six months the said amount is not so paid the Collector shall sell such property or part accordingly; provided that, if at any time before the expiration of the said six months the Court of Wards informs the Collector that there is no prospect of the amount being paid without selling the immoveable property of the ward, the Collector may proceed to sell the same before the expiration of such period.

**Rule 18.**—After the statement and list prescribed by rules 8, 9, 10, 11 or 12 have been prepared, the Collector shall render to the Board of Revenue annually an account of all moneys which come into his hands and of all charges incurred by him, in the performance and exercise of the duties and powers imposed and conferred on him under the provisions of these rules, and shall hold the balance at the disposal of the Board.

Such charges shall include (a) those specified in classes I and II in section 32, except the liquidation of debts payable by the ward, (b) item specified in class III of section 32, provided that expenditure thereon is specially authorised by the Court of Wards, and (c) if the Collector so directs, the expenses of witnesses summoned by him. Such balance shall be applied by the Collector in discharging rateably under the direction of the Board of Revenue the liabilities included in the statement prepared under rules 8, 9, 10 or 12 in the order in which they are arranged therein, and subject to the provisions of rule 16 and of sub-sections (5) and (6) of section 43. Provided that the Collector may, subject to the approval of the Court of Wards, and to the provisions of sections 41 and 43, discharge the said liabilities in any other order, or utilise the balance, partly in payment of the interest due on the said liabilities, and partly in such other manner as he thinks fit, if he considers such a course to be most conducive to the speedy discharge of all the liabilities of the estate.

**Rule 19.**—No person possessing any pecuniary claim against the ward or his estate, which has not been included in the statement of liabilities prepared under rules 8, 9, 10 or 12, owing to the failure of such person to notify it to the Estate Collector under section 38 or to the Collector under rule 5, shall be entitled to any payment until the claims entered in the said statement have been satisfied.

Any funds remaining in the Collector's hands after the discharge of all claims shall be paid to the Court of Wards, or to such person as the Board of Revenue may direct.

Nothing in this rule shall prevent persons, advancing money to the estate for the purpose of discharging pre-existing debts, from taking the place of the creditors so paid, to the extent to which their respective claims have been so satisfied, in the order of priority referred to in rule 18.

**Rule 20.**—Nothing contained in the Indian Limitation Act, or in section 230 of the Civil Procedure Code, shall be applicable to the execution by the Collector of decrees transmitted to him in pursuance of the notification issued under section 45, if their execution was not barred on the date of transmission.

### *Part III.—Of the retransmission of decrees.*

**Rule 21.**—As soon as any claim based on a decree which has been transmitted to the Collector under section 45 has been completely discharged, the Collector shall intimate the fact to the Civil Court from which the decree was received, and shall return to that court the decree itself and all papers received from the court under rule 2. Should the assets of the estate, even after the sale of the ward's immoveable property under rule 17, be insufficient to discharge any claim in full,

the Collector shall record proceedings setting forth all the steps that have been taken in execution of the decree from the date of its transmission to him by the Civil Court, and showing what sums have been realised thereby and have been paid to the claimant, and the balance, if any, held by the Collector at the disposal of the Court. He shall send a copy of this proceedings to the Court with the decree. The Court shall acknowledge receipt of the decree and all papers sent to it by the Collector therewith.

*Part IV.—Rules for regulating sales held under Rule 17.*

**Rule 22.**—When the Collector proceeds to sell the ward's immoveable property or any portion thereof under rule 17, he shall, as prescribed in section 47 of Madras Act I of 1902, observe the procedure laid down in section 325 of the Code of Civil Procedure, whether an application for execution has or has not been made to him, and it shall not be necessary to attach such property before selling it.

**Rule 23.**—(a) Every such sale shall take place under the immediate superintendence of the Collector at such time and place as he may by notification fix, and shall be deemed to be a sale made in execution of all the decrees which prior to such sale had been transferred to the Collector for execution.

(b) No officer having any duty to perform in connection with any sale under these rules shall, either directly or indirectly, bid for, acquire or attempt to acquire any interest in any property sold at such sale.

**Rule 24.**—When the Collector proceeds to sell a permanently-settled estate in more lots than one or a portion of such estate in one or more lots, he shall, before the issue of the notification of sale, apportion the assessment payable on each such lot in the manner prescribed by the Madras Regulations XXV and XXVI of 1802, and specify such assessment in the notification of sale.

**Rule 25.**—The proceeds of such sale shall be applied—

*First*, in defraying the expenses of the sale;

*Secondly*, in discharging rateably the claims included in the statement drawn up under rules 8, 9, 10 or 12 subject to the relative priorities as therein declared and to the provisions of rule 16 and sub-section 5 of section 43 of Madras Act I of 1902;

*Thirdly*, in rateable payment to persons possessing subsisting pecuniary claims against the ward or his estate, which claims had not been included in the statement drawn up under rules 8, 9, 10 or 12; and

*Lastly*, the residue, if any, shall be paid to the Court of Wards or such other person as the Board of Revenue directs.

If the sale-proceeds or any portion thereof be paid to a person not entitled to receive the same under the provisions of Madras Act I of 1902 and the rules framed thereunder, any person so entitled may sue such person to compel him to refund the same.

**Rule 26.**—It shall be competent to the Collector to execute any decree (transferred to him for execution) in favour of a transferee thereof, whether such transfer was effected by assignment in writing or by operation of law.

**Rule 27.**—Every decree transferred to the Collector for execution may, on the death of the judgment-debtor, be executed against the legal representative of the deceased judgment-debtor, to the extent of the property of the deceased which has come to the hands of such representative and has not been duly disposed of.

**Rule 28.**—The provisions of section 294, Civil Procedure Code, shall apply to all creditors of the estate, whether decree-holders or not, who desire to bid for, or purchase property at execution sales held by the Collector under these rules, and to every purchase made by such persons; provided that when any such person bidding with the permission of the Collector purchases any property, it shall not be competent to him to set off against the purchase money the amount due to him, except to the extent to which the Collector may permit him to do so.

**Rule 29.**—The provisions of sections 306 and 307 of the Code of Civil Procedure shall, *mutatis mutandis*, apply to every such sale.

**Rule 30.**—In default of payment by the purchaser of the balance of purchase money within the period mentioned in section 307 of the Code of Civil Procedure, the deposit made by him after defraying the expenses of the sale shall be forfeited to Government and the property resold after the issue of a fresh notification, and the defaulting purchaser shall forfeit all claim to the property or to any part of the sum for which it may subsequently be sold.

**Rule 31.**—Any of the decree-holders or other creditors of the estate or the Estate Collector may, within thirty days from the date of sale, apply to the Collector to set aside the sale, on the ground of any material irregularity or fraud in publishing and conducting the sale; but no sale shall be set aside on the ground of such irregularity or fraud, unless the applicant proves to the satisfaction of the Collector that he has sustained substantial injury by reason thereof.

**Rule 32.**—The provisions of sections 312 to 316, both inclusive, of the Code of Civil Procedure, except the last paragraph of section 315, shall, so far as they are applicable, apply to every such sale and an application by the purchaser to set aside the sale on the ground that the ward had no saleable interest in the property sold, shall not be entertained unless made within sixty days from the date of sale.

**Rule 33.**—A purchaser may, within sixty days after the grant of a certificate of sale, apply to the Collector for delivery of the property sold; and the provisions of sections 318 and 319 shall, *mutatis mutandis*, apply to such application and order thereon.

**Rule 34.**—If such purchaser be resisted or obstructed in obtaining possession of the property sold, by the ward or by any one on his behalf, or by any other person claiming in good faith a right to the present possession thereof, or if in delivering possession thereof any such person is dispossessed, the Collector on the complaint of the purchaser or of the person so dispossessed, if such complaint be made within thirty days from such resistance, obstruction or dispossession, shall deal with such complaint in the manner provided in sections 334 and 335 of the Code of Civil Procedure; provided that the party against whom the Collector passes an order in the manner provided in section 335 may institute a suit to establish the right which he claims to the present possession of the property sold; but, subject to the result of such suit, if any, the Collector's order shall be final.

GENERAL RULES.

**Rule 35.**—The Collector may, for the purpose of these rules, and with the previous sanction of the Board of Revenue, delegate to any of his gazetted subordinates any of the powers and duties conferred and imposed upon him by these rules.

**Rule 36.**—Against every order passed by the Collector in execution of decrees transmitted to him under section 45, an appeal shall lie within three months to the Board of Revenue, whose order thereon shall be final.

Against every order passed by a gazetted subordinate in the exercise of powers or the performance of duties delegated to him under rule 35, an appeal shall lie within one month to the Collector, whose order thereon shall be subject to revision by the Board of Revenue. The appeal period mentioned in this rule shall commence to run on the day after that on which the order appealed against was passed, and the time required to obtain a copy of the order shall be excluded in computing it.

Every order passed by the Collector or by any of his gazetted subordinates under these rules, against which no appeal has been preferred within the proper time may, on application by any party aggrieved by such order, be reviewed, and rescinded or modified by the Collector who passed it, or his successor in office, or by the Board of Revenue.

## APPENDIX N.

[Paragraph 56 of the C.S.O.]

## MEMORANDUM SHOWING DETAILED LINES OF LOCAL AUDIT.

[G.O. No. 813, Revenue, 24th March 1909, in C.P. No. 32, 15th April 1909;  
C.P. No. 48, 4th September 1911.]

It will be the duty of the auditor to—

- (i) audit all paid vouchers (whether in cash or by adjustment) on the lines prescribed for the audit of similar vouchers in all account offices;
- (ii) check that the revenue due to the estate from all sources is properly realized;
- (iii) see that the revenue realized is promptly remitted into the treasury and not utilized for expenditure;
- (iv) see that the cash drawn from treasury for disbursement is duly accounted for;
- (v) see that the deposit and advance transactions including those relating to security deposits made by Court's employees are properly accounted for;
- (vi) see that stock accounts are duly kept up to date wherever necessary;
- (vii) see that verification of the stock is made periodically by a responsible officer and the verification certified to;
- (viii) see that the powers of Managers and Collectors in the matter of sanctioning expenditure, etc., have not been exercised in excess of the limits specified by the Court;
- (ix) see that all remissions and writes-off are supported by competent sanction;
- (x) see that the demand, collection and balance statements and other returns, compiled and sent to the Court, are correct with reference to the original records kept in the Manager's office;
- (xi) see that all the registers and records are kept up to date;
- (xii) see that there are sufficient safeguards against defalcations and misappropriations;
- (xiii) see that the Managers exercise sufficient check over the realization of revenue and the maintenance of accounts.

## APPENDIX O.

[C.P. No. 6, dated 29th January 1913.]

## CIRCULAR.

Circular to the Ilakadars, Inspectors and other estate subordinates regarding the appointment of temporary hands for harvest operations and the rules to be observed in conducting harvest operations—

*A.—Appointment of establishment.*

1. A list of establishments required for conducting the harvest during the current fasli should be submitted by each Ilakadar in the annexed form A, one month before the commencement of the harvest, showing therein the scale of establishment sanctioned for the previous fasli and the total quantity of outturn of paddy expected to be realized during the current fasli. The above list should be submitted before the 20th December at the latest.

2. On receipt of the list mentioned above, the Head office will accord necessary sanction. But no establishment should be entertained before the receipt of sanction.

3. Care should be taken not to engage *angami* (temporary) hands before they are actually required. Only those hands that are absolutely necessary at any time should be employed; and they should be discharged when they are no longer required. Savings in any month in the sanctioned establishment may be utilized for absolutely necessary additional hands at particular stages of the harvest, but with the previous sanction of the Head office and not otherwise.

4. All hands required for harvest may be appointed by the Ilakadar himself; but the nomination of the chief superintendents and supervisors should be submitted to the Head office for sanction, with full particulars of their past service and qualifications: and the hands so nominated should be sent up along with the deputation statement, so that they may be present, when the above statement is approved by the Manager.

5. The names of all the *obbadi* hands, except the superintendents and supervisors, should be entered in the form B appended herewith, which should be given to them, their signature being obtained in the counterfoil, which should be kept in file as an acknowledgement.

6. The *peishkars*, *maniyams* and peons shall act under the orders of the superintendents and the supervisors.

7. When preparing the list of division charges, the *Ilakadars* should take into careful consideration and report upon the situation of the villages and divisions, nature of the yield, character of the tenants and capability of the superintendents and supervisors.

8. Superintendents and supervisors shall have as their head-quarters, such places where there shall be heavy harvest work or which form the centre of the villages allotted to their supervision.



**B.—Estimating the yield.**

9. Crops entered in the cultivation accounts should be estimated as to the outturn, which the crop in each field is expected to yield, by the division peishkars in the presence of the village karnams, ambalam and the tenants concerned, ten days before they are fit for reaping, either approximately by experience in cases where the crops lie scattered or by *guli sothanai*, i.e., by actual experiment taking one guli of land bearing average crop, harvesting the crops thereon and actually measuring the produce and then applying this proportion to the entire extent of the field under crop. The quantity so estimated should be entered in the form O called "*Pulli Padukurippu*", and the consolidated account called "*Pulli Goshpara*" prepared from these *Pulli Padukurippus*, should be submitted to the Ilaka office, within 4 days after estimating by the Division officials. The minimum amount of *pullying* to be done daily is 20 *cheis*.

10. On receipt of the above accounts they shall be checked in the taluks with the accounts of outturn of the previous year, and if there be not much difference in the estimated outturn as compared with the outturn of the previous year and if there be no room for suspicion in the estimates now received, the *Ilakadars* shall forward these *pulli* accounts to the superintendents and supervisors concerned with orders to conduct the harvest.

11. The superintendents and supervisors shall, on receipt of orders, verify the figures in the *pulli* account by personal re-inspection with reference to the *Padukurippus* remaining with the *peishkars* in every case, if any doubt or suspicion is felt; and such re-inspection is termed "*Azimash pulli*". If, on *azimash*, they form an estimate in excess of the original *pulli*, they shall prepare an *azimash pulli* account and submit the same to the taluk.

In the case of dry crops raised on wet lands after the estimation made by the Peishkar, this *azimash* or re-estimating the crops should not be made by any officer, except the *Ilakadar*, Head gumastah or superintendent or supervisor. The *azimash* should be made field after field. The crops should be made over to the tenants, only after collecting from them the value of the melwaram quantity of the produce, as per the estimate arrived at by the *azimash* officer. The estimates of outturn of these *nanya-taram punja* crops should be prepared in form G, which forms an important account for the cultivation of that kind.

**C.—Kanganam (permission to cut crops).**

12. *Kanganam* chit shall be granted to any ryot requesting the same, and it should be prepared in the form D signed by the karnam, ambalam and Division officials noting on its back the details of any arrear that may be due from the tenant for the previous fasli and submitted to the superintendent or supervisor.

*Kanganam* is not to be granted merely on the recommendation of village officers nor chits sent in by them accepted and acted upon. *Kanganam* is to be given each day as far as possible for stalls which are close together so as to facilitate the supervision of the *obbadi*. To this end, officials in charge of *obbadi* should inspect the fields and prepare a sketch map of same, dividing the fields into convenient blocks and making notes thereon daily as to what lands in each block will be ready for harvest after three days. For this purpose villages which cannot be visited by superintendents should be inspected by supervisors and *angam peishkar* and others deputed for *odawaram*,

and these should make notes as above and submit same to superintendents. A register of stalls so inspected each day should be maintained showing the dates on which *kanganam* should be granted for them.

Harvesting should always be arranged to be done before crops on a stall become over-ripe and when there is reason to think that the ryots concerned will not apply for *kanganam* in time, notice is to be given them promptly in writing and arrangements made to conduct harvest of such stalls in proper time.

The Manager learns with regret that in a large number of cases the crops are generally harvested only after they had become over-ripe and particular care should be taken to guard against such a contingency which leads to great loss of estate revenue.

13. Every superintendent or supervisor shall thus collect all such *kanganam* chits, as they are called, for all the villages of his range three days before the harvest, recover from the tenants concerned all the fasliwar arrears outstanding, give the same to the *ambalam*, get from him *thandals* and fasliwar details of arrears to be remitted, and note the fact of the amount collected in the form D. But *kanganam* is never to be delayed for non-payment of the arrears which have been under takarars from a long time.

The attention of all estate-officers including the *obbadi* superintendents and supervisors is drawn to the heavy arrears outstanding under "Decree debts" in all the taluks; and it should be the foremost duty of every such officer to collect such outstanding decree amounts due from any tenant. If the tenant pleads poverty and if such plea be found real, *kanganam* may be granted only after obtaining from him a statement to the effect that his kudiwaram paddy and straw will be handed over to the estate to satisfy all the estate demands against him.

For this purpose, the *Ilakadars* should, before the commencement of harvest, have in readiness lists showing the individualwar arrears for each village, give a copy of such lists to all the supervisors and superintendents for their guidance in collecting the arrears and retain a copy in his taluk office to see whether all the arrears due by any tenant are recovered before *kanganam* is granted to him.

If, after furnishing such lists, any one omits either wilfully or negligently to realize any outstanding arrear, the *Ilakadar* should make such defaulting servant responsible for the payment of this amount. But it should be distinctly understood that these provisions should be worked with great tact so as not to create any hardship and that, as far as possible, the arrears should be collected only by conciliatory means and that *kanganam* should not be delayed or refused on account of any delay or unwillingness on the part of a defaulter to pay the estate debts. In all difficult and intricate cases, attempts should be made to have the crops attached through Court before the harvest season commences, a list of such cases being submitted to the Manager at least one month before harvest.

14. The superintendent and supervisors shall thereon depute *kanganam* peons and supervising officers village after village according to the number of stalls to be harvested, the distance of the threshing floor and the quantity of yield; after noting these particulars in the *kanganam* chits, and affixing notices of the same on the boards for purpose of wide publicity and then prepare *obbadi yadast* in form E. This "*obbadi yadast*" should be submitted along with a copy taken of the entries in the *kanganam* register so as to reach the taluk office three days before the *obbadi*,

15. When any teervah cowle or manipam lands in the vicinity of *Devasthanam* or *Chattram* fields are to be reaped, no *kanganam* is to be granted for the *Devasthanam* or *Chattram* lands. The harvesting of manipam or cowle lands, if any, adjoining *Devasthanam* or *Chattram* land should, as far as possible, be conducted with the permission of the superintendent or supervisor, who should give permission accordingly after making proper arrangement for conducting the harvest without giving room for suspicion.

16. Before allowing threshing to be conducted a second time on the same threshing floor, care should be taken to see that the floor is not wet and is clear from straw and other rubbish. No crops other than *Devasthanam* and *Chattram*, such as those belonging to cowle, manipam or *Dharmasnam* lands, should be allowed to be threshed on the same threshing floor along with the *Devasthanam* or *Chattram* crops.

17. The *Ilakadar* or in his absence his Head gumastah shall, on receipt of the *obbadi* yadasts from the superintendents and supervisors, see that the peons and other officers deputed for supervision and for the division of the paddy have been properly selected, and if he finds the deputation insufficient to ensure safety or shall have reason to doubt the adequacy of the staff he shall depute some more officers from the reserve kept in the taluk office for the purpose or modify the arrangement to his satisfaction, and intimate the same to the officers concerned. The *obbadi* yadast should be submitted two days before the *obbadi* to the Head office so that the Head office may know what fields are being reaped every day and depute its officers to any place for inspection, if necessary.

*D.—Rules to guide the peons in attending Kanganam and rules regarding the conduct of obbadi.*

18. The superintendent or supervisor shall himself distribute the *kanganam* obits to the tenants concerned on the previous night and get their signature in the counterfoil. Separate obits should also be given to the peons. Officers deputed for supervision and for division of the produce in the threshing floor should affix their initials against their name entered in the notice of intimation pasted in the board mentioned in paragraph 14 *supra* and take necessary instructions from the superintendent or supervisor. All these officers and the peons should assemble in the field with the tenants concerned before 6-30 A.M. and go round the fields, stall after stall. If it should be found that the crops have become destroyed by cattle or the ears of corn removed or pressed or in any way handled causing loss to the estate, the estimates of such losses should be framed by a body of persons, about five in number, the signature of the persons present in the spot being taken on such estimates; and the reaping of all the stalls should commence before 7 A.M. at the latest.

19. Before reaping is commenced it should be seen that there are sufficient numbers of coolies, at 60 persons per *chei* engaged for reaping, so that reaping, threshing and winnowing may be completed and the paddy kept ready for measurement before 3 P.M. without giving rise to the inconvenience caused by keeping threshing floor open after nightfall.

20. When the crops are reaped and formed into bundles, the bundles should be counted, entered in a note book kept for the purpose and carried to the threshing floor only after some of the supervising officers appear on the threshing floor. Care should be taken to see that the bundles are not taken to the threshing floors through habitations but are carried through such a way

that the officers present may have a full view of them. As soon as all these bundles are transported to the threshing floor completely, they should be counted again; and the note book where the number of these bundles is entered should be shown to the officers deputed for the division of waram.

Bundles of ears are to be counted on arrival at threshing floor and the number is to be compared with the number carried away from the field and the ryot is to make good any deficiency at *odawaram*.

When any threshing floor is too far from fields, fresh and temporary ones are to be made in the already reaped fields to facilitate completion of all operations before dark. For this purpose, the lands in a village should be grouped into blocks; and as soon as one or two stalls in each block have been reaped, they are to be made to serve as threshing floors for the remaining lands in the block.

21. After the bundles are brought completely to the threshing floor, the ears of corn should be first beaten on the ground, and then a number of cattle joined together made to tread over the stalks, so that no grain is left sticking to the straw, which should be removed. Care should be taken that no grain is left to mingle with the husk, dust, etc., which have accumulated and that the paddy, made ready for measurement, measured before 3 P.M.

22. *Ari thalukku*, etc., i.e., small bundles of stalks of grain to be given to the several artisans, should not be distributed to any in the fields themselves, but brought to the threshing floor and there disbursed to the several village servants who are actually present before the officer in charge of the *obbadi* supervision. Such bundles as are payable to the remaining servants, if any, who are absent at the time must be threshed on the threshing floor and the paddy threshed added to the estate melwaram paddy.

In many places it is observed that these bundles are made very large taking undue advantage of the practice of paying the artisans and others in *Ari thalukku*. To remedy this malpractice every *obbadi* officer should have with him an account to show the prescribed quantity of paddy allowable in each case, and see that the paddy in the bundle is not likely to exceed the quantity so prescribed. If he suspects that the paddy in any bundle will exceed the fixed rate, he shall at once have the paddy threshed and only the quantity of paddy prescribed in accounts is to be given.

23. The superintendent and every officer who is deputed for *obbadi* supervision should have with them an account showing the rates of *swathantharams*, *tirva*, *kothupidi* and see if these rates are being properly observed in the division of the produce.

24. Superintendent and every officer deputed for supervision should have with them always a note book with statements in the form F "Obbadi report" (called *misikku*), enter therein in pencil the details of outturn, waram, etc., in the threshing floor itself, and the pencil entries should be inked only after the submission of the same in the proper form called "Obbadi reports." As all the *obbadi* officers including the superintendents should maintain this note book, the Tahsildar during his inspection should check this. If any note book is not prepared in pencil as per the above instructions, it will have to be presumed that it has been fabricated after the harvest.

25. The officer deputed for the division of produce as stated in paragraph 14 should be present in the threshing floor before 11 A.M., i.e., before the bundles are brought to the threshing floor, see that the grain is threshed and waram divided before 3 P.M. and should have the melwaram paddy put in

heaps including *panchamati*, *sivadaya*, and similar receipt of income due to the estate. Rules regarding the disposal of melwaram and other grains are given in paragraphs 47 to 54 *infra*. Superintendents, supervisors and *angami* peishkars deputed for *odawaram* shall have no pay for days on which they fail to supervise work from early morning but only attend threshing floors.

26. After the whole quantity of paddy is measured, the *obbadi* officers should prepare *obbadi* reports in the form F and appear with these reports before the superintendent or supervisor before 6 P.M. every day and give the same to him and learn from the notice board the programme of their work for the next day. In the *kanganam* chits granted to the tenants according to the foregoing rules, the *obbadi* officers will enter the particulars of melwaram, kadanathayam, *i.e.*, advance payments, and get underneath these entries the signatures of ambalam and karnams and others. The procedure hereinbefore described should be followed every day until the harvests are over.

27. Superintendents and supervisors should prepare their own *obbadi* reports for those *odawarams* which were conducted by themselves, prepare consolidated villagewar *obbadi* reports and *odawaram* accounts for the day, prepare the next day's *kanganam* entries and necessary *obbadi* yadasts as explained above and submit them to the taluk. Delays in their submission are to be fined with one rupee in the first instance and Rs. 5 for the second and dismissal for the third. The taluk office staff will be similarly punished for failure to take notice of delays in the divisions.

28. Thus the superintendents and supervisors should not fail to submit daily to the taluk office that day's or the previous day's *obbadi* reports and the *kanganam* or *obbadi* yadast of the 4th day following. On their receipt, the *Ilakadars* should compare the quantity of outturn entered in the *obbadi* report with that in the "Pulli account," make necessary enquiries in cases where there are variations between the pulli and outturn and, after taking the necessary steps to ascertain the cause of the variations, submit the *obbadi* reports to the head office then and there after checking.

29. The stalks of grain must be threshed on the threshing floor then and there, and under no circumstances should they be kept in heaps on the threshing floor, without being threshed, nor should those operations be allowed to be conducted in the dark.

30. It is the duty of the superintendent and the supervisor to see that the officers and peons deputed to a particular place on one day are sent to a different place on the next day and to himself attend the threshing floors where *obbadi* operations are carried on on a large scale.

31. If any tenant to whom a *kanganam* is granted fails to supply the required number of people to reap the field and make the harvests and thus the harvest is not conducted on the day appointed, the superintendent or supervisor will after collecting from the tenant the necessary penalty according to the merits of the case, *i.e.*, sufficient to cover the pay of the peons and officers that were deputed that day for the *obbadi* work, forthwith give a *kanganam* to the tenant for the harvest to be performed the next day. If the tenant, owing to the want of sufficient number of coolies, delays to commence reaping the field and does not begin work before 8 A.M., the officers present shall cancel the *kanganam* for the stall on that day. In this case also *kanganam* should be granted for conducting the harvest on the next day, after collecting the penalty, etc., as mentioned above. Superintendents and others who do not strictly obey this order are to be punished by fine or dismissal.

*E.—Kanganam is never to be delayed by reason of non-payment of the arrears of rent.*

32. If any tenant requesting *kanganam* happens to be too poor to pay the arrears, if any, or refuses to pay the same, *obbadi* should not be delayed on that account. Generally in respect of the arrears of the previous fasli of the kind in question, initial demand notices may be had ready and the arrears realized by distraining the kudiwaram paddy and straw in the threshing floor itself. And as regards the arrears of the back faslis, a kararnamah or a promissory note may be obtained from the ryot only in exceptional cases and according to circumstances. Thus arrears should be realized during the harvests by any means.

*F.—Diaries from the obbadi officers.*

33. All *obbadi* officers (peons excepted) should submit diaries as indicated below :—

|                                            |     |     |              |
|--------------------------------------------|-----|-----|--------------|
| Superintendent and supervisors             | ... | ... | Weekly.      |
| <i>Obbadi</i> peishkars                    | ... | ... | Fortnightly. |
| <i>Maniyams</i> and other temporary clerks | ... | ... | Monthly.     |

*Peishkars*, *maniyams* and clerks should submit their diaries through the superintendent or supervisor who will check and initial them and submit them to the taluks along with his own diary. But every *obbadi* officer should enter in the office copy of the diary to be maintained by him the work turned out by him from day to day. All *Ilakadars* and head office clerks who are deputed for harvest should also submit diaries every week so as to reach the Head office within three days after the expiration of each period. The diaries of the latter should be submitted through the *Ilakadars*.

No one will be entitled to any salary whatever in the absence of diaries. The diaries should be submitted to the taluk office within three days after the expiration of each period.

34. The *Ilakadars* should check all the diaries and submit them to the Head office with the pay abstract. They should see whether all the temporary hands have sufficient work for them and submit a separate pay abstract for the temporary harvest establishment for each month to the Head office so as to reach it within the 10th of the next month. As regards the peons, who are deputed to *obbadi* work, separate pattas (note) should be given for each individual in which should be entered the details of work done by them and which should be submitted to the Head office with the initials of the superintendent or supervisor when claiming their pay. The *Ilakadars* should attach to every pay abstract of the temporary hands a certificate to the effect that all *obbadi* returns due from them have been received and they have discharged their duties to the satisfaction of the *Ilakadars*.

*G.—General instructions to be attended to.*

35. If any *obbadi* servant under a superintendent or supervisor does not behave properly, the superintendent or supervisor may report such a servant to the Tahsildar for being removed. The Tahsildar may, according to the merits of each case, dispense with the services of such a person and appoint a substitute, if necessary, and report the fact to the Head office.



*Obbadi* officials such as superintendents, supervisors, *peishkars* and *maniyams* are to be present from 7 A.M. till *odavaram* is complete, failing which they are to be fined a week's salary or dismissed; they are to be on the alert the whole day and are to inspect each stall before the commencement of reaping and frequently during the reaping. If it is found that the crops have been tampered with, the quantity of grain stolen should be estimated and the ryot made to pay for same in grain or cash at once.

36. During the harvest the *Ilakadar* should always be in camp, checking the *pulli* and *obbadi* in the villages and rectifying the mistakes or irregularities which he may notice and reporting then and there to the Head office any matters he deems necessary.

37. The *Ilakadar* is personally responsible for the proper performance of the harvest operations in the whole of his taluk. In authorising him to appoint the temporary hands as he likes, it should be borne in mind that he will be held directly responsible for any kind of complaint and loss in the matter of harvests that may accrue to the estate in any part of his taluk.

38. The *Ilakadar* should make surprise visits of threshing floors, see that grains are not hidden in the straw, husks and other places where refuse matters are accumulated and that *waram* is divided in time before dark, cause the paddy to be remeasured if he suspects any fraud in the original measurement and satisfy himself that the *obbadi* officers have properly discharged their duty.

39. If the *Ilakadar* wants to depute men on the permanent establishments for *obbadi* work, he may submit proposals for the same to the manager when submitting to him list of temporary harvest establishments, after making suitable arrangements by appointing temporary hands in the place of such men for discharging the ordinary business.

40. All *obbadi* reports and the returns connected therewith should be submitted to the Head office not later than three days after the *obbadi* to which they appertain. It is noticed that in certain cases *pulli* accounts are received after the receipt of the *obbadi* returns. This practice should be put an end to so as not to give room for any suspicion, and all the returns should be submitted punctually on the prescribed dates.

41. As soon as the harvest is completely over, the chief superintendents and supervisors should submit to the *Ilakas* a consolidated account in Form G. This account should be checked itemwise in the *Ilaka* office and consolidated *goshpara* of similar accounts received from the superintendents and supervisors for the whole taluk should be prepared and submitted to the Head office, after completing any business shown in it as incomplete. But the superintendents and supervisors cannot, on the score of preparing the above accounts, waste their time to the detriment of their legitimate work; and no pay will be given them except for the days for which it may be determined by the Head office that they are entitled to draw pay. The *Ilakadars* should check the superintendent's and supervisor's accounts then and there as they are received and submit them to the Head office after making necessary entries in the *Ilaka* office.

42. The superintendents and the supervisors as also the division *peishkars* should realize completely the arrears due to the estate, either by having recourse to coercive process or by any other means, at the time of division of

the crop and before the *kudivaram* share is removed by the ryots from the threshing floor. If they fail to so collect, the arrears due will have to be recovered from their pay.

43-A. As the *obbadi* work of each superintendent or supervisor is being finished, such superintendents or supervisors may be engaged on the work of *paimash* and assessment and the same caused to be completed by them. The instructions on this subject will be separately communicated with the necessary orders.

#### H.—*Vamadai* straw.

43-B. *Vamadai* straw customarily due from ryots to the palace and the temple should be collected then and there on the threshing floor itself and sent to the temple or to the palace through tottis or other menial servants, if the threshing floor is close to or within the village or town where the palace or the temple is situated, and acknowledgements obtained from the recipients. In all other cases the straw may be entrusted to the *ambalagar* and as soon as the harvests are over, or when large quantities of straw accumulate, arrangements may be made to send the straw to the temples or to the palace, as the case may be, in carts or to dispose of the same according to the instructions that may be received from time to time. Mention should be made of the arrangements made in the matter in the completion reports submitted after the completion of the harvests. A patta showing the number of bundles of *vamadai* straw handed over to the *ambalagar* every day, as also a counterpart obtained from the *ambalagar* every day in token of his having received the bundles for safe custody, is necessary.

#### I.—Collection of *swathanthrams*.

44. *Obbadi* officials of each village are to be informed in writing what amount of *swathanthrams* is to be allowed to each *swathanthramdar*, so that they may be prepared to furnish information as to same when called upon to do so.

As soon as the division of the produce is over, all kinds of *swathanthrams* due to village servants, etc., should be collected then and there and entrusted to the care of one of the *ambalagars* who may be known to be trustworthy and substantial and an acknowledgement taken from him therefor. All estate servants should be very careful in this matter. After the completion of the harvest and on production by the village *swathanthramdars* of certificates obtained from their respective *obbadi* superintendents and supervisors to the effect that they have discharged their duties properly during the *obbadi*, the *Tahsildar*, or his subordinates authorized in writing in this behalf, should disburse the *swathanthrams* to the village deities and to all the village servants referred to above except the *karnam* and *ambalam* and submit reports thereon to the head office with the necessary acquittance rolls.

45. Likewise the *swathanthrams* should be disbursed to the *karnams* after completion of their *jamabandi* accounts and to the *ambalagars* after the collection of the arrears.

If the *swathanthram* paddy can be removed to the temples and *chatthrams* without incurring any cost on account of conveyance charges, this may be done; but the *swathanthramdars* cannot claim anything from the estate on account of wastage, etc., arising from this procedure.

Subject to reservations as above, *swathanthrams* of a fasli are to be distributed before the close of the next fasli, unless it becomes necessary to withhold same temporarily or permanently for any reason, in which case the permission of the Head office to do so is to be obtained. When *swathanthrams* are disbursed, proper acquittances shall be obtained and initialled by Tahsildars and filed in the Taluk office, failing which Tahsildars will be held responsible.

46. In some parts it has been the practice among measurers of paddy to place under their knees at the time of measuring to support the same, a kind of straw pouch technically called "Vandu" (வந்து) to conceal some quantity of paddy in it even before commencing measurement and take away the pouch thus filled up with paddy after the measuring business was over, and this fraud continues undetected through ignorance. Such a practice should be put a stop to in future. The measurers should be asked to use only straw wreaths instead of the pouches. The straw should be separated and bundled up before the division of produce is commenced, but should not be removed from the threshing floor. All the measures in use—marakals, etc.—should be stamped according to the rules of Government.

*J.—Instructions for the storing of melvaram paddy for paditharam use and for disposal by sale to others.*

47. As already stated in paragraph 25 *supra*, the actual quantity of paddy required for *Devasthanam* and *Chattram* paditharam expenses and for meeting the cost of in-door establishment, payable in kind, until the end of the fasli following, should be correctly estimated for, and adding to it one-eighth of the above estimate, the total quantity thus arrived at should be reserved in fine paddy and stored in *Devasthanam* and *Chattram* granaries for the above purpose.

48. The balance of *melvaram* grain should, with a view to avoid unnecessary expenditure in the shape of conveyance charges, be sold then and there with reference to the current market rates and according to the orders issued from this office from time to time for sales of paddy, and the sale-proceeds remitted into the Treasury.

49. Under unavoidable circumstances, if the grain cannot be sold for a reasonable price or cannot be left in charge of the *ambalagars* or there are no *seers* or granaries in the village fit for the grains to be stored, such grain can be conveyed to the temples and *chattrams*, if there are *seers* and granaries available other than those required for the storage of paddy reserved for *paditharam* expenses and in-door establishment charges, or if there are no such *seers*, etc., or if there is room or space left in the *seers* and granaries in which *paditharam*, etc., paddy is stored.

50. If the grains are not sold then and there to the best advantage of the estate, but allowed to remain in *seers* and granaries for months together, they are liable to damage by fire, or to be misappropriated by the persons entrusted with the same or unnecessary expenses have to be incurred for carting them to temples and *chattrams*, or they get damaged and result in wastage by being stored in granaries not well ventilated or leaky, and thus the estate is put to unnecessary loss. Hence it is always safe to dispose of all the available surplus of grain by sale then and there after reserving only such quantity as is actually required for *paditharam*, etc., expenses.

51. Before the *paditharam* paddy is brought to temple and *chattram* granaries for storage therein, every precaution should be taken to see that the granaries are in a state of perfect repair and kept scrupulously clean, so that it may be completely safe from any damage caused by rats, moisture, etc. If any granary is in disrepair and wants sundry repairs, estimates for the same should be submitted promptly. The paddy to be stored in these granaries should be fine paddy, e.g., *samba*, *milagi* of good quality, and the several kinds of the paddy should be kept separately, if in one and the same *seer* or granary.

52. The grain thus set apart for *paditharam* expenses should first of all be well dried up in the threshing floor itself and then removed to the temple and *chattram* granaries and stored there. The wastage that can be incurred by such drying should then and there be reported to the Head office in form H and its previous sanction obtained for debiting the same in the grain accounts.

53. The grain to be reserved for these *paditharam*, etc., expenses should be of the superior sort and the same should be produced for inspection by the manager at the time he visits the place, soon after the harvest and such storage. Any one failing to stock a good sort of grain for *paditharam* expenses as per the above instructions will render himself liable to summary removal from the estate service.

Under no circumstances are ryots to be allowed to take the *melvaram* paddy excepting on payment of value at prescribed rates.

One and all engaged in the supervision of *obbadi* are responsible for carrying out this order and are liable for, and are to be instantly called upon to pay, the value of any *melvaram* which they may have allowed the ryots to remove without prepayment of full value. All paddy which cannot be promptly sold at prescribed rates on threshing floor is to be removed without delay to granaries and nothing will excuse any servant for leaving their *melvaram* with ryots.

No paddy that is not fit for storing should be removed to granaries but should be sold without delay at best rates obtainable with the approval of the Head office.

Whenever it is expected that granaries will not contain all the paddy that will have to be stored, early permission to hire other buildings is to be applied for and every preparation is to be made for storing the grain.

Wherever the floor of a granary is concrete or brick in mortar without cement or asphalt on the top, a covering of cow dung should be formed and maintained to preserve the paddy from damage. All paddy which is damp is to be dried and all paddy found to contain dirt or husk is to be cleaned before it is stored and the value of any wastage so incurred is to be realized from those who are responsible.

*K.—Regarding cost of conveyance of paddy.*

54. Conveyance of paddy from the villages to the temples and *chattrams* should not be entrusted to the numerous bandymen who transport the paddy but should be confined to one man who should stand responsible for the estate, for one or more institutions, for the proper and safe transport of the paddy left to his care. Cart-hire should not be paid then and there, but

once for every month, after submitting a bill in form J and obtaining sanction thereof. To this end, arrangements should be made to invite tenders beforehand and contractors settled and necessary agreements taken from them.

No bandy-hire is to be paid for removing paddy to a granary which is so close that the ryots can easily carry it there and when this operation can be properly supervised.

In other cases a scale of bandy-hire with due regard to distance and difficulties of tract is to be previously prepared and submitted to the Head office for sanction. The rates sanctioned are subject to reduction according to season and other circumstances and Tahsildars should endeavour before *obbadi* every year to reduce same as much as possible.

Bandy-hire is to be paid promptly. No claim will be recognized after one month from any one. A printed notice to this effect is to be posted up at each granary.

If for want of funds in permanent advance such conveyance charges cannot be paid then and there, the *Ilakadar* should report such cases sufficiently early and obtain previous sanction to meet such heavy items of expenditure.

55. Copies of this circular will be distributed among all the *Ilakadars* and *obbadi* superintendents and supervisors and other *obbadi* servants who should strictly act up to the instructions contained therein and their signatures taken on the back of the duplicate copies of the appointment orders in token of their having accepted the obligation to act in accordance with those instructions. Separate instructions will be issued for inspection of *karar sagupadi* in *varisaipat* tracts and sent only to those who are to deal with those parts.

56. *Ilakadars* should arrange to have sufficient stock of the required forms connected with the conduct of *obbadi* and equip themselves with all preliminaries to start the *obbadi* in time and to bring it to a successful issue.

#### *Obbadi tricks.*

57. The following are some of the tricks that are known to be generally practised by ryots and others at the *obbadi*, to prevent which, Tahsildars, Superintendents and other *obbadi* officials are to do everything that lies in their power :—

(i) Before reaping, ears of paddy are plucked by ryots, and if the theft is detected, they allege falsely that cattle have done it. Therefore, before reaping is allowed, the officer present should see that there has been no such theft, and if there has been, it must be reported to the senior officer on the spot who will immediately calculate the loss by *panchamathi* which is to be added to the outturn.

(ii) It happens also that, whilst reaping is going on, ears of corn are pressed and grain dropped into holes in the fields, and whilst bundles are being carried to threshing floors the same thing is done and bags concealed about the person of the carriers are filled with grain. Besides this, bundles are hidden whilst reaping is going on and during transport to threshing floors. Great care must be exercised in guarding against this. Our men must be posted at intervals between the fields and the threshing floors. When threshing floors are in the heart of the village or beyond the village

bundles are thrown into the houses during transport through the village; bundles should therefore be counted on removal from the fields and again after reaching the threshing floors.

(iii) Threshing floors are in some places at a long distance from the fields. In many cases it is probable the ryots will endeavour to have this so because it will facilitate theft of bundles and it may also render it impossible to complete in one day the *odavaram* of all the stalls specified in the *kanganam* chit, and on the following day the ryots expect there will be laxity in the supervision and confusion during which they will be able to make away with the grain. Therefore threshing floors that are not within easy reach and view of fields should not be used and where necessary our officials must insist upon new floors being made.

(iv) The threshing floors are to be examined carefully and it must be ascertained that there are no natural or artificial holes, etc., into which at the threshing, paddy may be stealthily put.

(v) The ears are often not properly threshed and grain is left sticking to the straw which is afterwards removed by the ryots. Again, whilst threshing is going on the ryots pull about the straw with so much force that some of the grain is swept into the chaff which is near. This should be prevented. Care should be exercised that all the grain is removed from the straw and that the floor is kept clear of chaff.

(vi) The bundles that are set aside for the village smiths, barbers, etc., must be examined before threshing as they are always far larger than the others. These bundles should be given only to those who are present to receive them and the rest should be threshed and added to the outturn.

(vii) The alms given at the threshing floor require also some careful supervision as instead of the established one handful to each, two handfuls and large ones moreover, are given.

(viii) When measuring is going on, ryots try to divert the attention of our men and then the measurer measures the *kudivaram* and *melvaram* in different ways. The *kudivaram* is measured by forming an arch over the brim of the measure with the fingers or by placing the fingers on the brim of the measure perpendicularly. Again, when the grain is measured for the *melvaram* heap, it is thrown in such a manner that a portion of it falls wide of the *melvaram* heap and is speedily gathered to the *kudivaram* heap. An excessive quantity is taken to mark the *oraiedu*, i.e., the number of measures. As the *odavaram* is being measured, it is also usual for the ryots to divert the attention of the officers that the measurer may count less than he measures. It is a good plan to take the *kudivaram* heap occasionally for the *Ayan* especially when there is reason to expect it will measure more than the *melvaram* heap.

(ix) In calculating our share of the outturn it frequently happens that the paddy of *Kulisothanai* is left out of account. This must invariably be added on to the outturn, and *varam* calculated and divided thereon also.

(x) What is called *Vandu* or the cushion for the knees of the measurer to rest on is sometimes a bag with an opening which he often manages to fill with grain, the rule being that he is only entitled to such grain as is scattered during measuring on the surface of the *Vandu*.

(xi) *Kanganam* is only granted daily for as much *obbadi* as can be completely finished in one day. Whenever all the reaping is not finished in

one day, the entry in *kanganam* chit is to be cancelled and fresh *kanganam* is to be issued, but in all such cases the officials in charge are to be reported for punishment; late attendance of *obbadi* officials is also to be reported to Head office.

(xii) On days when *obbadi* of cowle lands takes place, no warapat crops near at hand are to be harvested as otherwise the ryots are likely to include some of the warapat produce with the cowle paddy.

(xiii) It often happens that some paddy is purposely left on the threshing floor ; the floor must be swept clean and paddy so collected added to the outturn.

(xiv) It is found that straw is bundled before *odavaram* and paddy concealed in the bundles which must be prevented.

[Court's Proceedings, No. 5, Press, dated 4th January 1907.]

FORM A.

**List of temporary harvest establishment required to be entertained  
in Ilaka of Sivaganga Zamindari for fasli 1327 .**

[Note.—A copy of the list of establishment entertained during the last fasli should be attached to the list.]

| Names of temples and <i>chatrams</i> . | Names of divisions. | Head-quarters fixed for the <i>Obladi</i> officials. | Names of villages for which the officials are deputed. |                                |
|----------------------------------------|---------------------|------------------------------------------------------|--------------------------------------------------------|--------------------------------|
|                                        |                     |                                                      | Names of villages.                                     | Estimated quantity of outturn. |
| 1                                      | 2                   | 3                                                    | 4                                                      | 5                              |
|                                        |                     |                                                      |                                                        |                                |

| Distance of the several villages from the head-quarters. | Name of the chief superintendent. | Details of establishment proposed to serve under the superintendent. | Temporary establishment to be entertained. |                                  | Remarks. |
|----------------------------------------------------------|-----------------------------------|----------------------------------------------------------------------|--------------------------------------------|----------------------------------|----------|
|                                                          |                                   |                                                                      | Name of office.                            | Rate of salary <i>per</i> month. |          |
| 6                                                        | 7                                 | 8                                                                    | 9                                          | 10                               | 11       |
|                                                          |                                   |                                                                      |                                            |                                  |          |



FORM B.

(In duplicate.)

### Order of appointment of temporary hands.

*Ilaka.*

Date, \_\_\_\_\_

You are hereby appointed as \_\_\_\_\_ on a monthly salary of Rs. \_\_\_\_\_ for the conduct of *Obbadi* of fasli \_\_\_\_\_ in \_\_\_\_\_ Ilaka and a copy of the *Obbadi* circular is herewith sent for your information and guidance. It should be returned to the Ilaka office either when you resign your appointment or when you quit the estate service on any other ground. You should act up to the instructions that may issue to you from time to time.

You should affix your signature in the counterfoil order in token of your having accepted the above appointment subject to all the above conditions.

*Tahsildar.*

FORM C. *Sivaganga Zamindari.* *Ilaka.* *Division.*  
*Putti Padakurippu* of *village for fasli* dated *day of* 191

191

day of

dated

**Name of Inspecting officer**

[illegible]

*Ambalagar.*

*Karman.*

*Peishkar.*

Date of receipt in the Head office.

**village. Fasli.**

**Name of *asmoishdar* or checking officer.**

[illegible]

*demoishdar.*

*Village.*

Date of receipt in the Head office.

(3) As each day's transaction is closed, a total should be struck and should be attested by the karnam, ambalagar, division officials and obbadi superintendent.



FORM F.

Svayaganga Zamindari

Ilaka

Fasli.

Temple  
Chattram.

## Daily obbadi yadast of

division.

| Village. | Name of<br>threshing floor. | Number of<br>stalls. | Extent in<br>cheis. | Quantity<br>of pulli. | Quantity<br>of<br>Azmoish<br>pulli. | Name of<br>peons<br>deputed for<br>Kanganam. | Names of<br>Super-<br>visors. | Name of<br>official<br>deputed for<br>odavaram. | Remarks. |
|----------|-----------------------------|----------------------|---------------------|-----------------------|-------------------------------------|----------------------------------------------|-------------------------------|-------------------------------------------------|----------|
| 1        | 2                           | 3                    | 4                   | 5                     | 6                                   | 7                                            | 8                             | 9                                               | 10       |

FORM E.

Svayaganga Zamindari

Ilaka

Division.

## Obbadi report of

village

fasli

dated

No.

Name of the officer who conducted the obbadi  
Name of peons deputed for kanganam.  
Name of the officer who made the first pulli.

| Patta.  |                   | Original pulli.           |                  | Azmoish pulli.              |                 | Received for melavaram, etc. |                |                |                                 |                |        |    |    |
|---------|-------------------|---------------------------|------------------|-----------------------------|-----------------|------------------------------|----------------|----------------|---------------------------------|----------------|--------|----|----|
| Number. | Name of pattadar. | Name of field har-vested. | Number of stalls | Extent in chei or kurukkam. | Date and month. |                              | Kind of grain. | Total outturn. | Melavaram including sindalayan. | Swathentharam. | Total. |    |    |
|         |                   |                           |                  |                             | Quantity.       | Quantity.                    |                |                |                                 |                |        |    |    |
| 1       | 2                 | 3                         | 4                | 5                           | 6               | 7                            | 8              | 9              | 10                              | 11             | 12     | 13 | 14 |
|         |                   |                           |                  |                             |                 |                              |                |                |                                 |                |        |    |    |

| Patta.  |                   | Name of field har-vested. | Melavaram how disposed of. | Signature of the person to whom the melavaram was entrusted. | Reason for not sharing the produce. | Arrears due.          |                    |                   | Signature of the officer who received the collections. | Hour at which odavaram was conducted. | Remarks. |    |    |
|---------|-------------------|---------------------------|----------------------------|--------------------------------------------------------------|-------------------------------------|-----------------------|--------------------|-------------------|--------------------------------------------------------|---------------------------------------|----------|----|----|
| Number. | Name of pattadar. |                           |                            |                                                              |                                     | Fasliwar particulars. | Amount of arrears. | Amount collected. |                                                        |                                       |          |    |    |
|         |                   |                           |                            | 15                                                           | 16                                  |                       |                    |                   | 17                                                     | 18                                    | 19       | 20 | 21 |
|         |                   |                           |                            |                                                              |                                     |                       |                    |                   |                                                        |                                       |          |    |    |

We the undersigned do solemnly affirm that the actual quantity of outturn on each stall has been entered in the front page of this report.  
Signature of the owner of the field.

Remarks.  
Signature of the ambalagar.  
" " karnam.  
" " kanganam peona.  
" " officer deputed for odavaram.

6 C.W.—6







| As per <i>kachath</i> . |       |                  |                     |                |                    | Quantity as received in temple or <i>chattram</i> granaries. |                    |                 | Conveyance charge.    |    | Remarks. |
|-------------------------|-------|------------------|---------------------|----------------|--------------------|--------------------------------------------------------------|--------------------|-----------------|-----------------------|----|----------|
| Contractor's            |       | Name of village. | Date of conveyance. | Kind of grain. | Quantity of grain. | Date of receipt.                                             | Quantity received. | Rate per kalam. | Total amount claimed. |    |          |
| Place of residence.     | Name. |                  |                     |                |                    |                                                              |                    |                 |                       |    |          |
| 1                       | 2     | 3                | 4                   | 5              | 6                  | 7                                                            | 8                  | 9               | 10                    | 11 |          |
|                         |       |                  |                     |                | K. M. M. N.        |                                                              | K. M. M. N.        |                 |                       |    |          |

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